ACCOUNTING STANDARDS BOARD

IZINGA LE-GRAP

LOKUTHOLWAYO OKUPHATHELENE NOMTHETHO

(GRAP 108)

Ikhishwe yi-Accounting Standards Board
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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.

Okuphakathi

Izinga le-Generally Recognised Accounting Practice

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OKUTHOLWAYO OKUPHATHELENE NOMTHETHO

Isethulo

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

I-Accounting Standards Board (Ibhodi) liyadingeka ngokoMthetho Wokuphathwa Kwezimali Zomphakathi, uMthetho No. 1 wango-1999, njengoba ushintshiwe (PFMA), ukuze kunqunywe umsebenzi ovame ukubonwa wokubalwa kwemali obizwa Ngamazinga we-Generally Recognised Accounting Practice (GRAP).

Ibhodi kufanele linqumele i-GRAP yalokhu:

(a) iminyango (efaka uzwelonke nesifunda nezingxenye zikahulumeni);

(b) amabhizinisi womphakathi;

(c) amabhizinisi ahwebayo (njengoba achazwe ku-PFMA);

(d) izikhungo zomthetho sisekelo;

(e) omasipala namabhodi, amakhomishini, izinkampani, amabhizinisi, izikhwama noma amanye amabhizinisi angaphansi kolawulo lobunikazi bukamasipala; kanye

(f) nePhalamende nezishayamthetho zesifundazwe.

Lokhu okungenhla kuhlangene 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 zezezimali kufanele zichazwe njengezithobela Amazinga we-GRAP kuphela uma ngabe zithobela zonke izidingo Zezinga ngalinye le-GRAP kanye nanoma iyiphi incazelo yamazinga we-GRAP.

Noma yikuphi ukukhawulelwa ekusetshenzisweni Kwamazinga athile noma Izincazelo kwenziwa sobala kulawo Mazinga noma Izincazelo Zamazinga we-GRAP.

Izinga le-GRAP lisethwe kumapharagrafu .01 ukuya ku-.43. Wonke amapharagrafu kuleli Zinga le-GRAP anegunya elilinganayo. Isimo negunya lama-appendices kubhekwana nalo kumazwi aqalisa ingxoxo we-appendix ngayinye. Leli Zinga kufanele lifundwe ngaphakathi kokuqukethwe kwempokophelo yalo, umsuka walo weziphetho uma usebenza, *ISethulo Samazinga we-GRAP noHlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

Amazinga we-GRAP neNcazelo Kwamazinga we-GRAP kufanele kufundwe ngokuhambisana nanoma yikuphi ukuqondiswa okukhishwe Yibhodi okunikezela ngokunikezelwa okuguqukayo, kanye nanoma yimiphi imithetho ekhishwe Ngungqongqoshe Wezezimali ngokuphathelene nezinsuku ezisebenzayo Zamazinga we-GRAP, ashicilelwe ku-Government Gazette.

Inkomba lapha ingenziwa ibhekiswe Kuzinga le-GRAP elingakakhishwa ngesikhathi saleli Zinga. Lokhu kwenziwa ukuze kugwenywe ukuguqula Amazinga asevele akhishiwe uma

Izinga lakamuva selikhishwa ngokulandelayo. Ipharagrafu .12 Yezinga le-GRAP *Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* elinikeza isisekelo sokukhetha nokusebenzisa izinqubomgomo zokubalwa kwemali zeseluleko esitholakala obala.

Inhloso

.01 Inhloso yaleli Zinga ukunikeza izidingo zokubalwa kwemali zokubonwa, ukulinganiswa, ukwethulwa nokudalulwa kokutholwayo okuphathelene nomthetho.

Ububanzi

.02 Ibhizinisi elilungisela liphinde lithule izitatimende zezezimali ngaphansi komsuka oqongelelekayo wokubalwa kwemali lizosebenzisa leli Zinga ekubalweni kokutholwayo okuphathelene nomthetho.

.03 Leli Zinga alisebenzi kokutholwayo okulandelayo, ngaphandle kokuthi kuboniswe ngenye indlela:

(a) Ukutholwakanye nezinye izimpahla zezezimali ezivela kusukela kuzinhlelo zenkontileka lapho Izinga leGRAP lisebenza khona Kuzinto Zokusebenza Zezezimali.

(b) Okutholwayo lapho Izinga le-GRAP lisebenza khona Ekuqashisweni.

(c) Izinkontileka zomshwalense njengoba zichazwe Kuzinga Lokubika Izimali Lamazwe ngamazwe Kuzinkontileka Zomshwalense.

.04 Okutholwayo okuphathelene nomthetho kungavela kusukela kuyo yomibili imisebenzi eshintshanisayo nengashintshisani. Lapho lokhu okutholwayo kuvela kusukela emisebenzini yemali engenayo eshintshanisayo nengashintshisani, ibhizinisi lizosebenzisa ukubonwa nezidingo zokulinganiselwa zasekuqaleni Zamazinga we-GRAP Enzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali), kanye nezidingo zaleli Zinga.

Izincazelo (bona izigaba AG2. Ukuya ku-AG7.)

.05 Amatemu alandelayo asetshenziswa kuleli Zinga le-GRAP ngezincazelo ezicacisiwe:

<u>Inani elithwalayo</u> yinani ekubonwa ngalo impahla kusitatimende sesimo sezimali.

<u>Indlela yezindleko</u> (ngezinjongo zaleli Zinga) yindlela esetshenziselwa ukukhulumela okutholwayo okuphathelene nomthetho okudinga okutholwayo okunjalo ukuthi kulinganiselwe ngenani lakho lomsebenzi, kanye nanoma iyiphi inzalo eqongelelekayo noma ezinye izindleko (lapho zisebenza khona, kanye nanoma yikuphi ukulahlekelwa okutholiwe kokonakala kanye nanoma yimaphi amanani ayekiswe ukubonwa.

<u>Inani lenzalo elishiwo nje lenzalo</u> yinani lenzalo kanye/noma umsuka ocaciswe emthethweni, imithetho esekelayo noma izindlela ezifanayo.

<u>Okutholwayo okuphathelene nomthetho</u> okutholwayo okwenza lokhu:

(a) Okuvela kusukela emthethweni, imithetho esekelayo, noma izindlela ezifanayo; futhi
(b) Okudinga ukukhokhelwa ngelinye ibhizinisi ngemali noma ngenye impahla yezezimali.

***Inani lomsebenzi** (ngezinjongo zaleli Zinga) ngokutholwayo okuphathelene nomthetho kusho inani elicaciswe, noma labalwa, lahlawuliswa noma ngokuya, ngomthetho, imithetho esekelayo, noma izindlela ezifanayo.*

Imigomo echazwe kwamanye Amazinga we-GRAP isetshenziswa kuleli Zinga ngencazelo efanayo naleyo ekumanye Amazinga.

Ukuqashelwa (bona isisgaba AG8.)

.06 Ibhizinisi lizobona okutholwayo okuphathelene nomthetho ngendlela elandelayo:

(a) Uma umsebenzi uwumsebenzi wokushintshisana, usebenzisa Izinga le-GRAP Kumali engenayo kusukela Kumisebenzi Yokushintshisana;
(b) Uma umsebenzi uwumsebenzi wokungashintshisani, usebenzisa Izinga le-GRAP Kumali engenayo kusukela emisebenzini engashintshisani (Izintela nokudluliswa); noma
(c) Uma ngabe umsebenzi ungekho ngaphakathi kobubanzi Bamazinga we-GRAP afakwe ohlwini olungu-(a) noma u-(b) noma elinye Izinga le-GRAP, okutholwayo kuyabonwa uma incazelo yempahla ihlangatshezwa futhi, ingakwazi ukuthi izinzuzo ezizayo zezomnotho noma amandla wesevisi ahlotshaniswa nempahla azogelezela kubhizinisi futhi inani lomsebenzi lingalinganiswa ngokuthembeka.

Ukuyekiswa ukqashelwa

.07 Ibhizinisi lizoyeka ukuqaphela okutholwayo okuphathelene nomthetho, noma ingxenye yakho, uma:

(a) amalungelo wokuhamba kwemali kusukela kokutholwayo ayakhokhelwa, aphelelwe yisikhathi noma ayadluliswa;
(b) ibhizinisi lidlulisela kwenye ingxenye ngokulandelayo zonke izingcuphe zalo nemivuzo yobunikazi bokutholwayo; noma
(c) ibhizinisi, ngaphandle kokugcina izingcuphe ezithile nemivuzo yobunikazi yokutholwayo, lidlulise ulawulo lokutholwayo ngokuphelele kwalo kunkampani evela eceleni engahlobene, futhi liyakwazi ukusebenzisa lelo khono ngokungahlobene futhi nangokungadingi ukufaka imikhawulo engeziwe ekudluliseni. Kulolu daba, ibhizinisi:
  (i) lizoyeka ukuqaphela okutholwayo; futhi
  (ii) libone ngokuhlukile noma yimaphi amalungelo nezibopho ezidaliwe noma ezigciniwe ekudluliseni.

Amanani athwalayo wanoma yikuphi okutholwayo okuphathelene nomthetho okudlulisiwe kuzonikezwa ngaphakathi kwamalungelo noma izibopho ezigciniwe nalezo ezidlulisiwe ngomsuka wamavelu afanelekile wawo ahlobene ngosuku lokudluliswa. Ibhizinisi lizocabanga ukuthi ingabe amalungelo amasha adaliwe nezibopho zingaphakathi kobubanzi yini Bezinga le-GRAP Lamathuluzi Ezezimali noma elinye Izinga le-GRAP. Noma yimuphi umehluko ophakathi kokucatshangwa okutholiwe namanani ayekiswe ukutholwa kanye, nalawo manani aboniwe, ngokuya ngale pharagrafu azobonwa ngokuningi noma ngokushodayo esikhathini sokudluliswa.

.08 Ngokuvamile kakhulu, okutholwayo okuphathelene nomthetho kuyekiswa ukubonwa uma amanani akweletwayo akhokhelwa ngonesikweletu. Ibhizinisi lingaba nekhono lokuyeka amalungelo walo wokuthola ukuhamba kwemali kusukela kokutholwayo okuphathelene nomthetho ngokomthetho okhishwayo, umthetho noma inqubomgomo ethile. Isibonelo, ibhizinisi lingavuma ukuyekela iqoqo lamanani athile akweletwayo ngokuya ngesethulo senqubomgomo entsha. Ukuphelelwa kwesikhathi samalungelookuhlobene nokutholwayo okuphathelene nomthetho ngokuvamile kuzophathwa umthetho okhishwayo, umthetho noma okulingana nawo.

.09 Ibhizinisi lingaba nekhono lokuthengisa noma lokudlulisa konke noma ingxenye yokutholwayo kwalo okuphathelene nomthetho kunkampani engaphandle, isibonelo, ukuvikelwa kwabanezikweletu emsebenzini wezezimali. Lapho imisebenzi enjalo ivela khona, ibhizinisi licabanga ukuthi lidlulisele noma ligcine ngokulandelana zonke izingcuphe nemivuzo ehlotshaniswa nokutholwayo kwalo. Uma ngabe kungekho sobala kusukela ekuhlolweni kwezingcuphe kuphela nemivuzo, ibhizinisi licabanga uma ngabe ligcina ulawulo ngaphezulu kokutholwayo.

Ukulinganiswa

Ukulinganiswa kwasekuqaleni (bona izigaba AG9. ukuya ku-AG13.)

.10 Ibhizinisi lizolinganisela ekuqaleni okutholwayo okuphathelene nomthetho ngenani lakho lomsebenzi. Okutholwayo okuphathelene nomthetho kupharagrafu .06, kuzolinganiswa ekuqaleni ngokuya Ngezinga elihambisanayo le-GRAP. Inani elinqunywe ekulinganisweni kokuqala ngokuya ngelinye Izinga le-GRAP yinani lomsebenzi elifanayo elichazwe kuleli Zinga.

Ukulinganiswa okulandelanayo

.11 Ibhizinisi lizolinganisela okutholwayo okuphathelene nomthetho ngemuva kokubonwa kwasekuqaleni kusetshenziswa indlela yezindleko. Ngaphansi kwendlela yezindleko, ukulinganiswa kwasekuqaleni kokutholwayo kushintshelwa ngokulandelayo ekubonweni kwasekuqaleni ukuze kuveze noma iyiphi:

(a) Inzalo noma ezinye izindleko okungenzeka ziqongelelekile ekutholweni (lapho kusebenza khona);
(b) Ukulahlekelwa kokonakala; kanye
(c) Namanani ayekele ukubonwa.

Inzalo eqongelelekayo(bona izigaba AG14. ukuya ku-AG15.)

.12 Ibhizinisi lingadingeka noma lifaneleke ukuhlawulisa inzalokunoma yimaphi amanani asedlulelwe yisikhathi noma angakhokhelwe ngokomthetho, imithetho esekelayo, noma imithetho yangaleso sikhathi noma izindlela ezifanayo. Kuzimo eziningi, inani lenzalo, kanye nomsuka wokuhlawulisa inzalo enjalo, isb. inzalo elula noma yenhlanganisela kanye, nezehlakalo ezivusa inhlawulo yenzalo, ngokuvamile licaciswa emthethweni noma kumithetho esekelayo. Lapho inzalo ihlawuliswa khona, lokhu kukhinyabeza ukulinganiselwa okulandelayo okutholwayo okuphathelene nomthetho.

.13 Lapho ibhizinisi lihlawulisa inzalo kubhalansi esele yokutholwayo okuphathelene nomthetho, lizolungisa inani lomsebenzi ngemuva kokubonwa

kwasekuqaleni ukuze liveze noma iyiphi inzalo eqongelelekayo. Inzalo eqongelelekayo ibalwa kusebenzisa inani lenzalo elikhona nje.

.14 Inzalo kokutholwayo okuphathelene nomthetho izobonwa ngokuya Ngezinga le-GRAP Lenzuzo Evela Kokwenziwe Okungashintshaniswa noma Izinga le-GRAP Lemali Engenayo Evela Ezinkokhelweni Zokushintshisana (Izintela Nokudluliswa Kwemali), noma ngabe kusebenza kuphi.

Ezinye izindleko

.15 Ibhizinisi lingadingeka noma libophezeleke ngokuya ngokomthetho, imithetho esekelayo, imithetho yangaphakathi noma izindlela ezifanayo ukuthi lihlawulise izindleko ezingeziwe kokudlulelwe yisikhathi noma amanani angakhokhiwe. Izibonelo ezijwayelekile zifaka izinhlawulo nokuhlawuliswa. Lapho izindleko ezinjalo zihlawuliswa khona, ibhizinisi lisebenzisa imigomo ekupharagrafu .13 naku-14, kanye Nezinga elifanelekile le-GRAP *Lenzuzo Evela Kokwenziwe Okungashintshaniswa noma Izinga le-GRAP Lemali Engenayo Evela Ezinkokhelweni Zokushintshisana (Izintela Nokudluliswa Kwemali.*

Ukulahlekelwa kokonakala (bona amapharagrafu AG16. ukuya ku-AG21.)

.16 Noma ngabe okutholwayo okuphathelene nomthetho kuvela ngomthetho noma ngezindlela ezifanayo futhi kungavumela amabhizinisi amakhambi athile uma kungenzeka kungakhokhelwa, okungenzeka kuqoqwe kwamanani akweletwayo kuyashabalala ngokuhamba kwesikhathi. Ibhizinisi lizobese lihlola ukufaneleka kwenani elithwalayo lokutholwayo okuphathelene nomthetho okubonwa ngosuku ngalunye lokubika.

.17 Ibhizinisi lizohlola ngosuku ngalunye lokubuka uma ngabe kukhona ukubonakala okuthile kokuthi okutholwayo okuphathelene nomthetho, noma iqembu lokutholwayo okuphathelene nomthetho, kungenzeka lonakele. Uma ngabe ukuboniswa okunjalo kukhona, ibhizinisi lizosebenzisa izigaba .22 ku-.29 ngezansi.

.18 Ekuhloleni uma ngabe okutholwayo okuphathelene nomthetho konakele, ibhizinisi lihlola uma ngabe kukhona ukuboniswa kokuthi:

(a) Okutholwayo okubalulekile okungakodwana kumoshekile; kanye/noma
(b) Amaqembu wokutholwayo okufanayo, okukodwana okungabalulekile konakele.

Uma kungekho ukuboniswa kokuthi okutholwayo okuphathelene nomthetho okukodwa konakele, kufakwa eqenjini lokutholwayo okufanayo futhi kuhlolelwe njengeqoqo ukonakala. Uma ukulahlekelwa kokonakala, kukhona, noma kuqhubeka ukubonelwa okutholwayo okukodwa okubalulekile, lokho okutholwayo akufakwa ekuhlolweni kweqoqo.

.19 Okutholwayo okuphathelene nomthetho kuzofakwa eqenjini ndawonye futhi kuhlolwe njengeqoqo ngokonakala uma kuveza izici ezifanayo ezinikeza ulwazi mayelana nokuqoqeka okungaba khona kwamanani akweletwa ibhizinisi. Isibonelo, kungafaneleka ukufaka okutholwayo okuphathelene nomthetho eqenjiningokuya ngohlobo lomsebenzi, isb. izintela izinhlawuliso noma izabelo mali njengoba kungaba khona amakhambi athile wokungakhokhelwa atholakala emthethweni walezi zinhlobo zemisebenzi. Ngokufanayo, kungafaneleka ukufaka eqenjini okutholwayo

okuphathelene nomthetho ndawonye ngokususelwa kuhlobo lomkweletisi, isb. amabhizinisi wohwebo nabantu abangabodwana njengoba lokhu kunganikezela ulwazi mayelana nenhloso yabaphathi nekhono lokuqoqa izimali ezifunekayo.

.20 Ukulahlekelwa kokonakala kanye/noma nokubonwa kumsuka weqembu kubonisa isinyathelo sesigaba esilindele ukukhonjwa kokulahlekelwa kokonakala kokutholwayo okuphathelene nomthetho okungakodwana. Ngemuva nje kokutholakala kolwazi olukhomba ngokusobala ukulahlekelwa kokutholwayo okuphathelene nomthetho okukodwa okonakele eqenjini, lezo zimpahla ziyasuswa kusukela eqenjini.

.21 Ekuhloleni uma ngabe kukhona okubonisa okutholwayo okuphathelene nomthetho, noma iqembu lokutholwayo eliphathelene nomthetho, okungonakala, ibhizinisi lizocabanga, njengokuncane izibonisi ezilandelayo:

(a) Ubunzima bezezimali obubalekile bonesikweletu, obungaboniswa okufaka isicelo sokuboniswa ngezikweletu, ukutakulwa kwebhizinisi noma okulingana nalokho.

(b) Kungenzeka ukuthi onesikweletu uzongena ekuhlukanisweni, ekukhokhelweni kwesikweletu ngempahla noma okunye ukuphinda kuhlelwe kwezezimali.

(c) Ukuphulwa kwemigomo yomsebenzi, efana nokuzenzakalela noma icala kuzinkokhelo ezinkulu noma zenzalo (lapho zidonswa khona).

(d) Ushintsho olunqabayo lungolwamazwe ngamazwe, olukazwelonke noma lwezimo zomnotho zasendaweni, ezifana nokwehla kokukhula, ukukhuphuka kumaleveli wesikweletu nokungasebenzi, noma izinguquko kumanani wokuya kwamanye amazwe namaphethini.

.22 Uma kukhona ukuboniswa kokuthi okutholwayo okuphathelene nomthetho, noma iqembu lokutholwayo okuphathelene nomthetho, kungonakala, ibhizinisi lizolinganisela ukulahlekelwa kokonakala njengomehluko ophakathi kokugeleza kwemali okuzayo okulinganiselwe nenani elithwalayo. Lapho inani elithwalayo lingaphezulu kunokugeleza kwemali okulinganiselwe okuzayo, inani elithwalayo lokungatholwa okuphathelene nomthetho, noma iqembu lokungatholwa okuphathelene nomthetho, kuzokwehliswa, ngokuqondile noma ngokusetshenziswa kwe-akhawunti yokuvumela. Inani lokulahlekelwa lizobonwa kokuningi noma kokushodayo.

.23 Ukulinganisela ukuhamba kwemali okuzayo, ibhizinisi licabanga kokubili inani nesikhathi sokuhamba kwemali elizokuthola ngokuzayo. Ngokuhambisanayo, lapho umthelela wevelu yesikhathi kungokokusebenza, ibhizinisi lenza isephulelo ekuhambeni kwemali okuzayo okulinganiselwe kusetshenziswa inani elizobonisa inani lamanje elikhululeke engcupheni kanye, uma kukhona, noma yiziphi izingcuphe ezicaciswe kokutholwayo okuphathelene nomthetho, noma iqembu lokutholwayo okuphathelene nomthetho, lapho ukulinganiselwa okuzayo kwemali kungakalungiswa khona.

.24 Ekunqumeni uma ngabe okutholwayo okuphathelene nomthetho, noma iqembu lokutholwayo okuphathelene nomthetho, lonakele, abaphathi balinganisela ukuhamba kwemali abalindele ukukuqoqa ngokuya ngamaqiniso nangezimo ngosuku lokubika. Lokhu kulinganiswa kufaka noma yikuphi ukuhamba kwemali okungatholwa kusukela kunoma yikuphi okubhangqiwe noma ukusindwa okubanjwe ngaphezulu kwendawo, ngaphansi kwanoma yiziphi izindleko ezitholiwe ukuze kutholwe,

kuthathwe, kuthengiswe noma uma kungenjalo kukhokhelwe izikweletu kuzimpahla ezingaphansi. Ukuhamba kwemali kusukela kokubhangqeneyo noma ukusindwa okubanjiwe akufakwa ekuhambeni kwemali okulinganiselwe uma abaphathi bangahlosile ukubiza okubhangqeneyo okubanjiwe. Isibonelo, ibhizinisi lingaba nekhono lokuthatha liphinde lithengise indawo egxilile ukuze lithole noma yimaphi amanani akweletwayo, kodwa lingakhetha ukungenzi izenzo ezinjalo uma ngabe zizobangela ubunzima bezomnotho.

.25 Ukuhamba kwemali okuzayo kweqembu lokutholwayo okuphathelene nomthetho okuhlolelwa ndawonye ukonakala kungalinganiswa kusetshenziswa umuzwa womlando wokutholwayo okunezici ezifanayo. Amabhizinisi anganaso isipiliyoni somlando oqondene nebhizinisi noma isipiliyoni esinganele, angasebenzisa isipiliyoni seqembu lozakwabo (uma sitholakala) ngamaqembu angaqhathaniseka wokutholwayo okuphathelene nomthetho. Isipiliyoni somlando kungenzeka sidingeke ukuthi silungiswe ukuze sibonise imithelela yezimo zamanje ezingazange ziphazamise isikhathi lapho kususelwa khona isipiliyoni somlando futhi, nokususa imithelela yezimo kusikhathi somlando engekho manje. Lapho isipiliyoni somlando sisetshenziswa khona, indlela nokucatshangwa okusetshenziselwa ukulinganisa ukuhamba kwemali okuzayo sizobuyekezwa ngokuvamile ukuze kuncishiswe noma yimuphi umehluko ophakathi kokulinganiselwe nokulahlekelwa kwangempela komonakalo.

.26 Inqubo yokulingnisa inani lokulahlekelwa kokonakala ingaholela kunani elilodwa noma kubanga lamanani angaba khona. Kusimo esingemuva, ibhizinisi libona ukulahlekelwa kokonakala ngokulinganiselwa okuhamba phambili ngaphakathi kwebanga (Izinga le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona* lixoxa ngemigomo ngokuhlobene ‘nezinga lemiphumela’), ngokucatshangwa kwalo lonke ulwazi oluhambisanayo ngaphambi kwezitatimende zezimali ezikhishwayo mayelana nezimo ezikhona ekupheleni kwesikhathi sokubika.

.27 Ukulahlekelwa kokonakala ezikhathini zangaphambilini kokutholwayo okuphathelene nomthetho kuzobuyekezwa uma ngabe kube khona ukuguqulwa ekulinganisweni okusetshenzisiwe kusukela ekulahlekelweni kokonakala kokugcina okuboniwe, noma ukuze kuboniswe umthelela wokwenza isephulelo sokuhamba kwemali okulinganiselwe ngokwesigaba .23.

.28 Uma ukulinganiswa kusetshenziselwa ukunquma ukonakala kokulahlekelwa ekushintshweni kwesikhathi sangaphambilini, ngenxa yoshintsho kunani elingaqoqeka (elifana nokuthuthukiswa kwesimo sezimali sonesikweletu) noma uma kuzoqoqwa (ukuthuthukiswa okunjalo kusikhathi sokukhokhela esilindelwe), inani lokulahlekelwa kokonakala elibonwe ngokudlule liyalungiswa. Noma yiliphi inani elibonwe ngaphambilini liphinde libuyekezwe ukuze kuboniswe ukudlula kwesikhathi lapho ukuhamba kwemali okulinganiselwe kwenzelwa khona isaphulelo.

.29 Noma yikuphi ukulahlekelwa kokonakala okubonwe ngaphambili kuzolungiswa ngokuqondile noma ngokulungisa i-akhawunti yokuvumela. Ukulungiswa ngeke kuze kubangele ukuthi inani elithwalayo lokutholwayo okuphathelene nomthetho noma iqembu elidlula obekukade kungaba yinani lokutholwayo okuphathelene nomthetho uma ngabe ukulahlekelwa kokonakala kungazange kubonwe ngosuku lapho kubuyekezwa khona ukonakala. Inani lanoma yikuphi ukulungiswa lizobonwa ngokuningi noma ngokushodayo.

Ukwethulwa nokudalulwa

Okujwayelekile

.30 ***Ibhizinisi lizosebenzisa izidingo zaleli Zinga, kanye nalezo ezikwamanye Amazinga we-GRAP, ahambisana nokuphrezentwa nokudalulwa kokutholwayo okuphathelene nomthetho.***

.31 Ibhizinisi lisebenzisa ukwethulwa nokudalulwa kwezidingo zaleli Zinga, kanye nalezo ezikwamanye Amazinga we-GRAP, afaka Amazinga we-GRAP *Ekuthulweni Kwezitatimende Zezimali, Imali Engenayo Evela Ezinkokhelweni Zokushintshisana,* kanye *Nenzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali)* ekuthuleni nasekudaluleni ulwazi olumayelana nokutholwayo okuphathelene nomthetho.

Ukudalulwa

.32 ***Ibhizinisi lizodalula ulwazi olunika amandla abasebenzisi ngezitatimende zabo zezimali ukuze bahlole ukubaluleka kokutholwayo okuphathelene nomthetho kusimo salo sezimali kanye nokusebenza. Ibhizinisi lizonikezela ulwazi olwanele ukuze livumele ukubuyisana kolwazi oluphrezentwe kumanothi akuzinto zolayini ezithulwe ezitatimendeni zezimali.***

.33 Ukudalulwa kumapharagrafu .34 ukuya ku-.41 kuveza ngokusobala ukudalulwa okuncane okungasuthisa izidingo zabasebenzisi. Ulwazi olungeziwe kodwa lungadingeka. Ekunikezeni ukudalulwa ezigabeni .34 no-.41 ngezansi, ibhizinisi lizocabanga ukuthi kufanelekile ukunikeza ngokudalulwa okususelwa kundalo noma kuhlobo lomsebenzi. Isibonelo, uma ibhizinisi linezintela, ukufaneleka, kungafaneleka ukuze kudalulwe ulwazi ngokuhlukile olumayelana nalezi zinhlobo zomsebenzi.

.34 ***Ibhizinisi lizodalula incazelo yalokhu:***

- ***(a)*** ***Umsebenzi uvuka kanjani, ngokubheka ngokuqondile emthethweni osebenzayo, imithetho esekelayo, noma izindlela ezifanayo;***
- ***(b)*** ***Inani lomsebenzi linqunywa kanjani;***
- ***(c)*** ***Inzalo noma ezinye izindleko ezikhokhiswa ngokukhishwayo (lapho kukhona), okufaka umsuka kanye nenani elisetshenzisiwe;***
- ***(d)*** ***Umsuka osetshenziselwa ukuhlola nokuvivinya uma ngabe okutholwayo okuphathelene nomthetho konakele, okufaka ukuthi okutholwayo kufakwa kanjani eqenjini futhi kuhlolelwe ukonakala kweqoqo; kanye***
- ***(e)*** ***Nenani lesaphulelo elisetshenziswe ekuhambeni kwemali okuzayo, lapho kusebenza khona, nokuthi linqunywe kanjani.***

.35 ***Inani elithwalayo lokutholwayo okuphathelene nomthetho lizodalulwa ngokuhlukile kumanothi aya ezitatimendeni zezimali, kuhlukanisa ngokusobala okutholwayo okuphathelene nomthetho kusukela kokutholwayo okuyizimpahla zezimali nokunye okutholwayo.***

.36 ***Ibhizinisi elizodalula inani lanoma yikuphi ukulahlekelwa kokonakala okubalulekile kusukela kunoma yikuphi ukubuyekezwa kulokho kulahlekelwa kokonakala okubonwayo kokutholwayo okuphathelene nomthetho kusikhathi, ekusebenzeni kwesitatimende semali noma kumanothi aya ezitatimendeni zezimali.***

.37 ***Lapho ibhizinisi lirekhoda ukulahlekelwa kokonakala ku-akhawunti yokuvumela kunokwehlisa ngokuqondile amanani athwalayo wokutholwayo okuphathelene nomthetho, lizodalula ukubuyisana koshintsho kuleyo akhawunti ngesikhathi kumanothi aya ezitatimendeni zezimali.***

.38 ***Ngokulahlekelwa okubalulekile kokonakala okubonwayo noma okubuyiselwe emuva, ibhizinisi lizodalula izehlakalo ezinkulu nezimo ezibangele ukubonwa noma ukubuyiselwa emuva kokulahlekelwa kokonakala. Ibhizinisi lizonikeza lolu lwazi ngokulingana nokunye ukulahlekelwa noma ukubuyiselwa emuva.***

.39 ***Ibhizinisi lizodalula, ulwazi olumayelana nezibonisi ezingukhiye nokucatshangwa okusetshenziselwa ukuhlola nokubala uma ngabe okutholwayo okuphathelene nomthetho kuye konakala ngesikhathi sokubika.***

.40 ***Uma ibhizinisi liphethe okubhangqeneyo, okungafaka izimpahla zezimali, izimpahla okungezona zemali nezinye izinhlobo zokubhangqeneyo okufana nokuqinisekiswa noma ukusindwa okungaphezulu kwezimpahla, lizokwenza lokhu:***

(a) Ukubona izimpahla ezinjalo uma zihlangabezana nesimo sokunquma sokubona kwamanye Amazinga we-GRAP.

(b) Dalula imvelo namanani wokubhangqeneyo (lapho isimo sokunquma ku-(a) sihlangatshezwe khona) noma aphethwe, kumanothi wezitatimende zezimali.

(c) Ngokubhangqayo okungaphandle kwemali, dalula izinqubomgomo zakho ngokuhlobene namalungelo wakho wokusebenzisa angaphezulu kwezimpahla eziphethwe njengokubhangqayo kanye, nezinqubomgomo zakho zokulahla noma ukusebenzisa izimpahla ezinjalo kumanothi aya ezitatimendeni zezimali.

.41 ***Ibhizinisi lizodalula ulwazi mayelana nokuqoqeka okutholwayo okuphathelene nomthetho okubonwa ngosuku lokubikwa ngokulandelayo:***

(a) Ukuhlaziywa kokutholwayo okuphathelene nomthetho okufuneka ngokudlule ekubikeni, futhi okonakele.

(b) Ukuhlaziywa kokutholwayo okuphathelene nomthetho okufuneka ngokudlule okungakonakali.

(c) Amaqiniso acatshangwa yibhizinisi ekuhloleni ukulahlekelwa kokonakala ku-(a) naku-(b) ngaphezulu.

Ukunikezwa okuguqukayo

.42 ***Ukunikezwa okuguqukayo okuzosetshenziswa ngamabhizinisi ekutholweni kwasekuqaleni kwaleli Zinga kuchazwa emiyalweni. Ukunikezwa kwaleli Zinga kufanele kufundwe ndawonye nesiyalo ngasinye esisebenzayo.***

Usuku lokusebenza

.43 ***Leli Zinga Lomkhuba Ovame Ukubonwa Wokubalwa Kwezimali liqala ukusebenzela izitatimende zezimali zonyaka ezifaka izikhathi eziqala ngosuku noma ngemuva kosuku oluzonqunywa Ngungqongqoshe Wezimali emthethweni ozoshicilelwa ngokuya ngesigaba 91(1)(b) soMthetho***

Wokuphathwa Kwezimali Zomphakathi, uMthetho ongunombolo 1 wango-1999, ochibiyelwe.

I-Appendix A – Iseluleko sokusetshenziswa

Le-appendix iyingxenye ehlanganisiwe Yezinga.

AG1. Lesi seluleko sokusetshenziswa sichaza ukusetshenziswa kwemigomo ekhethiwe Kuzinga lokutholwayo okuphathelene nomthetho.

Izincazelo

Okutholwayo okuphathelene nomthetho

AG2. Okutholwayo kumkhakha womphakathi kungavela kusukela kuzinkontileka noma izidingo zomthetho. Yilokho okutholwayo kuphela okuvela kusukela emthethweni noma ngezindlela ezilinganayo, ezifana nemithetho, imithetho yangaphakathi noma amanye amadokhumenti akhishiwe ngokomthetho, afana nezinhlelo zabaphathiswa nekhabinethi noma izinqumo zekhansela likamasipala, zithathwa "njengokungatholwa okuphathelene nomthetho" futhi zingaphakathi kobubanzi baleli Zinga.

AG3. Umkhakha womphakathi uyindawo eqondiswa ngokuphakeme ngenombolo Yezenzo ezibangela inkinga ngaphezulu noma imithetho ephethe izenzo noma ukuziphatha kwamabhizinisi. Isibonelo, i-Public Finance Management Act, Act No.1 of 199 (njengoba kushintshiwe) (i-PFMA) ne-Municipal Finance Management Act, Act No 56 yango-2003 (MFMA) inikeza ngezikripthi zangaphambili zokuphathwa kwezimali zamabhizinisi. Noma ngabe imisebenzi yebhizinisi iqondiswa ngimthetho, akusho ukuthi yonke imisebenzi engena kuyo ivela kusukela kokuphathelene nomthetho. Ngokufanayo, ibhizinisi lingadingeka ukuthi linikezele ngamasevisi athile noma lenze imisebenzi ethile ngokuya Ngomthetho sisekelo weRiphablikhi yaseNingizimu Afrika, (Umthetho ongunombolo 108 wango-1996). Lokhu akusho ukuthi ukunikezwa kwalawa masevisi noma ukwenziwa kwale misebenzi kuyimisebenzi ephathelene nomthetho. Imisebenzi icatshangwa kuphela ukuthi iphathelene nomthetho lapho yenziwa khona ngenxa yezidingo zomthetho ezithile ezidinga noma ezivumela ibhizinisi ukuthi lingene kuleyo misebenzi.

AG4. Isibonelo esilandelayo sibonisa ukusetshenziswa kwepharagrafu AG3. Imisebenzi yezezimali noma yomasipala iphethwe yi-MFMA. Lo mthetho udinga noma uwavumela ukuthi enze imisebenzi ethile ukuze agcwalise izinhloso zawo. Lokhu kuphinde kuwadinge ukuthi enze imisebenzi ethile, efana nokuhanjiswa kwezimpahla namasevisi. Noma ngabe ukuhanjiswa kwezimpahla namasevisi kuphethwe ngamaskripthi angaphambili emthethweni, imisebenzi engayodwana enezinikezeli kungenzeka kakhulu ibe ngeyenkontileka ngemvelo yayo njengoba umasipala anganquma ukuthi uzongena nobani kunkontileka, futhi ngamiphi imigomo nemibandela. Kolunye uhlangothi, umthetho othile ungadinga omasipala ukuthi bathathe imisebenzi ethile efana nokukhokhisa izintela zendawo ezithile ngokomthetho we-Municipal Property Rates Act, Act No. 6 wango-2004 futhi nangemithetho yangaphakathi. Njengoba le misebenzi ithathwa ngokuqondile ngokomthetho obekela sobala ukuthi ubani okufanele akhokhiswe intela futhi, ngziphi izintengo namanani, le misebenzi iphathelene nomthetho ngokwemvelo.

AG5. Okutholwayo okuvela kusukela kuzinhlelo zenkontileka ngoba kungenwa kukho ngokuzithandela ngamabhizinisi futhi akungenwa kukho njengomphumela wezidingo ezithile zomthetho (bheka Izinga le-GRAP *Lamathuluzi Ezezimali*

ipharagrafu AG28. ukuya ku-AG32.). Okutholwayo kwenkontileka, ngokuya ngebanga lokuthi kuhlangabezana nencazelo yempahla yezezimali, kungaphakathi nobubanzi Bezinga le-GRAP *Lamathuluzi Ezezimali.* Ekuhloleni uma ngabe ukuhlelwa kuphathelene nomthetho noma kungokwenkontileka ngendalo yakho, ibhizinisi licabanga kuphela isakhiwo sezomthetho sohlelo. Uma ngabe ukuhlelwa kuphethwe wumthetho othile kunenkontileka ephothulwe ngaphakathi kwezinhlangano ezihambisanayo, lokho kusho ukuthi iphathelene nomthetho ngokwemvelo.

AG6. Incazelo “yokutholwayo okuphathelene nomthetho” kupharagrafu .05 isho okutholwayo “(b) okudinga ukukhokhelwa ngelinye ibhizinisi ngemali noma ngenye impahla yezezimali”. “Ibhizinisi” lapha lifaka umuntu oyedwa, okuthenjwayo, umuntu omiselwe noma elinye ibhizinisi elisemthethweni.

Inani lomsebenzi

AG7. Inani lomsebenzi lichazwa kuleli Zinga ngokucacisiwe kokutholwayo okuphathelene nomthetho. Inani lomsebenzi lokutholwayo okuphathelene nomthetho linqunywa ngenkomba yezinkokhelo ezithile, izimali, izikali noma umsuka wokubala ocaciswe emthethweni noma ngezindlela ezifanayo. Isibonelo, inani lomsebenzi lezinkokhelo ngokuya Ngezinkampani Nekhomishini Yempahla Yomcabango lezinkampani ezibhalisiwe libalwa ngokusebenzisa amanani acaciswe emthethweni ngemali etholwa yinkampani. Izibonelo ezingeziwe kuxoxwa ngazo kupharagrafu AG11. Njengoba ibhizinisi licabanga kuphela izidingo zesakhiwo somthetho esisebenzayo ekunqumeni inani lomsebenzi, ivelu yanganoma yisiphi isikhathi yemali noma yezinto zezimali iyakhishwa kusukela ekulinganisweni kwasekuqaleni kokutholwayo okuphathelene nomthetho.

Ukubonwa kokutholwayo okuphathelene nomthetho

AG8. Ngokukhishwa kwepharagrafu .06(c), isikhathi sokuthi okutholwayo okuphathelene nomthetho siyabonwa, asicaciswa kuleli Zinga. Ibhizinisi lisebenzisa Izinga le-GRAP *Lemali Engenayo Evela Ezinkokhelweni Zokushintshisana* noma Izinga le-GRAP *Lenzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali)*. Lapho kungekho khona Zinga kulezi elisebenzayo, ibhizinisi licabanga ukuthi okutholwayo kuyahlangabezana yini nencazelo yempahla futhi uma isimo sokunquma sokubona kupharagrafu .06(c) siyahlangatshezwa yini.

Ukulinganiswa kokutholwayo okuphathelene nomthetho

Okujwayelekile

AG9. Okutholwayo okuphathelene nomthetho kulinganiswa ekuqaleni ngenani lakho lomsebenzi, kusetshenziswa amaskripthi wangaphambilini womthetho, imithetho noma okulinganayo. Inani lomsebenzi liyalungiswa ngokulandela izikhathi zokubika ukuze kubhekelwe noma iyiphi inzalo noma ezinye izindleko ibhizinisi elizikhokhisayo (uma kudingeka noma kuvunyelwe ukwenza njalo emthethweni noma ngezindlela ezifanayo) futhi, nokukhulumela noma yikuphi ukulahlekelwa kokonakala noma amanani ayekele ukuboniswa, isibonelo, ukukhokhelwa kwamanani akweleta ngonesikweletu. Uma isilinganiso sasesuqaleni sokutholwayo okuphathelene nomthetho kuvezwa kwelinye Izinga le-GRAP, izidingo zalelo Zinga, kanye nezidingo zaleli Zinga, ziyasetshenziswa ekunqumeni inani lomsebenzi.

Okutholwayo okuphathelene nomthetho kububanzi Bamazinga we-GRAP kumali engenayo eshintshisanayo nengashintshisani

AG10. Izibonelo ezijwayeleke kakhulu zokutholwayo okuphathelene nomthetho zifaka izintela, izinkokhiso, izinhlawuliso, ukulinganiselwa, izimali ezinikezwayo nezinkokhiso ezikhokhiswa ngokuya ngokomthetho. Le misebenzi ingaba ngeshintshanayo noma engashintshani ngemvelo. Amabhizinisi kufanele ahlole imigomo nemibandela yomsebenzi aphinde asebenzise Izinga le-GRAP *Lemali Engenayo Evela Ezinkokhelweni Zokungashintshisani* noma Izinga le-GRAP *Lenzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali)* ngokubonwa kwasekuqaleni nokulinganiswa kwasekuqaleni kwale misebenzi. Izidingo zaleli Zinga kodwa ziyacatshangwa ngokulinganiselwa kwasekuqaleni kokutholwayo okuphathelene nomthetho.

AG11. Kokubili Amazinga we-GRAP *Lemali Engenayo Evela Ezinkokhelweni Zokungashintshisani* nezinga le-GRAP *Lenzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali)* idinga ukulinganiswa kwasekuqaleni ngevelu efanelekile. Ekunqumeni ivelu efanelekile yokutholwayo okuphathelene nomthetho, ibhizinisi lisebenzisa izidingo zaleli Zinga, ezifaka noma yikuphi ukulinganiselwa noma izindlela zokulinganiswa ezikhonjelwe imisebenzi ethile. Ivelu efanelekile enqunywe ngokuya ngalawo Mazinga we-GRAP yinani lomsebenzi lezinjongo zaleli Zinga. Ibhizinisi liphinda lisebenzise izidingo zaleli Zinga kuze kube manje njengoba zihlobene nokunquma inani lomsebenzi elisuselwa emthethweni, imithetho esekelayo noma izindlela ezifanayo. Njengoba ukulinganiswa kokutholwayo okuphathelene nomthetho kususelwa kusakhiwo esisetshenziswayo somthetho, ukulinganiswa kwasekuqaleni komsebenzi akufaki noma yiziphi izinto ezifana nokucatshangwa kwevelu yesikhathi yemali noma yezimali.

Ukulinganiswa kwasekuqaleni

Ukulinganiswa kwasekuqaleni kwezintela, izinkokhiso, izinhlawuliso, ukulinganiswa nezimali ezinikezwayo

AG12. Izintela, izinkokhiso, izinhlawuliso, ukulinganiswa nezimali ezinikezwayo zivela kusukela emisebenzini yemali engenayo engashintshisani. Njengomphumela walokho kokubili Izinga le-GRAP *Lemali Engenayo Evela Ezinkokhelweni Zokungashintshaniswa (Izintela Nokudluliswa Kwezimali)* futhi leli Zinga lisetshenziswa ekulinganisweni kwasekuqaleni kwale misebenzi. Inani elifanelekile noma inani lemisebenzi yezintela, izinkokhiso, izinhlawuliso, ukufaneleka nezimali ezinikezwayo zinqunywa kusetshenziswa inani elicaciswe ngaphakathi, noma elibalwe noma elikhokhiswe ngokomthetho noma izindlela ezifanayo, futhi ukusebenzisa noma yikuphi ukulinganisela noma izindlela zokulinganisa ezicaciselwe kulezi zinhlobo zemisebenzi. Izibonelo ezilandelayo ziveza ukuthi inani lomsebenzi linganqunywa kanjani ngemisebenzi evezwe sobala ngaphezulu kusetshenziswa umthetho ohambisanayo noma okulinganayo:

- Okutholwayo kwentela: Khomba imali engenayo, umsebenzi noma izimpahla namasevisi angaphansi kwentela, uphinde usebenzise amanani asebenzayo wentela.
- Izinkokhiso nezinhlawuliso: Khomba ukona nokuphula umthetho lapho izinkokhiso nezinhlawuliso zingafunwa khona, uphinde usebenzise amanani acaciswe emthethweni. Ngokuya ngemvelo yenkokhiso noma inhlawuliso, ivelu

noma isikali samavelu singacaciswa emthethweni, engavumela noma ingavumeli isikhalazo noma inqubo yokuphikisana. Ngenye indlela, lapho kungekho nkokhiso noma amanani wenhlawuliso acaciswe emthethweni, kusiqondisi, inkantolo, ikhomishini noma omunye umzimba ongaba nesibopho sokusebenzisa inkokhiso noma inhlawulo.

- Ukufaneleka nezimali ezikhishwayo: Khomba amavelu acaciswe ku-Division of Revenue Act (DORA) noma izabelomali ezishicilelwe (lapho zinesimo esifanayo naleso se- DORA).

Ukulinganiswa kwasekuqaleni kwezinkokhelo ezikhokhiswe ngokomthetho

AG13. Izinkokhelo ezikhokhiswa ngokomthetho zingabangelwa kusukela emisebenzini eshintshanisanayo noma engashintshanisani. Uma okutholwayo kuvela kusukela emsebenzini wemali engenayo yomsebenzi oshintshanisanayo, ibhizinisi lisebenzisa Izinga le-GRAP *Kumali Engenayo kusukela Kumisebenzi Eshintshanisanayo* ukuya ekubonweni kwasekuqaleni nokulinganiswa kwasekuqaleni, kanye nezidingo zaleli Zinga. Ngakho-ke, ibhizinisi lizonquma ivelu efanelekile noma inani lomsebenzi lezinkokhelo ezikhokhiswayo ngokomthetho ngo kubhekiswe kuzimali ezishiwo emthethweni, umthetho noma okulinganayo (okufana nenqubomgomo evunyelwe ngumzimba ophethe), ngokuhambisana nanoma yiziphi izindlela zokulinganisa zalezi zinhlobo zemisebenzi.

Ukulinganiswa okulandelanayo

Imvelo yentela eqoqiwe

AG14. Ngokuya ngendlela yezindleko, ibhizinisi libona inzalo kanye nezinye izindleko njengengxenye yokulinganiswa okulandelanayo kokutholwayo okuphathelene nomthetho uma kudingeka noma kufanelekile ukuze kwenziwe kanjalo ngokomthetho, imithetho esekelayo, imithetho yangaphakathi noma izindlela ezifanayo. Noma iyiphi inzalo eqoqwe yibhizinisi kokutholwayo okuphathelene nomthetho ifakwa kusigaba njengemali engenayo yokushintshisana noma yokungashintshisani ngokuya Ngamazinga we-GRAP *Lemali Engenayo Evela Ezinkokhelweni Zokungashintshisani* noma Izinga le-GRAP *Lenzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali)*.

AG15. Inzalo ifakwa kusigaba njengokushintshanisa noma ukungashintshanisi okususelwa kumvelo yemisebenzi engaphansi. Lokhu kusho ukuthi uma inzalo eqoqwa kokutholwayo ebonwa futhi elinganiselwa ekuqaleni ngokuya Ngezinga le-GRAP *Lemali Engenayo Evela Ezinkokhelweni Zokushintshaniswa*, bese noma iyiphi inzalo ingukushintshisana ngemvelo yayo. Ngokufanayo, uma okutholwayo kubonwa futhi kulinganiswa ekuqaleni ngokuya Ngezinga le-GRAP *Lenzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali),* bese noma iyiphi inzalo eqoqiwe kulokho okutholwayo ayishintshisani kundalo yalo. Njengesibonelo, uma inzalo iqoqwa kuzintela, lapho imali engenayo ingashintshaniswa futhi engaphakathi kobubanzi Bezinga le-GRAP *Lenzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali)*, bese noma iyiphi intela eqoqwayo iphinde ifakwe kusigaba njengemali engenayo engashintshisani.

Ukonakala

AG16. Ibhizinisi kuzomele lihlola njalo ngosuku lokubika ukuze kubonwe uma ngabe kukhona ukuboniswa kokuthi okutholwayo noma iqembu lokutholwayo konakele yini. Izinhlobo ezithile zokutholakalayo okuphathelene nomthetho kungaba ngaphansi ukuze konakale kwezinye. Isibonelo, kungenzeka kungenzeki ukuthi okutholwayo kokufaneleka konakale njengokufanelene nomsebenzi kuwumnyango kazwe lonke noma wesifunda. Ngokulandelayo ibhizinisi kufanele lithuthukise indlela efanelekile yokufaka kusigaba okutholwayo okuphathelene nomthetho kanye, nokuthola ulwazi mayelana nokungaqoqeka kwalezo zigaba, ukuze kuhlolelwe ukonakala ngendlela egculisayo.

AG17. Uhlu lwezibonisi esigabeni .21 aluphelele. Kungaba khona ezinye izikhombisi impahla engonakala ngazo. Lapho ezinye izibonisi zifaneleka kakhulu, ibhizinisi lisebenzisa lokhu ekuhloleni uma ngabe okutholwayo okuphathelene nomthetho konakala khona. Ibhizinisi kuzomele liphinde licabange umthetho osebenzayo, imithetho esekelayo noma izindlela ezifanayo uma lihlola ukuthi kukhona ukubonisa kokuthi okutholwayo noma iqembu lokutholwayo elonakele noma kufanele kuyeke ukuboniswa.

AG18. Uma ibhizinisi lilinganisela ukuhamba kwemali okuzayo kokutholwayo, licabanga kokubili inani lokuhamba kwemali elizolithola ngokuzayo, kanye nesikhathi sakho esilindelwe. Uma ukuhamba kwemali kuzotholwa kuphela ngesikhathi esithile ngesizayo, kuzothi umphumela wevelu yesikhathi semali ingacatshangwa. Lapho umthelela wevelu yesikhathi semali kungokokusebenza, ibhizinisi lenza isephulelo sokuhamba kwemali okuzayo futhi, uma kusebenza, ulungisa leli nani nganoma iyiphi ingcuphe ecaciselwe kulokho okutholwayo.

AG19. Lapho kubalulekile ukuthi ibhizinisi lenze isaphulelo ekuhambeni okulindelwe kwemali kokutholwayo noma iqembu lokutholwayo ekunqumeni uma ngabe konakele, umthelela wasekuqaleni waleso saphulelo, kanye nokuyekelwa kwaleyo nzalo ngokuhamba kwesikhathi, okufakwa kunani lokuhlakelelwa kokonakala noma njengokulungiswa ngokufanelekile kokulahlekelwa kokonakala.

AG20. Lapho okutholwayo noma iqembu lokutholwayo lonakala, ibhizinisi liyaqhubeka ngokuqoqa noma iyiphi inzalo encane noma ezinye izindleko ezifuneka kubhizinisi, lapho lokhu kuya ngomthetho osetshenziswayo, umthetho noma okufanayo.

AG21. Ngemuva kokubonwa kokulahlekelwa kokonakala, kungadingeka ukuthi kubuyekezwe inani lalokho kulahlekelwa kokonakala ngezikhathi ezilandelayo. Ikakhulukazi, ibhizinisi libuyekeza noma yikuphi ukulahlekelwa kokonakala okubonwe ngaphambili lapho isikhathi esilindelwe noma inani lokuhamba kwemali ezoqoqwa liguquka khona.

Isithasiselo B – Ukushintshwa okulandelayo kwamanye Amazinga we-GRAP

Injongo yesithasiselo ukubonisa ukushintshwa okulandelayo kwamanye Amazinga we-GRAP abangelwa ukukhipha Kwezinga le-GRAP Kokutholwayo Okuphathelene Nomthetho.

Umbhalo oshintshiwe ubonlswa nombhalo odwetshelwe kanye nombhalo osusiwe obhalwe ngokukhanselwa.

A1. Ukushintshwa ku-GRAP 9 *Imali Engenayo Evela Kokwenziwe*

Ububanzi

.09 Ekuhlukaniseni ngaphakathi kwezimali ezingenayo zokushintshisana nezingashintshisani, into kunokwakheka komsebenzi kufanele kucatshangwe. Izibonelo zemisebenzi engashintshisani zifaka imali engenayo kusukela ekusetshenzisweni kwamandla amakhulu (isibonelo, izintela eziqondile nezingaqondile, imisebenzi, nezinkokhiso), izimali ezinikezwayo neminikelo. Inzalo evela kusukela emisebenzini yokushintshisana nokungashintshisani ifakwa kusigaba ngomsuka womsebenzi wangaphansi. Njengomphumela, inzalo ingashintshaniswa noma ingashintshaniswa, ngokuya ngokuthi umsebenzi ongaphansi kusukela lapho ivela khona ingukushintshanisa noma ayikona ukushintshanisa.

Ukulinganiswa kwemali engenayo

.15 Imali engenayo izolinganiselwa ngevelu efanelekile yokucatshangwa okutholiwe noma okungatholwa.

Ukulinganiswa kwemali engenayo okuvela kusukela kuzinhlelo zenkontileka

.16 Inani lemali engenayo elivela emsebenzini ngokwemvelo yakho liyinkontileka ngokuvamile okunqunywa yisivumelwano esiphakathi kwebhizinisi nomthengi noma umsebenzisi wempahla noma isevisi. Lilinganiselwa ngevelu efanelekile yokucatshangwa okutholiwe noma okungatholwa ngokucatshangwa kwenani lanoma yiziphi izephulelo zokuhweba nokuhleshulwe emalini kwevolumu okuvunyelwe yibhizinisi.

.17 Kuzimo eziningi, ukucatshangwa kungohlobo lwemali noma okulingana nemali futhi inani lemali engenayo yinani lemali noma okulingana nemali okutholiwe noma okungatholwa. Kodwa, uma ukungena ngaphakathi kwemali kuhlehliswa, ivelu efanelekile yokucatshangwa ingaba ngaphansi kunenani elincane lemali etholiwe noma engatholwa. Isibonelo, ibhizinisi linganikeza isikweletu esingenayo inzalo kumthengi noma lamukele inothi elingatholwa eliphethe inzalo engaphansi kwemakethe kusukela kumthengi njengokucatshangwa kokuthengiswa kwezimpahla. Uma ukuhlelwa kwacha ngokusebenzayo umsebenzi wezezimali, inani elifanelekile lokucatshangwa linqunywa ngokwenza isephulelo wonke amarisidi asebenzisa inani elicatshangelwe lenzalo. Inani elicatshangelwe lenzalo linqumeka ngokusobala kakhulu ngalokhu:

(a) Inani eliqhubekayo lokokusebenza okufanayo lomkhiphi onesilinganiso sesikweletu esifanayo; noma

(b) inani lenzalo eyenza izephulelo zenani elincane lokokusebenza kuntengo yokuthengiswa kwamanje kwemali kwezimpahla noma amasevisi.

Umehluko ophakathi kwevelu efanelekile nenani elincane lokucatshangwa libonwa njengemali engenayo yenzalo ngokuya ngamapharagrafu .34 no-.35 nangokuya Ngezinga le-GRAP *Lamathuluzi Ezezimali*.

.18 Uma izimpahla namasevisi kushintshaniswa noma kushintshwana ngakho ngezimpahla noma amasevisi wemvelo efanayo nevelu, ukushintshanisa akuthathwa njengomsebenzi okhiqiza imali engenayo. Lokhu kuvamise ukwenzeka ngezisetshenziswa ezifana nowoyela noma ubisi lapho abanikezeli bashintshisana noma bashintshana ngendawo yokusebenzisa kuzindawo ezihlukile ukuze kugcwaliswe imfuneko ngaleso sikhathi endaweni ethile. Uma izimpahla zithengiswa noma amasevisi anikezwa ngokushintshisana ngezimpahla ezingafani noma amasevisi, ukushintshisana kuthathwa njengomsebenzi okhiqiza imali engenayo. Imali engenayo ilinganiselwa ngevelu efanelekile yezimpahla namasevisi atholiwe, alungiswa yinani lanoma iyiphi imali noma okulinganiswa nemali okudluliselwe. Uma inani elifanelekile lezimpahla noma amasevisi atholiwe lingakwazi ukulinganiswa ngokuthembeka, imali engenayo ilinganiselwa ngenani elifanelekile lezimpahla noma amasevisi ayekeliwe, elilungiswe yinani lanoma iyiphi imali noma okulingana nemali okkudluliselwe.

Ukulinganiswa kwemali engenayo okuvela kusukela kuzinhlelo eziphathelene nomthetho (okungezona zenkontileka)

.18A Inani lemali engenayo elivela emsebenzini ophathelene nomthetho (ongewona wenkontileka) ngemvelo ngokuvamile lilinganiswa ngokubheka umthetho ofanelekile, umthetho noma izindlela ezifanayo. Isakhiwo senkokhelo, izinkokhiso noma umsuka wokubalwa ocaciswe emthethweni, umthetho noma ngezindlela ezifanayo ezisetshenziselwa ukunquma inani lemali engenayo okufanele libonwe. Leli nani limele ivelu efanelekile, ekulinganisweni kwasekuqaleni, kokucatshangwa okutholiwe noma okungatholwa kwemali engenayo okuvela kusukela kuhlelo oluphathelene nomthetho (okungelona lwenkontileka) (bona Izinga *Lokutholwayo Okuphathelene Nomthetho)*.

Inzalo, imivuzo enikezwa ababhali noma ukusatshalaliswa okufanayo

.35 Imali engenayo izobonwa kusetshenziswa ukuphathwa kwe-akhawunti okulandelayo:

(a) Inzalo kufanele ibonwe kusetshenziswa izindlela kusethwe Kumazinga we-GRAP Kuzinto Zokusebenza Zezezimali Nokutholwayo Okuphathelene Nomthetho,

(b) Imivuzo enikezwa ababhali kufanele ibonwe njengoba itholwa ngokuya nento yesivumelwano esihambisanayo.

(c) Ukuhlukaniswa noma ukusatshalaliswa okufanayo kuzobonwa uma ilungelo lomnikazi lokuthola inkokhelo lisungulwa.

A2. Ukushintshwa ku-GRAP 23 *Imali Engenayo Evela Ezinkokhelweni Ezingashintshiswa (Izintela Nokudluliswa Kwemali)*

Imisebenzi yokungashintshisani

.09 Kukhona futhi imisebenzi engeziwe lapho kungekho sobala ngokushesha ukuthi ingabe yimiseenzi eshintshanayo noma engashintshani. Kulezi zimo ukuhlolwa kwento yomsebenzi kuzonquma uma ngabe kuyimisebenzi eshintshanayo noma engashintshani. Isibonelo, ukuthengiswa kwezimpahla ngokuvamile kufakwa kusigaba njengomsebenzi oshintshanayo. Kodwa, uma kungenzeka, umsebenzi wenziwa ngentengo esizwe ngemali, lokho kusho, intengo engalingani ngokulinganiswa nevelu efanelekile yezimpahla ezithengisiwe, lapho imisebenzi ingena ngaphakathi kwencazelo yomsebenzi ongashintshisani. Ekunqumeni uma ngabe into yomsebenzi yinto yomsebenzi ongashintshisani noma oshintshisanayo yini, kusetshenziswa ukwahlulela kobungcweti. Ngokungeziwe, amabhizinisi angathola izaphulelo zokuhweba, izaphulelo zobukhulu, noma okunye ukwehliswa kuntengo eshiwo yezimpahla ngezizathu ezihlukile. Lokhu kwehliswa kuntengo akusho ukuthi umsebenzi ungumsebenzi wokungashintshisani.

.09A Inzalo eqoqwe emisebenzini evela kusukela emisebenzini yokushintshisana noma engashintshisani ifakwa kusigaba kusukela kumvelo yomsebenzi ongaphansi, isb. uma ngabe umsebenzi ongaphansi kungumsebenzi ongashintshisani noma iyiphi inzalo eqoqiwe iphinda ifakwe kusigaba njengengashintshisani, ngenkathi noma iyiphi inzalo eqoqiwe emsebenzini wokushintshisana ifakwa kusigaba njengokushintshisana.

Ukulinganiswa kwezimpahla ekubonweni kwasekuqaleni

.40 ***Impahla etholwe ngomsebenzi ongashintshisani izolinganiswa ekuqaleni ngevelu yayo yokufaneleka kusukela ngosuku lokutholwa.***

Izimpahla okungezona zemali

.41 Ngokuhambisana Namazinga we-GRAP *Kuzindawo Zokusebenza, Indawo Yotshalomali Nendawo, Imishini Namathuluzi,* izimpahla ezitholwe ngemisebenzi engashintshisani zilinganiselwa ngevelu yazo ngosuku lokutholwa.

Izimpahla zemali

.41A Izimpahla zemali yilezo zimpahla, ezifaka okutholwayo, okukhokhelwa ngokutholwa kwemali noma ngenye impahla yezezimali kusukela kwelinye ibhizinisi. Izimpahla zemali zingavela kusukela kokubili ukuhlelwa kwenkontileka nokuphathelene nomthetho (okungekona kwenkontileka).

.41B Izimpahla ezivela ngaphandle kwezinhlelo zenkontileka ezihlangabezana nencazelo yokokusebenza kwezimali (bona ipharagrafu AG29. Yezinga le-GRAP *Lamathuluzi Ezezimali*), ezifana nemali nokudluliswa kokutholwayo, kulinganiselwa ngokwesigaba .40 yaleli Zinga kanye namapharagrafu .34 no-AG77. ukuya ku-AG86. Wezinga le-GRAP *Lamathuluzi Ezezimali*. Ibhizinisi lisebenzisa Izinga le-GRAP *Kokokusebenza Kwezezimali* ngokulinganiswa okulandelanayo, ukuyekisa ukubonwa, ukwethulwa nokudalulwa kwanoma yiziphi izimpahla ezivela kusukela kuzinhlelo zenkontileka ezihlangabezana nencazelo yokokusebenza kwezezimali.

.41C Okutholwayo okuvela kusukela kuzinhlelo eziphathelene nomthetho (okungekona kwenkontileka) bona ipharagrafu .05 Yezinga le-GRAP *Kokutholwayo Okuphathelene Nomthetho)* ekuqaleni kulinganiselwa ngokwesigaba .40 yaleli Zinga kanye nepharagrafu .10 Yezinga le-GRAP *Kokutholwayo Okuphathelene Nomthetho.* Ibhizinisi lisebenzisa Izinga le-GRAP *Kokutholwayo Okuphathelene Nomthetho* fngokulinganiswa okulandelayo, ukuyekwa ukubonwa, ukwethulwa nokudalulwa kokutholwayo okuphathelene nomthetho.

A3. Ukushintshwa ku-GRAP 104 *Okokusebenza Kwezezimali*

.03 Leli Zinga alisebenzi kokokusebenza okulandelayo, ngaphandle kokuboniswe ngokuhlukile:…

(h) Okutholwayo okuphathelene nomthetho njengoba kuchazwa Kuzinga le-GRAP Kokutholwayo Okuphathelene Nomthetho.

AG28. Izimpahla nezikweletu kumkhakha womphakathi zivela kusukela ~~ngaphandle~~ kokubili izinhlelo zenkontileka neziphathelene nomthetho (okungezona zenkontileka). Izimpahla nezikweletu ezivela kusukela kuzinhlelo eziphathelene nomthetho (okungezona zenkontileka) azihlangabezani nencazelo yempahla yezezimali noma isikweletu sezezimali.

AG29. Izinkontileka, ngezinjongo zaleli Zinga, ziba nobufakazi kusimo sokunquma esilandelayo:

- Izinkontileka zifaka izingxenye ezifisayo ezingena kuhlelo;
- Imigomo yenkontileka idala amalungelo nezibopho zezinhlangano kunkontileka, futhi lawo malungelo nezibopho akufanele zibangele ekusebenzeni okulinganayo ngohlangothi ngalunye. Isibonelo, uhlelo lokunikela imali ngumnikeli kudala isibopho kumnikeli ukuze adlulisele izisetshenziswa kumamukeli ngokuya ngesivumelwano esiphothuliwe, futhi kusungula ilungelo lomtholi ukuze athole lezo zisetshenziswa. Lezi zinhlobo zokuhlelwa zingaba ngezenkontileka noma ngabe umamukeli angazange anikeze ngokubuyiselwa kokucatshangwayo, isb. ukuhlelwa akubangeli ukusebenza okulinganayo kwezinhlangothi; futhi
- Ukusebenza nekhambi lokungasebenzi kwenziwa ngumthetho.

AG29A. Izinhlelo zenkontileka ngokuvamile zingahlukaniseka kusukela emisebenzini ephathelene nomthetho (okungeyona yenkontileka) noma ukuhlelwa ngendlela elandelayo:

(a) Izinhlelo zenkontileka ziphethwe umthetho ojwayelekile lapho imisebenzi okungeyona yenkontileka noma izinhlelo kumkhakha womphakathi ithathwa ngokomthetho othile.

(b) Izingxenye kuhlelo lwenkontileka ziyafuna, lapho izinhlangano emisebenzini ekungeyona yenkontileka noma izinhlelo ezivamise

ukubophezeleka ukwenza umsebenzi ndawonye ngokuya ngokucacisiwe emthethweni noma kokulingana nalokho.

(c) Amakhambi wokungasebenzi ayahluka. Kuhlelo lwenkontileka, amakhambi wokungasebenzi kuvunyelwana ngakho ngaphakathi kwezinhlangano futhi kungafaka ukunqanyulwa kwenkontileka. Kuzinhlelo okungezona zenkontileka, ikhambi lokungakhokheli livamise ukuboniswa emthethweni ocacisiwe.

AG30. Imisebenzi yemali engenayo engashintshisani ibonwa ekuqaleni futhi ilinganiselwa ngokuya Ngezinga le-GRAP *Lemali Engenayo Evela Ezinkokhelweni Ezingashintshaniswa (Izintela Nokudluliswa Kwemali).* Lapho umsebenzi kungowenkontileka futhi kokunye uhlangabezana nencazelo yempahla yezezimali, imigomo kuleli Zinga iphinde isetshenziswe. Lapho umsebenzi uphathelene nomthetho (okungewona wenkontileka) ngemvelo yawo, ibhizinisi lisebenzisa Izinga le-GRAP *Kokutholwayo Okuphathelene Nomthetho* kunaleli Zinga.

AG31. Izibonelo ezilandelayo ziveza amapharagrafu angu-AG29. no-AG30.:

(a) Ibhizinisi lingathatha isivumelwano esisemthethweni ngesisebenzeli sosizo samazwe ngamazwe ukuze kutholwe usizo lwezimali ngezinhlelo zalo ezizodwana. Noma ngabe ukubonwa kwasekuqaleni nokulinganiswa kwasekuqaleni kokutholwayo kubhekelwa Kuzinga le-GRAP *Kumali Engenayo kusukela Kumisebenzi Engashintshisani (Izintela Nokudluliselwa),* futhi kuyimpahla yezezimali njengoba okutholwayo kuvela kusukela kunkontileka okufanele ikhokhelwe ngokutholwa kwemali. Ngokufanayo isilinganiso esilandelanayo, ukuyeka ukubonwa, ukwethulwa nezidingo zokudalulwa zaleli Zinga nazo ziyasebenza.

(b) Ibhizinisi elibikayo kuhulumeni kazwelonke liqoqa izintela ngokomthetho. Noma ngabe izintela zikhokhelwa ngaphakathi komkhokhi wentela nebhizinisi ngemali, noma yiziphi izimpahla eziba ngumphumela nezikweletu ezingekona okokusebenza kwezezimali njengoba umsebenzi wenziwa ngokomthetho ngokufanelene nenkontileka. Ibhizinisi libona impahla (okutholwayo kwezintela ezikweletwa uhulumeni) uma isehlakalo esingadonselwa intela siba khona, futhi lilinganisela impahla kuvelu efanelekile ngokuya Ngezinga le-GRAP *Kumali Engenayo kusukela Kumisebenzi Engashintshisani (Izintela Nokudluliselwa)* futhi likhulumela ngokulandelayo ukushiwo kokutholwayo kusetshenziswa Izinga le-GRAP *Kokutholwayo Okuphathelene Nomthetho*.

AG32. Ibhizinisi liphinda licabange izidingo zaleli Zinga ekunqumeni uma ngabe ukuhamba kwezisetshenziswa okutholiwe njengengxenye yomsebenzi wemali engenayo yenkontileka ongashintshisani ongaphakathi kwento yesikweletu noma inzalo yensalela.

Umsuka weziphetho

Lo msuka weziphetho unikeza i-Accounting Standards Board (Ibhodi) izizathu zokwamukela noma ukunqaba izisombululo ezithile ekukhulunyelweni kokutholwayo okuphathelene nomthetho. Lo msuka weziphetho uhambisana, kodwa awusiyo ingxenye Yezinga le-GRAP Kokutholwayo Okuphathelene Nomthetho.

Ingemuva nomlando

BC1. Ngenkathi Ibhodi lithuthukisa Izinga layo le-GRAP *Kuzinto Zokusebenza Zezezimali,* licabange uma ngabe incazelo eyamukelwe kumazwe ngamazwe yokokusebenza yezezimali, echazwe njengenkontileka enikeza ukuphakamisa kumpahla yezezimali kubhizinisi elilodwa nesikweletu sezimali noma inzalo yokulingana kwelinye ibhizinisi, iye yalnganiselwa ngomkhakha womphakathi. Ibhodi laze ukuthi inkomba yezinhlelo "zenkontileka" ezikhawulelwe kuzinhlobo zokuhlelwa ezizothathwa njengokokusebenza kwezezimali kumkhakha womphakathi. Ikakhulukazi, Ibhodi liya lakhathazeka ngokuthi okutholwayo nokukhokhelwayo okuvele kusukela emthethweni noma ngezindlela ezifanayo, ezifana nokutholwayo kwentela, kuzokhishwa kusukela kuncazelo yokokusebenza kwezezimali.

BC2. Ngokukhulunyiswana kwasekuqaleni kwephrojekthi yezinto zezezimali, Ibhodi libonise ukushintsha incazelo yokokusebenza kwezimali ukuze kufake izinhlelo zenkontileka kanye nalezo ezivela kusukela emthethweni noma kundlela efanayo. Izakhiwo Zebhodi azizange zisekele lolu shintsho oluphakanyisiwe. Njengomphumela walokho, Ibhodi livumele ukwenza iphrojekthi ehlukile ukuze kuhlolwe ukuphathwa kokukhulunyelwa okufanelekile kokutholwayo nokungakhokhelwa okuvela kusukela emthethweni noma ngezindlela ezifanayo.

BC3. Isinyathelo sokuqala kule phrojekthi ehlukile kube ukukhishwa Kwephepha elingu-7 Lengxoxo *Kuzimpahla Nezikweletu Ezivela kusukela Kuzinhlelo Okungezona zenkontileka Ezinezici Zamathuluzi Ezezimali.* Amazwana atholiwe kuziphakamiso Ezikuphepha elingu-7 Lengxoxo asetshenziselwe ukwakha ububanzi, izincazelo nomsuka wokulinganiswa ophakanyiswe kuleli Zinga. Lezi zindawo, ngokuhambisana nezinkinga ezingukhiye eziphakamiswe ngabaphenduli neziphetho Zebhodi ngokulandela lapho, zivezwa ngokusobala kumapharagrafu alandelayo.

Ububanzi

BC4. Ekuthuthukiseni Iphepha elingu-7 Lengxoxo, iIbhodi licabange uma ngabe ububanzi kufanele kufake kokubili okutholwayo nokukhokhelwayo okungaveli kusukela kuzinkontileka. Ekwakheni isinqumo, Ibhodi licabange ukuthi, noma ububanzi lapho, ukuholwa bosokuvele kukhona ngakho kokubili okutholwayo nokukhokhelwayo. Ibanga lokuholwa okukhona elifakwe Kumazinga we-GRAP elivezwe sobala kumapharagrafu angu-BC5. no-BC6. ngezansi.

BC5. Amazinga we-GRAP *Emali Engenayo Evela Kokwenziwe Okungashintshaniswa*kanye *Nemali Engenayo Evela Ezinkokhelweni Zokushintshisana (Izintela Nokudluliswa Kwemali)* acacisa okudingekayo kokutholwa kwasekuqaleni kokutholwayo uma avela kusukela emisebenzini eshintshisanayo nengashintshisani. Njengoba lawa Mazinga abhekana nesikhathi

nokulinganiselwa kwemali engenayo ezobonwa, awanikezeli imigomo yokulinganiselwa okulandelanayo. Lapho ukuhlelwa kungokwenkontileka, izidingo ezilandelanayo zokulinganiselwa Kuzinga le-GRAP *Lamathuluzi Ezezimali* ziyasetshenziswa. Akukho ukuqondiswa okulinganayo okukhona kokutholwayo okungaveli kusukela kuzinkontileka. Njengomphumela walokho, Ibhodi liphethe ngokuthi ubukhulu bokugxila kufanele kube ukuhlola uma ngabe izidingo zokubalwa kwemali kube yini ngokutholwa okunjalo, ikakhulukazi ngemuva kokubonwa kwasekuqaleni.

BC6. Ngokufanelene nalokho, Amazinga amabili we-GRAP akhona kokukhokhelwayo: Izinga le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona* iveza ngokusobala imigomo yokubalwa kwemali (ukubonwa, kokubili kwasekuqaleni nokulandelanayo kokulinganiswa nokuyeka ukubonwa) ngokukhokhelwayo okuvela kusukela emthethweni noma ngezindlela ezilinganayo. Izinga le-GRAP *Lamathuluzi Ezezimali* ziveza sobala imigomo yokubalwa kwemali (ukubonwa, kokubili kwasekuqaleni nokulandelanayo kokulinganisa nokuyeka ukubonisa) kokukhokhelwayo okuvela kusukela kuzinkontileka.

BC7. Njengoba kungekho ukuntuleka kokuqondiswa kokubalwa kwezimali kokukhokhelwayo, Ibhodi libe nombono wokuthi kungaba khona okuhle ekucabangeni uma ngabe ukuhambisana kahle kuyadingeka phakathi kwezindlela zokubalwa kwemali nemisuka yokulinganisa esetshenziswa kokutholwayo nokukhokhelwayo. Ibhodi licabanga ukuthi ukuhambisana kahle kungabaluleka kakhulu uma ngabe izingxenye eziya kokutholwayo nokukhokhelwayo kungaphakathi kwebhizinisi elifanayo lezomnotho. Njengomphumela, Ibhodi livumelene ngokuthi Iphepha Lengxoxo kufanele lifake kokubili okutholwayo nokukhokhelwayo.

BC8. Kuphepha Lengxoxo, Ibhodi liphakamise ukusebenzisa imodeli yezindleko ezikhokhelwayo ngokutholwayo okungekona kwenkontileka kanye, njengomphumela, izindleko ezikhokhelwayo eziphakanyisiwe zokukhokhelwayo okungekona kwenkontileka lapho isikhathi sakho nenani kuqinisekiswe khona. Izimpendulo Kuphepha Lengxoxo zinqabele lokhu kubuka, futhi esikhundleni sakho zaphakamisa ukuthi umsuka wokulinganisa osuselwa kuzindleko kufanele usetshenziswe kokutholwayo okungekona kwenkontileka. Ibhodi livumelene nokubuka kwabaphendulile ngokunqabela umsebenzi wezindleko ezikhokhelwe ngokuvuna umsuka wokulinganisa osuselwa kuzindleko futhi lanquma ukuthi Izinga kufanele lithuthukiswe kulowo msuka (lokhu kukhulunywa ngakho kuminininingwane eqhubekayo kumapharagrafu angu-BC16. Ukuya ku-BC23. ngezansi). Njengokubhekela Kuzinga le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona* eduze kakhulu zibonisa imodeli esuselwa kuzindleko zokukhokhelwayo, Ibhodi livumile ukuthi ububanzi Bezinga kufanele bukhawulelwe kokutholwayo okungekona kwenkontileka. Okusele Komsuka Weziphetho kugxila kuzinqumo Zebhodi kokutholwayo okungekona kwenkontileka.

Izincazelo

Ukuhlukanisa okutholwayo kwenkontileka nokuphathelene nomthetho

BC9. Njengoba kushiwo ku-BC1. ngaphezulu, okokusebenza kwezezimali okuvela kusukela kuzinhlelo zenkontileka. Ayikho incazelo ethile “yenkontileka” efakwe Kumazinga we-GRAP. Ekuthuthukiseni Izinga le-GRAP *Lamathulu Ezezimali*

kodwa, Ibhodi liveze sobala izici ezibalulekile zohlelo lwenkontileka ezingendlela elandelayo:

(a) Izinhlangano kuhlelo kufanele zibe zilungele.
(b) Ukuhlelwa kufanele kuvuse amalungelo nezibopho kuzinhlangano zokuhlelwa.
(c) Ukusebenza nekhambi lokungasebenzi kungasebenziseka.

BC10. Ekuhloleni ukuthi yimuphi umkhawulo okufanele kube ngaphakathi kokokusebenza kwezezimali naleli Zinga, Ibhodi licabange uma ngabe izici zenkontileka ezivezwe sobala ngaphezulu zingasetshenziswa ekuhloleni imvelo yohlelo. Iphepha Lengxoxo libese liphakamisa ukuthi, ekuhloleni uma ngabe ukuhlelwa kungokwenkontileka noma cha, ibhizinisi kuzomele licabange into ngaphezulu kwesakhiwo liphinde lihlole uma ngabe izici zenkontileka ziyaboniswa, noma ngabe umsebenzi uyaboniswa ngokomthetho othile.

BC11. Abaphenduli Kuphepha Lengxoxo banabele lokhu kubuka baphinde babonisa ukuthi into engaphezulu kwesakhiwo ayikwazi ukusetshenziswa ngenxa yezakhiwo zezomthetho nemisebenzi evela kusukela kulowo mthetho. Ikakhulukazi, kuye kwashiwo ukuthi, uma uhlelo luvela kusukela emthethweni lokho kusho ukuthi alukwazi ukuba ngolwenkontileka ngezizathu ezilandelayo:

(a) Izinkontileka ziphethwe ngumthetho ojwayelekile futhi, ngakho-ke, uma ngabe kukhona umthetho othile, lowo mthetho unamandla amakhulu kunomthetho ojwayelekile.
(b) Izingxenye kuzinhlelo zenkontileka zizimisele, lapho emisebenzini nezinhlelo eziphethwe ngumthetho, ngokuvamile ziba yimisebenzi okufanele ibe khona, isb. Izintela, izinkokhiso, ukulinganiselwa nezinkokhelo ezikhokhiswa ngokomthetho.

BC12. Abaphenduli baphinde baba nokubuka kokuthi ukusebenzisa izici zenkontileka ngokuhamba kwesikhathi emisebenzini eyenziwa ngenxa yezidingo ezithile zomthetho, kungaba ngokuyinxakanxaka kakhulu futhi kube ngaphansi kokuthile. Njengokuboniswa, umuntu oyedwa angaphothula ukuthi ukhetha ukuhlala endaweni ethile futhi ukukhokhelwa kwezintela zendawo, kungaba ngokulandela isikhathi, uhlelo lwenkontileka.

BC13. Ngokususelwa kuzimpendulo, Ibhodi livumile ukuthi kufanele kube khona izigaba ezimbili zokutholwayo futhi, lezi zigaba kufanele zihlukaniswe ngokususelwa kusakhiwo sezomthetho esiziphethe, isb. izinhlelo zenkontileka eziphethwe ngumthetho ojwayelekile kanye, nezinhlelo zezomthetho eziphethwe ngumthetho othile, imithetho, amadokhumenti akhishiwe ngokomthetho ofana ne-oda likangqongqoshe, ikhabinethi nezinqumo zekhansela, noma izindlela ezifanayo.

Ukubonwa kokutholwayo okuphathelene nomthetho

BC14. Okutholwayo okuphathelene nomthetho kuvela kakhulukazi kusukela emisebenzini yemali engenayo eshintshisanayo noma engashintshisani. Ibhodi liphothule ukuthi lapho okutholwayo okuvela kusukela kule misebenzi, Amazinga asebenzisekayo we-GRA *Emali Engenayo Evela Ezinkokhelweni Zokushintshisana* kanye *Nenzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali)* kufanele asetshenziswe ekubonweni kokutholwayo okuphathelene nomthetho.

BC15. Ibhodi licabange ukuthi kungaba khona okutholwayo okuphathelene nomthetho okuvele kusukela kweminye imisebenzi. Isibonelo somsebenzi onjalo kungaba ukubonwa kokutholwayo okuhlobene nezinkontileka zokwakha okubhekwana nazo Kuzinga elihlukile le-GRAP. Kuzimo ezinjalo, Ibhodi livumele ukuthi, ekubonweni kwasekuqaleni kokutholwayo noma, okunye kuzosebenzisa izidingo *Uhlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

Ukulinganiswa kokutholwayo okuphathelene nomthetho

Ukunquma indlela efanelekile yokulinganisa

BC16. Kuphepha Lengxoxo, Ibhodi liveze sobala izindlela ezimbili ezingasebenziseka ngokulinganiswa kokutholakayo okuphathelene nomthetho: okukhokhelwe kubiza ngaphansi kokonakala (njengoba kucazwe Kuzinga le-GRAP *Lamathuluzi Ezezimali*) noma ukonakala okubiza ngaphansi. Okushiwo kwezindlela eziphakanyisiwe kungendlela elandelayo:

(a) Ngaphansi kwendlela yezindleko ezikhokhelwe, amabhizinisi azodingeka ukuthi abone okutholwayo ngenani elifanelekile (njengoba kudingwa Amazinga we-GRAP *Enzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali).* Ivelu efanelekile izofaka inani lomsebenzi (isb. inani elikhokhiswa ngokomthetho), kodwa izofaka ukuhlolwa kwenani elifanelekile lanoma yiziphi ezinye izinto emsebenzini, okufaka noma yiziphi izinto zezimali ("isikweletu") kuhlelo. Ukusebenzisa le ndlela kusho ukuthi amabhizinisi kuzomele anqume inani elihlobene nemakethe lenzalo lento yokusebenza efanayo, ezimweni ezifanayo kanye nakuzici zengcuphe ezifanayo, ekubonweni kwasekuqaleni, futhi, uma ngabe okokusebenza, kuba nesaphulelo kokutholwayo. Leli nani lizobese lisetshenziswa njengenani elisebenzayo lenzalo ekusebenziseni indlela yokukhokhelwe kwezindleko.

(b) Ngaphansi kwendlela yokonakala okubiza ngaphansi, okutholwayo kuzobonwa ekuqaleni ngevelu efanelekile, ngaphandle kokuthi ivelu efanelekile ekubonweni kwasekuqaleni kuzoba yinani lomsebenzi futhi izoziba imithelela yanoma yiziphi izinto zezimali. Inani lomsebenzi lizobese libalwa kusukela kumanani achazwe emthethweni noma kokulingana nawo.

BC17. Ibhodi libonise Kuphepha Lengxoxo ukuthi indlela eliyincamele iye yakhokhelwa ngezindleko ezibiza kancane ekonakaleni njengoba okutholwayo okuphathelene nomthetho kufana ngemvelo kokutholwayo kwezezimali njengezingxenye ezaziwayo, kanye nemigomo nemibandela ecacisiwe. Njengoba iningi lamabhizinisi lisebenzisa indlela yezindleko ezikhokhelwe ngokutholwayo kwenkontileka, Ibhodi liphinde labona ukuthi kungaba lula ekusebenziseni ukusebenza izidingo ezifanayo zokubalwa kwemali kukho kokubili okutholwayo kwenkontileka nokuphathelene nomthetho, ikakhulukazi kumabhizinisi anezinhlobo zombili zokutholwayo, isb omasipala.

BC18. Ngesikhathi sokubonisana, abaphendulayo babonise ukuthi, lapho banokutholwayo kokubili kwenkontileka nokuphathelene nomthetho, sebavele bakhulumela lokho okutholwayo kusetshenziswa imisuka yokulinganisela ehlukile. Abaphendulayo ngokuvamile babonise ukuthi okutholwayo okuphathelene nomthetho kukhulunyelwa ekuqaleni ngezindleko, okulingana nenani lomsebenzi, bese kuhlolelwa ngokulandelayo ukonakala.

BC19. Abaphenduli babhale isizathu sokusebenzisa izindleko kunezindleko ezikhokhelwe ngenxa yobunzima obuhlobene nokubonwa kwasekuqaleni nokulinganiswa kokutholwayo okuphathelene nomthetho. Njengoba okutholwayo okuphathelene nomthetho ngokuvamile kakhulu kungashintshisani ngemvelo yakho, inani elicatshangwayo lokuthembeka libekwa ekusetshenzisweni kokulinganiswa, kokubili ukuze kukhonjwe uma umsebenzi ungakhonjwa kanye nenani okufanele kulinganiselwe ngalo. Lapho ukulinganiselwa kusetshenziselwa ukulinganisa ngaphansi kwezindleko ezikhokhelwe, noma kunini lapho ukulinganiselwa kubuyekezwa khona okutholwayo kuzomele kubuyekezwe ukuze kungavezi kuphela ushintsho ekulinganiseni, kodwa kanye nesaphulelo salezo zilinganiso zesaphulelo. Lokhu kusho ukuthi noma yiziphi izibuyekezo kuzilinganiselo zizoveza inzuzo noma ukulahlekelwa njengoba ukulinganiselwa okusha kuzomele kwenziwe isaphulelo kusetshenziswa inani elisebenzayo lenzalo.

BC20. Ibhodi livumelene nabaphenduli ukuthi ibanga lapho okulinganiselwe okuzosetshenziswa khona ukuze kubonwe kuphinde kulinganiselwe izinhlobo ezithile zemisebenzi engashintshisani, ikakhulukazi izintela nezinkokhiso, kodwa zingabangela impica engafuneki engaphansi kwendlela yezindleko zokukhokhelwa. Ibhodi liphinde lazi ukuthi ukwethulwa kwezinzuzo noma ukulahlekelwa (noma izinzuzo nokulahlekelwa) kunoma yiziphi izibuyekezo kokulinganiselwayo zezintela nezinkokhiso okungenzeka zinganikezwa okutholwayo kubasebenzisi ngolwazi olufaneleke kakhulu lokumela iqiniso nezinjongo zokwenza isinqumo.

BC21. Abaphenduli baphinde bazi ukuthi indlela yezindleko ezikhokhelwe, okungenani ekubonweni kwasekuqaleni nasekulinganiselweni kwasekuqaleni, ivele ngokuthi kukhona imisebenzi efanayo kumakethe. Babonise ukuthi, ngenxa yemvelo yemisebenzi, ayikho imakethe yemisebenzi enjalo. Isibonelo, akukho okwemakethe okulingene izintela, izinkokhiso, ukulinganiselwa nezindleko ezikhokhisiwe ukuze kuqondiswe imisebenzi ethile. Ukungabikhona kwemakethe kwenza ukunqunywa kwenani elihlobene nemakethe yenzalo yikulinganiselwa kwasekuqaleni ukuthi kube nzima futhi kunganaki umthetho. Kuzimo eziningi, ibhizinisi elinesibopho sokuqoqa lezi zimali ezingenayo alinayo imfihlo ngaphezulu kokuthi ubani okwenziwa umsebenzi naye, noma imigomo nemibandela yomsebenzi, njengoba le icaciswe emthethweni noma okulingana nawo.

BC22. Abanye abaphendulile baphikisane nombono wokuthi kukhona izinto “zezezimali” emisebenzini efana nezintela, izinkokhiso nokulinganayo. Kuzintela nezinkokhiso, baphikisene ngokuthi isikhathi esivunyekwe ukuze kukhokhelwe noma yimaphi amanani asele kufanele sibonwe njengokulinganisa kokuqondisa kunokulula isikweletu. Lokhu kubalulekile ngoba kusikhathi esivunyelwe ukuze kukhokhelwe le misebenzi, izingxenye zingavunyelwa ukuze ziphikise inani elifunekayo noma zifake izikhalazo. Abaphenduli baphinde bazi ukuthi, emisebenzini ethile, kungenzeka kungabi khona isikhathi sokukhokhisa, isibonelo, ukulinganiselwa okungakhokhelwa kusukela kuyo yonke imali etholakalayo kuhulumeni kazwelonke nowesifunda.

BC23. Ibhodi livumelene nokubuka kwabaphenduli ngokuthi ukusebenzisa umsuka wokulinganisela ocabanga umthelela wanoma iyiphi into yezezimali uphinde uqalise ukuthi inani lemakethe lingalinganiselwa ngezinto zezezimali kuleyo misebenzi, awufanelekile ngoba ulwazi olukhiqiziwe kungenzeka lungahambisani nabasebenzisi ekuhloleni ukumela iqiniso noma ukwenza izinqumo. Ibhodi livumile ukuthi ukusebenzisa indlela esuselwa kuzindlela kunganikeza ulwazi oluningi

oluhambisanayo mayelana nokutholwayo okuphathelene nomthetho ngenxa yebhizinisi, ukuqoqeka kwalo kanye, nokudalulwa okufanelekile, umthelela wokutholwayo okunjalo ngokusebenza kwezezimali kwebhizinisi, isimo sezimali nokuhamba kwemali.

Ukusebenzisa indlela yokulinganisa esuselwa kuzindleko

BC24. Ibhodi licabange ukuthi ukusebenzisa indlela yokulinganisa esuselwa kuzindleko beyisho ukuthi umsebenzi kufanele ulinganiselwe ekuqaleni ngezindleko. Ibhodi livumile ukuthi lezo "zindleko" zezinhlelo zokuphathelene nomthetho zizoveza izikripthi zangaphambili zomthetho noma okulingana nawo futhi kuzomele zizibe imithelela yesaphulelo noma ivelu yesikhathi yemali. Ibhodi livumile ukuthi lezi zindleko, ezibizwa "ngenani lomsebenzi" kuzomele zihlale zingashintshiwe kuze kuthi yonke ingxenye noma ingxenye ethile iyeka ukubonwa.

BC25. Ibhodi kodwa liphothule ngokuthi inani lomsebenzi kungenzeka lidinge ukushintshwa ngemuva kokubonwa kwasekuqaleni ukuze kunikezwe ngolwazi olusebenzisekayo kubasebenzisi ngezitatimende zezezimali. Ikakhulukazi, Ibhodi liphothule ukuthi ukulungiswa kungadingeka ukuze kuboniswe (a) noma iyiphi inzalo noma ezinye izindleko ibhizinisi okudingeka noma okuvunyelwe ukuthi liziqoqe kanye (b) nanoma yimaphi amanani, okungenzeka, angaqoqeki ngokuhlola uma ngabe okutholwayo konakele yini.

BC26. Ibhodi laze ukuthi, lapho kuvele khona okutholwayo kusukela emisebenzini yemali engenayo, kukhona izidingo ezikhona eziphathelene nokulinganiselwa kwasekuqaleni kwale misebenzi. Amazinga we-GRAP *Emali Engenayo Evela Ezinkokhelweni Zokushintshisana (Izintela Nokudluliswa Kwemali)* adinga ukusetshenziswa kwevelu efanelekile yokulinganiswa kwasekuqaleni.

BC27. Ekubhekeni uma ngabe "ivelu efanelekile" kulawo amanye Amazinga iyafana yini "nenani lomsebenzi" kuleli Zinga, ibhodi lihlole ukuqondiswa kumanye Amazinga we-GRAP. Izinga le-GRAP *Lamathuluzi Ezezimali* lithi ivelu efanelekile lento yokusebenza yezezimali ekubonweni kwasekuqaleni ngokujwayelekile liyafana nentengo yomsebenzi, ngaphandle kokuthi ingxenye yokucatshangwa eshintshanisene ingeyokuthile ngaphandle kokokusebenza kwezimali. Kokutholwayo okuphathelene nomthetho, ukucatshangwa kunikezwa kuphela ukuze kunxeshezelwe amanani akweletwayo ngokomthetho noma ngezinye izindlela ezifanayo. Azikho ezinye izinto ezikhona ngoba imisebenzi ayiqhathaniseki nokunye okutholwayo kumakethe. Njengomphumela walokho, azikho izinto ezikhona zezezimali noma zenzalo ehlobene nemakethe. Ibhodi libese liphetha ngokuthi "ivelu efanelekile" yokutholwayo okuphathelene nomthetho inqunywa kusetshenziswa Amazinga we-GRAP ukubhekana nemali engenayo kuyafana nenani lomsebenzi elilindelwe kuleli Zinga.

Inzalo eqoqwe kokutholwayo okuphathelene nomthetho

BC28. Abaphenduli Ekuvezweni Kokusalungiswa babuze indalo yenzalo eqoqwayo kokutholwayo okuphathelene nomthetho, ikakhulukazi uma ngabe inzalo iyashintshisana noma ayishintshisani ngemvelo. Ibhodi libheke izimpikiswano:

(a) Njengoba inzalo iqoqwa njengomphumela wenkokhelo elibazisekile, inzalo ingabonwa njengokunxephezela kokusetshenziswa kwemali futhi kuhlala kushintshisana ngemvelo yakho.

(b) Imvelo yanoma iyiphi inzalo eqoqiwe incike kumvelo yomsebenzi ongaphansi, isb. uma ngabe umsebenzi ngokwemvelo yawo ungashintshisani, kuzothi inzalo eqoqwayo nayo ingashintshisani. Ngokufanayo uma ngabe umsebenzi ngemvelo yawo ushintshisana, kuzothi inzalo nayo ishintshisane.

BC29. Ibhodi laze ukuthi ngenkathi kunokuhle okuyizimpikiswano ezimbili, livune ukubuka kokuthi imvelo yomsebenzi ongaphansi kufanele isetshenziselwe ukunquma inzalo eqoqiwe kuleyo misebenzi. Ikakhulukazi, Ibhodi lithe kuzobukeka kungafanelekile, futhi kungenzeki, ukufaka kusigaba inzalo emisebenzini ngokuhlukile emsebenzini ongaphansi ngokwawo. Ngokususelwa kuziphetho zalo, Ibhodi livumile ukuguqula kokubili Amazinga we-GRAP *Kumali Engenayo kusukela Kumisebenzi Eshintshanayo Nemali etholiwe kusukela Kumisebenzi Engashintshisani (Izintela Nokudluliswa)* ukuze yenze kube sobala ukuthi inzalo eqoqwe yibhizinisi ingaba ukushintshisana noma ingashintshisani ngemvelo yakho.

Ukuhlola uma ngabe okutholwayo okuphathelene nomthetho konakele yini

BC30. Ngakho-ke ukuze kunikezwe ulwazi kubasebenzisi mayelana nokuqoqeka kwamanani akweletwa kubhizinisi, Ibhodi livumele ukuthi kubalulekile ukuhlola uma ngabe okutholwayo okuphathelene nomthetho konakele ngalo lonke usuku lokubika.

BC31. Ibhodi livumile ukuthi ukuhlolwa kwasekuqaleni kufanele kwenziwe ukuze kunqunywe uma ngabe kukhona ukuboniswa kokuthi okutholwayo okuphathelene nomthetho konakele. Ngokunikezwa kwevolumu yokutholwayo, Ibhodi livumile ukuthi lokhu kuhlolwa kufanele kuqale kwenziwe kokutholwayo okuphathelene nomthetho okubalulekile okukodwana futhi, nangokwenza iqembu ndawonye kokutholwayo okuphathelene nomthetho okukodwana okubalulekile futhi, nangokwenza iqembu ndawonye amaqembu wokutholwayo okubalulekile okuphathelene nomthetho okukodwana okuveza izici ezifanayo. Noma yikuphi okutholwayo okukodwa okubalulekile okungathathwa njengokonakele ngokwakho, kufanele kufakwe eqenjini nokunye okutholwayo kuphinde kuhlolelwe ukonakala. Ngokunikezwa ukuhlukana kwezinhlobo zokutholwayo okungashintshisana okukhona, Ibhodi livumile ukuthi ngeke kukhoneke ukuchaza lezi zici ezicacisiwe. Kodwa liye lavuma ukuthi izici kufanele ziveze ulwazi mayelana nokuqoqeka kwamanani, okungafaka ukuthi ukuqoqwa kungasetshenziswa kanjani nokukhonakala kokusungula izenzo zokusebenzisa.

BC32. Ibhodi licabange ukuthi iyiphi indlela efanelekile yokulinganisela ukulahelekwa kokonakala kokutholwayo okuphathelene nomthetho. Ibhodi livumile ukuthi, ngenxa yokuthi okutholwayo kuzobangela imali noma enye impahla yezezimali ukuthi itholwe yibhizinisi, ukulahlekelwa kokonakala kufanele kubalwe ngokuqhathanisa inani elithwalayo lokutholwayo ngokuya ekuhambeni kwemali okuzayo okulinganiselwe. Ekwakheni indlela yokonakala yokutholwayo okuphathelene nomthetho, Ibhodi liphethe ngokuthi indlela esetshenzisiwe kufanele ifane nendlela yevelu esetshenziswayo Kuzinga le-GRAP *Lokukhinyabazeka Kwama-asethi Angenzi Mali.*

BC33. Ukuhamba kwemali okulinganiselwe kuzosuselwa kumanani lapho abaphathi abalindele ukuwathola ngokususelwa kumaqiniso nezimo ngosuku lokubika. Ibhodi livumile, ngebhalansi yokuthi, noma okutholwayo okuphathelene nomthetho ngokuvamile kungokwesikhashana ngemvelo yakho nomphumela wesaphulelo

kungenzeka singabi ngokokusebenza, amabhizinisi kufanele enze isaphulelo ukuhamba kwemali okulinganisiwe okuzayo ngezimo lapho kukhona lokhu kokusebenza. Noma yiluphi ushintsho kusikhathi esilindelekile nenani lokuhamba kwemali kufanele libalwe njengesibuyekezo ekulahlekelweni kokonakala okubonwe ngokudlule futhi okungabangela kokubili ushintsho oluhle nolubi. Lapho kusetshenziswa khona isephulelo, Ibhodi livumile ukuthi ukubuyiselwa emuva kwenzalo enjalo kuzomele kulungise ukulahlekelwa kokonakala hhayi inani lomsebenzi wasekuqaleni.

Ukumisa ukuqashelwa kokutholwayo okuphathelene nomthetho

BC34. Ngenkathi Ibhodi licabanga ukuthi yiziphi izidingo ezifanelekile ezizoba ngezokutholwayo okuphathelene nomthetho, licabange imvelo yemisebenzi engaphansi nokuthi ingakhokhelwa kanjani:

- Njengoba okutholwayo okuphathelene nomthetho kudinga ukukhokhelwa ngemali noma ngenye impahla yezezimali, noma yimaphi amanani adluliselwe ekukhokheleni azonikeza ukuphakanyiswa kokutholwayo ukuthi kubonwe.
- Ibhizinisi lingayeka ilungelo lalo lokuthola noma yikuphi ukuhamba kwemali okuzayo, isibonelo, ngesinqumo senqubomgomo ethile efana nohlelo lokuxolelwa kwentela.
- Noma kuthathwa njengokungavamile, amabhizinisi angangena ekuvikeleni noma ukwenzeni amafektha kokutholwayo kwawo.

BC35. Ngokususelwa kuzindlela lapho amalungelo nezibopho ezihlotshaniswa nokukhokhelwa kokutholwayo okuphathelene nomthetho, Ibhodi liphethe ngokuthi izidingo eziyeke ukubonwa Kuzinga le-GRAP *Lamathuluzi Ezezimali* zifanelekile. Izidingo zokuyeka ukubonwa kuleli Zinga zithuthukiswe kusetshenziswa Izinga le-GRAP *Lamathuluzi Ezezimali.*

Ukwethulwa nokudalulwa

BC36. Ekwakheni izidingo zokwethulwa nezokudalulwa Zezinga, Ibhodi licabange ukuthi yiluphi ulwazi abasebenzisi bezitatimende zezezimali abazolithola lihambisana nokumela iqiniso nokwenza izinqumo. Ibhodi liphethe ngokuthi ulwazi olulandelayo luzosebenziseka kubasebenzisi:

(a) Konke okutholwayo okuphathelene nomthetho kuboniswa ngokufanelekile kusimo sesitatimende sezezimali namanothi ahambisanayo.
(b) Noma yiziphi izimali ezingenayo (inzalo) nezincithakalo (ukulahlekelwa kokonakala noma ukubuyiselwa emuva) kuboniswa kusitatimende sokusebenza sezezimali samanothi ahambisanayo.
(c) Ulwazi olwanele lunikezwa kumanothi aya ezitatimendeni zezezimali mayelana:
  - Imvelo nohlobo lokutholwayo oluphathelene nomthetho. Lolu lwazi lunikezwa ngukudalulwa Kumazinga we-GRAP *Enzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali)* adinga ulwazi mayelana nezinhlobo zemali engenayo. Izinga le-GRAP *Lokwethulwa Kwezitatimende Zezimali* lidinga ukuthi okutholwayo kusukela emisebenzini eshintshisanayo nengashintshisani kufanele ihluke.

- Ulwazi olumayelana nokuqoqeka kwamanani athwalayo oluboniswe kusitatimende sesimo sezimali.
- Umehluko ophakathi kokutholwayo okuyizimpahla zezezimali nokutholwayo okuphathelene nomthetho.
- Umsuka osetshenzisiwe ukuze kukhulunyelwe okutholwayo okuphathelene nomthetho, ikakhulukazi izinhlelo eziphathelene nezimo lapho inzalo iqoqwa khona, ngokusebenza kanjani, nangokuthi ngaliphi inani. Inqubomgomo kufanele iphinde ichaze ulwazi olumayelana nendlela yokonakala esetshenzisiwe. Ikakhulukazi ngokuthi okutholiwe kufakwe kanjani eqenjini ndawonye, nokuthi, uma kunesaphulelo, inani linqunywe kanjani.