ACCOUNTING STANDARDS BOARD

AMAZINGA WOMKHUBA OVAME UKUBONWA

WOKUBALWA KWEZIMALI

IZINKONTILEKA ZOKWAKHA

(GRAP 11)

Ikhishwe yi-Accounting Standards Board
Febhruwari 2010

Amagama Okubonga

Leli Zinga Lomkhuba Ovame Ukubonwa Wokubalwa kwezimali (GRAP) lithathwa kakhulu kusukela ku-International Public Sector Accounting Standard (IPSAS) *Yezivumelwano Zokwakha* ekhishwe yi-International Federation of Accountants' International Public Sector Accounting Standards Board (IPSASB). I-International Federation of Accountants (IFAC) isungulwe ngo-1977 ngenjongo yayo kungukuthuthukisa futhi kwenziwe ngcono umsebenzi ngamazinga ahambisana kahle. I-IPSASB ikhiphe indikimba ephelele yama-IPSAS, ezosetshenziswa ukuze kukhiqizwe Amazinga esikhathi esizayo we-GRAP. Ukukhishwa kwe-IPSAS *Yezivumelwano Zokwakha* ikukhiqizwe nakuleli Zinga le-GRAP ngemvume ye-IPSASB.-----

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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.

GRAP 11

Okuphakathi

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

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IZINKONTILEKA ZOKWAKHA

Leli zinga lakhishwa ngokuyinhloko yi-Accounting Standards Board (iBhodi) ngoDisemba 2006. Kusukela ngaleso sikhathi, iye yanezelwa ngendlela elandelayo ngoku:

- Ukuthuthukisa amazinga e-GRAP, akhishwa iBhodi ngo-February 2010.
- Umphumela wokwenezela kulandela ukubuyekezwa ku-GRAP 5 *Izindleko zokuboleka* futhi u-GRAP 100 *Imisebenzi Enqanyuliwe* 2013.
- Ukuthuthukiswa kwazinga e-GRAP, ekhishwe iBhodi ngo-November 2013.
- Imiphumela yokwenezela lapho kulandelwa amazing e-GRAP aqala ukusebenza:
  - I-GRAP 105 *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo*
  - I-GRAP 106 *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo*
  - I-GRAP 107 *Ukuhlanganiswa Kwamabhizinisi*

Ikhophi emakiwe yokwenezela okwenziwe ku-GRAP 11 njengengxenye yokuthuthukisa umsebenzi (2013) futhi imiphumela yokwenezela kwakamuvakuyatholakala kwiwebusayithi.

Isethulo

Amazinga Endlela Yokubala Evamile Neqaphelekayo

I-Accounting Standards Board (iBhodi) iyadingeka ngokoMthetho Wokuphathwa Kwezimali Zomphakathi, uMthetho ongunombolo 1 ka 1999, njengoba kunezelwe kwi-(PFMA), ukubona indlela yokubala evamile neqaphelekayo okubhekiselwa kuyo njengendlela yokubala yamzinga okubala avamile naqaphelekayo (GRAP).

IBhodi kumelwe linqume i-GRAP alokhu okulandelayo:

(a) Iminyango (kuhlanganise ekazwelonke neyezifundazwe nemikhakha kahulumeni);

(b) Iminyango yomphakathi;

(c) Izinhlaka ezihwebayo (njengoba kuchazwe kwi-PFMA);

(d) Izikhungo zomthethosisekelo;

(e) Omasipala kanye amabhodi, amakhomishana, izinkampani, inhlanganisela yezinkampani, uxhaso noma ezinye izinhlaka ezingaphansi kokuqondisa kukamasipala; kanye

(f) nePhalamende kanye nezishayamthetho.

Konke lokhu okungenhla kubhekiselwa kukho “njengezinhlaka”.

IBhodi igunyaze isicelo sesitatimende sendlela yokubala eyamukelekayo nesobala (GAAP), njengoba ivunyelwe ibhodi lezindlela zokubala futhi yakhishwa iskhungo saseNingizimu Afrika sababali bezimali abasezingeni eliphezulukusukela ngomhlaka 1 Ephreli 2012, kube i-GRAP ye:

(a) Amabhizinisi amancane kahulumeni (njengoba kuchazwe kwi-PFMA);

(b) Noma iluphi uhlaka, ngaphandle kukamasipala, omasheya awo avamile, onamathuba amasheya avamile noma izikweletu zawo kyakhone ukuhweba ngazo ezimakethe eziphakeme; futhi

(c) Izinhlaka ezingaphansi kobunikazi nokuqondisa kwanoma iyiphi kuleziznhlaka.

IBodi ligunyaze isicelo Sokubika Amazinga Ezimali Kuzwelonke-(IFRSs) ekhishwe iBhodi lamazinga okubala kuzwelonke lube i-GRAP kulezizinhlaka lapho besebenzisa ama-IFRS.

Izitatimende zezimali kumelwe zichazwe njengale ezihambisana namazinga e-GRAP kuphela uma zihambisana nazozonke izidingo zezinga ngalinye le-GRAP kanye nanoma ikuphi ukuhlobana kokuhunyushwa kwamazinga e-GRAP.

Noma ikuphi ukulinganiselwa ekusebenzeni ezingeni elithile noma ukuhunyushwa kwenziwe kwacaca kulawo mazinga noma ekuhunyushweni kwamazinga e-GRAP.

Izinga le-GRAP livezwe kwisigaba .01 no .66. zonke izigaba kulelizinga le-GRAP zinelungelo elilinganayo. Isimo kanye negunya lezithasiselo kusingathwa esithasiselweni ngasinye. Leli zinga kumelwe lifundwe ngokomgomo walo, isisekelo salo sokuphetha uma sisebenza, *iSethulo Samazinga* e-*GRAP, iSethulo Sezincazelo Zamazinga e-GRAP noHlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

Izinga le-GRAP kanye nokuhunyushwa kwamazinga e-GRAP kufanele kufundwe ngokuhambisana nanoma ikuphi ukuqondisa okukhishwe iBhodi lokuthola amalungelo okusebenzisa imali, kanye nanoma imuphi okhishwa uNgqongqoshe Wezezimali ngokuhambisana nezinsuku zezinga le-GRAP, ekhishwa iphephabhuku likaHulumeni.

Ingcaphuno ingenziwa lapha kwizinga le-GRAP engazange ikhishwe ngesikhathi kukhishwa lelizinga. Lokhu kwenziwa ukuze kugwenywe ukushintsha amazing asekhishiwe kakade lapho izinga lakamuva selikhishiwe. Isigaba .11 sezinga le-GRAP *Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* sinikeza isisekelo sokukhetha nokusebenzisa imthetho yokubala ekungabini khona ukulawula okusobala.

Inhloso

.01 Inhloso yaleli zinga ukulungisa ukubalwa kwezindleko kkanye nokuqoqwa okuhlobene nezinkontileka zokwakha. Leli zinga:

- Liveza amalungiselelo okumebelwe abhekwe njengezinkontileka zokusebenza;
- Linikeza ukuqapha kwizindlela zezinkontileka zokwakha ezingase ziphakame kuhlaka lwasobala; kanti futhi
- Liveza isisekelo sokubona nesokuveza obala izindleko zenkontileka kaye, uma kudingekile, ukuqoqwa kwezimali kwenkontileka.

.02 Ngoba isimo somsebenzi owenziwayo wenkontileka yomsebenzi, usuku umsebenzi wenkontileka efakwe nosuku umsebenzi oqediwe ngokuvamile ungena kwinkathi ehlukile yokubika.

.03 Inkontileka yenkampani ethile efakwe izinhlaka angeke iveze inani lokuqoqwa kwemali kwenkontileka. Ngaphezu kwalokho, ukuxhaswa ngokwezimali ukulekelela umsebenzi wnkontileka uzonikezwa ilabo abakufanelekele noma indawo efanayo yokuqoqwa kwemali kaHulumeni, noma ngosizo noma ngezimali zesibonelelo. Kulezi zimo, indaba esemqoka ekubaleni izinkontileka zokwakha iwukubeka endaweni yayo izindleko zokwakha enkathini yokubika lapho umsebenzi wokwakha wenziwa futhi kuqashelwe izindleko ezithintekayo.

.04 Izinkontileka zokwakha ezifakwe izinhlaka zingatholwa ezisekelweni zokuhweba noma ezingahwebi ngokugcwele noma ezisekelweni zokubuyisa imali ebilahlekile. Kulezi zimo, indaba esemqoka ekubaleni kwezimali zenkontileka yokwakha ukubekwa kwazozombili izindlela zokuqoqa imali yenkontileka kanye nezindleko zenkontileka enkathini ebikwayo lapho umsebenzi wokwakha wenziwa khona.

Ububanzi

.05 Inkontileka elungisa futhi ilethe izitatimende zezimali ngaphansi kwezisekelo zokubalwa kwezimali kumelwe isebenzise leli zinga ekubalweni kwezimali zenkontileka yokwakha.

.06 Usonkontileka uyahlanganyela emisebenzini yenkontileka. Ngokuqondile, izakhiwo ezakhiwe uhlaka luzakhela lona akuhlanganisi imisebenzi yenkontileka. Ukuze kubonakale ukubala okufanele kwezinto ezinjalo, uhlaka ludinga ukubhekisela emazingeni e-GRAP *neZinhlu Zezimpahla, Ukulondoloza Ngezakhiwo* noma *Indawo, Imishini Namathuluzi*.

.07 Leli zinga alisebenzi ekuqashelweni kokuqala nokulinganiswa kwasekuqaleni kwezinto kanye enkontilekeni sokwakha esidingekayo lapho kudluliselwa umsebenzi kumabhizinisi angaphansi kokulawulwa okufanayo (bheka izinga le-GRAP *Lokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo*) noma ukuhlanganiswa kwamabhizinisi (bheka izinga le-GRAP *Lokuhlanganiswa Kwamabhizinisi*).

Izincazelo

.08 Amatemu alandelayo asetshenziswa kuleli Zinga ngezincazelo ezicacisiwe:

***Inkontileka yokwakha** inkontileka, indlela efanayo ebophayo, ngokuqondene enezingxoxo zokwakha into ethile noma inhlanganisela yempahla lezo ezihlobene noma ezizimele uma kuziwa emklamweni, ezobuchwepheshe kanye nokusebenza kwezinjongo noma ukusebenza.*

***Usonkontileka** Uhlaka olwenza umsebenzi wokwakha okuvunyelenwe ngawo enkontilekeni yokwakha.*

***Izindleko ezingaphezulu noma izindleko ezisekelwe enkontilekeni** Inkontileka yokwakha lapho usonkintileka ebuyiselwa ingxenye ethile noma kokunye izindleko ezichaziwe kanye, endabeni inkontileka esekelwe kwezohwebo, iphesenti lalezizindleko elengeziwe noma imali engashintshi, uma ikhona.*

***Inkontileka yemali engashintshi** inkontileka yokwakha lapho usonkontileka evuma imali yenkintileka engashintshi, noma imali engashintshi kuye ngomthamo womsebenzi awenzile, okuthi ngesinye isikhathi ibe ngaphansi kokunyuka kwezindleko zomthetho.*

Amagama achazwe kwamanye amazing okubala avamile nabonakalayo asetshenziswe kulelizinga nencazelo efanayo njengalawo akwamanye amazinga.

Inkontileka Yokwakha

.09 Inkontileka yokwakha (amagama “Inkontileka yokwakha” kanye “nkontileka” aesetshenziswa ngendlela engaguquki kulelizing) mhlawumbe kuxoxwe ngokuthi kwakhiwe ibhuloho, isakhiwo, idamu, ipayipi, umgwaqo, isikebhe noma umhubhe. Inkontileka yokwakha ingase isho ukubhekana nokwakhiwa kwempahla eyahlukahlukene ehlobene eduze noma ezimele ngokomklamo wawo, ezobuchwepheshe kanye nokusebenza kwenjongo yayo noma ukusebenzisa izibonelo zezinkontileka ezinjalo kuhlanganise nalezo zinkontileka zokwakhiwa kwemizila yamanzi, ukuhlanza amanzi kanye nezinye izinto zengqalasizinda.

.10 Ngezinjongo zalelizinga, inkontileka yomsebenzi ihlanganisa:

(a) amankontileka okufeza izinkonzo ahlobene ngokuqondile nokwakhiwa kwempahla, ngokwesibonelo, lezo zalabo abengamele izinkonzo zomphakathi kanye nabaklami; kanye

(b) izinkontileka zokubhidliza noma zokubuyisela impahla, nokbuyiselwa kwemvelo ngemva kokudiliza impahla.

.11 Uhlaka lubheksisa imigomo nemibandela lwenkontileka ngayinye esiphothuliwe namakhasimende abheke ukuthi inkontileka ingeyokwakha noma cha. Ekubhekeni ukuthi inkontileka ingeyokwakha noma akusiyo, uhlaka lubheka ukuthi usonkontileka njengoba kuchaziwe esigabeni .16 walelizinga. Ngokwesibonelo, umasipala ungena esivumelwaneni nomnyango wesifundazwe wezemsebenzi yasekhaya ukuze babanikeze izinkonzo ezithile ezisezingeni eliphakeme ezihlobene nokwakhiwa komgwaqo kodwa umnyango uqashe inkampani ezimele yokwakha ukuba yenze ukwakha kwangempela. Umasipala uzokwengamela ukusebenza kwemali emnyangweni wezokusebenza kwasobala kwinkampani yokwakha. Kulesisibonelo, umasipala usebenza njengesithunywa hhayi njengosonkontileka njengoba unganikezi izinkonzo ezihlobene nokwakhiwa kwempahla. Umasipala uzobheka ukuthi izinkonzo ezisezingeni eliphezulu ezinikezwe njengengxenye yenqubo ukuthi zingaphansi kwesikophu salelizinga noma izinga le-GRAP *Ekuqoqeni imali ekushintshweni kwayo*.

.12 Ngezinjongo zalelizinga, inkontileka yokwakha ihlanganisa zonke izinqubo eziyibophezela ezinhlanganweni enqubweni, okungeke kuthathe isimo senkotileka ebhaliwet. Ngaphezu kokuthi inqubo inikeza amalungelo afanayo nokuzibophezela ezinhlangenweni njengokungathi isimo esifana nesenkontileka, inkontileka yomsebenzi ngenjongo yalelizinga. Ilungiselelo elinjalo lingahlanganisa (kodwa awalinganiselwe) inkomba yezenkolo, isinqumo sekhabhinethi, isiqondiso sesishayamthetho (njengomthetho wephalamende), noma imemorandamu yokuqonda.

.13 Izinkontileka zomsebenzi zenziwe ngezindlela eziningi ezahlukahlukene, okuthi ngokwezinjongo zezinga, zidalulwe njengentengo engashintshi yezinkontileka kanye nezindleko ezingaphezulu noma izindleko zesisekelo senkontileka. Ezinye izinkontileka zemisebenzi yohwebo zingahlanganisa izinto zakhokokubili inkontileka yentengo engashintshi kanye nezindleko ezengeziwe noma izindleko ezinesisekelo senkontileka nemali okuvunyelwene ngayo. Ezimweni ezinjalo, usonkontileka udinga ukubheka yonke imibandela eesigabeni .36 no .37 ukuze babone futhi baqaphele ukuqoqwa kwemali yenkontileka kanye nezindleko.

.14 Izindleko ezedlulele kanye nezindleko ezinesisekelo senkontileka kuqondisa kokubili izinkontileka ezihwebayo nezingahwebi. Inkontileka yokhweba iszosho ngokuqondile imali okumelwe iqoqwe ukuze ifinyelele izindleko zemisebenzi

yosonkontileka njengoba kuvunyelwene futhi kwenziwe inzuzoe ezonikezwa ezinye izinhlangano enkontilekeni. Nakuba kunjalo, uhlaka lungase lungene enkontilekeni engahwebi ukuze bakhele enye inhlangano impahla ukuze babuyiselwe ingxenye yemali yabo ephelele yezindleko kulolohlaka noma izinhlangano. Kwezinye izimo, ukubuyisa izindleko kungase kukhombe ukukhokhwa kwemali okwenziwa uhlaka oluthola imali kanye nenjongo yesibonelelo esiqondile noma ukuxhaswa okuvela kwezinye izinhlangano.

.15 Kwesinye isikhathi olunye uhlaka lungakha impahla yolunye uhlaka ngaphandle kokubuyiselwa izindleko zomsebenzi ngokuqondile ohlakeni olwamukelayo. Kodwa, Umsebenzi wokwakha uxhaswa ngezindlela ezicashile ngendlela yokufaneleka okuvamile noma okunye ukubeka endaweni yakho koxhaso lukahulumeni ovamile kusonkontileka, noma kwinjongo yezibonelelo ezivamile evela enhlanganweni yesithathu yezoxhaso noma abanye ohulumeni. Lokhu kuvezwa njengentengo engashintshi yenkontileka ngokwenjongo yalelizinga.

Usonkontileka

.16 Usonkontileka uhlaka olungena esivumelwaneni ukuze lakhe isimo, sakhe izakhiwo, sikhiqize impahla, noma lufeze izinkonzo ngokolunye uhlaka kungaba ilo ngokwalo noma luqashe abanye osonkontileka. Igama “Sonkontileka” lihlanganisa usonkontileka ovamile , ongajwayelekile noma owengamele umsebenzi.

Ukuhlanganisa nokusegimenta izinkontileka zomsebenzi

.17 Izimfuneko zalelizinga ziye zisetshenziswe ngokuhlukile ngokuvamile enkontilekeni yokusebenza ngayinye. Nakuba kunjalo, ezimweni ezithile, kuyafaneleka ukusebenzisa izinga kwikhomponenti eseceleni yenkontileka eyodwa noma kwiqembu lezinkontileka ezihlangene ukuze kuvele ukuqina kwenkontileka noma iqembu lezinkontileka.

.18 Lapho inkontileka ihlanganisa inani elithile lempahla, ukwakha impahla ngayinye kuthathwa njengenkontileka yokwakha uma:

(a) izicelo ezahlukahlukene sezithunyelwe zempahla ngayinye;

(b) impahla ngayinye ibekwe ukuze ihlukanise ingxoxo, futhi usonkontileka kanye nekhasimende bakwazi ukwamukela noma benqabe ingxenye yenkontileka ehlobene nempahla ngayinye ; futhi

(c) izindleko kanye nokuqoqwa kwezimali kwempahla ngayinye kungavezwa.

.19 Iqembu lezinkontileka, kungaba nekhasimende elilodwa noma ahlukahlukene, kumelwe lithathwe njengenkontileka yomsebenzi lapho:

(a) Iqembe lezinkontileka kuye kwaxoxwa ukuthi libe yinto eyodwa;

(b) ***izinkontileka zihlobene ngokuseduze kangangokuthi, empeleni, ingxenye yomsebenzi owodwa onemajini yonke, uma ikhona, futhi***

(c) ***izinkontileka ezisebenza manje noma ngendlela eqhubekayo.***

.20 ***Inkontileka ingase inikeze ukwakhiwa kwempaha eyengeziwe kuye ngokukhetha kwekhasimende noma kwenezelwe ukuze kufakwe ukwakhiwa kwempahla eyengeziwe. Ukwakhiwa kwempahla eyengeziwe kumelwe kuthathwe njengenkontileka ehlukile yomsebenzi uma:***

(a) ***impahla ihlke ngokuphelele emklamweni, ezobuchwepheshe noma ukusebenza empahleni noma impahla ingaphansi kwenkontileka yoqobo;noma***

(b) ***intengo yempahla ixoxiwe ngaphandle kwentengo yenkontileka.***

Ukuqoqwa kwemali yenkontileka

.21 ***Ukuqoqwa kwemali yenkontileka kumelwe kudele okulandelayo:***

(a) ***inani okuyilonalona lokuqoqwa kwemali okuvunyelenwe ngalo enkontilekeni; kanye***

(b) ***ukuhluka emsebenzini wenkontileka, ukufuna imali kanyeukukhikhelwa imali ngendlela yokuthi:***

(i) ***izophumela ekuqoqweni kwemali; kanye***

(ii) ***ziyakwazi ukukalwa ngokuthembekile.***

.22 Ukuqoqa imali kwenkontileka kulinganiswa ngenani elinobulungisa kokucatshangelwa obutholakele noma obutholakalayo. Kokubili ukulinganisa okuqhubekayo nokuqondile kokuqoqwa kwemali yenkontileka kuyathinteka izinto ezithile ezincike emphumeleni wezenzakalo ezizayo. Ukuhlawumbisela esikhathini esiningi kudinga ukuhlolisiswa kabusha njengoba izenzakalo zenzeka futhi izinto zilungiswa. Lapho inkontileka iba nezindleko ezedlulele noma inkontileka esekelwe ezindlekweni, inani eliqondle lokuqoqwa kwemali lingase lingaveli enkontilekeni. Kunalokho, ludinge ukuqagelwa ngesisekelo somgomo kanye nalokho okwenziwa inkontileka, njengengcaphuno yezindleko ezilindelekile lapho inkontileka isekhona.

.23 Ekunezeleni, inani lemali eqoqiwe yenkontileka lingakhula noma lehle kusukela kwenye inkathi kuye kwenye. Ngokwesibonelo:

(a) usonkontileka kanye nekhasimende bangavumelana ezintweni noma ezicelweniezenyusa noma zehlise ukuqoqwa kwemali yenkontileka ngenkathi ehambisana naleyo kuvunyelwana ngokusemthethweni ngenkontileka;

(b) Inani lokuqoqwa kwemali okuvunyelwane ngalo entengweni engashintshi,

izindleko ezedlulele noma izindleko zesisekelo senkontileka zingakhula okuwumphumela wokwenyusa izindleko noma eminye imithetho;

(c) inani lezinkontileka zokuqoqa imali lingehla okuphumela ekunyukeni kwenhlawulo ngenxa yokwephuza okubangelwe usonkontileka ekupheleni kwenkontileka; noma

(d) uma intengo engashintshi yenkontileka ihlanganisa imali engashintshi yophiko ngalunye lomphumela, ukuqoqa imali kwenkontileka kuyanyuka noma kwehle njengoba inani lamaphiko lwehla noma lweyuka.

.24 Iziqondiso ezahlukahlukene zekhasimende zokushintsha kwesikophu somsebenzi owenziwe ngaphansi kwenkontileka. Lokhu kungase kuholele ekwenyukeni noma ekwehleni kwemali eqoqiwe yenkontileka . Izibonelo zokwahlukahluka ziwushintsho ezintweni ezikhonjiwe noma emiklamweni yempahla kanye nasekushintsheni kwesikhathi senkontileka. Ukuhlukahluka kuhlanganisiwe ekuqoqweni kwemali yenkontileka lapho:

(a) kufanelekile ukba ikhasimende liphasise ukuhluka kanti inani lokuqoqwa kwemali liyanyuka ekwahlukeni; futhi

(b) Inani lokuqoqwa kwemali kungakalwa ngokwethembeka.

.25 Isicelo inani lelo usonkontileka afuna ukulithatha ekhasimendeni noma kwenye inhlangano njengembuyiselo yezindleko ezingafakwanga entengweni yenkontileka. Isicelo singase sinyuke sisuka, ngokwesibonelo, ikhasimende elibangela ukwephuza, amaphutha ekukhombeni nokuklama, nokuhluka okungavunyelwe enkontilakeni yomsebenzi. Isilinganiso senani lokuqoqwa kwemali enyukayo isuka ekucelweni ingaphansi kwezinga eliphezulu futhi incike emphumeleni wezingxoxo. Ngakho, izicelo zihlanganiswa enkontilekeni yokuqoqwa kwemali uma:

(a) izingxoxo sezifinyelele isiteji esiphambili ngendlela yokuthi ikhasimende lizokwamukela isicelo; futhi

(b) inani lizokwamukelwa ikhasimende futhi lingalinganiswa ngokuthembekile.

.26 Ama-*Incentive payments* ayinani elengeziwe elikhokhwa usonkontileka uma ukusebenza okuthile kwamazinga kuhlangabezwane nawo noma edlulele. Ngokwesibonelo, inkontileka ingavumela i-*incentive payment* enkontilekeni yokushesha uqede kwenkontileka. Ama-*incentive payment* afakiwe ekuqoqweni kwemali yenkontileka uma:

(a) Inkontileka ikhula ngokwanele elifanelekile ukuthi indlela ethile yokusebenza kwamazinga kuzohlangabezwana nayo noma kudlulellwe ngale; futhi

(b) inani lezinkokhelo zokugqugquzela lingalinganiswa ngokuthembekile.

.27 Izinkontileka kumelwe zihlole kabusha wonke amanani ahlobene nenkontileka yokwakha ezikhokhwa ngokuqondile kwabaqashwe inkontile inhlangano yesithathu yezoxhaso ukubona ukuthi bayahlangabezana yini nencazelo, kanye nendlela yokuqaphela, ukuqoqwa kwemali kosonkontileka ngaphansi kwemigomo yenkontileka. Inani elihlangabezana nencazelo kanye nokuqapheleka kokuqoqwa kwemali kumelwe kulandiswe usonkontileka ngendlela efanayo nokuqoqwa kwema yenkontileka. Inani elinjalo kumelwe futhi liqashelwe njengezindleko zenkontileka (bheka isigaba .30). Izinhlangano zoxhaso zingase zihlanganise izinhlangano zosizo zikwazelonke nezomhlaba kanye namabhange ahlukahlukene.

Izindleko zenkontileka

.28 Izindleko zenkontileka kumelwe zizidele:

(a) izindleko ezihlobana nenkontileka ethile ngokuqondile;

(b) izindleko ezihlobana emisebenzini yenkontileka ngokuvamile futhi zingafakwa enkontilekeni ohlelweni kanye nesisekelo esihlukile; futhi

(c) ezinye izindleko ezinjalo ziyabizeka ekhasimendeni ngaphansi kwemigomo yenkontileka.

.29 Izindleko ezihlobene ngokuqondile enkontilekeni ethilezihlanganisa:

(a) izindleko zasendaweni yokusebenzela, kuhlanganise nokubhekwa kwendawo;

(b) izindleko zezinto zokwakha ezizosetshenziswa uma kwakhiwa;

(c) ukwehla kwemboni kanye nezinto ezisetshenziswe enkontilekeni;

(d) izindleko zokususa imboni,izinto zokusebenza ukuziyisa nokuzisusa endaweni yokusebenza;

(e) izindleko zokuqasha imboni kanye nezinto zokusebenza;

(f) izindleko zokuklama kanye nosizo lobuchwepheshe oluqondile ngokuhlobene nenkontileka;

(g) izindleko ezisikiselwe zokucacisa nokuqinisekisa umsebenzi, kuhlanganise nezindleko ezilindelekile; kanye

(h) nezicelo enhlanganweni yesithathu.

Lezizindleko zingehliswa ngokuqoqwa kwemali yengozi leyo engafakwanga ekuqoqweni kwemali yenkontileka, ngokwesibonelo ukuqoqwa kwemali ekuthengisweni kwezinto zokusebenza azingenasidingo ekupheleni kwenkontileka.

.30 Izinkontileka kumelwe zihlaziye kabusha wonke amanani ahlobene nenkontileka

yokwakha ekhokhwe ngokuqondile izinkontileka ezingaphansi kwenkontileka, futhi ezibuyiselwa inhlangano yesithathu yezoxhaso, ukubona ukuthi iyafaneleka yini njengezindleko zenkontileka. Inani lihlangabezana nencazelo ,kanye nendlela yokuqapheleka, izindleko zenkontileka kumelwe zilandiswe usonkontileka ngokufanayo nezinye izindleko zenkontileka. Inani elibuyiselwa inhlangano yesithathu yoxhaso ehlangabezana nencazelo, nendlela yokuqaphela, ukuqoqwa kwezimali kumelwe kulandiswe usonkontileka ngendlela efanayo nokuqoqwa kwemali kosonkontileka (bheka isigaba .27).

.31 Izindleko ezingase zenezele ekusebenzeni kwenkontileka ngokuvamile futhi ezingafakwa enkontilekeni ethile kuhlanganise:

(a) umshwalense;

(b) izindleko zokuklama ezihlobene ngokuqondile nenkontileka ethile; futhi

(c) Izigqoko zokuvikela ikhanda.

Izindleko ezinjalo zifakwe kusetshenziswa indlela uhlelo kanye nehlukile Kanti futhi asetshenziswa ngokuqhubekayo kuzzozonke izindleko ezinendlela efanayo. Ukubeka kusekelwe ezingeni lalo elifanele lomsebenzi wokwakha. Izigqoko zokuvikela ikhanda kuhlanganisa izindleko ezifana nokulungiselela nokuqhubekisela phambili kwendlela yokukhokhela abasebenzi. Izindleko lezo ezingaba nomthelela emsebenzini wenkontileka ngokuvamile futhi ungafakwa enkontilekeni ethile okuhlanganisa izindleko zokuboleka lapho inkontileka yamukela enye indlela yokulungisa izinga le-GRAP *ezindlekweni zokuboleka*.

.32 Izindleko ezikhokhisekayo ekhasimendeni ngaphansi komgomo wenkontileka kungase kuhlanganise ukuqondisa okuvamile kanye nokuthuthukiswa kwezindleko okuyimbuyiselo echazwe ngokomgomo wenkontileka.

.33 Izindleko ngeke zinezelwe emsebenzini wenkontileka noma ngeke zifakwe enkontilekeni futhi zikhishwe kwizindleko zenkontileka yokwakha. Lezozindleko zihlanganisa:

(a) izindleko ezivamile zokuqondisa okuyilapho imalimbuyiselo ingabalwanga enkontilekeni;

(b) izindleko zokuthengisa;

(c) ukucwaninga nokuthuthukisa izindleko lapho imalimbuyiselo ingachazwanga enkontilekeni; futhi

(d) ukwehla kwemboni kanye nezinto zokusebenza ezingasetshenziswa enkontilekeni ethile.

.34 Izindleko zenkontileka zihlanganisa izindleko ezenezela ezindlekweni zenkontileka kwinkathi okusukela ngosuku okwavunyelwana ngalo ngenkonttileka kuya ekupheleni kwayo. Nakuba kunjalo, izindleko ezihlobene ngokuqondile nenkontileka futhi zenzeke ekuqinisekiseni inkontileka nawo

afakiwe njengengxenye yezindleko zenkontilekauma bezingachazwa ngokuhlukile futhi zilinganiswa ngokwethembeka futhi inkontileka izotholakala. Lapho izindleko zenzeka ekubambeni inkontileka kubhkwa njengezindleko ngenkathi ziqala, futhi azifakiwe ezindlekweni zenkotileka lapho inkontileka ifika enkathini ethile.

Ukuqaphela kokuqoqwa kwemali yenkontileka kanye nezindleko

.35 Lapho umphumela wenkontileka yokwakha ungahlwumbiselwa ngokwethembeka, ukuqoqwa kwemali yenkontileka kanye nezindleko zenkontileka ezihlobene nenkontileka yokwakha kumelwe zibhekwe njengokuqoqwa kwemali kanye nezindleko ikakhulukazi ngokwengcaphuno yesiteji sokuqeda umsebenzi wenkontileka ngosuku lokubika. Ukushoda okulindelekile enkontilekeni yokusebenza lapho isigaba .49 sisebenza kumelwe siqshelwe njengezindleko ngasolesosikhathi ngokwesigaba .49.

.36 Lapho kunenkontileka yemali engashintshi,umphumela wenkontileka yomsebenzi ingahlawumbiselwa ngokwethembeka lapho kuye kwagcwaliswa yonke lemibandela:

(a) ingqikithi yemali eqoqwayo yenkontileka , uma ikhona, ingalinganiswa ngokwethembeka;

(b) kuyabonakala ukuthi izinzuzo zomnotho noma amathuba ezinkonzo ahlangene nenkontileka azodlulela ohlakeni;

(c) kokubili izindleko zenkontileka zokuqedela inkontileka kanye nesiteji senkontileka ngosuku lokubika kungakalwa ngokwethembeka; futhi

(d) izindleko zenkontileka zinezela enkontilekeni futhi ingabonakala ngokuqondile futhi ilinganiswe ngokwethembeka ukuze izindlleko zangampela zenkontileka ezibangekile ziqhathaniswe nokuhlawumbisela okudlule.

.37 Lapho kunezindleko ezedlulele noma izindleko ezisekelwe enkontilekeni, umphumela wenkontileka yomsebenzi zingahlawumbiselwa ngokwethembeka lapho kuye kwalandelwa yonke imibandlela:

(a) kuyafaneleka ukuba izinzuzo zomnotho noma amathuba ezinkonzo ahlangene nenkontileka ezodlulela ohlakeni; futhi

(b) izindleko zenkontileka zinezela enkontilekeni, ukuthi kumelwe noma akumelwe kuvezwe imbuyiselomali, ingavezwa ngokucacile futhi ikalwe ngokwethembeka.

.38 Ukuqashelwa kokuqoqwa kwemali kanye nezindleko ngengcaphuno kwisiteji

sokuqeda inkontileka kubhekiselwa kuso njengesikhathi sephesenti lendlela yokuqedela. Ngaphansi kwalendlela, ukuqoqwa kwezimali zenkontileka imataniswa nezindleko nezindleko zenkontileka ezenzeka uma kufinyelelwa isiteji sokuqeda,okuphumela ekubikweni kokuqoqwa kwemali, izindleko kanye nemali engaphezulu noma eshodayo enganezelwa emsebenzini ophelile. Lendlela inikeza ukwaziswa okuwusizo ezingeni lomsebenzi wenkontileka kanye nomsebenzi phakathi naleyonkathi.

.39 Ngaphansi kwendlela yephesenti lokuqedela, ukuqoqwa kwemali yenkontileka iqashelwa njengokuqoqwa kwemali okungaphezulu noma okushodayo ezikhathini zokubika lapho umsebenzi wenziwa khona. Izindlela zezinkontileka ngokuvamile zibhekwa njengezindleko ekushodeni nasekubeni ngaphezulu ekibikeni izinkathi lapho umsebenzi umsebenzi abawuhlobanisayo wenziwa. Nakuba kunjalo, lapho kumelwe kudingeka ukuba kutholakale yonke imali yezindleko kwizinhlangano enkontilekeni yokwakha, noma ikuphi ukulindelwa kokufinyelela kwizindleko zenkontileka ngaphezu kwengqikithi yokuqoqwa kwezimali zenkontileka kuye kwaqapheleka njengezindleko ngokushesha ngokwesigaba .49.

.40 Usonontileka angabanga izindleko zenkontileka ezihlobana nomsebenzi wenkontileka wesikhathi esizayo. Izindleko ezinjalo zenkontileka zibhekwa njengempahla uma kuwukuthi bazokwazi ukubuyisa abusebenzisile. Izindleko ezinjlo zimelela inani elisekhasimendeni futhi elibhekwa njengenkontileka yomsebenzi oqhubekayo.

.41 Umphumela wenkontileka yomsebenzi ungahlawumbiselwa kuphela ngokuqiniseka lapho izinzuzo zomnotho noma amathuba ezinkonzo ahambisana nenkontileka azoya kuhlaka. Nomakunjalo, lapho ukunganeli kunyuka mauyelana nenani elitholakalayo lenani eselifakiwe kakade ekuqoqweni kwemali yenkontileka, futhi seliqapheleka kakade ekushodeni nangaphezulu, inani elingaqoqeki noma inani ngokuphathelene ukubuyisela esimweni sekuyekiwe ukwenziwa kubhekwa njengezindleko kunokuba kubhekwe njengokulungisa kwenani lemali yenkontileka eqoqiwe.

.42 Uhlaka ngokuvamile luyakwazi ukwenza ukuhlawumbisela lapho selweneisivumelwano esivela enkontilekeni:

(a) ilungelo ngalinye lwenhlangano elingaphoqelelwe mayelana nempahla okumelwe yakhiwe;

(b) ukuqaphela, uma kukhona, kushintshwe; futhi

(c) indlela nemigomo wokukhokha konke.

Ngokuvamile kudingekile ukuba uhlaka libenesabelo malo zangaphakathi esisebenzayo nohlelo lokubika.Ukuhlolisisa kohlaka, lapho kudingekile, ukuhlawumbisela kokuqoqwa kwemali kwenkontileka njengoba inkontileka iqhubeka. Isidingo salokho kuhlolisisa akusho ukuthi umphumela wenkontileka

angeke ahlumbiselwa ngokwethembeka.

.43 Isiteji sokuqedelwa kwenkontileka kungabonwa ngezindlela ezahlukene. Uhlaka lusebenzisa indlela ekala ngokwethembeka umsebenzi owenziwe. Kuye ngesimo senkontileka, indlela inga ihlanganise nalokhu:

(a) Ukubiza kwaleyo nkontileka kwenziwa ngomsebenzi owenziwe namuhla kufinyelela ingqikithi yezindleko zenkontileka ezisikiselwe;

(b) inhlolovo yomsebenzi owenziwe; noma

(c) ukuqedela ngomsebenzi othile obonakalayo wenkontileka.

Inqubekela phambili yokukhokha kanye nemali etholakale kusengaphambili kumakhasimende ngokuvamile ayiveli ngaphansi komsebenzi owenziwe.

.44 Lapho isiteji sokuqeda sibonakele ingcaphuno ezindlekweni zenkontileka ezenzekile kuze kube namuhla, ilezo zindleko zenkontileka kuphela eziveza umsebenzi owenziwe zifakiwe ezindlekiwe ezenzekile kuze kube manje. Izibonelo zezindleko zenkontileka ezingafakwanga:

(a) izindleko zenkontileka ezihlobene nomsebenzi wesikhathi esizayo enkontilekeni, njengezindleko zezinto zokusebenza ezilethiwe endaweni yokwakha noma zibekelwe eceleni ukuze zisetshenziswe enkontilekeni kodwa zingakafakwa, zisetshenzisiwe noma zisetshenziswe phakathi nokusebenza kwenkontileka, ngaphandle uma izinto zokusebenza zenziwe inkontileka ngokuqondile; futhi

(b) ukukhokha okwenziwe kuzinkontileka ezingaphansi kwenkontileka ngaphambi kokuba umsebenzi wenziwe ngaphansi kwamankontileka angaphansi kwenkontileka.

.45 Lapho umphumela wenkontileka yomsebenzi ungeke uhlawumbiseleke ngokwethembeka:

(a) ukuqoqwa kwemali kumelwe kuqapheleke kuphela ezingeni lezindleko zenkontileka zenzeka kodwa zizokwazi ukubuya; futhi

(b) izindleko zenkontileka kumelwe zibhekwe njengezindleko enkathini ezenzeka ngayo.

Ukushoda okulindelekile enkontilekeni yomsebenzi wokwakha esigabeni .49 usebenza khona kumelwe uqashelwe njengezindleko ngokushesha ngokuya kwesigaba .49.

.46 Phakathi neziteji ezingasekuqaleni zenkontileka, kuhlale kwenzeka ukuba umphumela wenkontileka angeke ukaleke ngokuthembekile. Nakuba kunjalo, kungase kwenzeke ukuba uhlaka lubuyise izindleko zenkontileka ezenzekile Ngakho, ukuqoqwa kwemali yenkontileka iyaqapheleka kuphela ezingeni lezindleko ezibekhona futhi okulindeleke ukuba zibuyiswe.njengoba umphumela wenkontileka ungeke ukwazi ukuhlawumbiselwa ngokwethembe,akukho ukuba

ngaphezulu noma ukushoda okuqaphelekayo. Nakuba kunjalo,ngisho noma umphumela wenkontileka angeke uhlawumbiselwe ngokwethembeka, kungenzeka ukuba ingqikithi yezindleko zenkontileka zidlule imali yenkontileka eqoqwayo. Ezimweni ezinjalo, noma ikuphi ukungenelela kwengqikithi yezindleko zenkontileka ngaphezu kwengqikithi yokuqoqwa kwezimali zenkontileka iqashelwa njengezindleko ngalesosikhathi ngokuhambisana nesigaba .49.

.47 Lapho izindleko zezinkontileka kumelwe zibuyiswe izinhlangano enkontilekeni akumelwe zibhekwe njengezingeke zibuyiseleke, zibhekwa njengezindleko ngasolesosikhathi. Izibonelo zezimo lapho izindleko zenkontileka ezivelile zizodinga ukuba zibhekwe njengezindleko ngasolesosikhathikuhlanganise nenkontileka:

(a) aziphoqelelwe ngokugcwele, okuwu, ukuba semthethweni kwayo kuphakamisa umbuzo;

(b) ukuqeda okuphansi komphumela osemthethweni ongakaphasiswa;

(c) ngokuhlobene nezindawo ezingase zenqatshelwe noma zibhekwe njengezingekho esimweni;

(d) lapho ikhasimende lingakwazi ukuhambisana nemithetho; noma

(e) lapho usonkontileka engakwazi ukuqedela inkontileka noma engahlangabezani nemithetho enkontilekeni.

.48 Lapho ukunganeli obekugwenyiwe umphumela wenkontileka uqagelwa ngokwethembeka futhi awusekho, ukuqoqwa kwezimali kanye nezindleko ezihlobene nokwakha kumelwe kuqashelwe ngokuhambisana nesigaba .35 kunokuba kuhambisane nesigaba .45.

Ukuqaphela ukushoda okulindelekile

.49 Ngokwenkontileka yomsebenzi okumiselwe ngayo inkontileka ukuba izindleko zenkontileka zibuyiselw ngokuphelele ezinhlanganweni ziye enkontilekeni yokwakha, uma sekufanelekile ukuba ingqikithi yezindleko zenkontileka zizodlula ingqikithi yokuqoqwa kwemali yenkontileka, ukushoda okulindelekilekumelwe kuqashelwenjengezindleko ngaso lesosikhathi.

.50 Izinhlaka zingangena enkontilekeni yomsebenzi wokwakha evezayo ukuthi ukuqoqwa kwemali kuhlosehlwe ukusingatha izindleko zomsbenzi wokwakha ozonikezwa ezinye izinhlangano ezienkontilekeni. Lokhu kungenzeka, ngokwesibonelo:

(a) izinhlaka ezincike kakhulu ekuqoqweni kwemali kahulumeni noma ezinye ezifana nazo zikahulumeni ukuba zixhase ukusebenza kwabo zikhuthazwa ukuba zibe nenkontileka nama-GEB noma izinhlaka ezizimele zokwenza impahla ohwebeni noma ngesisekelo sokubuyisa imali yesikweletu; noma

(b) izinhlaka ziyaxhumana ngokuseduze ezisekelweni zohwebo njengoba kungenza ngomuntu osiza ngokuthenga noma uhlobo olufanayo lukahulumeni.

Kulezizimo, ukushoda okulindelekile enkontilekeni yomsebenzi wokwakha uyaqapheleka ngokushesha ngokwesigaba .49.

.51 Njengoba kuveziwe esigabeni .14, kwezinye izimo uhlaka lungase lungenele inkontileka yomsebenzi wokwakha ngaphansi kokuthola zonke izindleko zawo kwezinye izinhlangano ezienkontilekeni. Kulesisimo, ukuxhasa okunjalo enkontilekeni yomsebenzi wokwakha okuvela ekusekelweni noma kwenye indawo kahulumeni yokuxhasa kusonkontileka, noma enjongweni evamile yesibonelelo esivela enhlanganweni yesithsthu yoxhaso noma omunye uhulumeni. Izimfuneko zesigaba .49 azisebenzi kulezizinkontileka zomsebenzi wokwakha.

.52 Ekuboneni inani lokushoda okuesigabeni .49, ingqikithi yemali eqoqiwe yenkontileka zingase zihlanganise ukukhokha okwenziwe ngokuqondile kwizinkontileka ezingaphansi kwenkontileka ngenhlangano yesithathu yoxhaso ngokuhambisana nesigaba .27 no .30.

.53 Inani lokushoda okunjalo liyavezwa kungakhathaliseki ukuthi:

(a) kungakhathaliseki ukuthi umsebenzi usuqalile noma cha enkontilekeni;

(b) isiteji sokuqeda somsebenzi wenkontileka; noma

(c) inani lemali engaphezulu elindelekile eliphakama kwizinkontileka ezihwebayo ezingathathwa ngokutho ziyinkontileka yokwakha eyodwa ngokuya kwesigaba .19.

Ushintsho ekuhlawumbiseleni

.54 Iphesenti lendlela yokuqeda lisetshenziswa ngokwesisekelo sendlela eqhubekayo kwinkathi ngayinye ebikwayo ekuhlawumbiseleni kwamanje kokuqoqwa kwezimali zenkontileka kanye nezindleko zenkontileka. Ngakho, umthelela woshintshoekuhlawumbiseleni ukuqoqwa kwemali yenkontileka noma izindleko zenkontileka, noma umthelela woshintsho ekuhlawumbiseleni umphumela wenkontileka, ilandiswa njengoshintsho ekuhlawumbiseleni ukubala (bheka izinga le-GRAP *Lezinqubomgomo Zokubala Izimali, Izinguquko*

Zezilinganiso Zokubala Imali Namaphutha). Ukuhlawumbisela okushintshile asetshenziswa ukubheka inani lemali eqoqiwe kanye nezindleko eziqaphelekayo emalini eshodayo nengaphezulu enkathini lapho ushintsho lwenziwe khona futhi usenkathini eqhubekayo.

Ukuveza obala

.55 Uhlaka kufanele luveze obala lokho okulandelayo:

(a) inani lemali eqoqwayo yenkontileka ibhekwa njengokuqoqwa kwemali enkathini;

(b) izindlela ezisetshenziswa ukuze kubonakale ukuqoqwa kwezimali zenkontileka okushelwe kuleyonkathi; futhi

(c) izindlela ezisetshenziswa ukuze kubonakale isiteji sokuqedwa kwenkontileka eqhubekayo.

.56 Uhlaka kumelwe luveze obala lezi zinkontileka ezilandelayo embikweni wokwenziwe ngosuku lokubika:

(a) isilinganiso senani lezindleko ezakhekile kanye nokuba ngaphezulu okubonakalayo (ukushoda okungabonakali kahle) kuze kube namuhla;

(b) inani lemali ekhokhwe kusengaphambili etholakele; futhi

(c) inani lama-retention.

.57 Ama-*Retention* amanani okukhokhisa enqubekela phambili angakhokhiwe kuze kube ilapho imibandela yanelisiwe iveziwe enkontilekeni okukhokha inani elinjalo noma kuze kube ilapho izinkinga sezisombululekile. Inqubekela phambili yokukhokhisa inani imali eqoqiwe yenkontileka okumelwe ikhokhwe yomsebenzi owenziwe enkontilekeni kungaba noma sebekhokhelwe ikhasimende. Amanani akhokhwe kusengaphambili email yenkontileka eqoqiwe futhi yatholwa usonkontileka ngaphambi kokuba umsebenzi ohlobene nawo sewenziwe.

.58 Uhlaka kumelwe lube khona:

(a) Inani eliphelele elisengasekhasimendeni ukuze kwenziwe umsebenzi wenkontileka njengempahla; futhi

(b) Inani eliphelele elisagcinwe yikhasimende lomsebenzi wenkontileka nobunikazi.

.59 Inani eliphelele eligcinwe yikhasimende lomsebenzi wenkontileka inani elithile le:

(a) izindleko ezenzekile nemali engaphezulu ebonakalayo; ngaphansi

(b) isizumbulu semali eshodayo eqaphelekayo kanye nenqubekela phambili yokukhokhisa yazo zonke izinkontileka ezisaqhubeka lezozindleko ezenzeke kanye nemali engaphezulu okumelwe itholakale ngokuqoqwa kwemali yenkontileka (ukushoda okuqaphelekayo) ukudlula inqubekela phambili yokukhokhisa.

.60 Inani eliphelele eligcinwe yikhasimende lomsebenzi wenkontileka kuyinani eliphelele lemali engu:

(a) izindleko ezenzeke nemali engaphezulu eqaphelekayo; ngaphansi

(b) isizumbulu sokushoda okuqaphelekayo kanye nenqubekela phambili yokukhokhisa kudlule izindleko ezenzeke ekubeni ngaphezulu kwemali okuqaphelayo okumelwe ibuyiswe ngendlela kokuqoqa izimali zenkontileka (ukushoda okuncane okubonakalayo).

.61 Ukuqapha ekudaluleni obala ubunikazi obubucayi kanye nempahla ebucayi ingatholakala ezingeni le-GRA *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona*. Ubunikazi obubucayi kanye nempahla ebucayi kungase kuvuke ezintweni ezinjalo njengezindleko zewalanti, ukufuna, inhlawulo noma ukulahlekelwa okungaba khona.

Amalungiselelo okusebenzisa imali

Ukwamukela ngokusemthethweni izinga le-GRAP

.62 Amalungiselelo okusebenzisa imali azosetshenziswa izinhlaka ekwamukeleni okusemthethweni kwezinga kufakwe kuma-Directive. Amalungiselelo alelizinga kumelwe afundwe ngokuhambisana ne-directive ngayinye esebenzayo.

Ukwenezela kumazinga e-GRAP

.63 Noma ikuphi ukwenezela kwizinga le-GRAP kumelwe kwenziwe ngokuhambisana nezinga le-GRAP emithethweni yokubala, ushintsho ekuhlawumbiseleni izibalo noma amaphutha.

Usuku okuqalwa ngalo

Ukwamukelwa kwamazinga e-GRAP

.64 ***Uhlaka kumelwe lusebenzise leli zinga le-GRAP kwisitatimende sezimali sonyaka okuhlanganisa izinkathi ekuqaleni noma ngemuva kosuku okumelwe lubekwe uNgqongqoshe Wezezimali ngomthetho osazonyatheliswa ngokomthetho 91(1)(a) Wokuphathwa Kwezimali Zomphakathi, uMthetho No. 1 ka 1999, njengoba kunezeliwe.***

Izinhlaka esezisebenzisa amazing e-GRAP kakade

.65 ***Uhlaka kumelwe lwenze ukwenezela kuleli zinga le-GRAP esitatimendeni sezimali sonyaka esihlanganisa izinkathi eziqala ngo-1 Ephreli 2015 noma ngemva kwalokho. Ukusebenzisa okwasekuqaleni kuyakhuthazwa. Uma uhlaka lusebenzisa lokhu kwenezelwa enkathini eqala ngo-1 Ephreli 2015, kumelwe iliveze leliqiniso.***

Ukuyeka ukusebenzisa amazing e-GRAP *enkontilekeni Yomsebenzi wokwakha* (2006)

.66 Lelizinga liyalidlula izinga le-GRAP *enkontilekeni Yomsebenzi wokwakha ekhishwe ngo* 2006.

Ukuqhathanisa amazinga okubala ohlaka lwasobala kuzwelonke (July 2001)

Izinga le-GRAP *enkontilekeni yomsebenzi yokwakha* (GRAP 11) ithathwe ngokukhethekile ezingeni lokubala lohlaka lwasobala lukazwelonke (IPSAS 11), *Izinkontileka Zokwakha*. Umehluko omkhulu phakathi kuka-GRAP 11 kanye ne-IPSAS 11 ame ngalendlela elandelayo:

- Isikophu sezinga sicacisiwe ngokunezelwa kwesigaba .06.
- Lelizinga lihlanganisa noshintsho olwenziwe i-IASB ne IAS 11 *Ezinkontilekeni Zokwakha* njengengxenye yokuthuthukisa ama-IFRS (2008).
- Ukuphawula okwengeziwe kufakiwe ku-GRAP 11 ukuchaza lapho inkontileka iyinkontileka yomsebenzi wokwakha futhi nalapho uhlaka lenza njengosonkontileka.
- Amalungiselelo okusebenzisa imali ayasebenza kulelizinga futhi asingathwa ngokuhlukile kunaku-IPSAS 11.
- Izithasiselo neziboniselo zokuveza obala kanye nemithetho yokubala, ukuqashelwa kokuqoqwa kwemali yenkontileka kanye nezindleko kanye nokuvezwa kwenkontileka kusuliwe kulelizinga.