ACCOUNTING STANDARDS BOARD

AMAZINGA WOMKHUBA OVAME UKUBONWA

WOKUBALWA KWEZIMALI

IZIMPAHLA EZINGAPHATHEKI

(GRAP 31)

Ikhishwe yi-
Accounting Standards Board
Mashi 2012

Amagama Okubonga

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

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-:

International Federation of Accountants

545 Fifth Avenue, 14th Floor

New York, New York 10017 USA

Inthanethi: http://www.ifac.org

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

Accounting Standards Board

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0040

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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 igodlwe.

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IZIMPAHLA EZINGAPHATHEKI

Leli Zinga ekuqaleni lakhishwa yi-Accounting Standards Board (iBhodi) ngoDisemba ka-2006. Kusukela ngaleso sikhathi, liye lachibiyelwa ngalezi zindlela:

- Izichibiyelo eziwumphumela uma Amazinga alandelayo e-GRAP eqala ukusebenza:
  - GRAP 21 *Ukukhinyabezeka Kwama-asethi Angenzi Mali*
  - GRAP 23 *Inzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali)*
  - GRAP 26 *Ukukhinyabezeka Kwama-asethi Aphehla Imali*
  - GRAP 103 *Izimpahla Eziyigugu*
- Ukuthuthukiswa kwamaZinga e-GRAP, okwakhisha yiBhodi ngoMashi 2012.
- Ukuchibiyelwa okuwumphumela ngemva kokubuyekezwa kwe-GRAP 5 *Izindleko Zokuboleka* kanye ne-GRAP 100 *Imisebenzi Enqanyuliwe* ngo-2013.
- Ukuthuthukiswa kwamaZinga e-GRAP, okwakhisha yiBhodi ngoNovemba 2013.
- Ngezichibiyelo eziwumphumela uma Amazinga alandelayo e-GRAP eqala ukusebenza:
  - GRAP 105 *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo*
  - GRAP 106 *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo*
  - GRAP 107 *Ukuhlanganiswa Kwamabhizinisi*

Ikhophi ephawuliwe yezichibiyelo ezenziwe ku-GRAP 31 njengengxenye yomsebenzi wokuthuthukisa (2013) kanye nezichibiyelo eziwumphumela zakamuva ziyatholakala kuwebhusayithi.

Isethulo

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

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

(a) iminyango (efaka izingxenye zikahulumeni kazwe lonke nowesifunda);

(b) amabhizinisi womphakathi;

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

(d) izinhlangano zomthetho sisekelo;

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

(f) Nephalamende nezishaya mthetho zesifunda.

Okungenhla kuhlangene kubizwa ngokuthi "amabhizinisi".
Ibhodi livumele ukusetshenziswa Kwezitatimende zamaZinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali (GAAP), njengoba kwenziwe ngekhodi Yikhodi Lemikhuba Yokubala Izimali kwaphinde kwakhishwa yi-South African Institute of Chartered Accountants kusukela ngomhla ka-1 Ephreli 2012, ukuze kube yi-GRAP yalokhu:

(a) Amabhizinisi wezinkampani zikahulumeni (njengoba achazwe ku-PFMA);

(b) Noma yiliphi elinye ibhizinisi, ngaphandle kwekamasipala, amasheya wayo ajwayelekile, amasheya anamandla wokujwayeleka noma isikweletu esingahwebeka esidlangalaleni kumamakethe amakhulu; futhi

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

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

Izitatimende zezimali kufanele zichazwe njengezivumelana neZinga le-GRAP kuphela uma zivumelana nazo zonke izimfuneko zeZinga le-GRAP ngasinye nanoma iyiphi Incazelo yeZinga le-GRAP.

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

IZinga le-GRAP ichazwe ezigabeni .01 kuya ku-.133. Zonke izigaba kule Zinga le-GRAP zinegunya elifanayo. Isimo negunya lezithasiselo kukhulunywa ngako ekuqaleni kwesithasiselo ngasinye. Le Zinga kufanele lifundwe ngokomongo womgomo walo, ngokwesisekelo salo sezinqumo uma kunokwenzeka, i-*Preface to Standards of GRAP,* i-*Preface to the Interpretations of the Standards of GRAP* no-*Hlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

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

Kungase kubhekiselwe eZingeni le-GRAP esingakakhishwa ngesikhathi kukhishwa le Zinga. Lokhu kwenzelwa ukuba singabi khona isidingo sokushintsha amaZinga asekhishiwe kakade lapho sekukhishwa elinye iZinga kamuva. Isigaba .11 seZinga le-GRAP ku*Zinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali*

*Namaphutha*sinikeza isisekelo sokukhetha nokusebenzisa izinqubomgomo uma singekho isiqondiso esicacile.

Inhloso

.01 Inhloso yaleli zinga ukuchza indlela yokuphathwa kwezimali zezimpahla ezingaphatheki okungashiwo lutho ngazo kwelinye Izinga le-GRAP. Leli zinga lidinga ukuthi ibhizinisi liqaphele impahla engaphatheki kuphela uma kufinyelelwa imibandela ekhethekile. Leli Zinga lichaza nokuthi lilinganiswa kanjani inani lokuphatha izimpahla ezingaphatheki, futhi lidinga ukudalula okukhethekile mayelana nezimpahla ezingaphatheki.

Izinga elihlanganiswayo

.02 Ibhizinisi elilungiselela futhi lethule izitatimende zezimali ngaphansi kokubalwa kwezimali kwesisekelo esiqongelelekayo lizosebenzisa leli Zinga lokubalwa kwezimali ezimpahleni ezingaphatheki.

.03 Leli Zinga lizosetshenziswa ekubalweni kwezimali zezimpahla ezingaphatheki, ngaphandle:

(a) kwezimpahla ezingaphatheki ezingaphansi kwezinga elihlanganiswa elinye Izinga le-GRAP;

(b) izimpahla zezimali, njengoba zichazwe yiZinga Le-GRAP Lamathuluzi Ezezimali;

(c) ukuqashelwa nokulinganiswa kwezimpahla zokuhlola nokuhlaziya (bheka i-International Financial Reporting Standard mayelana Nokuhlolwa Nokulinganiswa Kwezisetshenziswa Zamaminerali);

(d) izindleko zokuthuthukiswa nokukhishwa kwamaminerali, uwoyela, igesi yemvelo nezinye izisetshenziswa ezifanayo ezingaphehlwa;

(e) igunya namalungelo anikwe ibhizinisi umthetho wezwe, umthetho-sisekelo noma izindlela ezilingana nazo;

(f) izimpahla zentela ezihoxisiwe (bheka i-International Financial Reporting Standard mayelana Nezintela Zomholo);

(g) izindleko zokutholwa kwempahla ezigodliwe, kanye nezimpahla ezingaphatheki, ezivela kumalungelo esivumelwano senkampani yomshwalense ngaphansi kwezivumelwano zomshwalense ezihlanganiswa yi-International Financial Reporting Standard Yezivumelwano Zomshwalense. Ezimweni lapho i-International Financial Reporting Standard Yezivumelwano Zomshwalense ingazivezi izimfuneko ezicacile zokudalula lezo zimpahla ezingaphatheki, izimfuneko zokudalula kuleli Zinga zisebenza kulezo zimpahla ezingaphatheki;

(h) izimpahla eziyigugu njengoba zichazwe Ezingeni le-GRAP Lezimpahla

Eziyigugu; kanye

(i) nokuqashelwa kwasekuqaleni nokulinganiswa kokuqala kwezimpahla nezikweletu esivumelwaneni sokuqashisa esitholwe ngokudlulisa imisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (bheka Izinga Le-GRAP Lokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo) noma ukuhlanganiswa kwamabhizinisi (bheka Izinga Le-GRAP Lokuhlanganiswa Kwamabhizinisi).

.04 Uma elinye Izinga le-GRAP lichaza imithetho yokubalwa kwezimali zohlobo olukhethekile lwempahla engaphatheki, ibhizinisi lisebenzisa lelo Zinga le-GRAP esikhundleni saleli Zinga. Ngokwesibonelo, leli zinga alisebenzi kulokhu:

(a) izimpahla ezingaphatheki eziphethwe yibhizinisi ezizothengiswa phakathi nesikhathi semisebenzi evamile (bheka Izinga le-GRAP *Lezinhlu Zezimpahla* kanye neZinga le-GRAP *Lezivumelwano Zokwakha*);

(b) izivumelwano zokuqashisa ezingaphansi kwezinga le-GRAP mayelana *Nezivumelwano Zokuqashisa*;

(c) izimpahla ezivela ezinzuzweni zezisebenzi (bheka Izinga le-GRAP mayelana *Nezinzuzo Zezisebenzi);*

(d) izimpahla zezimali njengoba zichazwe yiZinga Le-GRAP *Lamathuluzi Ezezimali*. Ukuqashelwa nokulinganiswa kwezimpahla ezithile zezimali kuhlanganiswa Amazinga e-GRAP *Ezitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe*, *Utshalo-zimali Kozakwethu* kanye *Nentshisekelo Yamabhizinisi Ahlanganisiwe*; kanye

(e) nezimpahla eziyigugu njengoba zichazwe Ezingeni le-GRAP *Lezimpahla Eziyigugu.*

.05 Ezinye izimpahla ezingaphatheki zingase ziqukathwe ezintweni eziphathekayo njenge-compact disc (uma kuyisofthiwe yekhompuyutha), amaphepha omthetho (uma kuyilayisensi noma imvume yokusungula okuthile) noma ifilimu. Uma linquma ukuthi ingabe impahla ehlanganisa izici eziphathekayo nezingaphatheki kufanele ifakwe ngaphansi kweZinga le-GRAP *Lendawo, Imishini Namathuluzi* noma njengempahla engaphatheki ngaphansi kwaleli Zinga, ibhizinisi lisebenzisa ukwahlulela okuhle ukuhlaziya ukuthi yisiphi isici esivelele kakhulu. Ngokwesibonelo, isofthiwe yesistimu yomkhombandlela endizeni yezempi iyingxenye yendiza futhi iphathwa njengempahla, isisetshenziswa nethuluzi. Okufanayo kuyasebenza kusistimu yokusebenza yekhompuyutha. Uma isofthiwe ingeyona ingxenye eyinhloko yezinsimbi ehlobene nazo, isofthiwe yekhompuyutha iphatha njengempahla engaphatheki. Kodwa-ke, uma izinsimbi zomshini zingeke zisebenze ngaphandle kwesofthiwe ekhethekile ngoba iyingxenye eyinhloko yezinsimbi ezihlobene nayo, kokubili kufanele kuphathwe njengempahla, isisetshenziswa namathuluzi.

.06 Leli Zinga lisebenza ezindlekweni zokukhangisa, zokuqeqesha, zokuqalisa ibhizinisi, zocwaningo nezentuthuko, phakathi kwezinye izinto. Imisebenzi yocwaningo nezentuthuko ziqondiswa ekuthuthukisweni kolwazi. Ngakho-ke, nakuba le misebenzi ingaholela ekubeni nempahla ebonakalayo (isib., i-prototype), isici esiphathekayo sempahla siza ngemva kwesici sayo esingaphatheki, okusho ulwazi oluhambisana nayo.

.07 Uma kuziwa kuzimali-mboleko, isici esiyisisekelo singaba esiphathekayo noma esingaphatheki. Ngemva kokuqashelwa kwasekuqaleni, umqashi unomthwalo wempahla engaphatheki engaphansi kwesivumelwano semali-mboleko ngokuvumelana naleli Zinga. Amalungelo ngaphansi kwezivumelwano zelayisensi zezinto ezinjengamafilimu, amavidiyo, imidlalo yaseshashalazini, imibhalo, amalungelo ezinto nawokukopisha awafakwa kokuhlanganiswa yiZinga le-GRAP *Lezivumelwano Zokuqashisa* futhi angaphansi kokuhlanganiswa yileli Zinga.

.08 Kungase kube nezinto ezingafakwa ngaphansi kweZinga uma imisebenzi noma okwenziwayo kuwubuciko obukhethekile kangangokuthi kudala izinkinga zokubalwa kwezimali okudingeka zisingathwe ngendlela ehlukile. Izinkinga ezinjalo ziphakama ekubalweni kwezimali zezindleko zokuhlola, noma zokuthuthukisa nokukhishwa kukawoyela, igesi namaminerali ezimbonini ezimba phansi kanye nasesimweni sezivumelwano zomshwalense. Ngakho-ke, leli Zinga alisebenzi ezindlekweni zemisebenzi nezivumelwano ezinjalo. Kodwa-ke, leli Zinga lisebenza kwezinye izimpahla ezingaphatheki ezisetshenziswayo (njengesofthiwe yamakhompuyutha), kanye nezinye izindleko ezitholiwe (njengezindleko zokuqala umsebenzi), ezimbonini ezimba phansi noma ezinkampanini zomshwalense.

.09 Amabhizinisi angasebenzisa ilungelo lokuphatha kweminye imisebenzi, ngokwesibonelo, kwezokudoba, izimayini noma izimboni ezinjengezokuxhumana nezamandla. La malungelo okuphatha kanye namandla okudlulisa impahla, amalayisensi, irenti noma ukusebenzisa amalungelo anjalo awafakiwe ngaphansi kwaleli Zinga ngoba lawo malungelo negunya kunikezwa ibhizinisi ngumthetho, umthetho-sisekelo noma isigungu esifanayo. La malungelo, uma esekhishiwe, ngokuvamile aba yimpahla engaphatheki kulabo bantu noma amabhizinisi athole ilungelo ngalinye, inqobo nje uma othola ilungelo engabonisa ukuthi incazelo nemibandela yokuqashelwa kwempahla engaphatheki kufinyelelwe.

.10 Ngokufanayo, ilungelo likamasipala lokufuna izintela linikzwa ngokuvumelana nomthetho. Ilungelo elitholwe ngenxa yomthetho alihlanganisiwe kuleli Zinga. Kungase kube nezindleko ezihlobene nokusebenzisa ilungelo elinikezwe ngumthetho, ngokwesibonelo ukulungiselela isimiso sokuhlaziywa kwezintela zezakhiwo. Izimiso eziphakathi, kokunye, *Uhlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*, kanye namanye Amazinga e-GRAP asebenzayo, kufanele kusetshenziswe ezindlekweni ezitholwe uma kusetshenziswa ilungelo elinikezwe ngumthetho.

Izincazelo

.11 ***Amatemu alandelayo asetshenziswa kuleli Zinga anezincazelo ezikhethekile:***

<u>Imakethe esebenzayo</u> yimakethe lapho kukhona khona zonke izimo ezilandelayo:

(a) izinto okuhwetshwa ngazo emakethe ezohlobo olufanayo;

(b) abathengi nabathengisi abazimisele ngokuvamile bangatholakala nganoma yisiphi isikhathi; futhi

(c) amanani entengo ayatholakala emphakathini.

<u>Ukuncishiswa kwamanani</u> kuyisabelo sohlelo lwenani elinciphayo lempahla ngesikhathi sayo sokusetshenziswa.

<u>Intuthuko</u> ukusetshenziswa kwezinto ezitholwe ngocwaningo noma olunye ulwazi ohlelweni noma umklamo wokukhiqizwa kwezinto ezintsha ezithuthukiswe kakhulu, amadivayisi, imikhiqizo, izinqubo, amasistimu noma amasevisi ngaphambi kokuqala kokukhiqizwa noma ukusetshenziswa kwazo.

<u>Impahla engaphatheki</u> yimpahla engeyona imali engavezwa kodwa engenaso isimo esibonakala ngokoqobo.

<u>Ucwaningo</u> uphenyo lokuqala nokuhleliwe olwenziwa ngethemba lokuthola ulwazi olusha lwesayensi noma lobuchwepheshe kanye nokuqonda.

Imigomo echazwe kwamanye Amazinga e-GRAP isetshenziswa kuleli Zinga ngencazelo efanayo nakulawo maZinga e-GRAP.

Izimpahla ezingaphatheki

.12 Amabhizinisi avame ukusebenzisa izisetshenziswa njalo, noma athole izikweletu, ngenxa yokuthola, ukuthuthukisa, ukunakekela noma ukwenza ngcono izisetshenziswa ezingaphatheki njengolwazi lwesayensi noma lwezobuchwepheshe, ukuklanywa nokusetshenziswa kwezinqubo noma amasistimu amasha, amalayisensi, imisebenzi yolwazi, nezimpawu zohwebo (kubandakanye amagama emikhiqizo nezihloko zokushicilela). Izibonelo ezivamile zezinto ezihlanganiswa kulezi zihloko ezibanzi yisofthiwe yekhompuyutha, izinto ezintsha, amalungelo okukopisha, amafilimu, izinhlu zamakhasimende, amalayisensi okudoba atholwayo, imingcele yezinto ezingathunyelwa kwamanye amazwe, kanye nobuhlobo namakhasimende.

.13 Akuzona zonke izinto ezichazwe esigabeni .12 ezifinyelela incazelo yempahla engaphatheki, okuwukuthi, ukubonwa kazo, ukulawulwa kwesisetshenziswa nokuba khona kwenzuzo yezomnotho yesikhathi esizayo noma amathuba esevisi. Uma into ehlanganiswa yileli Zinga ingafinyeleli incazelo yempahla

engaphatheki, izindleko zokuyithola noma zokuyigqugquzela ngaphakathi ibhekwa njengezindleko uma itholakala.

Ukubonakala

.14 Impahla iyabonakala uma:

(a) ihlukaniseka, okuwukuthi, ikwazi ukuhlukaniswa noma ibekelwe eceleni kwebhizinisi futhi ithengiswe, idluliswe, inikwe ilayisensi, iqashwe noma ishintshaniswe, iyodwa noma kanye nesivumelwano esihlobene nayo, impahla noma isikweletu esibonwayo, kungakhathaliseki ukuthi ibhizinisi lihlose ukwenza kanjalo noma cha; noma

(b) ivela emalungiselelweni ayisibopho (kuhlanganise namalungelo ezivumelwano) kungakhathaliseki ukuthi lawo malungelo angadluliswa noma ahlukaniswe ebhizinisini noma kwamanye amalungelo nezibopho.

.15 Ngenhloso yaleli Zinga, isibopho esiyisibopho sichaza ilungiselelo elinikeza amalungelo afanayo nezibopho kumabhizinisi njengokuthi liyingxenye yesivumelwano.

Ukulawulwa kwempahla

.16 Ibhizinisi lilawula impahla uma ibhizinisi linamandla okuthola izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi avela ngesisetshenziswa esiyimbangela nokulinganisela ukufinyelela kwabanye kulezo zinzuzo noma amathuba esevisi. Ikhono lebhizinisi lokulawula izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ngempahla engaphatheki ngokuvamile abeyobangelwa amalungelo omthetho agcizelelwa yinkantolo yomthetho, noma amalungelo ngaphansi kwamalungiselelo ayisibopho agcizelela amabhizinisi ayingxenye yaleli lungiselelo. Uma engekho amalungelo omthetho, kunzima kakhulu ukubonisa amandla okulawula. Kodwa-ke, ukugcizelela ilungelo ngokomthetho akuwona umbandela odingekayo ukuze kube namandla okulawula ngoba ibhizinisi lingakwazi ukulawula izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ngenye indlela ehlukile.

.17 Ulwazi lwesayensi nobuchwepheshe lungaletha izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi. Ibhizinisi lilawula lezo zinzuzo noma amathuba esevisi uma, ngokwesibonelo, ulwazi luvikelwe amalungelo omthetho njengelungelu lokukopisha, umgoqo wesivumelwano sohwebo (lapho uvunyelwe khona) noma isibopho somthetho esinikwa izisebenzi ukuze zilondoloze ubumfihlo.

.18 Ibhizinisi lingaba nethimba lezisebenzi ezinekhono futhi lingase likwazi ukubona ukuthuthuka kwamakhono ezisebenzi okuholela ezinzuzweni zezomnotho zesikhathi esizayo noma amathuba esevisi alethwa ukuqeqeshwa. Ibhizinisi lingalindela ukuthi izisebenzi ziqhubeke ibhizinisi lizuze ngokutholakala

kwamakhono azo. Kodwa-ke, ngokuvamile ibhizinisi linamandla anele okulawula izinzuzo zezomnotho ezilindelwe esikhathini esizayo noma amathuba esevisi avela ethimbeni lezisebenzi ezinekhono nangokuqeqeshelwa lezi zinto ukuze kuhlangatshezwane nencazelo yempahla engaphatheki. Ngesizathu esifanayo, ikhono elikhethekile lokuphatha noma lobuchwepheshe cishe ngeke lifinyelele incazelo yempahla engaphatheki, ngaphandle uma livikelwe amalungelo omthetho okulisebenzisa nokuthola izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi alindelwe kulo, futhi lihlangabezana nezinye izingxenye zencazelo.

.19 Ibhizinisi lingase libe nohlu lwamakhasimende futhi lilindele ukuthi, ngenxa yemizamo yalo yokwakha ubuhlobo namakhasimende nokwethembeka, amakhasimende azoqhubeka esebenzelana nebhizinisi. Kodwa-ke, uma engekho amalungelo omthetho okuviikela, noma ezinye izindlela zokulawula, ubuhlobo namakhasimende noma ukuthembeka kwamakhasimende ebhizinisini, ibhizinisi ngokuvamile alinawo amandla anele okulawula izinzuzo zezomnotho ezilindelwe noma amathuba esevisi avela ebuhlotsheni namakhasimende nokuthembeka ezintweni ezinjalo (isib., uhlu lwamakhasimende, ubuhlobo bamakhasimende nokuthembeka kwamakhasimende) ukuze lifinyelele incazelo yezimpahla ezingaphatheki. Ngenxa yokungabi bkho kwamalungelo omthetho okuvikela ubuhlobo namakhasimende, okwenziwayo okushintshaniswayo ebuhlotsheni obufanayo noma ebuhlotsheni obungenasivumelwano namakhasimende (ngaphandle uma kuyingxenye yokudlulisa imisebenzi noma ukuhlanganisa amabhizinisi) kunikeza ubufakazi bokuthi ibhizinisi lisakwazi ukulawula izinzuzo zezomnotho ezilindelwe esikhathini esizayo noma amathuba esevisi angena ngenxa yobuhlobo namakhasimende. Ngenxa yokuthi okwenziwayo kokushintshanisa okunjalo kunikeza nobufakazi bokuthi ubuhlobo namakhasimende buseceleni, lobo buhlobo namakhasimende bufinyelela incazelo yempahla engaphatheki.

Amathuba ezomnotho esikhathi esizayo noma amathuba esevisi

.20 Izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi avela ngempahla engaphatheki angahlanganisa inzuzo yokuthengiswa kwemikhiqizo noma amasevisi, ukongiwa kwezindleko, noma ezinye izinzuzo ezivela ngokusetshenziswa kwempahla ebhizinisini. Ngokwesibonelo, ukusetshenziswa kwempahla eqanjiwe ekukhiqizeni noma enqubweni yesevisi kunganciphisa umkhiqizo wesikhathi esizayo noma izindleko zesevisi noma kuthuthukise ukutholakala kwesevisi esikhundleni sokwenyuka izinzuzo zesikhathi esizayo (isib., isistimu eku-Inthanethi evumela izakhamuzi ukuthi zivuselele amalayisensi okushayela ngokushesha, okunciphisa izisebenzi zasehhovisi ezidingekayo ukwenza lo msebenzi kube kwenyusa ijubane lokuwenza.

Ukuqashelwa nokulinganiswa

.21 Ukuqashelwa kwento njengempahla engaphatheki kudinga ukuthi ibhizinisi libonise ukuthi leyo nto ifinyelela:

(a) incazelo yempahla engaphatheki (bheka izigaba .12 kuya ku- .20); kanye

(b) nemibandela yokuqashelwa (bheka izigaba .23 kuya ku- .26).

Le mfuneko isebenza ezindlekweni ezilinganiswa ngesikhathi sokuqashelwa (izindleko zokushintshanisa noma zokugqugquzela ngaphakathi impahla engaphatheki, noma inani elifanelekile lezimpahla ezingaphatheki ezitholwe ngokwenziwe okungashintshaniswa), kanye nalezo ezitholakale ngemva kokunezelwa, ukushintshwa kwengxenye, noma ukuseviswa kwayo.

.22 Uhlobo lwezimpahla ezingaphatheki, ezimweni eziningi, ezingenazinezelo zempahla enjalo noma ukushintshwa kwengxenye yayo. Ngenxa yalokho, ezinye izindleko ezilandela kamuva cishe zizolondoloza izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ahambisana nempahla engaphatheki ekhona esikhundleni sokufinyelela incazelo yempahla engaphatheki nemibandela yokuqashelwa ekuleli Zinga. Ngaphezu kwalokho, ngokuvamile kunzima ukuphetha ngokuthi izindleko ezivelayo zidalwe ngokuqondile yimpahla ethile engaphatheki esikhundleni sokusebenza kwebhizinisi lilonke. Ngakho-ke, kuyoba yinto engavamile ukuthi izindleko – ezitholwe ngemva kokuqashelwa kwasekuqaleni kwempahla engaphatheki etholiwe noma ngemva kokuqedwa kwempahla engaphatheki egqugquzelwe ngaphakathi – ziqashelwe enanini lokuphatha impahla. Ngokuvumelana nesigaba .59 izindleko zakamuva zemikhiqizo, ama-masthead, izihloko zokushicilela, izinhlu zamakhasimende nezinto ezifana nalezo (ezitholwe ngaphandle noma ezigqugquzelwe ngaphakathi) ziqashelwa njalo njengemali enqwabelene noma esalele uma zitholwa. Lokhu kungenxa yokuthi izindleko ezinjalo azinakuhlukaniswa ezindlekweni zokusungula umsebenzi uwonke.

.23 Impahla engaphatheki izoqaphelwa kuphela uma:

(a) kungase kwenzeke ukuthi izinzuzo zezomnotho zesikhathi esizayo ezilindelwe noma amathuba esevisi avele ngempahla azongena ebhizinisini; futhi

(b) izindleko noma inani elifanelekile lempahla lingalinganiswa ngendlela enokwethenjelwa.

.24 Ibhizinisi lizohlaziya amathuba ezinzuzo zezomnotho ezilindelwe esikhathini esizayo noma amathuba esevisi lisebenzisa ukuqagela okufanele nokusekelwe okuveza isilinganiso sabaphathi seqoqo lemibandela yezomnotho ezoba khona ngesikhathi sokusetshenziswa kwempahla.

.25 Ibhizinisi lisebenzisa ukwahlulela okuhle ukuhlaziya izinga lokuqiniseka okuhambisana nokungena kwezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi adalwe ukusetshenziswa kwempahla ngesisekelo sobufakazi obutholakalayo ngesikhathi sokuqashelwa kwasekuqaleni, okugcizelela kakhulu ubufakazi bangaphandle.

.26 Umehluko phakathi kwezindleko ezitholwe uma kutholwa, kuthuthukiswa futhi kwakhiwa isakhiwo, ifekthri namathuluzi, kanye nempahla engaphatheki ehlobene nesakhiwo, ifekthri namathuluzi idinga ukwenziwa uma kokubili impahla ephathekayo nengaphatheki iqashelwa futhi ilinganiswa. Impahla engaphatheki kufanele iqashelwe kuphela uma izimfuneko zesigaba .23 zifinyelelwe. Ngokwesibonelo, isikhumulo sezindiza ngokuvamile siyahlukaniswa emalungelweni okusisebenzisa ahlobene nesikhumulo sezindiza. Uma amalungelo okusebenzisa isikhumulo sezindiza ehlangabezana nemibandela echazwe esigabeni .23, amalungelo okusebenzisa isikhumulo kufanele aqashelwe njengempahla engaphatheki. Imibandela yokuqashelwa eZingeni le-GRAP mayelana *Nendawo, Imishini Namathuluzi* kufanele isetshenziswe ekuqashelweni kwesakhiwo sesikhumulo sezindiza nezinye izimpahla zengqalasizinda.

.27 Impahla engaphatheki izolinganiswa ekuqaleni ngezindleko ngokuvumelana nezigaba .28 kuya ku- .39. Uma impahla engaphatheki itholwa ngokwenziwe okungashintshaniswa, izindleko zayo zasekuqaleni ngosuku lokutholwa, ziyolinganiswa ngenani leyo elifanelekile ngalolo suku.

Ukutholakala okuseceleni

.28 Ngokuvamile, inani ibhizinisi elilikhokhayo ukuze lithole impahla engaphatheki eceleni lizobonisa okulindelwe mayelana namathuba okuthi izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ahambisana nempahla azongena ebhizinisini. Ngamanye amazwi, ibhizinisi lilindele ukuthi kungene izinzuzo zezomnotho noma amathuba esevisi, ngisho noma kunokungaqiniseki mayelana nesikhathi noma inani lenzuzo ezongena. Ngakho-ke, ithuba lombandela wokuqashelwa osesigabeni .23(a) njalo ubhekwa njengofezekisiwe ngezimpahla ezingaphatheki ezitholakala ngokuhlukile.

.29 Ngaphezu kwalokho, izindleko zempahla engaphatheki etholwe ngokuhlukile ngokuvamile zingalinganiswa ngendlela enokwethenjelwa. Lokhu kunjalo ikakhulukazi uma ukuthenga kucatshangelwa ukuthi kwenziwe ngemali noma ezinye izimpahla eziyimali.

.30 Izindleko zempahla engaphatheki etholwe ngokuhlukile zihlanganisa:

(a) intengo yayo, kahle nezintela zokuyingenisa nezintela zokuthenga ezingabuyiswa, ngemva kokukhishwa kwezaphulelo zohwebo nembuyiselo;

kanye

(b) nanoma yiziphi izindleko ezifakwe ngokuqondile zokulungiselela ukusetshenziswa kwempahla ngendlela ehlosiwe.

.31 Izibonelo zezindleko ezifakwe ngokuqondile yilezi:

(a) izindleko zezinzuzo zezisebenzi (njengoba zichazwe Ezingeni le-GRAP *Lezinzuzo Zezisebenzi*) ezivela ngokuqondile ngenxa yokwenza impahla ibe sesimweni sokusebenza;

(b) izimali zobuchwepheshe ezivele ngokuqondile ngenxa yokwenza impahla ibe sesimweni sokusebenza; kanye

(c) nezindleko zokuhlola ukuthi ingabe impahla isebenza ngendlela efanele yini.

.32 Izibonelo zezindleko ezingeyona ingxenye yezindleko zempahla engaphatheki yilezi:

(a) izindleko zokwethula umkhiqizo omusha noma isevisi (kuhlanganise nezindleko zokukhangisa nokugqugquzela);

(b) izindleko zokusebenzela endaweni entsha noma nekhasimende lesigaba esisha (kubandakanye nezindleko zokuqeqesha izisebenzi); kanye

(c) nezindleko zokuphatha nezinye zomsebenzi ezivamile.

.33 Ukuqashelwa kwezindleko enanini lokuphathwa kwempahla engaphatheki kuyanqamuka uma impahla isisesimweni esidingekayo ukuze isebenze ngendlela enqunywe abaphathi. Ngakho-ke, izindleko ezitholwa ngokusebenzisa noma ngokuhlela kabusha impahla engaphatheki azifakiwe enanini lokuphathwa kwaleyo mpahla. Ngokwesibonelo, izindleko ezilandelayo azifakiwe enanini lokuphathwa kwempahla engaphatheki:

(a) izindleko ezitholwe ngesikhathi impahla ezosebenza ngendlela enqunywe abaphathi ingakaqali ukusetshenziswa; kanye

(b) nokulahlekelwa komsebenzi kwasekuqaleni, njengalokho okutholwa uma kusaqongelelwa okulindelwe ukuthi kwenziwe ngempahla.

.34 Eminye imisebenzi yenzeka ngokuvumelana nokusungulwa kwempahla engaphatheki, kodwa ayidingeki ukwenza impahla ibe sesimweni esidingekayo ukuze isebenze ngendlela enqunywe abaphathi. Le misebenzi eseceleni ingenzeka ngpahambi noma ngesikhathi semisebenzi yokuthuthukisa. Ngenxa yokuthi imisebenzi ebingahleliwe ayidingeki ukuze kwenziwe impahla ibe sesimweni sokusebenza ngendlela enqunywe abaphathi, inzuzo nezindleko ezihlobene nemisebenzi engahleliwe ziqashelwa ngokuhlukile njengemali enqwabelene noma imali esalele, futhi zihlanganiswa ezigabeni zazo ezifanele zenzuzo nezindleko.

.35 Uma inkokhelo yempahla engaphatheki ihoxiswa ngaphezu kwesikhathi esivamile sekhredithi, izindleko zayo zilingana nenani lentengo. Umehluko phakathi kwaleli nani nezinkokhelo zonke liqashelwa njengezindleko zenzalo zesikhathi sekhredithi ngaphandle uma ufakwe ngosonhlamvukazi ngokuvumelana neZinga le-GRAP *Lezindleko Zokuboleka.*

Izindleko ezilandela kamuva kuphrojekthi etholwe ngenqubo yocwaningo nezokuthuthuka

.36 Izindleko zocwaningo noma zentuthuko:

(a) ezihlobene nocwaningo lwezinqubo noma iphrojekthi yezentuthuko etholwe ngokuhlukile futhi eqashelwa njengempahla engaphatheki; futhi

(b) zitholwa ngemva kokutholwa kwaleyo phrojekthi

kuzolandiswa ngazo ngokuvumelana nezigaba .49 kuya ku- .58.

.37 Ukusebenzisa izimfuneko zezigaba .49 kuya ku- .58 kusho ukuthi izindleko ezilandela kamuva zocwaningo lwezinqubo noma iphrojekthi yezentuthuko etholwe ngokuhlukile futhi eqashelwa njengempahla engaphatheki:

(a) iqashelwa njengezindleko uma itholwe iyizindleko zocwaningo;

(b) iqashelwa njengezindleko uma itholwe iyizindleko zentuthuko ezingayanelisi imibandela yokuqashelwa njengempahla esigabeni .52; futhi

(c) inezelwa njengenani lokuphathwa kocwaningo lwezinqubo noma iphrojekthi yezentuthuko uma iyizindleko zezentuthuko ezanelisa imibandela yokuqashelwa esesigabeni .52.

Izimpahla ezingaphatheki ezitholwe ngokushintshanisa

.38 Ezimweni ezithile, impahla engaphatheki ingatholakala ngokwenziwe oungashintshaniswa. Lokhu kungenzeka uma elinye ibhizinisi elisemkhakheni kahulumeni lidlulisela ebhizinisini ngokwenziwe okungashintshaniswa, izimpahla ezingaphatheki njengamalungelo okusebenzisa isikhumulo sezindiza, amalayisensi okusebenzisa iziteshi zomsakazo noma zikamabonakude, ukulanda amalayisensi noma izilinganiso noma amalungelo okuthola izisetshenziswa ezibekelwe imigoqo. Ngokwesibonelo, isakhamuzi esivamile, umzuzi woMklomelo ka-Nobel, angase adlulisele amaphepha akhe, kuhlanganise nelungelo lokukopisha lezincwadi kunqolobane kazwelonke ngaphandle kokushintshanisa.

.39 Uma inkokhelo yempahla engaphatheki ihoxiswa ngaphezu kwesikhathi esivamile sekhredithi, izindleko zayo zilingana nenani lentengo. Umehluko phakathi kwaleli nani nezinkokhelo zonke liqashelwa njengezindleko zenzalo zesikhathi sekhredithi ngaphandle uma ufakwe ngosonhlamvukazi ngokuvumelana neZinga

le-GRAP *Lezindleko Zokuboleka.*

Ukutholakala njengengxenye yokudlulisela imisebenzi

.40 Ngokuvumelana neZinga le-GRAP *Lokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo*, uma impahla engaphatheki itholwa uma kudluliswa imisebenzi, izindleko zaleyo mpahla engaphatheki yinani layo elifanelekile ngosuku etholwe ngalo. Inani elifanelekile lempahla engaphatheki lizobonisa okulindelwe mayelana namathuba okuthi izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ahambisana nempahla azongena ebhizinisini. Ngamanye amazwi, ibhizinisi lilindele ukuthi kungene izinzuzo zezomnotho noma amathuba esevisi, ngisho noma kunokungaqiniseki mayelana nesikhathi noma inani lenzuzo ezongena. Ngakho-ke, ithuba lombandela wokuqashelwa osesigabeni .23(a) njalo ubhekwa njengofezekisiwe ngezimpahla ezingaphatheki ezitholakala ngokuhlukile. Uma impahla etholwe uma kudluliswa imisebenzi ihlukile noma ivela emalungelweni esivumelwano (kubandakanye namalungelo amalungiselelo ayisibopho) noma amanye amalungelo omthetho (ngaphandle kwamalungelo anikezwa ngumthetho), kukhona ulwazi olwanele lokulinganisa ngendlela enokwethenjelwa inani elifanelekile lempahla. Ngakho, umbandela onokwethenjelwa wokulinganisa osesigabeni .23(b) njalo ubhekwa njengofezekisiwe ezimpahleni ezingaphatheki ezitholwe uma kudluliswa imisebenzi.

Ukushintshanisa ngezimpahla

.41 Impahla engaphatheki eyodwa noma ngaphezulu ingatholakala ngokushintshaniswa nempahla noma izimpahla ezingeyona imali, noma inhlanganisela yemali nengeyona imali. Ingxoxo elandelayo ikhuluma nje ngokushintshaniswa kwezimpahla ezingeyona imali, kodwa isebenza nakuzo zonke izinto ezishintshaniswayo ezichazwe emshweni owandulele. Izindleko zempahla enjalo engaphatheki zilinganiswa ngenani elifanelekile ngaphandle uma inani elifanelekile lempahla etholiwe noma impahla enikeziwe lingenakulinganiswa ngendlela enokwethenjelwa. Impahla etholiwe ilinganiswa ngale ndlela ngisho noma ibhizinisi lingenakuyeka ukuqaphela impahla eliyikhiphile ngokushesha. Uma impahla etholiwe ingalinganiswa ngenani elifanelekile, izindleko zayo zilinganiswa ngenani lokuphathwa kwempahla ekhishwayo. Uma okwenziwe okufanelekile kungokwenziwe okungashintshaniswa, khona-ke kufanele kuqashelwe ngokuvumelana neZinga le-GRAP *Lenzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwezimpahla).*

.42 Isigaba .23(b) sichaza ukuthi umbandela wokuqashelwa kwempahla engaphatheki ukuthi izindleko noma inani elifanelekile lempahla lingalinganiswa ngendlela enokwethenjelwa. Inani elifanelekile lempahla engaphatheki engenazo izinto zasemakethe eziqhathanisekayo lilinganiswe ngendlela enokwethenjelwa uma:

(a) ukuhlukahluka kwezinga lezilinganiso zenani elifanelekile alinalo uhlonze kuleyo mpahla; noma

(b) amathuba ezilinganiso ezihlukahlukene ngezinga lingahlaziywa ngendlela efanele futhi lisetshenziswe ekulinganiseni inani elifanelekile. Uma ibhizinisi likazi ukunquma ngendlela enokwethenjelwa inani elifanelekile lempahla ethliwe noma impahla ekhishiwe, khona-ke inani elifanelekile lempahla ekhishiwe lisetshenziselwa ukulinganisa izindleko ngaphandle uma inani elifanelekile lempahla etholiwe lisobala.

Umoya wobambiswano ogqugqquzelwe ngaphakathi

.43 Umoya wobambiswano ogqugqquzelwe ngaphakathi ngeke uqashelwe njengempahla.

.44 Ezimweni ezithile, izindleko zitholwa ukuze kugqugqquzelwe izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi, kodwa aziphumeli ekwenziweni kwempahla engaphatheki efinyelela imibandela yokuqashelwa ekuleli Zinga. Lezi zindleko ngokuvamile zichazwa njengezinomthelela emoyeni wobambiswano ogqugqquzelwe ngaphakathi. Umoya wobambiswano ogqugqquzelwe ngaphakathi awuqashelwa njengempahla ngoba awusona isisetshenziswa esibonakalayo (okusho ukuthi, awuhlukaniseki futhi awuveli ngenxa yamalungiselelo ayisibopho (kubandakanye amalungelo ezivumelwano) alawulwa yimpahla angalinganiswa ngendlela enokwethenjelwa enezindleko.

.45 Umehluko phakathi kwenani lemakethe lebhizinisi kanye nenani lokuphathwa kwezimpahla zalo ezibonwayo nganoma yisiphi isikhathi ungahlanganisa izici ezihlukahlukene ezithinta inani lebhizinisi. Kodwa-ke, umehluko onjalo awumeleli izindleko zezimpahla ezingaphatheki ezilawulwa yibhizinisi

Izimpahla ezingaphatheki ezigqugqquzelwe ngaphakathi

.46 Ngezinye izikhathi kunzima ukuhlaziya ukuthi impahla engaphatheki egqugqquzelwe ngaphakathi iyafaneleka yini ukuthi iqashelwe ngenxa yezinkinga zalokhu:

(a) ukubona ukuthi ingabe ikhona impahla ebonakalayo nokuthi ibonakala nini engagqugqquzela izinzuzo zezomnotho ezilindelwe esikhathini esizayo noma amathuba esevisi; kanye

(b) nokunquma izindleko zempahla ngendlela enokwethenjelwa. Ezimweni ezithile, izindleko zokugqugqquzela impahla engaphatheki ngaphakathi azinakuhlukaniswa ezindlekweni sokunakekela noma zokuthuthukisa umoya webhizinisi wobambiswano wangaphakathi noma ukusingatha imisebenzi yansuku zonke.

Ngakho-ke, ngaphandle nje kokuvumelana nezimfuneko ezivamile zokuqashelwa nokulinganiswa kwasekuqaleni kwempahla engaphatheki, ibhizinisi lisebenzisa izimfuneko neziqondiso ezisezigabeni .47 kuya ku- .65 kuzo zonke izimpahla ezingaphatheki ezigqugquzelwe ngaphakathi.

.47 Ukuhlaziya ukuthi ingabe impahla engaphatheki egqugqzuzelwe ngaphakathi iyahlangabezana yini nemibandela yokuqashelwa, ibhizinisi lihlukanisa ukugqugquzelwa kwempahla kube:

(a) yisigaba socwaningo; kanye

(b) nesigaba sentuthuko.

Yize amatemu athi 'ucwaningo' kanye 'nezentuthuko' echazwa, amatemu 'isigaba socwaningo' kanye 'nesigaba sentuthuko' anencazelo ebanzi ngenhloso yaleli Zinga.

.48 Uma ibhizinisi lingakwazi ukuhlukanisa isigaba socwaningo esigabeni sentuthuko sephrojekthi yangaphakathi yokudala impahla engaphatheki, ibhizinisi liphatha izindleko zaleyo phrojekthi njengokuthi zitholwe esigabeni socwaningo kuphela.

Isigaba socwaningo

.49 Ayikho impahla engaphatheki evela ngocwaningo (noma ngesigaba socwaningo sephrojekthi yangaphakathi) okufanele iqashelwe. Izindleko zocwaningo (noma zesigaba socwaningo sephrojekthi yangaphakathi) kufanele ziqashelwe njengezindleko uma zitholwa.

.50 Esigabeni socwaningo sephrojekthi yangaphakathi, ibhizinisi alikwazi ukubonisa ukuthi impahla engaphatheki ikhona engadala izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi. Ngakho-ke, lezi zindleko ziqashelwa njengezindleko uma itholwa.

.51 Izibonelo zomsebenzi wocwaningo yilezi:

(a) imisebenzi ehloselwe ukuthola ulwazi olusha;

(b) ucwaningo, ukuhlaziywa kanye nokukhethwa kokugcina, kwezinhlelo nemiphumela yocwaningo noma olunye ulwazi;

(c) ukufuna ezinye izinto, amadivayisi, imikhiqizo, izinqubo, amasistimu noma amasevisi; kanye

(d) nokwakha, ukuklama, ukuhlaziywa kanye nokukhethwa kokugcina kwezinye izindlela ezingasetshenziswa zezinto, amadivayisi, imikhiqizo, izinqubo, amasistimu noma amasevisi amasha noma athuthukisiwe.

Isigaba sentuthuko

.52 ***Impahla engaphatheki evela ngenxa yezentuthuko (noma esigabeni sezentuthuko sephrojekthi yangaphakathi) izoqashelwa kuphela uma ibhizinisi lingabonisa konke okulandelayo:***

(a)ukusebenziseka kobuchwepheshe bokuqedaimpahla engaphatheki ukuze itholakelele ukusetshenziswa noma ukuthengiswa;

(b) inhloso yayo yokuqeda impahla engaphatheki nokuyisebenzisa noma ukuyithengisa;

(c) ikhono lalo lokusebenzisa noma ukuthengisa impahla engaphatheki;

(d) ukuthi leyo mpahla engaphatheki izoziveza kanjani izinzuzo zezomnotho esikhathini esizayo noma amathuba okuthola isevisi. Phakathi kwezinye izinto, ibhizinisi lingabonisa ukuthi ikhona imakethe yokuthengisa okukhishwa yimpahla engaphatheki noma ukuthengisa impahla ngokwayo noma, uma kufanele isetshenziswe ngaphakathi, ukuba usizo kwempahla engaphatheki.

(e) ukutholakala kwezisetshenziswa ezanele zobuchwepheshe, zezimali nezinye ukuze kuqedelwe ezentuthuko nokusebenzisa noma ukuthengisa impahla engaphatheki; kanye

(f) nekhono layo lokulinganisa ngendlela enokwethenjelwa izindleko ezivela empahleni engaphatheki ngesikhathi sokuthuthukiswa kwayo.

.53 Esigabeni sezentuthuko sephrojekthi yangaphakathi, ibhizinisi, kwezinye izimo, lingabona impahla engaphatheki futhi libonise ukuthi leyo mpahla izoletha izinzuzo zezomnotho esikhathini esizayo noma amathuba esevisi. Lokhu kungenxa yokuthi isigaba sezentuthuko sephrojekthi sithe ukuthuthuka kakhulu kunesigaba socwaningo.

.54 Izibonelo zemisebenzi yentuthuko yilezi:

(a) ukuklanywa, ukwakhiwa nokuhlolwa kweziboniselo namamodeli angaphambi kokukhiqiza nokusebenzisa;

(b) ukuklanywa kwamathuluzi, amajigi, amafolomu namadivayisi obuchwepheshe obusha;

(c) ukuklanywa, ukwakhiwa nokusetshenziswa kwefekthri eyisiboniselo engenalo ikhono lezomnotho lokukhiqiza noma ukusebenza ekuhlinzekeni amasevisi;

(d) ukuklanywa, ukwakhiwa nokuhlolwa kwendlela ekhethiwe yezinto ezintsha noma ezithuthukisiwe, amadivayisi, imikhiqizo, izinqubo, amasistimu noma amasevisi; kanye

(e) izindleko ezithile zewebhusayithi nezesofthiwe.

.55 Isibonelo sezindleko zocwaningo nezentuthuko yilapho umnyango wezokuvikela wenza khona ucwaningo, futhi uklame uhlelo lwezikhali. Izindleko zocwaningo zihlanganisa izindleko ezitholiwe zokuhlaziya izinhlelo ezihlukile, ukwakhiwa kohlelo oluhlongozwayo, ukuklanywa nokuqedelwa kohlelo olungase lusetshenziswe. Izindleko zezentuthuko zihlanganisa ukuklama ngokwako, ukuhlola nokwenziwa kohlelo lwezikhali. Izindleko ziqashelwa kusukela eqophelweni lapho kunqunywa khona ukuthi intuthuko iyoba yimpumelelo.

.56 Ukwenza isibonelo sokuthi impahla engaphatheki izoyiletha kanjani inzuzo yezomnotho yesikhathi esizayo noma amathuba esevisi, ibhizinisi lihlaziya izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi azotholwa ngempahla lisebenzisa izimiso zamaZinga e-GRAP *Okukhinyabezeka Kwama-asethi Aphehla Imali* noma *Ukukhinyabezeka Kwama-asethi Angenzi Mali*, lapho kufanele khona. Uma impahla izophehla izinzuzo zezomnotho kuphela uma ihlanganiswe nezinye izimpahla, ibhizinisi lisebenzisa umqondo wamayunithi aphehla imali aseZingeni le-GRAP *Lokukhinyabezeka Kwama-asethi Aphehla Imali.*

.57 Ukutholakala kwezisetshenziswa zokuqedela, ukusebenzisa nokuthola izinzuzo zempahla engaphatheki kungaboniswa, ngokwesibonelo, ngohlelo lokusebenza olubonisa izisetshenziswa zobuchwepheshe, zezimali nezinye ezidingekayo kanye nekhono lempahla lokuthola lezo zisetshenziswa. Kwezinye izimo, ibhizinisi libonisa ukutholakala kwezimali zangaphandle ngokuthola ubufakazi bokuthi obolekisayo noma umxhasi uzimisele ukuxhasa uhlelo.

.58 Izinhlelo zezindleko zebhizinisi ngokuvamile zingalinganisa ngendlela enokwethenjelwa izindleko zokwenza impahla engaphatheki ngaphakathi, njengezindleko zomholo nezinye izindleko ezitholwe uma kufunwa amalogo, amalungelo okukopisha noma amalayisensi noma ukwenza isofthiwe yamakhompuyutha.

.59 Imikhiqizo eyenziwe ngaphakathi, ama-masthead, izihloko zokushicilela, izinhlu zamakhasimende nezinto ezinjalo ezinohlonze akufanele kuqashelwe njengezimpahla ezingaphatheki.

.60 Izindleko zemikhiqizo eyenziwe ngaphakathi, ama-masthead, izihloko zokushicilela, izinhlu zamakhasimende kanye nezinto ezifanayo ezinohlonze azinakuhlukaniswa nezindleko zokusungula umsebenzi webhizinisi uwonke. Ngakho-ke, izinto ezinjalo aziqashelwa njengezimpahla ezingaphatheki.

.61 Ngokwesibonelo, umasipala wakha ingobolwazi yabantu abanemizi ezosetshenziswa ukunquma ukuthi ubani ongumnikazi womuzi endaweni kamasipala. Le ngobolwazi izosiza umasipala abone izindawo eziqondile lapho kudingeka khona amasevisi noma athuthukiswe. Izindleko ezitholwe ngesikhathi sokwenziwa kwengobolwazi azinakuhlukaniswa ezindlekweni ezitholwe

ngumasipala zokuhlangabezana nezibopho zokulungiselela amasevisi aya emphakathini. Ukusungulwa kwengobolwazi yabanikazi bemizi kuhambisana nemfuneko yomthetho. Izindleko ezinjalo kufanele ziqashelwe njengezindleko esikhundleni sempahla engaphatheki ngokuvumelana nesigaba .59.

.62 Esinye isibonelo kuyopba yilapho umnyango wezokuvikela udweba ibalazwe logu nosebe lolwandle oluzungeze lonke ugu lwaseNingizimu Afrika. Ulwazi olutholiwe luzosetshenziswa umnyango ukuhlinzeka isevisi engcono nephumelela kakhudlwana. Izindleko zokwenza nokulungiselela amabalazwe anjalo kufanele ziqashelwe njengezindleko esikhundleni sempahla engaphatheki. Kodwa-ke, amakhophi ala mabalazwe angagcinwa ukuze athengiswe umnyango, futhi uma kunjalo Izinga le-GRAP *Lezinhlu Zezimpahla* kufanele lisetshenziswe.

Izindleko zezimpahla ezingaphatheki ezigqugquzelwe ngaphakathi

.63 Izindleko zokudala ngaphakathi impahla engaphatheki ngenhloso yesigaba .27 yisamba sezindleko ezitholiwe kusukela ngosuku impahla ephathekayo eqala ngalo ukufinyelela imibandela yokuqashelwa esesigabeni .23, .24 no- .52. Isigaba .70 senqabela ukubuyiselwa kwezindleko ezaqashelwa njengezindleko esikhathini esidlule.

.64 Izindleko zokwenza impahla engaphatheki ngaphakathi zihlanganisa zonke izindleko ezifakwe ngokuqondile ezidingekayo ukuze kwenziwe, kukhiqizwe, futhi kulungiselelwe impahla ezokwazi ukusebenza ngendlela abaphathi abahlose ngayo. Izibonelo zezindleko ezifakwe ngokuqondile yilezi:

(a) izindleko zezinto namasevisi asetshenziswa ekwenzeni impahla engaphatheki;

(b) izindleko zezinzuzo zezisebenzi (njengoba zichazwe Ezingeni le-GRAP *Lezinzuzo Zezisebenzi*) ezivela ngenxa yokwenza impahla engaphatheki;

(c) izinhlawulo zokubhalisa ilungelo lomthetho; kanye

(d) nokuncishiswa kwenani lezinto ezisungulwayo namalyisensi asetshenziselwa ukwenza impahla engaphatheki.

Izinga le-GRAP *Lezindleko Zokuboleka* lichaza imibandela yokuqashelwa kwenzalo njengesici sezindleko zempahla eyimpahla efanelekayo.

.65 Okulandelayo akuzona izingxenye zezindleko zempahla engaphatheki eyenziwe ngaphakathi:

(a) izindleko zokuthengisa, zokuphatha nezinye ezivamile zomsebenzi ngaphandle uma lezo zindleko zingafakwa ngokuqondile ekulungiseleleni impahla ukuthi isetshenziswe;

(b) ukungasebenzi kahle okuveziwe nezindleko zokuqala okusebenza ezitholwa ngaphambi kokuthi impahla ifinyelele izinga lokusebenza elihleliwe; kanye

(c) nezindleko zokuqeqesha izisebenzi ukuze zisebenzise leyo mpahla.

Isibonelo esibonisa okushiwo yisigaba .63

Ibhizinisi lisungula uhlelo olusha lokuhlela amacala asenkantolo ngendlela ephumelela kangcono ezothuthukisa amasevisi anikezwayo. Kunyaka-zimali ophela ngoMashi ka-20X6, izindleko ezitholiwe zokusungula uhlelo zazingu-R1 000, kanti u-R900 watholwa ngaphambi komhla ka-1 Mashi 20X6 kwathi u-R100 watholwa phakathi komhla ka-1 Mashi 20X6 nomhla ka-31 Mashi 20X6. Ibhizinisi liyakwazi ukubonisa ukuthi, kusukela ngomhla ka-1 Mashi 20X6, uhlelo olusanda kusungulwa lwafinyelela imibandela yokuqashelwa njengempahla engaphatheki. Inani lesevisi elibuyisekayo lohlelo (kubandakanye imali ezosetshenziswa esikhathini esizayo ukuqedela ezentuthuko ngaphambi kokuthi itholakalele ukusetshenziswa) lilinganiselwa ku-500.

Ekupheleni konyaka-zimali, uhlelo olusunguliwe luqashelwa njengempahla engaphatheki ngezindleko zika-R100 (izindleko ezitholwe kusukela ngosuku okwafinyelelwa ngalo imibandela yokuqashelwa, umhla ka-1 Mashi 20X6). Izindleko zika-R900 ezitholwe ngaphambi komhla ka-1 Mashi 20X6 ziqashelwa njengezindleko ngenxa yokuthi imibandela yokuqashelwa ayizange ifinyelelwe kwaze kwaba ngomhla ka-1 Mashi 20X6. Lezi zindleko aziyona ingxenye yezindleko zohlelo oluqashelwe esitatimendeni sesimo sezimali.

Phakathi nonyaka-zimali ophela ngomhla ka-31 Mashi 20X7, izindleko ezatholwa zingu-R2 000. Ekupheleni kwalo nyaka-zimali, inani lesevisi elibuyisekayo lohlelo (kubandakanye imali ezosetshenziswa esikhathini esizayo ukuqedela ezentuthuko ngaphambi kokuthi itholakalele ukusetshenziswa) lilinganiselwa ku-R1 900.

Ekupheleni konyaka-zimali ka-20X7, izindleko zohlelo olwenziwe zingu-R2 100 (izindleko zika-R100 eziqashelwe ekupheleni kuka-20X6 kanye no-R2 000 wezindleko eziqashelwe ngonyaka-zimali ka-20X6). Ibhizinisi liqaphela ukulahlekelwa okuthikamezayo kuka-R200 ukulungisa inani lokuphathwa kohlelo olusunguliwe ngaphambi kokulahlekelwa okuthikamezayo (R2 100) enanini lalo lesevisi elibuyisekayo (R1 900). Ukulahlekelwa okuthikamezayo kuyohlehliswa esikhathini esilandelayo uma izimfuneko zokuhlehliswa kokulahlekelwa okuthikamezayo Ezingeni le-GRAP *Lokukhinyabezeka Kwama-asethi Angenzi Mali* zifinyelelwa.

Ukuqaphela izindleko

.66 Izindleko zempahla engaphatheki zizoqashelwa njengezindleko uma zitholiwe ngaphandle uma zakha ingxenye yezindleko zempahla engaphatheki efinyelela imibandela yokuqashelwa (bheka izigaba .21 kuya ku- .65).

.67 Ezimweni ezithile, izindleko zitholwa ukuze kulungiselelwe izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ebhizinisi, kodwa ayikho impahla engaphatheki noma enye impahla etholwayo noma edalwayo engaqashelwa. Endabeni yokutholakala kwezimpahla, ibhizinisi liqaphela izindleko ezinjalo njengezindleko uma linelungelo lokufinyelela kulezo zimpahla. Endabeni yokuhlinzeka amasevisi, ibhizinisi liqaphela izindleko njengezindleko uma lithola amasevisi. Ngokwesibonelo, izindleko zocwaningo ziqashelwa njengezindleko uma zitholwa (bheka isigaba .49). Ezinye izibonelo zezindleko eziqashelwa njengezindleko uma zitholwa zihlanganisa izindleko zalokhu:

(a) zemisebenzi yokuqala ibhizinisi (izindleko zasekuqaleni), ngaphandle uma lezi zindleko zifakiwe ezindlekweni zempahla yesakhiwo, ifekthri namathuluzi ngokuvumelana neZinga le-GRAP *Lendawo, ImishiniNamathuluzi*. Izindleko zokuqaqala ibhizinisi zingahlanganisa izindleko ezinjengezomthetho nezomabhalane ezitholwa uma kusungulwa ibhizinisi lomthetho, izindleko zokuvula isakhiwo esisha noma umsebenzi (izindleko zangaphambi kokuvula) noma izindleko zokuqala imisebenzi emisha noma ukufaka imikhiqizo noma izinqubo ezintsha (izindleko zangaphambi komsebenzi);

(b) imisebenzi yokuqeqesha;

(c) imisebenzi yokukhangisa namaphromoshini (kuhlanganise amafolda, izinkomishi, izikibha noma amakepisi namapheshana olwazi; kanye

(d) nokuthutha noma ukuhlela kabusha ingxenye yebhizinisi noma lonke ibhizinisi.

.68 Ibhizinisi linelungelo lokufinyelela izimpahla uma lingumnikazi wazo. Ngokufanayo, linelungelo lokufinyelela izimpahla uma zakhiwe ngumhlinzeki ngokuvumelana nemibandela yesivumelwano sokuhlinzeka futhi ibhizinisi lifuna ukuthi zenziwe ngemva kokukhishwa kwenkokhelo. Amasevisi atholwa uma enziwa ngumhlinzeki ngokuvumelana nesivumelwano sokuwahlinzeka ibhizinisi futhi hhayi uma ibhizinisi liwasebenzisa ukuhlinzeka enye isevisi; ngokwesibonelo, ukuletha ulwazi mayelana nesevisi kubasebenzisi baleyo sevisi.

.69 Isigaba .66 asilivimbi ibhizinisi ekuqapheleni inkokhelo ekhishwe kusengaphambili njengempahla uma inkokhelo yezimpahla yenziwe ngaphambi kokuthi ibhizinisi lithole ilungelo lokufinyelela kulezo zimpahla. Ngokufanayo, isigaba .66 asilivimbi ibhizinisi ekuqapheleni inkokhelo ekhishwe kusengaphambili njengempahla uma inkokhelo yamasevisi yenziwe ngaphambi kokuthi ibhizinisi lithole lawo masevisi.

Izindleko ezidlule okungafanele ziqashelwe njengempahla

.70 Izindleko zento engaphatheki eyaqashelwa ekuqaleni njengezindleko ngaphansi kwaleli Zinga ngeke iqashelwe njengengxenye yezindleko zempahla engaphatheki esikhathi esikamuva.

Ukulinganisa kwakamuva

.71 ***Ibhizinisi lizokhetha imodeli yezindleko esigabeni .73 noma imodeli yokuhlaziya esigabeni .74 njengenqubomgomo yalo yokubalwa kwezimali. Uma impahla engaphatheki iqashelwa kusetshenziswa imodeli yokuhlaziya, zonke ezinye izimpahla esigabeni sayo kufanele nazo ziqashelwe kusetshenziswa imodeli efanayo, ngaphandle uma kungekho makethe ematasa yalezo zimpahla.***

.72 Isigaba sezimpahla ezingaphatheki yiqoqo lezimpahla zohlobo nomsebenzi ofanayo emisebenzini yebhizinisi. Izinto ezisesigabeni sezimpahla ezingaphatheki zihlaziywa kanyekanye ukuze kugwenywe ukuhlaziywa kokukhetha izimpahla nokubika amanani ezitatimendeni zezimali amelela ingxube yezindleko namanani ngezinsuku ezihlukene.

Imodeli yezindleko

.73 ***Ngemva kokuqashelwa kwasekuqaleni, impahla engaphatheki izophathwa ngezindleko zayo kukhishwe ukuncishiswa kwenani okunqwabelene nanoma ikuphi ukulahlekelwa okuthikamezayo okunqwabelene.***

Imodeli yokuhlaziya

.74 ***Ngemva kokuqashelwa kwasekuqaleni, impahla engaphatheki izophathwa ngenani elibuyekeziwe, okuyinani layo elifanelekile ngosuku lokubuyekeza kukhishwe ukuncishiswa kwenani okunqwabelene nanoma ikuphi ukulahlekelwa okuthikamezayo okunqwabelene. Ngezinjongo zokubuyekeza ngaphansi kwaleli Zinga, inani elifanelekile lizonqunywa ngokubheka imakethe ematasa. Ukubuyekeza kuzokwenziwa ngaso sonke isikhathi ukuze ngosuku lokubika inani lokuphatha le mpahla lingahluki kakhulu enanini layo elifanelekile. Indlela yokuphatha ukubalwa kwezimali zokubuyekezwa ichazwe ezigabeni .84 kuya ku- .87.***

.75 Imodeli yokubuyekeza ayikuvumeli:

(a) ukubuyekezwa kwezimpahla ezingaphatheki ezingazange ziqashelwe njengezimpahla ngaphambilini; noma

(b) ukuqashelwa kwasekuqaleni kwezimpahla ezingaphatheki ngamanani okungezona izindleko.

.76 Imodeli yokubuyekeza isetshenziswa ngemva kokuthi impahla iqashelwe njengezindleko ekuqaleni. Kodwa-ke, uma ingxenye nje yezindleko zempahla engaphatheki iqashelwa njengempahla ngenxa yokuthi impahla ayifinyelelanga imibandela yokuqashelwa kwaze kwaba maphakathi kule nqubo (bheka isigaba .63), imodeli yokubuyekeza ingasetshenziswa kuyo yonke leyo mpahla.

Ngaphezu kwalokho, imodeli yokubuyekeza ingase isetshenziswe empahleni engaphatheki etholwe ngokwenziwe okungashintshaniswa (bheka izigaba .38 no- .39).

.77 Kuyinto engavamile ukuthi kube nemakethe ematasa yempahla engaphatheki, nakuba lokhu kungase kwenzeke. Ngokwesibonelo, imakethe ematasa ingaba khona ezigabeni zamalayisensi ezifanayo ezidlulisekayo noma amanani omkhiqizo ibhizinisi eliwathole kwelinye ibhizinisi. Nokho, imakethe ematasa ayikwazi ukuba khona ngemikhiqizo, ama-masthead amaphephandaba, umculo namalungelo okushicilela amafilimu, izimvume zokusungula izinto noma izimpawu zohwebo, ngoba impahla ngayinye enjalo iyingqayizivele. Futhi, nakuba izimpahla ezingaphatheki zithengwa futhi zithengiswa, izivumelwano zidingidwa phakathi kabathengi nabathengisi ngabanye, futhi okwenziwayo akuvamile kakhulu. Ngenxa yalezi zizathu, inani lentengo lempahla eyodwa lingase linganikezi ubufakazi obanele benani elifanelekekile lenye impahla. Ngaphezu kwalokho, amanani awavamile ukutholakalela umphakathi.

.78 Ukuvama kokubuyekeza kuncike ekushintsheni kwamanani afanelekile ezimpahla ezingaphatheki ezibuyekezwayo. Uma inani elifanelekile lempahla ebuyekezwayo lihluke kakhulu enanini lokuphathwa kwayo, kudingeka okunye ukubuyekeza. Ezinye izimpahla ezingaphatheki zingaba namanani afanelekile ashintsha kakhulu nangazinzile, kanjalo kudingeke ukubuyekeza minyaka yonke. Ukubuyekeza njalo ngaleyo ndlela akudingekile ezimpahleni ezingaphatheki ezinamanani afanelekile angashintshi kakhulu.

.79 Uma impahla engaphatheki ibuyekezwa, noma ikuphi ukuncishiswa kwamanani okunqwabelene ngosuku lokubuyekeza kufanele:

(a) kushiwo ngokufanele kanye noshintsho enanini eliyisamba lokuphatha impahla ukuze inani lkuphatha lempahla ngemva kokubuyekezwa lilingane nenani elibuyekeziwe; noma

(b) lisuswe kuqhathaniswa nenani eliyisamba lokuphatha impahla kanye nenani eliyisamba eliqhathaniswa nenani elibuyekeziwe lempahla.

Inani lokulungisa ngenxa yokuvezwa kabusha noma ukukhishwa kwezingxenye ezinqwabelene zokuncishiswa kwamanani okuncipha noma ukwenyuka kwenani lokuphatha elibikwe ngokuvumelana nezigaba .84 no- .85.

.80** **Uma impahla engaphatheki esesigabeni sezimpahla ezingaphatheki ezibuyekeziwe ingenakubuyekezwa ngenxa yokuthi ayikho imakethe ematasa yale mpahla, impahla izophathwa ngezindleko zayo ngaphandle kokuncishiswa kwenani okunqwabelene nokulahlekelwa okuthikamezayo.

.81** **Uma inani elifanelekile lempahla engaphatheki ebuyekeziwe lingenakunqunywa ngokubheka imakethe ematasa, inani lokuphatha impahla lizoba yinani leyo elibuyekeziwe ngosuku lokubuyekeza kokugcina kubhekwa imakethe ematasa ngaphandle kokuncishiswa kwenani

okunqwabelene kanye nokulahlekelwa okuthikamezayo okunqwabelene.

.82 Iqiniso lokuthi imakethe ematasa ayisekho yempahla engaphatheki ebuyekeziwe kungabonisa ukuthi impahla ithikamezekile nokuthi idinga ukuhlolwa ngokuvumelana Namazinga e-GRAP *Okukhinyabezeka Kwama-asethi Aphehla Imali* noma *Ukukhinyabezeka Kwama-asethi Angenzi Mali*, uma kufanele*.*

.83 Uma inani elifanelekile lempahla linganqunywa ngokubheka imakethe ematasa ngosuku olulandelayo lokulinganisa, imodeli yokubuyekeza isetshenziswa kusukela ngalolo suku.

.84 Uma inani lokuphatha impahla engaphatheki likhushulwa ngenxa yokubuyekeza, ukwenyuka kuyofakwa ngokuqondile emalini enqwabelene yokubuyekeza. Kodwa-ke, ukwenyuka kuyoqashelwa njengemali enqwabelene noma esalele ngokwezinga elihlehlisa ukuncipha kokuhlaziywa kwempahla efanayo eyaqashelwa ngokudlule njengemali enqwabelene noma esalele.

.85 Uma inani lokuphatha impahla engaphatheki lincishiswa ngenxa yokubuyekeza, ukuncishiswa kuyofakwa ngokuqondile njengemali enqwabelene noma esalele. Kodwa-ke, ukuncishiswa kuzofakwa ngokuqondile ezimpahleni zizonke ngokwezinga lanoma iyiphi ibhalansi yekhredithi yokubuyekeza okunqwabelene kuleyo mpahla. Ukuncishiswa okuqashelwa ngokuqondile ezimpahleni zizonke kunciphisa inani elinqwabelene lezimpahla zizonke ngaphansi kwenani elinqwabelene lokubuyekeza.

.86 Ingxenye ethile noma yonke yenani elinqwabelene lokubuyekeza elihlanganiswe ezimpahleni zizonke lingadluliselwa ngokuqondile enanini elinqwabelene noma elisalele uma impahla engaphatheki ingasaqashelwa. Lokhu kungabandakanya ukudlulisela enye noma yonke imali enqwabelene uma izimpahla ezihlobene nemali enqwabelene ziyeka ukusetshenziswa noma zikhishwa. Nokho, enye yemali enqwabelene ingadluliselwa njengezimpahla ezisetshenziswa yibhizinisi. Ezimweni ezinjalo, inani lemali enqwabelene elidluliswayo lizoba umehluko phakathi kokuncishiswa kwenani elisekelwe enanini lokuphatha impahla elibuyekeziwe nokuncishiswa kwenani obekuyoqashelwa ngokusekelwe ezindlekweni zempahla zesikhathi esidlule. Ukudluliswa kwempahla okuvela emalini enqwabelene kuye emalini enqwabelene noma esalele akwenziwa ngemali enqwabelene noma esalele.

.87 Iziqondiso zomthelela wentela enzuzweni, uma zikhona, ezivela ngokubuyekezwa kwezimpahla ezingaphatheki ziqashelwa futhi zidalulwe ngokuvumelana ne-International Accounting Standard *Yezintela Zomholo*.

Isikhathi sokusebenziseka

.88 ***Ibhizinisi kufanele lihlaziye ukuthi isikhathi sokusebenziseka kwempahla engaphatheki asinamkhawulo noma sinomkhawulo, futhi uma sinomkhawulo, ubude noma inani lamayunithi omkhiqizo noma afanayo akha leso sikhathi sokusebenziseka. Impahla engaphatheki izobhekwa yibhizinisi njengenesikhathi sokusebenziseka ezingenamkhawulo uma, ngokusekelwe ekuhlaziyweni kwazo zonke izici ezifanele, kungekho mkhawulo oseduze wesikhathi impahla okulindeleke ukuthi iphehle ngaso imali engenayo yebhizinisi, noma inikeze ithuba lesevisi.***

.89 Ukubalwa kwemali kwempahla engaphatheki kusekelwe esikhathini sokusebenziseka kwayo. Impahla engaphatheki enesikhathi sokusebenziseka esinomkhawulo incishiswa inani (bheka izigaba .97 kuya ku- .106), kanti impahla engaphatheki enesikhathi sokusebenziseka esingenamkhawulo ayincishiswa inani (bheka izigaba .107 kuya ku- .110). Izibonelo zezithombe ezihambisana naleli Zinga zibonisa ukutholwa kwesikhathi sokusebenzise sezimpahla ezihlukene ezingaphatheki, kanye nokubalwa kwezimali kwalezo zimpahla ekunqumeni isikhathi sokusebenziseka kwazo.

.90 Kucatshangelwa izici eziningi ekunqumeni isikhathi sokusebenziseka kwempahla engaphatheki, kuhlanganise:

(a) ukusetshenziswa okulindelwe kwempahla ebhizinisini nokuthi ingabe leyo mpahla ingaphathwa ngendlela efanele elinye ithimba labaphathi;

(b) imijikelezo yemikhiqizo evamile yempahla nolwazi lomphakathi ngezilinganiso zokusebenziseka kwezimpahla ezifanayo ezisetshenziswa ngendlela efanayo;

(c) ukungasetshenziswa kobuchwepheshe, kwezentengiso noma kwezinye izinhlobo;

(d) ukusimama kwemboni impahla esebenza kuyo nezinguquko zesidingo semakethe semikhiqizo noma amasevisi atholakala ngempahla;

(e) izenzo ezilindelwe zezimbangi noma abantu abangaba yizimbangi;

(f) izinga lezindleko zokunakekela ezidingekayo ukuze kutholwe izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ngempahla kanye nekhono lempahla nokuzimisela ukufinyelela lelo zinga;

(g) isikhathi sokulawula impahla nemikhawulo yomthetho noma efanayo yokusetshenziswa kwempahla, njengezinsuku zokuphelelwa yisikhathi kwezivumelwano zokuqasha ezihlobene; kanye

(h) nokuthi ingabe isikhathi sokusebenziseka kwempahla sincike esikhathini sokusebenziseka kwezinye izimpahla zebhizinisi.

.91 Itemu elithi 'esingenamkhawulo' alisho ukuthi 'esinomkhawulo'. Isikhathi sokusebenziseka kwempahla engaphatheki sibonisa kuphela lelo zinga lezindleko zokunakekela zesikhathi esizayo ezidingekayo ukuze kunakekelwe impahla ngokwezinga layo lokusebenza elihlaziywe ngesikhathi kulinganiswa isikhathi sokusebenziseka kwempahla, kanye nekhono lebhizinisi nenhloso yokufinyelela izinga elinjalo. Isiphetho sokuthi isikhathi sokusebenziseka kwempahla engaphatheki asinamkhawulo akufanele sincike ezindlekweni ezihlelelwe isikhathi esizayo ngaphezu kwalezo ezidingekayo ukuze kunakekelwe impahla ngezinga lokusebenza kwayo.

.92 Uma kubhekwa umlando wezinguquko ezisheshayo zobuchwepheshe, isofthiwe yamakhompuyutha nezinye izimpahla eziningi eziphathekayo kusengcupheni yokuthi kube nobuchwepheshe obungasebenziseki. Ngakho-ke, kungenzeka isikhathi sokusebenziseka kazo sifushane.

.93 Isikhathi sokusebenziseka kwempahla engaphatheki singaba side kakhulu noma singabi namkhawulo. Ukungaqiniseki kukwenza kufaneleke ukulinganisa isikhathi sokusebenziseka kwempahla engaphatheki ngesisekelo sobuhlakani, kodwa asikwenzi kufanelele ukukhetha isikhathi esifushane ngokungadingekile.

.94 Isikhathi sokusebenziseka kwempahla engaphatheki esivela emalungiselelweni ayisibopho (kubandakanye namalungelo avela ezivumelwaneni) akufanele sidlule isikhathi selungiselelo eliyisibopho, kodwa singaba sifushane kuye ngesikhathi ibhizinisi elilindele ukusebenzisa impahla ngaso. Uma amalungiselelo ayisibopho (kubandakanye namalungelo ezivumelwano) edluliselwa isikhathi esilinganiselwe esivuselelekayo, isikhathi sokusebenziseka kwempahla engaphatheki sizohlanganisa isikhathi esivuselelekayo kuphela uma kunobufakazi bokusekela ukuvuselela kwebhizinisi ngaphandle kwezindleko ezinkulu kakhulu.

.95 Kungase kube nezici zezomnotho, zepolitiki, zezenhlalo nezomthetho ezinomthelela esikhathini sokusebenziseka kwempahla engaphatheki. Izici zezomnotho, zepolitiki, noma zezenhlalo zinquma isikhathi sezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi azotholwa yinkampani. Izici zomthetho zingalinganisela isikhathi ibhizinisi elilawulala ngaso ukutholakala kwezinzuzo ezinjalo zezomnotho namathuba esevisi alezo zinzuzo. Isikhathi sokusebenziseka sifushane esikhathini esinqunywe ngalezi zici.

.96 Ukuba khona kwezici ezilandelayo, phakathi kwezinye, kubonisa ukuthi ibhizinisi liyokwazi ukuvuselela amalungiselelo ayisibopho (kubandakanye namalungelo ezivumelwano) ngaphandle kwezindleko ezinkulu:

(a) kunobufakazi, cishe obusekelwe kokwake kwenzeka, bokuthi amalungiselelo ayisibopho (kubandakanye amalungelo ezivumelwano) azovuselelwa. Uma ukuvuselelwa kuncike emvumweni yomuntu wesithathu, lokhu kuhlanganisa

ubufakazi bokuthi umuntu wesithathu uzonikeza imvume yakhe;

(b) kukhona ubufakazi bokuthi noma yiziphi izimo ezidingekayo ukulondoloza ukuvuselelwa zizokwanelisa; futhi

(c) izindleko zebhizinisi zokuvuselela azinkulu kakhulu uma kuqhathaniswa nezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi okulindelwe ukuthi angene ebhizinisini ngenxa yokuvuselela.

Uma izindleko zokuvuselela zinkulu kakhulu uma kuqhathaniswa nezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi okulindelwe ukuthi angene ebhizinisini ngenxa yokuvuselela, izindleko 'zokuvuselela' zimelela izindleko zokuthola impahla entsha engaphatheki ngosuku lokuvuselela.

Izimpahla ezingaphatheki ezinesikhathi sokusebenziseka esinomkhawulo

Isikhathi sokunciphisa inani nendlela yokunciphisa inani

.97 Inani elinciphayo lempahla engaphatheki enesikhathi sokusebenziseka esinomkhawulo lizonqunywa ngesisekelo sohlelo esikhathini salo sokusebenziseka. Ukuncishiswa kwenani kuzoqala uma impahla isitholakala ukuthi isetshenziswe, okuwukuthi, uma isikhona futhi isesimweni esidingekayo ukuthi ikwazi ukusebenza ngendlela efunwa abaphathi. Ukuncishiswa kwenani kuzomiswa ngosuku impahla eyeka ngalo ukuqashelwa. Indlela yokuncishiswa kwenani esetshenziswayo izobonisa iphethini izinzuzo zezomnotho zesikhathi esizayo zempahla noma amathuba esevisi okulindelelwe ukuthi asetshenziswe ngayo yibhizinisi. Uma leyo phethini ingenakunqunywa ngendlela enokwethenjelwa, kufanele kusetshenziswe indlela yomugqa oqondile. Izindleko zokunciphisa amanani esikhathi ngasinye zizoqashelwa njengemali enqwabelene noma esalele ngaphandle uma elinye Izinga livuma noma lifuna ukuthi ifakwe enanini lokuphatha enye impahla.

.98 Izindlela zokuncishiswa kwenani ezihlukene zingasetshenziswa ukuhlukanisa inani elinciphayo lempahla ngesisekelo sohlelo esikhathini salo sokusebenziseka. Lezi zindlela zihlanganisa indlela yomugqa oqondile, indlela yebhalansi enciphayo kanye neyunithi yendlela yomkhiqizo. Indlela esetshenziswayo ikhethwa ngesisekelo sephethini yokusebenza elindelwe yezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ahambisana nempahla futhi asetshenziswa njalo ngezikhathi ezithile, ngaphandle uma kunoshintsho kuphethini elindelwe yokusetshenziswa kwalezo zinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi.

.99 Ukuncishiswa kwenani ngokuvamile kuqashelwa njengemali enqwabelene noma esalele. Kodwa-ke, ngezinye izikhathi izinzuzo zezomnotho zesikhathi esizayo

noma amathuba esevisi ahambisana nempahla asetshenziswa kwezinye izimpahla. Kulesi simo, inkokhiso yokuncishiswa kwenani iyingxenye yezindleko zenye impahla futhi ifakiwe enanini lokuphathwa kwayo. Ngokwesibonelo, ukuncishiswa kwenani lezimpahla ezingaphatheki ezisetshenziswa ekukhiqizeni kufakiwe enanini lokuphathwa kwezinhlu zezimpahla (bheka Izinga le-GRAP *Lezinhlu Zezimpahla*).

Inani eliyinsalela

.100 Inani elisalele lempahla engaphatheki elinesikhathi sokusebenziseka esilinganiselwe lizobhekwa njengo-zero ngaphandle uma:

(a) kukhona ukuzibophezela komuntu wesithathu ukuthola impahla ekupheleni kwesikhathi sokusebenziseka kwayo; noma

(b) kunemakethe ematasa yempahla futhi:

(i) inani elisalele linganqunywa ngokubhekisela kuleyo makethe; futhi

(ii) kunethuba lkuthi imakethe enjalo izoba khona ekpheleni kwesikhathi sokusebenziseka kwempahla.

.101 Inani elinciphayo lempahla enesikhathi sokusebenziseka esinomkhawulo linqunywa ngemva kokukhipha inani layo elisalele. Inani elisalele elingeyena u-zero lisho ukuthi ibhizinisi lilindele ukukhipha impahla ephathekayo ngaphambi kokuphela kwesikhathi sokusebenziseka kwayo.

.102 Ukulinganiselwa kwenani elisalele lempahla kusekelwe enanini elibuyisekayo lokukhishwa kwempahla kusetshenziswa amanani akhona ngosuku lokulinganiselwa lokuthengiswa kwempahla efanayo efinyelele ekupheleni kwesikhathi sokusebenziseka kwayo futhi esebenze ngaphansi kwezimo ezifana nalezo impahla ezosetshenziswa ngaphansi kwazo. Inani elisalele libuyekezwa okungenani ngosuku ngalunye lokubika. Ushintsho lwenani elisalele lempahla libikwa njengoshintsho lokulinganisela kokubalwa kwezimali ngokuvumelana neZinga le-GRAP *Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha.*

.103 Inani elisalele lempahla engaphatheki linganda libe yinani elilingana noma elingaphezu kwenani lokuphathwa kwempahla. Uma kunjalo, inkokhiso yokuncishiswa kwenani lempahla ingu-zero ngaphandle uma inani layo elisalele lincipha ngemva kwalokho libe yinani elingaphansi kwenani lokuphathwa kwempahla.

Ukubuyekezwa kwesikhathi sokunciphisa inani nendlela yokunciphisa inani

.104 Isikhathi sokuncishiswa kwamanani nendlela yokuncishiswa kwenani

lempahla engaphatheki enesikhathi sokusebenziseka esinomkhawulo sizobuyekezwa okungenani ngosuku ngalunye lombiko. Uma isikhathi sokusebenziseka kwempahla esilindelwe sihlukile ezilinganisweni ezidlule, isikhathi sokuncishiswa kwenani naso sizoshintsha. Uma kube noshintsho kuphethini yokusetshenziswa kwezinzuzo zezomnotho zesikhathi esizayo ezilindelwe noma amathuba esevisi ahambisana nempahla, indlela yokuncishiswa kwenani izoshintsha ukuze ibonise iphethini eshintshile. Ushintsho olunjalo luzobhekwa njengoshintsho ezilinganisweni zokubalwa kwezimali ngokuvumelana neZinga le-GRAP Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha.

.105 Ngesikhathi sokusebenziseka kwempahla engaphatheki, kungaba sobala ukuthi ukulinganiselwa kwesikhathi sokusebenziseka kwayo akufanelekile. Ngokwesibonelo, ukuqashelwa kokulahlekelwa okuthikamezayo kungabonisa ukuthi isikhathi sokuncishiswa kwenani sidinga ukushintshwa.

.106 Ngokuhamba kwesikhathi, iphethini yezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi okulindeleke ukuthi angene ebhizinisini ngempahla ephathekayo ingashintsha. Ngokwesibonelo, kungase kube sobala ukuthi indlela yebhalansi enciphayo yokuncishiswa kwenani ifanele esikhundleni sokusebenzisa indlela yomugqa oqondile. Esinye isibonelo siyilapho ukusetshenziswa kwamalungelo avezwa yilayisensi kuyisinyathelo esihoxisiwe kwezinye izingxenye zohlelo lokusebenza kwebhizinisi. Kulesi simo, izinzuzo zezomnotho noma amathuba esevisi azongena ngempahla angase angatholwa kuze kube sesikhathini sakamuva

Izimpahla ezingaphatheki ezinesikhathi sokusebenziseka esingenamkhawulo

.107 Impahla engaphatheki enesikhathi sokusebenziseka esingenamkhawulo ngeke incishiswe inani.

.108 Ngokkuvumelana Namazinga e-GRAP *Okukhinyabezeka Kwama-asethi Aphehla Imali* kanye *Nokukhinyabezeka Kwama-asethi Angenzi Mali*, ibhizinisi kufanele lihlole impahla engaphatheki enesikhathi sokusebenziseka esingenamkhawulo noma impahla engaphatheki engakatholakali ukuthi isetshenziswe ngenxa yokuthikamezeka ngokuqhathanisa inani elibuyisekayo nenani elibuyisekayo lesevisi, uma kufanele, kanye nenani lokuphathwa kwayo

(a) minyaka yonke, kanye

(b) nanoma nini uma kunophawu lokuthi impahla engaphatheki ithikamezekile.

Ukubuyekezwa kokuhlaziya kwesikhathi sokusebenziseka

.109 Isikhathi sokusebenziseka kwempahla engaphatheki engenakuncishiswa inani sizobuyekezwa esikhathini ngasinye sokubika kungakhathaliseki ukuthi izehlakalo nezimo ziqhubeka zisekela ukusetshenziswa okungenamkhawulo kwaleyo mpahla. Uma kungenjalo, ushintsho lokuhlaziywa kwesikhathi sokusebenziseka kusuka kwesingenamkhawulo kuya kwesinomkhawulo izobhekwa njengoshintsho ezilinganisweni zokubalwa kwezimali ngokuvumelana neZinga le-GRAP Lezinqubomgomo Zokubala Imali, Izinguquko Zezinguquko Zokubala Imali Namaphutha.

.110 Ezimpahleni ezingaphatheki ezilinganiswa ngaphansi kwemodeli yezindleko ebuyekeza isikhathi sokusebenziseka kwempahla engaphatheki njengenomkhawulo esikhundleni sokungabi nomkhawulo ngokuvumelana neZinga le-GRAP *Lokukhinyabezeka Kwama-asethi Angenzi Mali* noma *Ukukhinyabezeka Kwama-asethi Aphehla Imali,* uma kufanele, kuyisiboniso sokuthi kungenzeka impahla ithikamezekile. Ngenxa yalokho, ibhizinisi lihlola ukuthi impahla ayithikamezekile yini ngokuqhathanisa inani layo elibuyisekayo noma inani lesevisi elibuyisekayo, elinqunywe ngokwamaZinga e-GRAP *Okukhinyabezeka Kwama-asethi Aphehla Imali* kanye *Nokukhinyabezeka Kwama-asethi Angenzi Mali*, uma kufaneleka, nenani lokuphathwa kwayo, futhi kuqashelwe noma iliphi inani lokuphathwa kwempahla elingaphezu kwenani elibuyisekayo noma inani lesevisi elibuyisekayo, uma kufaneleka, njengokulahlekelwa okuthikamezayo

Ukubuyiseka kwenani lokuphatha – ukulahlekelwa okuthikamezayo

.111 Ukuze linqume ukuthi ingabe impahla engaphatheki isithikamezekile, ibhizinisi lisebenzisa amaZinga e-GRAP *Okukhinyabezeka Kwama-asethi Aphehla Imali* kanye *Nokukhinyabezeka Kwama-asethi Angenzi Mali*, uma kufaneleka. Lawo maZinga achaza ukuthi kunini futhi kanjani lapho ibhizinisi libuyekezainani lokuphathwa kwezimpahla zalo, ukuthi lilinquma kanjani inani elibuyisekayo noma inani lesevisi elibuyisekayo ngempahla nokuthi likuqaphela futhi likuhlehlisa nini ukulahlekelwa okuthikamezayo.

Ukuyeka ukusetshenziswa nokukhishwa

.112 Impahla engaphatheki izoqaphelwa kuphela uma:

(a) ngesikhathi sokukhishwa kwempahla (kubandakanye nokukhishwa kwempahla ngokwenziwa okungashintshaniswa); noma

(b) uma kungekho zinzuzo zezomnotho zesikhathi esizayo noma amathuba

esevisi alindelwe ngokusetshenziswa noma ukukhishwa kwayo.

.113 Inzuzo noma ukulahlekelwa okuvela ngokuyeka ukuqashelwa kwempahla engaphatheki kuzofakwa emalini enqwabelene noma esalele uma impahla ingasaqashelwa (ngaphandle uma Izinga Lezivumelwano Zokuqashisa lifuna okuhlukile uma kuthengiswa futhi kuhoxiswa isivumelwano).

.114 Ukukhishwa kwempahla engaphatheki kungenzeka ngezindlela ezihlukahlukene (isib., ngokuthengiswa, ngokufakwa esivumelwaneni semali-mboleko, noma ngokwenziwe okungashintshaniswa). Uma linquma usuku lokukhipha impahla enjalo, ibhizinisi lisebenzisa imibandela yeZinga le-GRAP *Lemali Engenayo Evela Ezinkokhelweni Zokushintshisana* ekuqapheleni inzuzo evela ngokudayiswa kwezimpahla. Izinga le-GRAP *Lezivumelwano Zokuqashisa* lisebenza ekukhishwe ngokuthengiswa noma ngokuhoxiswa kwesivumelwano.

.115 Uma ngokuvumelana nokuqashelwa okusesigabeni .23 ibhizinisi liqaphela inani lokuphathwa kwempahla izindleko zokushintsha ingxenye yempahla engaphatheki, khona-ke liyeka ukuqaphela inani lokuphathwa kwengxenye efakwayo. Uma kungenandlela yokuthi ibhizinisi linqume inani lokuphathwa kwengxenye efakwayo, lingasebenzisa izindleko zokubuyiselwa njengenkomba yokuthi izindleko zengxenye ebuyiselwayo zazithini ngaleso sikhathi itholwa noma igqugquzelwa ngokuphelele.

.116 Ukulinganisela okucatshangelwa ekukhishweni kwempahla engaphatheki kuqashelwa ekuqaleni ngenani layo elifanelekile. Uma ukukhokhela impahla engaphatheki kuhoxiswa, ukucatshangelwa okutholwayo kuqashelwa ekuqaleni ngenani elilingana nentengo. Umehluko phakathi kwenani eliphansi lokucatshangelwayo nenani elilingana nentengo uqashelwa njengenzuzo yenzalo ngokuvumelana neZinga le-GRAP *Imali Engenayo Evela Ezinkokhelweni Zokushintshisana* okubonisa inzuzo ecacile yalokho okutholiwe.

.117 Ukuncishiswa kwenani lempahla engaphatheki enesikhathi sokusebenziseka esinomkhawulo akupheli uma impahla engaphatheki ingasasetshenziswa, ngaphandle uma impahla isinciphe inani ngokuphelele.

Ukudalula

Okuvamile

.118 Ibhizinisi lizodalula okulandelayo esigabeni ngasinye sezimpahla ezingaphatheki, lihlukanise phakathi kwezimpahla ezingaphatheki ezigqugquzelwe ngaphakathi nezinye izimpahla ezingaphatheki:

(a) kungakhathaliseki ukuthi isikhathi sokusebenziseka asinamkhawulo noma sinomkhawulo, futhi uma sinomkhawulo, isikhathi

sokusebenziseka noma izinga lokuncishiswa kwenani elisetshenzisiwe;

(b) izindlela zokuncishiswa kwenani ezisetshenzisiwe ezimpahleni ezingaphatheki ezinesikhathi sokusebenziseka esinomkhawulo;

(c) inani lokuphatha eliphelele nanoma ikuphi ukuncishiswa kwenani okunqwabelene (okuhlanganiswe nokulahlekelwa okuthikamezayo okunqwabelene) ekuqaleni nakusepheleni kwesikhathi;

(d) izinto ezisemgqeni zesitatimende sokusetshenziswa kwezimali lapho kufakwe khona noma ikuphi ukuncishiswa kwenani lezimpahla ezingaphatheki;

(e) ukuvunyelaniswa kwenani lokuphatha ekuqaleni nasekupheleni kwesikhathi okubonisa:

(i) okunezelwe, okubonisa ngokuhlukile lezo ezivela ngokugqugquzela kwangaphakathi nalezo ezitholwe ngokuhlukile;

(ii) izinto ezitholakele ngokudluliswa kwemisebenzi phakathi kwamabhizinsi angaphansi kokulawulwa okufanayo, ukudluliswa kwemisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo noma ukuhlanganiswa kwamabhizinisi;

(iii) izimpahla ezikhishiwe;

(iv) ukwenyuka noma ukuncipha ngesikhathi okuvela ekubuyekezweni okungaphansi kwezigaba .75, .84 no- .85 (uma kukhona);

(v) ukulahlekelwa okuthikamezayo kwemali enqwabelene noma esalele ngesikhathi esivumelana neZinga le-GRAP Lokukhinyabezeka Kwama-asethi Aphehla Imali noma Ukukhinyabezeka Kwama-asethi Angenzi Mali, uma kufaneleka (uma zikhona);

(vi) ukulahlekelwa okuthikamezayo kwemali enqwabelene noma esalele ngesikhathi esivumelana namaZinga e-GRAP Okukhinyabezeka Kwama-asethi Aphehla Imali noma Ukukhinyabezeka Kwama-asethi Angenzi Mali), uma kufaneleka (uma zikhona);

(vii) noma ikuphi ukuncishiswa kwenani phakahti naleso sikhathi;

(viii) umehluko wonke wokushintshanisa ovela ngokushintshwa kwezitatimende zezimali zibe ukwethulwa kwemali, kanye nokushintshwa kwemisebenzi yangaphandle ibe ukwethulwa kwemali yebhizinisi; kanye

(ix) nezinye izinguquko zenani lokuphathwa ngaleso sikhathi.

.119 Isigaba sezimpahla ezingaphatheki yiqoqo lezimpahla zohlobo nomsebenzi ofanayo emisebenzini yebhizinisi. Izibonelo zezigaba ezihlukene zihlanganisa:

(a) amagama emikhiqizo;

(b) ama-masthead nezihloko zokushicilela;

(c) isofthiwe yamakhompuyutha;

(d) amalayisensi;

(e) amalungelo okukopisha, okusungula izinto, namanye amalungelo empahla, amasevisi namalungelo okusebenza;

(f) amalungelo okusebenzisa izimpahla ezitholakala ngokwemvelo, isibonelo ilungelo lokusebenzisa amanzi;

(g) izinqubo, amamodeli, imiklamo neziboniselo; kanye

(h) nezimpahla ezingaphatheki ezisathuthukiswa.

Izigaba ezishiwo ngenhla zihlukanisiwe (zihlanganisiwe) zaba yizigaba ezincane (ezinkulu) uma lokhu kuholela olwazini olufanele lwabasebenzisi bezitatimende zezimali.

.120 Ibhizinisi lidalula ulwazi lwezimpahla ezingaphatheki ezithikamezekile ngokuvumelana namaZinga e-GRAP *Okukhinyabezeka Kwama-asethi Aphehla Imali* kanye *Nokukhinyabezeka Kwama-asethi Angenzi Mali, uma kufaneleka,* ngaphandle kolwazi olufunwa yisigaba .118(e)(v) kuya ku-(vii).

.121 Izinga le-GRAP *Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zkubala Imali Namaphutha* lidinga ukuthi ibhizinisi lidalule uhlobo nenani lezinguquko ezilinganisweni zokubalwa kwezimali olunomthelela onohlonze esikhathini samanje noma okulindeleke ukuthi lube nomthelela onohlonze ezikhathini ezizayo. Ukudalula okunjalo kungavela ngezinguquko:

(a) ekuhlaziyweni kwesikhathi sokusebenziseka kwempahla engaphatheki;

(b) inqubo yokuncishiswa kwenani; noma

(c) amanani ayinsalela.

.122 Ibhizinisi kufanele lidalule nalokhu:

(a) impahla engaphatheki ehlaziyiwe njengenesikhathi sokusebenziseka esingenamkhawulo, inani lokuphathwa kwenani kanye nezizathu zokusekela ukuhlaziywa kwesikhathi sokusebenziseka esingenamkhawulo. Uma linikeza lezi zizathu, ibhizinisi lizochaza izici ezibe nendima ebalulekile ekunqumeni ukuthi impahla inesikhathi sokusebenziseka esingenamkhawulo;

(b) incazelo, inani lokuphatha kanye nesikhathi esisele sokuncishiswa kwenani lempahla engaphatheki elinomthelela ezitatimendeni zezimali zebhizinisi;

(c) ukuba khona namanani okuphathwa kwezimpahla ezingaphatheki

ezinesihloko esilinganiselwe kanye namanani okuphathwa kwezimpahla ezingaphatheki eziyisibambiso sezikweletu; kanye

(d) inani lezibopho zezivumelwano zokutholwa kwezimpahla ezingaphatheki.

.123 Uma ibhizinisi lichaza izici ezibe nendima enohlonze ekunqumeni ukuthi impahla inesikhathi sokusebenziseka esingenamkhawulo, ibhizinisi licabangela uhlu lwezici ezisesigabeni .90.

Izimpahla ezingaphatheki ezilinganiswa ngemva kokuqashelwa kusetshenziswa imodeli yokuhlaziya

.124 Uma izimpahla ezingaphatheki ziqashelwa ngamanani abuyekeziwe, ibhizinisi lizodalula okulandelayo:

(a) ngezigaba zezimpahla ezingaphatheki:

(i) usuku lokuqala kokubuyekezwa;

(ii) inani lokuphathwa kwezimpahla ezingaphatheki ezibuyekeziwe; kanye

(iii) nenani lokuphatha ebeliyoqashelwa ukube isigaba esibuyekeziwe zezimpahla ezingaphatheki sasilinganiswe ngemva kokuqashelwa okusebenzisa imodeli yezindleko esigabeni .73;

(b) inani lemali enqwabelene yokubuyekeza elihlobene nezimpahla ezingaphatheki ekuqaleni nasekupheleni kwesikhathi sokubika, elibonisa izinguquko phakathi nesikhathi sokubika kanye naoma imiphi imigoqo ekusakazweni kwebhalansi eya kubanikazi bezimpahla zizonke; kanye

(c) izindlela nezilinganiso ezinkulu ezisebenza ekulinganisweni kwenani elifanelekile lezimpahla.

.125 Kungase kudingeke ukuhlanganisa izigaba zezimpahla ezibuyekeziwe zibe yizigaba ezinkulu ngenjongo yokudalula. Kodwa-ke, izigaba azihlanganisa uma lokhu kuyophumela ekuhlanganisweni kwesigaba sezimpahla ezingaphatheki esihlanganisa amanani alinganiswe ngaphansi kwezindleko namamodeli okubuyekezwa.

Izindleko zocwaningo nezentuthuko

.126 Ibhizinisi lizodalula inani elihlanganisiwe locwaningo nezindleko zezentuthuko eziqashelwa njengezindleko ngalesi sikhathi.

.127 Izindleko zocwaningo nezentuthuko zihlanganisa zonke izindleko ezifakwa

ngokqondile ocwaningweni noma emisebenzini yezentuthuko (bheka izigaba .64 no- .65 ukuthola iziqondiso zohlobo lwezindleko okufanele zifakwe ngenjongo yezimfuneko zokudalula ezisesigabeni .126).

Olunye ulwazi

.128 Ibhizinisi likhuthazwa, kodwa akuyona imfuneko, ukuthi adalule ulwazi olulandelayo:

(a) incazelo yanoma yiziphi izimpahla ezingaphatheki ezincishiswe inani ezisasetshenziswa; kanye

(b) nencazelo emfushane yezimpahla ezingaphatheki ezinkulu ezilawulwa yibhizinisi kodwa ezingaqashelwa njengezimpahla ngoba azizange zifinyelele imibandela yokuqashelwa kuleli Zinga.

Imibandela yezinguquko

Ukwamukelwa ekuqaleni kwamaZinga e-GRAP

.129 Imibandela yezinguquko okufanele isetshenziswe amabhizinisi ekwamukelweni kokuqala kwaleli Zinga ichazwe kumhlahlandlela. Imibandela yaleli Zinga kufanele ifundwe kanye nomhlahlandlela ngamunye osebenzayo.

Ukuchibiyelwa Kwamazinga E-GRAP

.130 Isigaba .87 sanezelwa kanti izigaba .74, .79, .86 no- .113 zachibiyelwa Ekuthuthukisweni Kwamazinga E-GRAP okwakhishwa ngomhla ka-1 Ephreli 2014. Ibhizinisi lizosebenzisa lezi zichibiyelo lihlehle ezikhathini zezimali zaminyaka yonke kusukela ngomhla ka-1 Ephreli 2015 noma ngemva kwalokho. Uma ibhizinisi likhetha ukusebenzisa lezi zichibiyelo ngaphambi kwesikhathi, kufanele likudalule lokhu.

Usuku lokuqala

Ukwamukelwa ekuqaleni kwamaZinga e-GRAP

.131 Ibhizinisi kufanele lisebenzise leli Zinga le-GRAP ezitatimendeni zezimali zaminyaka yonke eziqala ngosuku noma ngemva kosuku oluzonqunywa nguNgqongqoshe Wezezimali esimisweni esizoshicilelwa ngokuvumelana nesigaba 91(1)(b) soMthetho Wokuphathwa Kwezimali Zikahulumeni, uMthetho No. 1 ka-1999, ochibiyelwe.

Amabhizinisi asewasebenzisa kakade Amazinga e-GRAP

.132 ***Ibhizinisi lizosebenzisa izichibiyelo zaleli zinga le-GRAP ezitatimendeni zezimali zaminyaka yonke ezihlanganisa isikhathi esiqala ngomhla ka-1 Ephreli 2015 noma ngemva kwalokho. Ukusetshenziswa kwalezi zichibiyelo ngaphambi kwesikhathi kuyakhuthazwa. Uma ibhizinisi lisebenzisa lezi zichibiyelo esikhathini esiqala ngaphambi komhla ka-1 Ephreli 2015, kufanele likudalule lokhu.***

Ukuhoxiswa Kwezinga Le-GRAP mayelana Nezimpahla Ezingaphatheki (2006)

.133 Leli Zinga lengamele Izinga Le-GRAP *Lezimpahla Ezingaphatheki* elakhishwa ngo-2006.

Ukuqhathanisa ne-International Public Sector Accounting Standard mayelana *Nezimpahla Ezingaphatheki* (Januwari 2010)

Leli Zinga le-GRAP *Lezimpahla Ezingaphatheki* (GRAP 31) lisuselwa ngokuyinhloko ku-International Public Sector Accounting Standard mayelana *Nezimpahla Ezingaphatheki* (IPSAS 31). Umehluko omkhulu phakathi kwe-GRAP 31 ne-IPSAS 31 yilona olandelayo:

- Okuhlanganiswa yi-GRAP 31 kuhlukile ku-IPSAS 31 ngoba amabhizinisi kahulumeni achazwa ngendlela ehlukile.
- IPSAS 31 ichaza inani elisalele lezimpahla zizonke ngemva kokudonswa kwazo zonke izikweletu "njengezimpahla zizonke/ukulinganisa" kanti i-GRAP 31 ikubiza ngokuthi "izimpahla zizonke".
- Leli Zinga lisebenzisa izinkulumo ezihlukile ezimweni ezithile, ngokwesibonelo i-IPSAS 31 ikhuluma "ngohlelo lwamasu" kanye "nabasebenzisi besevisi", kanti i-GRAP 31 ikhuluma "ngohlelo lokusebenza" kanye "namakhasimende".
- Okungafakwanga kokuhlanganiswa ku-GRAP 31 kuhlukile kulokho okuku-IPSAS 31 ngoba iBhodi likhipha Amazinga e-GRAP aphathelene nokudluliswa kwemisebenzi okudinga ukuphathwa okuhlukile komoya wobambiswano.
- Isiqondiso sokuphathwa komoya wobambiswano kuleli Zinga sivunyelaniswe nezimfuneko zezinga le-GRAP *Lokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo.*
- Incazelo "yemakethe ematasa" kanye "nokuncishiswa kwenani" ifakiwe ku-GRAP 31, ngokusekelwe ku-International Accounting Standard *Yezimpahla Ezingaphatheki* (IAS 38). I-IPSAS 31 ayinayo incazelo enjalo.
- Umbandela wokubonwa oku-GRAP 31 uhlukile kowe-IPSAS 31. I-GRAP 31 ayikhulumi "nganoma imaphi amanye alungelo omthetho" ngenxa yokungafakwa kwegunya namalungelo anikezwe ibhizinisi ngumthetho, umthetho-sisekelo, noma amagunya afanayo.
- Isiqondiso sezimpahla eziyigugu ezingaphatheki ezifakwe ku-IPSAS 31 asifakwanga kuleli zinga ngoba iBhodi likhiphe Izinga le-GRAP elihlukile eliphathelene nezimpahla eziyigugu.
- Ezinye izibonelo zomkhakha kahulumeni zifakiwe ku-GRAP 31 ukuze kuchazwe ukusebenza kwezimpahla ezingaphatheki emkhakheni kahulumeni waseNingizimu Afrika.
- Isiqondiso Sesicelo se-IPSAS 31 mayelana nezindleko zewebhusayithi asifakiwe ku-GRAP 31 ngoba iBhodi likhiphe isiqondiso esiyiNcazelo Yamazinga E-GRAP (bheka i-IGRAP 16).
- Imibandela yezinguquko esebenza kuleli Zinga le-GRAP isingathwa ngokuhlukile kunaku-IPSAS 31.

- Izikhombo ezinezibonelo zemifanekiso zisuliwe kuleli Zinga.