ACCOUNTING STANDARDS BOARD

AMAZINGA WOMKHUBA OVAME UKUBONWA WOKUBALWA KWEZIMALI

INZUZO EVELA KOKWENZIWE OKUNGASHINTSHANISWA (IZINTELA NOKUDLULISWA KWEMALI)

(GRAP 23)

Ikhishwe yi-
Accounting Standards Board
Febhruwari 2008

Amazwi Okubonga

Leli Zinga Lomkhuba Ovame Ukubonwa Wokubalwa Kwezimali (i-GRAP) lisuselwa ngokuyinhloko ku-International Public Sector Accounting Standard (i-IPSAS) emayelana *Nenzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali)* eyakhishwa yi-International Federation of Accountants' International Public Sector Accounting Standards Board (IPSASB). I-International Federation of Accountants (i-IFAC) yasungulwa ngo-1977 yajutshwa ukuthi isungule futhi ithuthukise lo mkhakha ngezimiso zokwenza umsebenzi ezivunyelanisiwe. I-IPSASB ikhiphe indikimba enqala yama-IPSAS, azosetshenziswa ukukhiqiza Amazinga e-GRAP esikhathi esizayo. Izingcaphuno ze-IPSAS eziphathelene *Nenzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali)* zishilelwe kuleli Zinga le-GRAP ngemvume ye-IPSASB.

Umbhalo ogunyaziwe wama-IPSAS yilowo oshicilelwe yi-IFAC ngolimi lwesiNgisi. Ama-IPSAS aqukethwe ku-IFAC Handbook of International Public Sector Accounting Pronouncements futhi ayatholakala ku-:

International Federation of Accountants

545 Fifth Avenue, 14th Floor

New York, New York 10017 USA

Inthanethi: http://www.ifac.org

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

Accounting Standards Board

P O Box 74129

Lynnwood Ridge

0040

Copyright © 2008 Accounting Standards Board

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.

Okuqukethwe

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

Inzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali)

	Izigaba
Isethulo	
Inhloso	.01
Izinga elihlanganiswayo	.02 - .05
Izincazelo	.06 - .27
Okwenziwe okungashintshaniswa	.07 - .10
Inzuzo	.11-- .12
Imiyalelo	.13 - .15
Imibandela yezimpahla ezidluliswayo	.16 - .17
Imigoqo yezimpahla ezidluliswayo	.18
Okuqukethwe ngaphezu kokubhaliwe	.19 - .24
Izintela	.25 - .27
Ukuhlaziya kwasekuqaleni kokungena kwezisetshenziswa ezivela kokwenziwe okungashintshaniswa	.28
Ukuqaphela izimpahla	.29 - .35
Ukulawulwa kwempahla	.31 - .32
Izehlakalo ezidlule	.33
Ukungena kwezisetshenziswa okungenzeka	.34
Izimpahla Ezingaba Khona	.35
Iminikelo yabanikazi	.36 - .37
Izici zokwenziwe ezishintshaniswayo nezingashintshaniswa	.38 - .40
Ukulinganiswa kwezimpahla ekuqashelweni kokuqala	.41 - .43
Ukuqashelwa kwenzuzo evela kokwenziwe okungashintshaniswa	.44 - .47
Ukulinganiswa kwenzuzo evela kokwenziwe okungashintshaniswa	.48 - .49
Izibopho zamanje eziqashelwa njengezikweletu	.50 - .59
Isibopho samanje	.51 - .54
Imibandela yempahla edluliswayo	.55 - .56

Ukulinganiswa kwezikweletu ekuqashelweni kokuqala	.57 - .59
Izintela	.60 - .76
Isehlakalo sokudonswa kwentela	.66
Ukudluliswa kwezintela ezitholiwe	.67
Ukulinganiswa kwezimpahla ezivela kokwenziwe kwentela	.68 - .71
Izindleko ezikhokhwe ngohlelo lwentela nezindleko zentela	.72 - .76
Ukudluliswa kwezimpahla	.77 - .116
Ukulinganiswa kwezimpahla ezidluliswayo	.84
Ukuxolelwa kwesikweletu nokwamukelwa kwezikweletu	.85 - .88
Izinhlawulo	.89 - .90
Amafa	.91 - .93
Izipho neminikelo, kanye nezimpahla ezidluliswa njengembuyiselo	.94 - .98
Amasevisi adluliswa njengembuyiselo	.99 - .107
Izivumelwano zeziqinisekiso zezimali	.108 - .109
Izifungo	.110
Ukutholwa kusengaphambili kwempahla edlulisiwe	.111
Imali-mboleko yesibonelelo	.112 - .114
Ukudalula	.115 - .124
Imibandela Yezinguquko	.125 - .126
Ukwamukelwa ekuqaleni kwamaZinga e-GRAP	.125
Ukuchibiyelwa Kwamazinga E-GRAP	.126
Usuku lokuqala	.127 - .128
Ukwamukelwa ekuqaleni kwamaZinga e-GRAP	.127
Amabhizinisi asezisebenzisa kakade Amazinga e-GRAP	.128
Ukuhoxiswa kwezinye izinqumo	.129
Ukuqhathanisa ne-International Public Sector Accounting Standard *Yemali Engenayo Evela Ezinkokhelweni Zokushintshisana (Izintela Nokudluliswa Kwezimali)*(Disemba 2006)	

INZUZO EVELA KOKWENZIWE OKUNGASHINTSHANISWA (IZINTELA NOKUDLULISWA KWEMALI)

Leli Zinga ekuqaleni lakhishwa yi-Accounting Standards Board (iBhodi) ngoFebhruwari ka-2008. Kusukela ngaleso sikhathi, liye lachibiyelwa ngalezi zindlela ezilandelayo:

- Izichibiyelo eziwumphumela uma Amazinga alandelayo e-GRAP eqala ukusebenza:
  - GRAP 104 Amathuluzi Ezezimali
- Ukuthuthukiswa kwamaZinga e-GRAP, okwakhisha yiBhodi ngoNovemba 2013.
- Izichibiyelo eziwumphumela uma Amazinga alandelayo e-GRAP eqala ukusebenza:
  - GRAP 105 Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo
  - GRAP 106 Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo
  - GRAP 107 Ukuhlanganiswa Kwamabhizinisi

Ikhophi ephawuliwe yezichibiyelo ezenziwe ku-GRAP 23 njengengxenye yomsebenzi wokuthuthukisa (2013) kanye nezichibiyelo eziwumphumela zakamuva ziyatholakala kuwebhusayithi.

Isethulo

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

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

Ibhodi kumele linqumele i-GRAP lokhu okulandelayo:

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

(b) amabhizinisi womphakathi;

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

(d) izinhlangano zomthetho sisekelo;

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

(f) Nephalamende nezishaya mthetho zesifunda.

Okungaphezulu ngokuhlanganyele kubizwa "ngamabhizinisi".

Ibhodi livumele ukusetshenziswa Kwezitatimende ze-Generally Accepted Accounting Practice (GAAP), njengoba kwenziwe ngekhodi Yikhodi Lemikhuba Yokubala Izimali kwaphinde kwakhishwa yi-South African Institute of Chartered Accountants kusukela ngomhla ka-1 Ephreli 2012, ukuze kube yi-GRAP yalokhu:

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

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

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

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

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

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

IZinga le-GRAP ichazwe ezigabeni .01 kuya ku-.130. Zonke izigaba kule Zinga le-GRAP zinegunya elifanayo. Isimo negunya lezithasiselo kukhulunywa ngako ekuqaleni kwesithasiselo ngasinye. Le Zinga kufanele lifundwe ngokomongo womgomo walo, ngokwesisekelo salo sezinqumo uma kunokwenzeka, i-*Preface to Standards of GRAP,* i-*Preface to the Interpretations of the Standards of GRAP* no-*Hlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

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

Kungase kubhekiselwe eZingeni le-GRAP esingakakhishwa ngesikhathi kukhishwa le Zinga. Lokhu kwenzelwa ukuba singabi khona isidingo sokushintsha amaZinga asekhishiwe kakade lapho sekukhishwa elinye iZinga kamuva. Isigaba .11 seZinga le-GRAP *Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Izimali Namaphutha* sinikeza isisekelo sokukhetha nokusebenzisa izinqubomgomo uma singekho isiqondiso esicacile.

Inhloso

.01 Inhloso yaleli Zinga ukuchaza izimfuneko zemibiko yezezimali yenzuzo evela kokwenziwe okungashintshaniswa, ngaphandle kokwenziwe okungashintshaniswa okubandakanya ukudluliswa kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo noma ukuhlanganiswa kwamabhizinisi. Izinga lisingatha izindaba okudingeka zicatshangelwa uma kuqashelwa futhi kulinganiswa inzuzo evela kokwenziwe okungashintshaniswa, kubandakanye ukugagulwa kweminikelo evela kubanikazi.

Izinga elihlanganiswayo

.02 Ibhizinisi elilungiselela futhi lethule izitatimende zezimali ngaphansi kokubalwa kwezimali kwesisekelo esiqongelelekayo lizosebenzisa leli Zinga lokubalwa kwezimali enzuzweni evela kokwenziwe okungashintshaniswa.

.03 Leli Zinga ngeke lisetshenziswe kulokhu:

(a) ekudlulisweni kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo noma amabhizinisi ahlanganiswayo kokwenziwe okungashintshaniswa (bheka Izinga le-GRAP Lokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo Noma Amabhizinisi Ahlanganiswayo); noma

(b) inzuzo engashintshaniswa evela ezivumelwani zokwakha (bheka Izinga le-GRAP Lezivumelwano Zokwakha).

.04 Leli Zinga lidingida inzuzo evela kokwenziwe okungashintshaniswa. Inzuzo evela kokwenziwe okushintshaniswayo idingidwa Ezingeni le-GRAP mayelana *Nemali Engenayo Evela Ezinkokhelweni Zokushintshisana*. Yize izinzuzo ezitholwe amabhizinisi zivela kokwenziwe okushintshaniswayo nokungashintshaniswa, iningi lenzuzo yamabhizinisi ngokuvamile litholakala kokwenziwe okungashintshaniswa njengalokhu:

(a) izintela; kanye

(b) nokudluliswayo (okuyimali noma okungeyona imali), kubandakanye izibonelelo, ukuthethelelwa kwesikweletu, izinhlawulo, amafa, izipho, iminikelo, izimpahla namasevisi ayimbuyiselo kanye nezimali-mboleko zesibonelelo ezitholiwe.

.05 Leli Zinga alisingathi izinzuzo ezitholwe amabhizinisi ngenxa yokwenziwe okungashintshaniswa ezivumelwaneni zokwakha (bheka Izinga le-GRAP *Lezivumelwano Zokwakha*.

Izincazelo

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

***Imibandela** yezimpahla ezidluliswayo yimiyalelo echaza ukuthi izinzuzo zezomnotho zesikhathi esizayo noma amathuba amasevisi ahambisana nempahla kufanele asetshenziswe ngumamukeli njengoba kuchaziwe noma izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi kufanele abuyiselwe kowadlulisile.*

***Imali-mboleko eyisibonelelo** yimali-mboleko enikezwa noma eyamukelwa yibhizinisi ngemigomo engahlobene nezimakethe.*

***Ukulawulwa kwempahla** kuvela uma ibhizinisi lingasebenzisa noma-ke lizuze ngempahla uma lifezekile imigomo yakho futhi lingavimbela noma lilawule ukufinyelela kwabanye kuleyo nzuzo.*

***Izinkokhelo zokushintshisana** yilokho okwenziwayo lapho ibhizinisi lithola khona izimpahla noma amasevisi, noma linezikweletu ezicishiwe, futhi linikeza ngokuqondile inani elilinganayo ngokucishe kufane (ngokuyinhloko njengemali, izimpahla, amasevisi, noma ukusebenzisa izimpahla) ngokushintshanisa nelinye ibhizinisi.*

***Izindleko ezikhokhwe ngohlelo lwentela** amanani atholakalela abahlomuli kungakhathaliseki ukuthi bayayikhokha intela noma cha.*

***Izinhlawulo** yizinzuzo zezomnotho noma amathuba esevisi atholwa noma angatholwa amabhizinisi, njengoba kunqume inkantolo noma esinye isigungu esinamandla omthetho, njengomphumela wokwephula imithetho noma izimiso.*

***Okwenzekayo ngaphandle kokushintshanisa** yizinto ezenzekayo ezingekhona ukushintshanisa. Kokwenziwayo okungenakho ukushintshanisa, ibhizinisi lithola inani elivela kwelinye ibhizinisi ngaphandle kokunikeza ngokuqondile inani elilinganayo lokushintshanisa, noma linikeza elinye ibhizinisi inani ngaphandle kokuthola inani lokushintshanisa elicishe lilingane ngokuqondile.*

***Imibandela yezimpahla ezidluliswayo** yimiyalelo elinganisela noma eqondisa izinhloso zokusetshenziswa kwempahla edluliswayo, kodwa ezingacacisi ukuthi izinzuzo zezomthotho zesikhathi esizayo noma amathuba esevisi kufanele abuyiselwe kowadlulisile uma engasetshenziswa ngendlela echaziwe.*

***Imiyalelo yezimpahla ezidluliswayo** yimigomo yomthetho noma izimiso, noma amalungiselelo ayisibopho, abekelwa ukusetshenziswa kwempahla edluliswayo amabhizinisi angaphandle kwebhizinisi elifaka umbiko.*

***Izindleko zentela** yimibandela echemayo yomthetho wentela enganikeza abakhokhi bentela abathile isibonelelo esingatholakali kwabanye.*

***Isehlakalo esikhokhiswa intela** yisehlakalo uhulumeni, umthetho noma elinye igunya elinqume ukuthi sizoba ngaphansi kwemithetho yentela.*

***Izintela** yizinzuzo zezomnotho noma amathuba esevisi akhokhelwa noma okufanele akhokhwe amabhizinisi njengesibopho, ngokuvumelana nemithetho noma izimiso, ezinqunyiwe ukuze zilethele uhulumeni inzuzo. Izintela azihlanganisi izinhlawulo noma ezinye izijeziso ezibekwa ngenxa yokwephula umthetho.*

***Imali edluliswayo** ukungena kwezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi avela kokwenziwayo okungashintshaniswayo, ngaphandle kwezintela.*

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

Okwenziwe okungashintshaniswa

.07 Kokuthile okwenziwayo kusobala ukuthi kukhona ukushintshanisa kwenani cishe elilinganayo. Kukhona okwenziwayo okushintshaniswayo futhi kusingathwa kwamanye Amazinga afanele e-GRAP.

.08 Kokunye okwenziwayo ibhizinisi lizothole imithombo futhi lingalungiseleli noma lilungiselele ukucatshangelwa okuncane okuyimbuyiselo ngokuqondile. Ngokusobala kukhona okwenziwayo okushintshaniswayo futhi kusingathwa kuleli Zinga. Ngokwesibonelo, abakhokhi bentela bakhokha izintela zomholo ngoba uMthetho Wentela Yomholo ufuna ukukhokhwa kwalezo zintela. Nakuba imikhakha ehlukahlukene kahulumeni izolungiselela amasevisi omphakathi ahlukene aya kwabakhokha intela, ayikwenzi lokho ngenxa yokucabangela izintela ezikhokhiwe.

.09 Kukhona elinye iqoqo lokwenziwayo okungashintshaniswa lapho ibhizinisi linganikeza ukucabangela okuthile ngokuqondile njengembuyiselo yezisetshenziswa ezitholiwe, kodwa lokho kucatshangelwa akulinganiseli inani elifanele lezisetshenziswa ezitholiwe. Kulezi zimo, ibhizinisi liyanquma ukuthi ingabe ikhona yini inhlanganisela yokwenziwe okushintshaniswayo nokungashintshaniswa, isigaba ngasinye esiqashelwa ngokuhlukile. Ngokwesibonelo, ibhizinisi lithole uxhaso luka-R6-million oluvela ebhizinisi lezentuthuko elinemikhakha eminingi. Isivumelwano sithi lelo bhizinisi kufanele likhokhe u-R5-million woxhaso-mali olutholiwe ingakapheli iminyaka eyi-10, ngenzalo engu-5% kuyilapho izinga lemakethe lemali-mboleko efanayo lingu-11%. Empeleni leli bhizinisi lithole isibonelo sika-R1-million (u-R6-million otholiwe uma kukhishwa u-R5-million okufanele akhokhwe) futhi langena esivumelwaneni semali-mboleko engu-R5-million enenzalo engu-6% ngaphansi kwezinga lenzalo lemakethe lemali-mboleko efanayo. Isibonelelo sika-R1-million esitholiwe kanye nenkokhelo yenzalo engaphansi kwemakethe ngokwemibandela yesivumelwano ingokwenziwe okungashintshaniswa. Imali yokuqala yesivumelwano nenkokhelo yenzalo esikhathini semali-mboleko kungokwenziwayo okushintshaniswayo.

.10 Kukhona nokunye okwenziwe lapho kungacaci ngokushesha ukuthi kungokwenziwe okushintshaniswayo noma okungashintshaniswa. Kulezi zimo ukuhlolwa kokuqukethwe kokwenziwe kuzonquma ukuthi ingabe kungokwenziwayo okushintshaniswayo noma okungashintshaniswa. Ekunqumeni ukuthi okuqukethwe kokwenziwayo kungokwenziwe okungashintshaniswa noma okushintshaniswayo, kudingeka ukwahlulela kobuchwepheshe. Ngokwesibonelo, ukuthengiswa kwezimpahla ngokuvamile kuchazwa njengokwenziwe kokushintshanisa. Kodwa-ke, uma okwenziwe kwenziwa ngenani elinesibonelelo, okuwukuthi, inani elicishe lingalingani nenani elifanele lezimpahla ezithengisiwe, lokho okwenziwe kungena ngaphansi kwencazelo yokwenziwe okungashintshaniswa. Ngaphezu kwalokho, amabhizinisi angathola izaphulelo, imbuyiselo eyisamba, noma okunye ukwehliswa kwenani elishiwo lezimpahla ngezizathu ezihlukahlukene. Lokhu kuncishiswa kwamanani akusho ngempela ukuthi okwenziwe kungokungashintshansiwa futhi kufanele kuphathwe ngokuvumelana nesigaba .16 seZinga le-GRAP *Lenzuzo Evela Kokwenziwe Okushintshaniswayo*.

Inzuzo

.11 Inzuzo ihlanganisa ukungena konke kwezinzuzo zezomnotho noma amathuba esevisi atholwa nokufanele atholwe yibhizinisi, okumelela ukwenyuka kwezimpahla zizonke, ngaphandle kokwanda okuhlobene neminikelo evela kubanikazi. Amanani aqongelelwe njengenxusa likahulumeni noma ezinye izinhlangano eziseceleni ngeke adale ukwenyuka kwezimpahla zizonke noma inzalo yenxusa. Lokhu kungenxa yokuthi ibhizinisi eliyinxusa alikwazi ukulawula ukusetshenziswa, noma lizuze, ezimpahleni eziqongelelwe lapho kufezekiswa imigomo yalo.

.12 Uma ibhizinisi lithola izindleko ezithile ezihlobene nenzuzo evela kokwenziwe okungashintshaniswa, inzalo iwukungena konke kwezinzuzo zezomnotho zesikhathi esizayo noma amathua esevisi, kanye nanoma ikuphi ukuphuma kwezisetshenziswa okuqashelwa njengezindleko zokwenziwe. Ngokwesibonelo, uma ibhizinisi kufanele likhokhe izindleko zokudilivwa nokufakwa okuhlobene nokudluliselwa kwefekthri kulo ivela kwelinye ibhizinisi, lezo zindleko ziqashelwa ngokuhlukile enzuzweni evela ngokudluliswa kwefekthri. Izindleko zokudiliva nokufaka zihlanganisiwe enanani eliqashelwa njengempahla, ngokuvumelana neZinga le-GRAP *Lendawo, Imishini Namathuluzi*.

Imiyalelo

.13 Izimpahla zingadluliswa kulindelwe futhi/noma kuvunyelwe ukuthi zizosetshenziswa ngendlela ethile, ngakho-ke, ibhizinisi elizamukelayo lizokwenza ngaleyo ndlela ekhethekile. Lapho kunemithetho, izimiso noma izivumelwano eziyisibopho nezinhlangano ezingaphandle ezigcizelela imigomo yokusetshenziswa kwezimpahla ezidlulisiwe ngumamukeli, le migomo iyimiyalelo njengoba ichazwe kuleli Zinga le-GRAP. Isici esivelele semiyalelo, njengoba sichazwa kuleli Zinga, ukuthi ibhizinisi alikwazi ukukhipha umyalelo kulo ngokwalo, ngokuqondile noma ngebhizinisi elililawulayo.

.14 Imiyalelo ephathelene nempahla edlulisiwe ingaba yimibandela noma imigoqo. Nakuba imibandela nemigoqo ingase ifune ibhizinisi lisebenzise noma lizuze izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ahambisana nempahla ethile ngenjongo ekhethekile (isibopho somsebenzi) ekuqashelweni kokuqala, yimibandela kuphela edinga ukuthi izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi abuyiselwe kowadlulisile uma kwenzeka umyalelo uphulwa (isibopho esibuyiswayo).

.15 Imiyalelo igcizelwa ngezinqubo zomthetho noma zokuphatha. Uma ibinzana elithile emithethweni noma ezimisweni noma kwamanye amalungelo ayisibopho lingenakugcizelelwa, aliwona umyalelo njengoba kuchazwe kuleli Zinga. Izibopho ezakhayo aziveli ngenxa yemiyalelo. Izinga le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona* libeka izimfuneko zokuqashelwa nokulinganiswa kwezibopho ezakhayo.

Imibandela yezimpahla ezidluliswayo

.16 Imibandela ezimpahleni ezidlulisiwe (kusukela lapha ezibizwa ngokuthi yimibandela) idinga ukuthi ibhizinisi lisebenzise izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi empahla njengoba kushiwo noma libuyisele izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi kowadlulisile uma kwenzeka leyo mibandela yephulwa. Ngakho-ke, owamukelayo uthola isibopho samanje sokudlulisela izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi kumuntu wesithathu uma ekuqaleni ethola amandla okulawula impahla engaphansi kombandela. Lokhu kungenxa yokuthi owamukelayo akakwazi ukugwema ukuphuma kwezisetshenziswa njengoba kufanele asebenzise izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ahambisana nempahla edlulisiwe uma kudilivwa izimpahla noma amasevisi athile ebhizinisini lesithathu noma kufanele abuyisele kodlulisayo izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi. Ngakho-ke, uma owamukelayo ekuqaleni eqaphela impahla engaphansi kombandela, owamukelayo wamukela nesikweletu.

.17 Njengendlela eyenza umsebenzi wokuphatha ube lula, impahla edlulisiwe, noma ezinye izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi, angabuyiselwa ngokuphumelelayo ngokukhipha inani okufanele libuyiselwe kwezinye izimpahla okufanele zidluliselwe ngezinye izinhloso. Izitatimende zezimali zebhizinisi zisazoqaphela amanani ayisamba ezitatimendeni zalo zezimali, okuwukuthi, ibhizinisi lizoqaphela ukuncipha kwezimpahla nezikweletu njengembuyiselo yempahla ngaphansi kwemigomo yemibandela ephuliwe, futhi lizobonisa ukuqaphela izimpahla, izikweletu kanye/noma inzuzo yokudluliswa okusha.

Imibandela yezimpahla ezidluliswayo

.18 Imigoqo ezimpahleni ezidlulisiwe (kusukela lapha ezizobizwa ngokuthi yimigoqo) ayihlanganisi imfuneko yokuthi impahla edlulisiwe, noma ezinye izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi zibuyiselwe kozidlulisile

uma impahla ingasetshenziswanga njengoba kushiwo. Ngakho-ke, ukuthola amandla okulawula impahla engaphansi komgoqo akubeki isibopho kowamukelayo sesibopho samanje sokudlulisela izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi kumuntu wesithathu uma ekuqaleni ethola amandla okulawula impahla. Uma owamukelayo ephule umgoqo, odlulisayo, noma elinye ibhizinisi, lingakhetha ukufuna isijeziso kowamukelayo, ngokwesibonelo, ngokuyisa udaba enkantolo noma kwenye inkundla, noma ngenqubo yobuphathi enjengesiqondiso esivela kungqongqoshe kahulumeni noma elinye igunya, noma okunjalo. Izenzo ezinjalo zingaholela ekutheni ibhizinisi liyalelwe ukuthi ligcwalise okushiwo umgoqo noma libhekane namacala enkantolo noma obugebengu ngokwephula umyalelo wenkantolo, wesinye isigungu noma wesiphathimandla. Inhlawulo enjalo ayitholwa ngenxa yokuthola impahla, kodwa ngenxa yokwephula umgoqo.

Okuqukethwe ngaphezu kokubhaliwe

.19 Uma kunqunywa ukuthi umyalelo uwumbandela noma umgoqo, kudingeka kucatshangelwe okuqukethwe yimibandela yomyalelo hhayi nje ukubhalwa kwaso. Khona nje ukucaciswa kokuthi, ngokwesibonelo, impahla edlulisiwe kufanele isetshenziswe ekuhlinzekeni izimpahla namasevisi kwabanye abantu noma ibuyiselwe koyidlulisile, kukodwa, akwanele ukudala isikweletu uma ibhizinisi lithola amandla okulawula impahla.

.20 Ekunqumeni ukuthi ingabe umyalelo uwumbandela noma umgoqo, ibhizinisi licabangela ukuthi imfuneko yokubuyisela impahla noma ezinye izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi iyabopha yini futhi ingagcizelelwa ngumuntu odlulisayo. Uma odlulisayo engenakugcizelela imfuneko yokubuyisa impahla noma ezinye izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi, umyalelo uyahluleka ukufinyelela incazelo yombandela futhi uzobhekwa njengomgoqo. Uma okwenzeke ngokudlule ngodlulisayo kubonisa ukuthi odlulisayo akayigcizeleli imfuneko yokubuyisela impahla edlulisiwe noma ezinye izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi uma kube khona ukwephulwa kwemibandela, khona-ke ibhizinisi elamukelayo lingaphetha ngokuthi umyalelo ubhaliwe kodwa awunalo uhlonze lokuba umbandela, ngakho-ke, uwumgoqo. Uma ibhizinisi lingenaso isipiliyoni sokusebenza nodlulisayo, noma lingakaze lephule imiyalelo ngaphambilini lokho kungakhuthaza odlulisayo ukuthi anqume ukuthi uyakufuna yini ukubuyiswa kwempahla noma ezinye izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi, futhi lingenabo ubufakazi obuphikisayo, lingaphetha ngokuthi odlulisayo uyogcizelela umyalelo, futhi kanjalo, umyalelo ufinyelela incazelo yokuba umbandela.

.21 Incazelo yombandela ibeka phezu kwebhizinisi elamukelayo isibopho somsebenzi - okuwukuthi, owamukelayo kufanele asebenzise izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ahambisana nempahla edluliswayo njengoba kushiwo, noma abuyise impahla noma ezinye izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi kodlulisayo. Ukwanelisa incazelo yombandela, isibopho somsebenzi siyoba nohlonze hhayi nje ukubhalwa

phansi, futhi siyafuneka njengomphumela wombandela ngokwawo. Umbandela esivumelwaneni sokudluliswa kwempahla ofuna ukuthi ibhizinisi lenze isenzo esithile elingenakuzikhethela kodwa okufanele lisenze kungaholela ibhizinisi ekuphetheni ngokuthi okulindelwe empeleni akuwona umbandela noma umgoqo. Lokhu kungenxa yokuthi kulezi zimo, imibandela yokudluliswa ngokwayo ayicindezeli ibhizinisi elamukelayo ngesibopho somsebenzi.

.22 Ukufinyelela imibandela yokuqashelwa njengesikweletu, kudingeka ukuthi ukuphuma kwezisetshenziswa kube yinto engenzeka, futhi ukwenza okuphambene nombandela kuyafuneka futhi kufanele kuhlaziywe. Ngakho-ke, umbandela kufanele ucacise izinto ezinjengohlobo noma inani lezinto kanye namasevisi okufanele ahlinzekwe noma uhlobo lwezimpahla okufanele zitholwe njengezifanelekile, futhi, uma kufanele, isikhathi okufanele umsebenzi wenziwe ngaso. Ngaphezu kwalokho, umsebenzi kuyodingeka ubhekwe yilowo odlulisayo ngaso sonke isikhathi, noma kube khona ombhekela wona. Lokhu kunjalo ikakhulukazi uma umyalelo uthembisa imbuyiselo efanele yenani elilinganayo lempahla uma ibhizinisi ngokwengxenye lifeza izimfuneko zombandela, futhi isibopho sembuyiselo sesigcizelelwe uma ukwehluleka okukhulu kokwenza umsebenzi kwenzeke esikhathini esidlule.

.23 Ezimweni ezithile, impahla ingadluliswa uma kunomyalelo wokuthi kufanele ibuyiselwe koyidlulisile uma isehlakalo sesikhathi esizayo esichaziwe singenzeki. Lokhu kungenzeka, ngokwesibonelo, uma uhulumeni kazwelonke ehlinzeka izimali ebhizinisini likahulumeni wesifundazwe ngomyalelo wokuthi leli bhizinisi kufanele lifake umnikelo ofanayo. Kulezi zimo, isibopho sembuyiselo asiveli kuze kube yilapho sekulindelwe ukuthi umyalelo uzokwephulwa futhi isikweletu asiqashelwa kuze kube yilapho imibandela yokuqashelwa isifezekisiwe.

.24 Kodwa-ke, abamukelayo kufanele bacaangele ukuthi ingabe lokhu kudluliswa kwempahla kuyizinto ezitholwe kusengaphambilini. Kuleli zinga, "ukutholwa kusengaphambilini" kusho izisetshenziswa ezitholwa ngaphambi kwesehlakalo sokudonswa kwentela noma ngaphambi kokuthi ilungiselelo libe yisibopho. Okutholwa kusengaphambilini kuveza izimpahla nezibopho zamanje ngenxa yokuthi ilungiselelo lokudlulisa impahla alikabi yisibopho. Uma ukudluliswa okunjalo kuwuhlobo lokwenzekile okushintshaniswayo, kuzosingathwa ngokuvumelana neZinga le-GRAP *Lemali Engenayo Evela Ezinkokhelweni Zokushintshisana*.

Izintela

.25 Izintela ziwumthombo omkhulu wenzuzo kuhulumeni namanye amabhizinisi. Izintela zichazwa esigabeni .07 ngokuthi yizinzuzo zezomnotho ezikhokhelwa noma okufanele zikhokhwe amabhizinisi njengesibopho, ngokuvumelana nemithetho noma izimiso, ezinqunyiwe ukuze zilethele uhulumeni inzuzo, ngaphandle kwezinhlawulo noma ezinye izijeziso ezikhishwe ngenxa yokwephula imithetho noma izimiso. Ukudluliswa kwempahla ngaphandle kwesibopho kuhulumeni noma amanye amabhizinisi, njengeminikelo noma ukukhokhwa kwezinhlawulo, akuyona intela, nakuba kungase kuvele ngenxa yokwenziwe

okungashintshaniswa. Uhulumeni ufuna intela kubantu nakwamanye amabhizinisi, aziwa ngokuthi abakhokhi bentela.

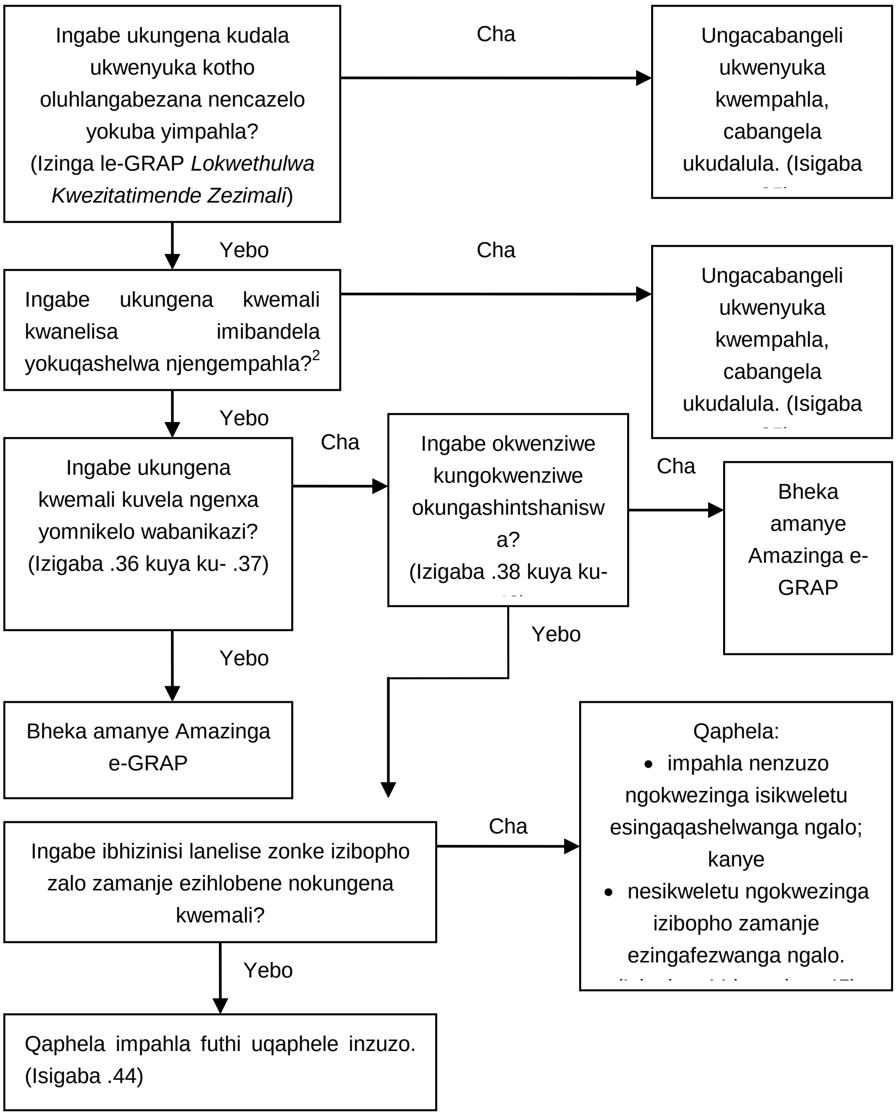
.26 Imithetho nezimiso zentela zichaza ilungelo likahulumeni lokuqoqa intela, ziveza isisekelo sokubalwa kwentela, futhi zinquma izinqubo zokuphathwa kwentela, okuwukuthi, izinqubo zokubala intela etholwayo nokuqinisekisa ukuthi izinkokhelo ziyatholwa. Imithetho nezimiso zentela ngokuvamile zifuna abakhokha intela ukuthi bafake amaphepha ngezikhathi ezithile ebhizinisini elinakekela intela ethile. Ngokuvamile okhokha intela unikeza imininingwane nobufakazi bezinga lomsebenzi ongaphansi kwentela, bese kubalwa inani lentela etholwa uhulumeni. Amalungiselelo okutholwa kwezintela ayahlukahluka kakhulu kodwa njalo enzelwe ukuqinisekisa ukuthi uhulumeni uthola izinkokhelo njalo ngaphandle kokuthatha izinyathelo zomthetho. Imithetho yentela ngokuvamile igcizelelwa ngentshiseko futhi ihambisana nezijeziso ezinqala kubantu noma amanye amabhizinisi ephula umthetho wentela.

.27 Imali etholwe kusengaphambili, engamanani atholwa ngaphambi kwesehlakalo esikhokha intela, ingavela nalapho kukhulunywa ngentela.

Ukuhlaziya kwasekuqaleni kokungena kwezisetshenziswa ezivela kokwenziwe okungashintshaniswa

.28 Ibhizinisi lizoqaphela impahla evela kokwenziwe okungashintshaniswa uma lithola amandla okulawula izisetshenziswa ezifinyelela incazelo yempahla futhi ezanelisa imibandela yokuqashelwa. Ezimweni ezithile, njengalapho okweletwayo ethethelela isikweletu, kungase kube nokuncipha kwenani lokuphatha lesikweletu esaqashelwa ngaphambilini. Kulezi zimo, esikhundleni sokuqaphela impahla, ibhizinisi linciphisa inani lokuphathwa kwesikweletu. Kwezinye izimo, ukuthola amandla okulawula impahla kungahambisana nesibopho sokuthi ibhizinisi liqaphele isikweletu. Iminikelo evela kubanikazi ayilethi inzuzo, ngakho uhlobo ngalunye lokwenziwayo liyahlaziywa futhi noma yimiphi iminikelo evela kubanikazi ibalwa ngokuhlukile. Ngokuvumelana nendlela echazwe kuleli Zinga, amabhizinisi azohlaziya okwenziwe okungashintshaniswa ukunquma ukuthi yiziphi izici zezitatimende zezimali ezizoqashelwa ngenxa yokwenziwe. Ishadi elisekhasini elilandelayo libonisa inqubo yokuhlaziya ibhizinisi eliyisebenzisayo uma kunokuphuma kwezisetshenziswa, ukuze kunqunywe ukuthi ingabe inzuzo iyanda yini. Leli Zinga lilandela ukuhlelwa kweshadi. Izimfuneko zokuphathwa kokwenziwe zichazwe ezigabeni .29 kuya ku- .124.

Ukuboniswa kokuhlaziya kwasekuqaleni kokungena kwezisetshenziswa[1]



1. Ishadi liyisiboniselo nje, aliyithathi indawo yeZinga. Linikezwa njengensiza yokuchaza Izinga le-GRAP *Lenzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali)*.

2. Ezimweni ezithile, njengalapho okweletwayo ethethelela isikweletu, kungase kube nokuncipha kwenani lokuphatha lesikweletu esaqashelwa ngaphambilini. Kulezi zimo, esikhundleni sokuqaphela impahla ibhizinisi linciphisa inani lokuphathwa kwesikweletu.

3. Ekunqumeni ukuthi ingabe ibhizinisi lifinyelele zonke izibopho zamanje, ukusetshenziswa kwencazelo "yemibandela yempahla edlulisiwe," nemibanela yokuqaphela isikweletu kuyaqashelwa.

Ukuqaphela izimpahla

.29 Izimpahla zichazwa *Ohlakeni Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali* njengezisetshenziswa ezilawulwa yibhizinisi ngenxa yezehlakalo ezidlule nokulindelwe ukuthi izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ageleze evela kuzo angene ebhizinisini.

.30 Ngaphandle kwamasevisi ayimbuyiselo angaqashelwa ngokuvumelana nesigaba .99, ukungena kwezisetshenziswa ngenxa yokwenziwe okungashintshaniswa okuhlangabezana nencazelo yempahla kuzoqashelwa njengempahla, kuphela uma:

(a) kungenzeka noma iyiphi inzuzo yezomnotho yesikhathi esizayo noma amathuba esevisi ahlotshaniswe nempahla azongena ebhizinisini; futhi

(b) inani elifanelekile lempahla lingalinganiswa ngendlela enokwethenjelwa.

Ukulawulwa kwempahla

.31 Ikhono lokukhipha noma ukulawula ukufinyelela kwabanye izinzuzo zempahla liyisici esibalulekile sokulawula esihlukanisa izimpahla zebhizinisi kwezomphakathi wonke amabhizinisi angafinyelela kuzo nazuza kuzo. Ohulumeni bafeza indima yokwengamela imisebenzi ethile, ngokwesibonelo, izikhungo zezimali noma izikhwama zempesheni. Le ndima yokwengamela ayishi ngempela ukuthi izinto ezinjalo ezilawulwayo zifinyelela incazelo yempahla kahulumeni, noma zanelisa imibandela yokuqashelwa kwezimpahla ezitatimendeni zezimali zikahulumeni olawula lezo zimpahla. Ngokuvumelana nesigaba .99, amabhizinisi angase ngaphansi kwezimo ezithile, aqaphele amasevisi ayimbuyiselo.

.32 Isaziso senhloso yokudlulisa izisetshenziswa ebhizinisini ngokwayo ayanele ekuvezeni izisetshenziswa njengezilawulwa umamukeli. Ngokwesibonelo, uma isikole somphakathi sicekelwe phansi umlilo wequbula futhi uhulumeni ememezele izinhloso zakhe zokudlulisa izimali zokwakha isikole, isikole ngeke siqaphele ukungena kwezisetshenziswa (izisetshenziswa ezitholiwe) ngesikhathi sokwenziwa kwesaziso. Ezimweni lapho isivumelwano sokudlulisa impahla sifuneka ngaphambi kokuthi izisetshenziswa zidluliselwe, ibhizinisi elamukelayo ngeke liqaphele izisetshenziswa njengezilawulwayo kuze kube yileso sikhathi sesivumelwano esibophayo, ngoba ibhizinisi elamukelayo alikwazi ukubekela eceleni noma ukuqondisa ukufinyelela kodlulisayo kulezo zisetshenziswa. Ezimweni eziningi, ibhizinisi lizodinga ukugcizelela imithetho yokulawula kwalo izisetshenziswa ngaphambi kokuthi liqaphele impahla. Uma ibhizinisi lingenandlela yokugcizelela izisetshenziswa, alikwazi ukubekela eceleni noma ukulawula ukufinyelela kodlulisa impahla kulezo zisetshenziswa.

Izehlakalo ezidlule

.33 Ngokuvamile amabhizinisi athola izimpahla zivela kwamanye amabhizinisi kuhlanganise abakhokhi bentela, noma ngokuzithenga noma ngokuzikhiqiza. Ngakho-ke, isehlakalo sesikhathi esidlule esinikela amandla okulawula impahla singathengwa, sibe isehlakalo esikhokhelwa intela noma sidluliswe. Okufanele kwenziwe noma izehlakalo okulindeleke ukuthi zenzeke esikhathini esizayo azizivezi izimpahla – ngenxa yalokho, ngokwesibonelo, inhloso yokufaka intela ayisona isehlakalo esidlule esidala impahla njengemali efunwa kokhokha intela.

Ukungena kwezisetshenziswa okungenzeka

.34 Ukungena kwezisetshenziswa "kungenzeka" uma ukungena kwemali isethubeni lokuthi yenzeke kunokuba ingenzeki. Ibhizinisi lisekela isinqumo salo kokwenzeka esikhathini esidlule ngezinhlobo ezifanayo zokungena kwezisetshenziswa nokulindelwe ngokuphathelene nokhokha intela noma odlulisa impahla. Ngokwesibonelo, uma uhulumeni uvuma ukudlulisela imali ebhizinisini (ibhizinisi elibikayo), isivumelwano siyisibopho futhi uhulumeni unomlando wokudlulisela izisetshenziswa okuvunyelwene ngazo, kungenzeka ukuthi ukungena kwemali kuzokwenzeka, yize izimali zingakadluliselwa ngosuku lombiko.

Izimpahla Ezingaba Khona

.35 Okuthile okuqukethe izici ezisemqoka zempahla, kodwa okuhlulekayo ukufeza imibandela yokuqashelwa, kungadinga ukudalulwa kumanothi njengempahla engaba khona (bheka Izinga le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona*).

Iminikelo yabanikazi

.36 Iminikelo evela kubanikazi ichazwa *oHlakeni Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*. Ukuze okwenziwe kufaneleke njengomnikelo ovela kubanikazi, kudingeka ukuthi kufinyelele izici ezichazwa kule ncazelo. Ekunqumeni ukuthi ingabe okwenziwe kuyayifinyelela yini incazelo yomnikelo ovela kubanikazi, uhlonze esikhundleni sokubhaliwe ngokwenziwe luyocatshangelwa. Isigaba .37 sibonisa uhlobo iminikelo evela kubanikazi engavela ngalo. Uma, naphezu kohlobo lokwenziwe, kusobala ukuthi lokhu kuyimali-mboleko noma olunye uhlobo lwesikweletu, noma inzalo, ibhizinisi likuqaphela kanjalo futhi lenza ukudalula okufanele kumanothi ezitatimende zezimali, uma kufanele. Ngokwesibonelo, uma okwenziwe kufana nomnikelo ovela kubanikazi, kodwa kucacisa ukuthi ibhizinisi lizokhokha iminikelo engaguquki kodlulisa impahla, ngembuyiselo yotshalo-zimali lodlulisayo esikhathini esithile esizayo, okwenziwe cishe kufuze imali-mboleko. Ibhizinisi licabangela nezimfuneko zezigaba .23 kuya ku- .33 zeZinga le-GRAP mayelana *Namathuluzi Ezezimali* lapho okwenziwe kufinyelela incazelo yethuluzi lezezimali.

.37 Umnikelo ovela kubanikazi ungafakazelwa, ngokwesibonelo ngalokhu:

(a) ukuchazwa ngokusemthethweni kokudluliswa kwempahla (noma isigaba sokudluliswa okunjalo) ngonikelayo noma ibhizinisi elilawulayo lomnikeli njengengxenye yezimpahla zizonke zowamukelayo ezinikelwe, ngaphambi kokuthi kwenziwe umnikelo noma ngesikhathi sokwenziwa komnikelo;

(b) isivumelwano esisemthethweni, esiphathelene nomnikelo, ukumisa noma ukwandisa inzalo yemali ekhona njengamanje ezimpahleni zizonke zomamukeli ezingadayiswa, zidluliswe noma zikhululwe; kanye

(c) indaba yamathuluzi okulinganisa angase adayiwe, adluliswe noma akhululwe, uma kuqhathaniswa nomnikelo.

Izici zokwenziwe ezishintshaniswayo nezingashintshaniswa

.38 Izigaba .39 no- .40 ngezansi zichaza izimo lapho ibhizinisi lithola khona amandla okulawula izisetshenziswa ezihlanganisa izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ngaphandle kweminikelo evela kubanikazi.

.39 Isigaba .06 sichaza okwenziwe kokushintshisana nokwenziwe okungashintshaniswa kanti isigaba .09 sibonisa ukuthi okwenziwe kungahlanganisa izici ezimbili, isici esishintshaniswayo kanye nesici esingashintshaniswa.

.40 Uma impahla itholakala ngokwenziwe okunesici sokushintshisana nesici sokungashintshanisi, ibhizinisi liqaphela isici sokushintshanisa ngokuvumelana nezimiso nezimfuneko zamanye Amazinga e-GRAP. Isici sokungashintshanisi siqashelwa ngokuvumelana nezimiso nezimfuneko zaleli Zinga. Ekunqumeni ukuthi ingabe okwenziwe kunezici ezibonakalayo zokushintshanisa nokungashintshanisi, kudingeka ukwahlulela kobuchwepheshe. Lapho kungenandlela yokuhlukanisa phakathi kwesici sokushintshanisa nesici sokungashintshanisi, okwenziwe kuphathwa njengokwenziwe okungashintshanisi.

Ukulinganiswa kwezimpahla ekuqashelweni kokuqala

.41 Impahla etholakele ngokwenziwe okungashintshaniswa ekuqaleni izolinganiswa ngenani elifanelekile ngosuku etholwe ngalo.

.42 Ngokuvumelana Namazinga e-GRAP *Ezinhlu Zezimpahla*, *Ukulondoloza Ngezakhiwo, Indawo, Imishini, Namathuluzi, Izimpahla Ezingaba Khona* kanye *Nezimpahla Eziyigugu*, izimpahla ezitholwe ngokwenziwe okungashintshaniswa

zilinganiswa ngenani lazo elifanelekile ngosuku ezitholwe ngalo. Izimpahla ezivela ngenxa yezivumelwano ezifinyelela incazelo yethuluzi lezezimali (bheka isigaba AG26. seZinga le-GRAP *Lamathuluzi Ezezimali*, njengokheshi nokudlulisiwe okwamukelwe, kulinganiswa ngokuvumelana nesigaba .41 zaleli Zinga kanye nezigaba .34 no-AG77. kuya ku-AG86. weZinga le-GRAP *Lamathuluzi Ezezimali*.

.43 Ibhizinisi lisebenzisa Izinga le-GRAP *Lamathuluzi Ezezimali* ekulinganiseni okulandelayo, ekukhipheni ukuqashelwa, ukwethula nokudalula noma yiziphi izimpahla ezivela ngamalungiselelo ezivumelwano ezihlangabezana nencazelo yethuluzi lezezimali.

Ukuqashelwa kwenzuzo evela kokwenziwe okungashintshaniswa

***.44 Ukungena kwezisetshenziswa ngokwenziwe okungashintshaniswa okuqashelwa njengempahla kuzoqashelwa njengenzuzo, ngaphandle uma isikweletu naso siqashelwa ngokuvumelana nokungena okufanayo*.**

.45 Njengoba ibhizinisi lanelisa isibopho samanje esiqashelwa njengesikweletu ngokuvumelana nokungena kwezisetshenziswa ezivela kokwenziwe okungashintshaniswa okuqashelwa njengempahla, lizonciphisa inani lokuphatha isikweletu esiqashelwayo futhi liqaphele inani lenzuzo elilingana nalokho kunciphisa.

.46 Uma ibhizinisi liqaphela ukwanda kwezimpahla zizonke ngenxa yokwenziwe okungashintshaniswa, liqaphela inzuzo. Uma liqaphele isikweletu ngokuvumelana nokungena kwezisetshenziswa ezivela kokwenziwe okungashintshaniswa, uma isikweletu sincishiswa ngemva kwalokho, ngenxa yokwenzeka kwesehlakalo sezentela noma ukufezekiswa kombandela, liqaphela inzuzo. Uma ukungena kwezisetshenziswa kuvumelana nencazelo yeminikelo evela kubanikazi, akuqashelwa njengesikweletu noma inzuzo.

.47 Isikhathi sokuqashelwa kwenzuzo sinqunywa uhlobo lwemibandela nokukhokhwa kwayo. Ngokwesibonelo, uma umbandela uchaza ukuthi ibhizinisi kufanele lihlinzeke izimpahla noma amasevisi komunye umuntu, noma libuyisele izimali ezingasetshenziswayo kozidlulisile, inzuzo iqashelwa njengezimpahla noma amasevisi anikelwe.

Ukulinganiswa kwenzuzo evela kokwenziwe okungashintshaniswa

.48 Inzuzo etholwe ngokwenziwe okungashintshaniswa izolinganiswa ngenani lokwenyuka kwezimpahla zizonke eziqashelwa yibhizinisi.

.49 Uma, ngenxa yokwenziwe okungashintshaniswa, ibhizinisi liqaphela impahla, liqaphela nenzuzo elinganayo yenani lempahla elilinganiswe ngokuvumelana

nesigaba .41, ngaphandle uma nalo kufanele liqaphele isikweletu. Uma isikweletu kufanele siqashelwe sizolinganiswa ngokuvumelana nezimfuneko zesigaba .57, futhi inani lokwanda kuyo yonke impahla, uma likhona, lizoqashelwa njengenzuzo. Uma isikweletu sincishiswa ngemva kwalokho, ngenxa yokwenzeka kwesehlakalo sezentela noma ukufezekiswa kombandela, inani lokuncishiswa kwesikweletu lizoqashelwa njengenzuzo.

Izibopho zamanje eziqashelwa njengezikweletu

.50 Isibopho samanje esivela ngokwenziwe okungashintshaniswa okuhlangabezana nencazelo yesikweletu sizoqashelwa njengesikweletu kuphela uma:

(a) cishe akunakwenzeka ukuthi ukukhishwa kwezisetshenziswa ezihlanganisa izinzuzo zezomnotho noma amathuba esevisi kuzodingeka ukuze kukhokhwe leso sibopho; futhi

(b) isilinganiso esinokwethenjelwa singenziwa senani lesibopho.

Isibopho samanje

.51 Isibopho samanje siyibopho sokuthatha isinyathelo noma ukwenza ngendlela ethile, futhi singaholela esikweletini kunoma ikuphi okwenziwe okungashintshaniswa. Izibopho zamanje zingabekwa ngemiyalelo yomthetho noma izimiso noma amalungiselelo ayisibopho anquma isisekelo sokudluliswa kwempahla. Zingavela futhi ngenxa yesimo esivamile sokusebenza, njengokuqashelwa kwemali etholwe kusengaphambili.

.52 Ezimweni eziningi, izintela ezifakwayo kanye nezimpahla ezidluliselwa emabhizinisini kokwenziwe okungashintshaniswa zingaphansi kwemithetho, isimiso noma amanye amalungiselelo ayisibopho agcizelela imiyalelo engase isetshenziswe ngezinhloso ezithile. Ngokwesibonelo:

(a) izintela, ukusetshenziswa kwazo okulinganiselwa yimithetho noma izimiso zezinjongo ezishiwo;

(b) ukudluliswa kwezimpahla, okunqunywe yilungiselelo eliyisibopho elihlanganisa imibandela:

i. evela kuhulumeni kazwelonke eya esifundazweni, noma komasipala;

ii. evela kuhulumeni wesifundazwe eya komasipala;

iii. evela kohulumeni eya kwamanye amabhizinisi;

iv. kwamanye amabhizinisi akhiwa ngemithetho noma isimiso sokwenza imisebenzi ethile ngokusebenza ngokuzimela, njengamagunya omthetho noma amabhodi esifunda noma iziphathimandla; kanye

v. nevela kumabhizinisi anikelayo eya kohulumeni noma amanye amabhizinisi.

.53 Esimweni esivamile sokusebenza, ibhizinisi lingamukela izisetshenziswa ngaphambi kokuvela kwesehlakalo sokudonswa kwentela. Ezimweni ezinjalo, isikweletu senani elilingana nenani elamukelwe ekhishwe kusengaphambili liyaqashelwa kuze kwenzeke isehlakalo sokudonswa kwentela.

.54 Uma ibhizinisi lithola izisetshenziswa ngaphambi kokuba khona kwelungiselelo eliyisibopho lokudlulisa impahla, liqaphela isikweletu esamukelwe esikhishwe kusengaphambili kuze kube yisikhathi lapho ilungiselelo liba yisibopho.

Imibandela yempahla edluliswayo

.55 Imibandela yempahla edluliswayo idala isiboho samanje ekuqashelweni kokuqala okuyoqashelwa ngokuvumelana nesigaba .50.

.56 Imiyalelo ichazwa esigabeni .06. Izigaba .13 kuya ku- .24 zinikeza isiqondiso sokunquma ukuth ingabe umyalelo uwumbandela noma umgoqo. Ibhizinisi lihlaziya noma yimiphi kanye nayo yonke imiyalelo ehambisana nokungena kwezisetshenziswa, ukuze linqume ukuthi ingabe leyo miyalelo inemibandela noma imigoqo.

Ukulinganiswa kwezikweletu ekuqashelweni kokuqala

.57 Inani eliqashelwa njengesikweletu lizoba ukulinganiselwa kahle kwenani elidingekayo ukukhokhela isibopho samanje ngosuku lombiko.

.58 Lokhu kulinganisela kucabangela izingcuphe nokungaqiniseki okuhambisana nezehlakalo ezidala ukuthi isikweletu siqashelwe. Lapho inani lesikhathi lemali linohlonze khona, isikweletu sizolinganiswa ngenani lamanje lenani okulindeleke ukuthi litholakale ukuze kukhokhelwe isibopho. Le mfuneko ivumelana nezimiso ezimisiwe zeZinga le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona*.

.59 Ngemva kokuqaphela kokuqala, ibhizinisi lihlaziya ukuthi ingabe isibopho kufanele silinganiswe yini, sikhishwe ekuqashelweni, sethulwe noma sidalulwe ngokuvumelana neZinga le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona* noma *Amathuluzi Ezezimali*.

Izintela

.60 Ibhizinisi lizoqaphela impahla ngokuphathelene nezintela uma isehlakalo sokudonswa kwentela senzeka futhi imibandela yokuqashelwa kwempahla ifinyelelwa.

.61 Izisetshenziswa ezivela ngezintela zanelisa incazelo yempahla uma ibhizinisi lilawula izisetshenziswa ngenxa yesehlakalo esidlule (isehlakalo sokudonswa kwentela) futhi lilindele ukuthola izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi kulezo zisetshenziswa. Izisetshenziswa ezivela ngezintela zanelisa imibandela yokuqashelwa njengempahla uma kungenzeka ukuthi ukungena kwezisetshenziswa kuzokwenzeka futhi inani lazo elifanelekile

lingalinganiswa ngendlela enokwethenjelwa. Izinga lokwenzeka elihambisana nokungena kwezisetshenziswa linqunywa ngesisekelo sobufakazi obutholakala ngesikhathi sokuqaphela kokuqala, okuhlanganisa, kodwa okungagcini nje, ngokudalula isehlakalo sokudonswa kwentela kokhokha intela.

.62 Inzuzo yentela ithola kuphela nguhulumeni oshaya umthetho wentela, hhayi amanye amabhizinisi. Ngokwesibonelo, uma uhulumeni kazwelonke eshaya umthetho wentela eqoqwa yi-South African Revenue Services (SARS), izimpahla nenzuzo kuya kuhulumeni, hhayi ku-SARS. Ngaphezu kwalokho, uma uhulumeni kazwelonke eshaya umthetho wentela, yonke imali ayidlulisela kohulumeni bezifundazwe, esekelwe kusabelo-zimali esiqhubekayo, uhulumeni kazwelonke uqaphela izimpahla nenzuzo yentela, kanye nokuncipha kwezimpahla neizndleko zokudluliswa kwemali kuhulumeni wesifundazwe. Ohulumeni bezifundazweni bazophela izimpahla nenzuzo okufanele idluliswe. Uma u-SARS eqoqa izintela zamanye amabhizinisi ambalwa, usuke esebenza njengenxusa lawo wonke.

.63 Izintela aziyanelisi incazelo "yeminikelo evela kubanikazi", ngoba ukukhokhwa kwezintela akunikezi okhokha intela ilungelo lokuthola izabelo zezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi avela ebhizinisini ngesikhathi lisekhona noma ukusakazwa kwanoma yiziphi izimpahla ezinqwabelene uma kuqhathaniswa nezikweletu uma kwenzeka uhulumeni eseqedile. Futhi ukukhokhwa kwezintela akubanikezi abakhokhi bentela ilungelo obunikazi kuhulumeni elingathengiswa, lishintshaniswe, lidluliswe noma likhululwe.

.64 Izintela zingena ngaphansi kwencazelo "yokwenziwe okungashintshaniswa", ngoba okhokha intela udlulisela izisetshenziswa kuhulumeni ngaphandle kokuthola inani elilinganayo ngokuqondile njengembuyiselo. Yize okhokhe intela engase azuze ngezinqubomgomo eziningi zezenhlalo ezenziwe nguhulumeni, lezi azihlinzekwa ngokuqondile njengokushintshanisa kucatshangelwa inkhokhelo yezintela.

.65 Njengoba sekushiwo esigabeni .52, ezinye izintela zidonswa ngezinjongo ezikhethekile. Uma uhulumeni kufanele aqaphele isikweletu ngenxa yemibandela ethile ehlobene nezimpahla eziqashelwa ngenxa yokudonswa kwentela yezinjongo ezikhethekile, akaqapheli inzuzo kuze kube yilapho umbandela usufezekisiwe futhi isikweletu sesincishisiwe. Kodwa-ke, ezimweni eziningi, izintela ezidonswa ngenjongo ethile akulindelekile ukuthi zidale isikweletu ngoba izinjongo ezikhethekile ziyimigoqo hhayi imibandela.

Isehlakalo sokudonswa kwentela

.66 Ibhizinisi lihlaziya imithetho yentela ukunquma ukuthi yiziphi izehlakalo zentela eziqondene nezintela ezihlukahlukene ezidonswayo. Ngaphandle uma kushiwo okuhlukile emthethweni noma ezimisweni, cishe isehlakalo sokudonswa kwentela:

(a) sentela yomholo ukuzuzwa komholo ohlaziyiwe ngesikhathi sezintela okufanele zikhokhwe ngokhokha intela;

(b) intela yamanani entengo ukwenziwa komsebenzi wentela ngesikhthi sentela ekhokhwa ngokhokha intela;

(c) intela yezimpahla ukuhanjiswa kwezimpahla ezidonswa intela noma amasevisi emkhakheni wokulawulwa kwezimpahla;

(d) intela yezakhiwo ukushona komuntu onesakhiwo sokudonswa kwentela; kanti

(e) intela yesakhiwo ukudluliswa kosuku okudonswa ngalo intela, noma isikhathi intela edonswe ngaso, uma intela idonswa ngezikhathi ezithile.

Ukudluliswa kwezintela ezitholiwe

.67 Ngokuvumelana nencazelo "yezimpahla", "izikweletu" kanye nezimfuneko zesigaba .60, izisetshenziswa zentela ezitholwa ngaphambi kokwenzeka kwesehlakalo sokudonswa kwentela ziqashelwa njengempahla nesikweletu (imali eyamukelwayo ekhishwa kusengaphambili) ngoba isehlakalo esenza ibhizinisi libe nelungelo lezintela asikenzeki futhi imibandela yokuqashelwa kwenzuzo yentela ayikaneliswa (bheka isigaba .60), yize ibhizinisi selithole ukungena kwezisetshenziswa kakade. Imali eyamukelwayo ekhishwe kusengaphambili ngokuphathelene nezintela ayihlukile ngempela kwenye imali ekhishwa kusengaphambili, ngakho isikweletu siyaqashelwa kuze kube yilapho kwenzeka isehlakalo sokudonswa kwentela. Uma isehlakalo sokudonswa kwentela senzeka, isikweletu siyakhokhwa futhi inzuzo iyaqashelwa. Ukutholwa kwentela kusengaphambilini akuvamile, ngoba kudingeka umthetho okhethekile.

Ukulinganiswa kwezimpahla ezivela kokwenziwe kwentela

.68 Isigaba .41 sidinga ukuthi izimpahla ezivela ngenxa yokwenziwe ngentela zilinganiswa ngenani lazo elifanelekile ngosuku ezitholwe ngalo. Izimpahla ezivela kokwenziwe ngentela zilinganiswa ngesilinganiso esingcono sokungena kwezisetshenziswa ebhizinisini. Amabhizinisi azosungula izinqubomgomo zokubalwa kwezimali zokulinganisa izimpahla ezivela kokwenziwe ngentela ezivumelana nezimfuneko zesigaba .41. Izinqubomgomo zokubalwa kwezimali zokulinganisela lezi zimpahla zizocabangela kokubili ithuba lokuthi izisetshenziswa ezivela ngokwenziwe ngentela zizongena kuhulumeni kanye nenani elifanelekile lezimpahla eziwumphumela.

.69 Ngenxa yokuthi kukhona ukuhlukaniswa phakathi kwesikhathi sesehlakalo sentela nokuqoqwa kwentela, amabhizinisi angase alinganise izimpahla ngendlela enokwethenjelwa ngokwenziwe ngezintela esebenzisa, ngokwesibonelo, izibalo ezisekelwe emlandweni wokuqongelelwa kwentela ethile esikhathini esidlule. Lezi zibonelo zizohlanganisa ukucatshangelwa kwesikhathi sokutholwa kwemali evela kwabakhokha intela, izifungo ezenziwe abakhokhi bezintela, kanye nobuhlobo bentela etholiwe nezinye izehlakalo emnothweni. Iziboniselo zokulinganisa zizocabangela nezinye izici, ezinjengalezi:

(a) umthetho wentela ovumela abakhokha intela isikhathi esijana sokuthumela amaphepha kunalokho uhulumeni akuvumelayo ekushicilelweni kwezitatimende zezimali;

(b) abakhokhi bentela abahluleka ukuthumela amaphepha entela ngesikhathi esifanele;

(c) ukuhlaziya izimpahla ezingeyona imali ngezinjongo zokuhlaziya intela;

(d) izinkinga zemithetho yentela ezidinga isikhathi esithe xaxa sokuhlaziya izintela ezidingeka kubakhokhi bentela abathile;

(e) amathuba ezindlelo zezimali nezepolitiki zokugcizelela imithetho yentela ngokweqile nokuqoqa yonke intela efuneka ngokomthetho iye kuhulumeni kungaba ngaphezu kwezinzuzo ezitholwayo;

(f) umthetho wentela ovumela abakhokhi bentela ukuthi bangakhokhi izintela ezithile; kanye

(g) nezimo ezihlukahlukene eziqondene nezintela ezithile namagunya.

.70 Ukulinganisa izimpahla nenzuzo evela kokwenziwe ngentela kusetshenziswa iziboniselo zezibalo kungaholela ekutheni inani langempela lezimpahla nenzuzo eqashelwayo kuhluke emananini atholiwe, ezikhathini zokubika ezilandelayo, njengezifuneka kubakhokhi bentela esikhathini samanje sombiko. Ukubuyekezwa kwezilinganiso kwenziwa ngokuvumelana neZinga le-GRAP *Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha*.

.71 Ezimweni ezithile izimahla ezivela ngenxa yentela nenzuzo ehlobene nazo akunakulinganiswa ngendlela enokwethenjelwa kuze kube yisikhathi esithile ngemva kwesehlakalo sentela. Lokhu kungenzeka uma isisekelo sentela singazinzile futhi kungenandlela yokulinganisa ngendlela enokwethenjelwa. Ezimweni eziningi, izimpahla nenzuzo kungaqashelwa esikhathini esilandela isehlakalo sokudonswa kwentela. Kodwa-ke, kunezimo ezingavamile lapho izikhathi ezimbalwa zombiko zizodlula ngaphambi kokuthi isehlakalo sokudonswa kwentela singenise izisetshenziswa ezihambisana nezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ahlangabezana nencazelo yempahla futhi anelisa imibandela yokuqashelwa kwempahla. Uma ingekho imibandela yokuqashelwa eyaneliswayo, ukuqashelwa kwenzeka uma kwamukelwa inkokhelo. Ngokwesibonelo, ngaphandle uma kushiwo okuhlukile emthethweni noma ezimisweni, cishe inzuzo ehlobene ingalinganiswa ngendlela enokwethenjelwa kulokhu:

(a) intela yomholo ehambisana nokuthunyelwa kwamaphepha noma isifungo kanye/noma ukwamukelwa kwenkokhelo ngumkhokhi wentela kanye/noma umqashi;

(b) intela yamanani entengo ehambisana nokuthunyelwa kwamaphepha noma isifungo kanye/noma ukwamukelwa kwenkokhelo ngumdayisi;

(c) intela yempahla ehambisana nesifungo kanye/noma ukwamukelwa kwenkokhelo ngothenga ngaphandle noma inxusa;

(d) intela yefa ehambisana nokuthunyelwa kwamaphepha entela noma isifungo kanye/noma inkokhelo yomnakekeli wefa; noma

(e) izintela nezinkokhelo ezihambisana nesifungo kanye/noma inkokhelo yokhokha amanani entela.

Izindleko ezikhokhwe ngohlelo lwentela nezindleko zentela

.72 Inzuzo yentela izonqunywa ngenani eliyisamba. Ngeke incishiswe ngezindleko ezikhokhwe ngohlelo lwentela.

.73 Njengamanje, uhulumeni akasebenzisi uhlelo lwezintela njengohlelo lokukhokha, kodwa angasebenzisa uhlelo lwezintela njengendlela elula yokukhokha izinzuzo zabakhokhi bentela, ebezingakhokhwa kusetshenziswa enye indlela yokukhokha, njengokubhala isheke, ukufaka imali ngokuqondile ku-akhawunti yokhokha intela, noma ukukhokhela enye i-akhawunti esegameni lokhokha intela. Kulezi zimo, inani kufanele likhokhwe kungakhathaliseki ukuthi lowo muntu ukhokha intela noma cha. Ngenxa yalokho, leli nani liyizindleko zikahulumeni futhi kufanele ziqashelwe ngokuhlukile esitatimendeni sokusetshenziswa kwemali. Inzuzo yentela kufanele yandiswe ngenani lanoma yiziphi lezi zindleko ezikhokhwa ngohlelo lwezintela.

.74 Inzuzo yentela ayinakunqatshelaniswa ngenani lezindleko zentela.

.75 Izindleko zentela ziyinzuzo ekhishiwe, noma izindleko, futhi azilethi ukungena noma ukuphuma kwezisetshenziswa – okuwukuthi, azilethi izimpahla, izikweletu, inzuzo noma izindleko kuhulumeni ofuna intela.

.76 Umehluko omkhulu phakathi kwezindleko ezikhokhwa ngohlelo lwezintela nezindleko zentela ukuthi, ezindlekweni ezikhokhwe ngohlelo lwezintela, inani litholakalela abamukelayo kungakhathaliseki ukuthi bakhokha intela noma basebenzisa indlela ethile ekukhokheni izintela zabo. Izinga le-GRAP *Lokwethulwa Kwezitatimende Zezimali* liyakwenqabela ukulinganisa izinto zenzuzo nezindleko ngaphandle uma kuvunyelwa elinye Izinga le-GRAP. Ukulinganiswa kwenzuzo yentela nezindleko ezikhokhwa ngohlelo lwezintela akuvunyelwe.

Ukudluliswa kwezimpahla

.77 Ngokuvumelana nesigaba .99, ibhizinisi lizoqaphela impahla edlulisiwe uma izisetshenziswa ezidlulisiwe zifinyelela incazelo yempahla futhi zanelisa imibandela yokuqashelwa njengempahla.

.78 Okudluliswayo kubandakanya izibonelelo, ukuthethelelwa kwesikweletu, izinhlawulo, amafa, izipho, iminikelo, izimpahla namasevisi ayimbuyiselo kanye nezimali-mboleko zesibonelelo ezitholiwe. Zonke lezi zinto zinesici esifanayo

sokuthi zikhipha izisetshenziswa ebhizinisi elithile zizidlulisele kwelinye ngaphandle kokunikeza inani elithi alilingane njengembuyiselo futhi akuzona izintela njengoba kuchazwe kuleli Zinga.

.79 Ukudluliswa kwezimpahla kwanelisa incazelo yempahla uma ibhizinisi lilawula izisetshenziswa ngenxa yesehlakalo esidlule (ukudluliswa kwempahla) futhi lilindele ukuthola izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi kulezo zisetshenziswa. Ukudluliswa kwezimpahla kwanelisa imibandela yokuqashelwa njengempahla uma kungenzeka ukuthi ukungena kwezisetshenziswa kuzokwenzeka futhi inani lazo elifanelekile lingalinganiswa ngokwethenjelwa. Ezimweni ezithile, njengalapho okweletwayo ethethelela isikweletu, kungase kube nokuncipha kwenani lokuphatha lesikweletu esaqashelwa ngaphambilini. Kulezi zimo, esikhundleni sokuqaphela impahla edlulisiwe, ibhizinisi linciphisa inani lokuphathwa kwesikweletu.

.80 Ibhizinisi lithola amandla okulawula izisetshenziswa ezidlulisiwe lapho izisetshenziswa zidluliselwe ebhizinisini, noma ibhizinisi linamandla okufaka isimangalo kodlulisa impahla. Amalungiselelo amaningi okudlulisa izisetshenziswa aba ysibopho kubo bonke ngaphambi kokuthi ukudluliswa kwezisetshenziswa kwenzeke. Kodwa-ke, ngezinye izikhathi ibhizinisi lithembisa ukudlulisa izisetshenziswa kodwa lehluleke ukwenza kanjalo. Ngenxa yalokho, kulapho isikhalazo singagcizelelwa khona kuphela futhi ibhizinisi lihlaziya ukuthi kungenzeka kube khona ukungena kwezisetshenziswa, lapho izimpahla, izikweletu kanye/noma inzuzo iyoqashelwa khona. Kuze kube yileso sikhathi, ibhizinisi alikwazi ukubekela eceleni noma lilawule ukufinyelela kwabanye abantu ezinzuzweni zezisetshenziswa okuhlongozwe ukuthi zizodluliswa.

.81 Ukudluliswa kwezisetshenziswa okwanelisa incazelo "yeminikelo evela kubanikazi" ngeke kulethe inzuzo. Izivumelwano ezichaza ukuthi ibhizinisi elinikeza izisetshenziswa linelungelo lezabelo zezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ngesikhathi ibhizinisi lowamukelayo lisekhona, noma ukwabiwa kwanoma yiziphi izimpahla ezinqwabelene uma ziqhathaniswa nezikweletu uma kwenzeka ukuthi ibhizinisi elamukelayo liqediwe, noma ezichaza ukuthi ibhizinisi elinikeza izisetshenziswa lithola inzuzo yezimali ebhizinisini lowamukelayo elingathengiswa, lishintshaniswe, lidluliswe noma likhululwe, empeleni ziyizivumelwano ezakha iminikelo evela kubanikazi.

.82 Izimpahla ezidluliswayo zingena ngaphansi kwencazelo "yokwenziwe okungashintshaniswa" ngoba odlulisa impahla unikeza izisetshenziswa ebhizinisini elamukelayo ngaphandle kokuthola inani elilinganayo ngokuqondile njengembuyiselo evela ebhizinisini elamukelayo. Uma isivumelwano sithi ibhizinisi elamukelayo kufanele linikeze inani elilinganayo njengembuyiselo, isivumelwano akusona isivumelwano sokudlulisa, kodwa yisivumelwano sokushintshanisa okufanele sifakwe ngaphansi kweZinga le-GRAP *Lemali Engenayo Evela Ezinkokhelweni Zokushintshisana*.

.83 Ibhizinisi lihlaziya yonke imiyalelo equkethwe ezivumelwaneni zokudlulisa ukunquma ukuthi ingabe lamukela isikweletu uma lamukela izizsetshenziswa ezidluliswayo.

Ukulinganiswa kwezimpahla ezidluliswayo

.84 Njengoba kufunwa yisigaba .42, izimpahla ezidlulisiwe zilinganiswa ngenani lazo elifanelekile ngosuku ezitholwe ngalo. Amabhizinisi asungula izinqubomgomo zokubalwa kwezimali ukuze kuqashelwe futhi kulinganiswe izimpahla ezihambisana Namazinga e-GRAP. Njengoba sekuphawuliwe ngokudlule, izinhlu zezimpahla, izakhiwo zotshalo-zimali, izakhiwo, amafekthri, imishini, izimpahla ezingaba khona noma izimpahla zamafa ezitholwa ngokwenziwe okungashintshanisi kufanele ziqale zilinganiswe ngenani lazo elifanelekile ngosuku ezitholwe ngalo ngokuvumelana nezimfuneko Zamazinga e-GRAP aphathelene *Nezinhlu Zezimpahla, Ukulondoloza Ngezakhiwo, Indawo, Imishini Namathuluzi*, *Izimpahla Ezingaba Khona* kanye *Nezimpahla Zamafa*. Izimpahla ezivela ngenxa yezivumelwano, njengemali nokudluliswayo okwamukelwe ezifinyelela incazelo yethuluzi lezezimali zilinganiswa ngenani lazo elifanelekile ngosuku lokutholwa kwazo ngokuvumelana nesigaba .41 saleli Zinga kanye nezigaba .34 no-AG77. kuya ku-AG86. weZinga le-GRAP *Lamathuluzi Ezezimali*.

Ukuxolelwa kwesikweletu nokwamukelwa kwezikweletu

.85 Ababolekisayo ngezinye izikhathi bayalidela ilungelo labo lokuqongelela isikweletu abasikweletwa yibhizinisi, kanjalo bakhansele isikweletu. Ngokwesibonelo, uhulumeni kazwelonke angakhansela imali-mboleko ekweletwa ngumasipala. Ezimweni ezinjalo, umasipala uqaphela ukwenyuka kwezimpahla zizonke ngenxa yokuthi isikweletu esasiqashelwa ngaphambilini sesisuliwe.

.86 Amabhizinisi aqaphela inzuzo evela ngokuthethelelwa kwesikweletu uma isikweletu sangaphambili singasafanelani nencazelo yesikweletu noma sanelisa imibandela yokuqashelwa njengesikweletu, kuye ngokuthi ukuthethelelwa kwesikweletu akuyanelisi incazelo yomnikelo ovela kubanikazi.

.87 Lapho ibhizinisi elilawulayo lithethelela isikweletu esikweletwa ngokuphelele yibhizinisi elilawulayo, noma lithatha izikweletu zalo, okwenziwayo kungaba umnikelo ovela kubanikazi, njengoba kuchazwe ezigabeni .36 no- .37.

.88 Inzuzo etholakala ngokuthethelelwa kwesikweletu ilinganiswa njengenani lokuphathwa kwesikweletu esithethelelwe.

Izinhlawulo

.89 Izinhlawulo ziyizinzuzo zezomnotho noma amathuba esevisi atholiwe noma okufanele atholwe yibhizinisi kumuntu noma kwelinye ibhizinisi, njengoba kunqume inkantolo noma esinye isigugu sezomthetho, njengomphumela walowo muntu noma elinye ibhizinisi eliphule izimfuneko zomthetho noma izimiso. Izikhulu zokugcinwa komthetho ziyakwazi ukukhipha izinhlawulo kubantu ababhekwa njengabaphule umthetho. Kulezi zimo, umuntu ngokuvamile

angakhetha ukukhokha inhlawulo, noma ukuya enkantolo eyozivikela. Uma ummangalelwa efinyelela isivumelwano nomshushisi esihlangnisa ukukhokhwa kwenhlawulo esikhundleni sokuyovela enkantolo, leyo nkokhelo ibhekwa njengenhlawulo.

.90 Ngokuvamile izinhlawulo zifuna ukuthi ibhizinisi lidlulisele imali ethile ewukheshi kuhulumeni futhi azimcindezeli uhulumeni ngesibopho esingase sibhekwe njengesikweletu. Ngenxa yalokho, izinhlawulo zibhekwa njengenzuzo uma okutholiwe kufanelana nencazelo yempahla futhi kwanelisa imibandela yokuqashelwa njengempahla echazwe esigabeni .30. Njengoba kushiwo esigabeni .11, uma ibhizinisi liqongelela izinhlawulo njengenxusa, inhlawulo ngeke ibe yinzuzo yebhizinisi eliqongelelayo. Izimpahla ezivela ngezinhlawulo zilinganiswa ngesilinganiso esingcono sokungena kwezisetshenziswa ebhizinisini.

Amafa

.91 Ifa liwukudluliswa kwempahla okwenziwa ngokwemibandela yencwadi yefa kamufi. Isehlakalo esidlule esidale ukulawulwa kwezisetshenziswa ezihlanganisa izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi esipho sivela uma ibhizinisi linesikhalazo esiphoqayo, ngokwesibonelo, ngokushona komnikazi wefa, noma ukukhethwa komnakekeli wefa, kuye ngemithetho.

.92 Amafa afanelana nencazelo yempahla aqashelwa njengezimpahla nenzuzo uma kungenzeka ukuthi izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ayozuzwa yibhizinisi, futhi inani elifanelekile lempahla lingalinganiswa ngendlela enokwethenjelwa. Ukunquma amthuba okungena kwezinzuzo zezemnotho zezikhathi esizayo noma amathuba esevisi kungaba yinkinga uma kudlula isikhathi phakathi kokushona komnikazi wefa nokuthola kwebhizinisi izimpahla. Ibhizinisi kuzodingeka linqume ukuthi impahla kamufi yanele yini ukufinyelela konke okulindelwe kuyo, futhi yanelise wonke amafa. Uma kunempikiswano ngencwadi yefa, lokhu kuzothinta amathuba okuthi izimpahla zingene ebhizinisini.

.93 Inani elifanelekile lezimpahla zefa linqunywa ngendlela efanayo nezipho neminikelo, njengoba kuchazwe esigabeni .98. Uma ifa lomufi lingaphansi kwentela, iziphathimandla zentela kungenzeka sezinqume inani elifanelekile lempahla edluliselwe ebhizinisini, futhi leli nani lingatholakalela ibhizinisi. Amafa alinganiswa ngenani elifanelekile lezisetshenziswa ezitholiwe noma okufanele zitholwe.

Izipho neminikelo, kanye nezimpahla ezidluliswa njengembuyiselo

.94 Izipho neminikelo ziwukudluliselwa ngokuzithandela kwezimpahla kuhlanganise nokheshi nezinye izimpahla eziyimali, izimpahla eziyimbuyiselo namasevisi afanayo ibhizinisi eliwadlulisela kwelinye, ngokuvamile ngaphandle kwemiyalelo. Odlulisa impahla kungaba yibhizinisi noma umuntu. Eziphweni neminikelo yemali noma ezinye izimpahla eziyimali nezimpahla eziyimbuyiselo, isehlakalo esidlule esadala ukulawulwa kwezisetshenziswa ezihambisana nezinzuzo zezomnotho

zesikhathi esizayo noma amathuba esevisi ngokuvamile ukwamukelwa kwesipho noma umnikelo. Ukuqashelwa kwezipho noma iminikelo yamasevisi ayimbuyiselo kusingathwa ezigabeni .99 kuya ku- .109 ngezansi.

.95 Izimpahla eziyimbuyiselo ziyimpahla ephathekayo edluliselwa ebhizinisini ngaphandle kokushintshanisa, ngaphandle kwenhlawulo, kodwa engase ibe ngaphansi kwemiyalelo. Usizo lwangaphandle olunikezwa yizinhlangano zezentuthuko ezinobambiswano ngokuvamile zihlanganisa izingxenye zezimpahla eziyimbuyiselo.

.96 Izipho neminikelo (ngaphandle kwamasevisi ayimbuyiselo) ziqashelwa njengezimpahla nenzuzo uma kungenzeka ukuthi izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ayozuzwa yibhizinisi futhi inani elifanelekile lezimpahla lingalinganiswa ngendlela enokwethenjelwa. Izipho neminikelo, ukwenziwa kwesipho noma umnikelo, nokudluliswa kwetayitela lomthetho, ngokuvamile kwenzeka kanyekanye. Ezimweni ezinjalo, akungabazeki ukuthi izinzuzo zezomnotho zesikhathi esizayo zizongena ebhizinisini.

.97 Izimpahla eziyimbuyiselo ziqashelwa njengezimpahla uma kutholwa lezo zimpahla, noma kunesibopho sokuthola lezo zimpahla. Uma izimpahla eziyimbuyiselo zitholwa ngaphandle kokufakwa kwemibandela, inzuzo iqashelwa ngokushesha. Uma kunemibandela efakiwe, isikweletu siyaqashelwa, bese sincishiswa nenzuzo iqashelwe ngendlela efezekisa imibandela.

.98 Ekuqashelweni kwasekuqaleni, izipho neminikelo kuhlanganise nezimpahla eziyimbuyiselo kulinganiswa ngenani lazo elifanelekile ngosuku ezitholwe ngalo, olunganqunywa ngokubheka imakethe esebenzayo, noma ngokuhlaziya. Ukuhlaziywa kwenani lempahla ngokuvamile kwenziwa yilungu lomkhakha wabahlaziyi elineziqu zobuchwepheshe ezaziwayo nezifanele. Ezimpahleni eziningi, inani elifanelekile lizohlaziywa ngokubheka amanani acashuniwe emakethe esebenzayo neguquguqukayo. Ngokwesibonelo, amanani emakethe amanje ngokuvamiel angatholwa ngomhlaba, izakhiwo ezivamile, izimoto nezinhlobo eziningi zamafekthri namathuluzi.

Amasevisi adluliswa njengembuyiselo

.99 Ngaphandle kwezivumelano zesiqinisekiso sezimali ezichzwe ezigabeni .108 no- .109, ibhizinisi kufanele liqaphele amasevisi ayimbuyiselo asemqoka ekusebenzeni kwalo kanye/noma emigomweni yokuletha amasevisi njengezimpahla futhi liqaphele inzuzo ehlobene uma kungenzeka ukuthi izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ayotholwa yibhizinisi kanti inani elifanelekile lezimpahla lizolinganiswa ngendlela enokwethenjelwa. Uma amasevisi ayimbuyiselo engabalulekile emisebenzini yebhizinisi kanye/noma emigomweni yokuhlinzeka isevisi kanye/noma enganelisi imibandela yokuqashelwa, ibhizinisi lizodalula isimo nohlobo lwamasevisi afanayo atholwe ngesikhathi sombiko.

.100 Amabhizinisi angamukela amasevisi ayimbuyiselo ngaphansi kohlelo lokuzithandela noma oluyimpoqo, ngokwesibonelo:

(a) usizo lwezobuchwepheshe oluvela komunye uhulumeni noma izinhlangano zamazwe ngamazwe;
(b) abantu ababoshelwe amacala kungadingeka ukuthi benze inkonzo yomphakathi ebhizinisini;
(c) izibhedlela zomphakathi zingathola amasevisi amavolontiya;
(d) izikole zingathola amasevisi okuzithandela avela kubazali njengabasizi bothisha noma amalungu ebhodi;
(e) omasipala bangathola amasevisi abacima-mlilo abangamavolontiya;
(f) elinye ibhizinisi lingakhokha irenti yehhovisi egameni lebhizinisi; futhi
(g) ibhizinisi lingasebenzisa izakhiwo ezilungiswe kahle ezikhokhelwe elinye ibhizinisi.

.101 Ukubaluleka kwamasevisi ayimbuyiselo emisebenzini yebhizinisi kanye/noma ekufezekiseni imigomo yokuletha amasevisi kunquma ukuthi ibhizinisi liqaphela amasevisi afanayo yini njengempahla nenzuzo. Ngokwesibonelo, uma ibhizinisi lithola amasevisi ayimbuyiselo ayingxenye yomsebenzi walo, njengendawo yamahhovisi esikhokhelwe, kufanele liqaphele lawo masevisi afanayo uma efinyelela incazelo yempahla futhi efinyelela imibandela yokuqashelwa.

.102 Amasevisi ayimbuyiselo ahlanganisa amasevisi alungiselelwe abantu aya kumabhizinisi kanye nelungelo lokusebenzisa izimpahla kokwenziwe okungashintshaniswa. La masevisi afinyelela incazelo yempahla ngoba ibhzinisi lilawula izisetshenziswa okulindelwe ukuthi izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ageleze evela kuzo angene ebhizinisini. Lezi zimpahla nenzuzo, ngokuvamile, zisetshenziswa ngokushesha noma zisetshenziswe futhi kuqashelwe okwenziwe kwenani elifanayo okubonisa ukusetshenziswa kwala masevisi ayimbuyiselo. Ngokwesibonelo, isikole esithola amavolontiya abasizi abangothisha, inani elifanelekile elingalinganiswa ngendlela enokwethenjelwa, sizoqaphela ukwenyuka kwempahla nenzuzo, kanye nokuncipha kwempahla nezindleko. Ezimweni eziningi, ibhizinisi lizoqaphela izindleko zokusebenzisa amasevisi ayimbuyiselo. Kodwa-ke, amasevisi ayimbuyiselo angasetshenziswa ukwakha impahla, uma kunjalo inani eliqashelwayo lamasevisi ayimbuyiselo lifakiwe ezindlekweni zempahla eyakhiwayo.

.103 Amanye amasevisi ayimbuyiselo awayifaneli incazelo yempahla ngoba ibhizinisi linamandla anganele okulawula amasevisi anikezwayo. Lokhu kuvame ukwenzeka uma kungabantu abahlinzeka amasevisi ayimbuyiselo. Ezimweni eziningi, amasevisi ayimbuyiselo ahlinzekwa ngabantu abanokuqeqeshwa okuncane noma abangenakho nhlobo futhi ahlukile kumasevisi ibhizinisi eliwatholayo uma ebengekho amasevisi ayimbuyiselo.

.104 Kwezinye izimo, ibhizinisi linamandla okulawula amasevisi ayimbuyiselo, kodwa lingase lingakwazi ukuwalinganisa ngendlela enokwethenjelwa, kanjalo ahluleke ukwanelisa imibandela yokuqashelwa njengempahla. Uma ibhizinisi likwazi ukulinganisa inani elifanelekile lamasevisi athile ayimbuyiselo, ibhizinisi

kudingeka liqaphele impahla kanye nenzuzo uma inomthelela emisebenzini yalo kanye/noma imigomo yamasevisi futhi kufinyelelwa imibandela yokuqashelwa, ngokwesibonelo, uma irenti yehhovisi ikhokhwa yibhizinisi elithile egameni lebhizinisi.

.105 Nakuba kunokungaqiniseki okuhambisana namasevisi ayimbuyiselo, kuhlanganise nekhono lokulawula lawo masevisi, nokulinganisa inani elifanelekile lamasevisi, leli Zinga lidinga ukuthi amasevisi ayimbuyiselwe aqashelwe, ngokwezinga amasevisi ayimbuyiselo anomthelela ngalo emsebenzini webhizinisi kanye/noma emigomweni yokuhlinzeka amasevisi futhi anelisa imibandela yokuqashelwa.

.106 Uma imibandela yokuqashelwa yaneliswa, amasevisi ayimbuyiselo kufanele alinganiswe ekuqashelweni kwasekuqaleni ngenani lawo elifanelekile ngosuku atholwe ngalo.

.107 Kodwa-ke, isigaba .117 sidinga ukuthi kudalulwe isimo nohlobo lwamasevisi ayimbuyiselo atholwe ngesikhathi sombiko angenamthelela emisebenzini yebhizinisi kanye/noma emigomweni yokuhlinzeka isevisi kanye/noma enganelisi imibandela yokuqashelwa.

Izivumelwano zeziqinisekiso zezimali

.108 Amabhizinisi asebenza emkhakheni kahulumeni ngokuvamile anesiqinisekiso sesikweletu esivela kwelinye ibhizinisi, njengebhizinisi lawo elilawulayo. Uma ibhizinisi linesiqinisekiso sesikweletu salo kodwa lingayikhokhi inhlawulo yesiqinisekiso kokhipha isivumelwano sesiqinisekiso sezimali, ibhizinisi lisukelithola amasevisi (amasevisi anoxhaso-mali) njengengxenye yokwenziwe okungashintshaniswa.

.109 Kulokhu okwenziwe, ibhizinisi kudingeka ukuthi lidalule ukuba khona kwezivumelwano ezinjalo zeziqinisekiso zemali neqiniso lokuthi inhlawulo yakhokhwa kokhipha isivumelwano.

Izifungo

.110 Izifungo ziyimisebenzi engaphoqeleli yokudlulisela izimpahla ebhizinisini elamukelayo. Izifungo akubonakali zifinyelela incazelo yempahla ngoba ibhizinisi elamukelayo alikwazi ukulawula ukufinyelela kodlulisayo ezinzuzweni zezomnotho zesikhathi esizayo noma amathuba esevisi afakwe kokufungelwayo. Amabhizinisi awabheki izinto ezifungelwe njengezimpahla noma inzuzo. Uma utho olufungelwe ludluliselwa ebhizinisini elamukelayo kamuva, kuqashelwa njengesipho noma umnikelo, ngokuvumelana nezigaba .94 kuya ku- .98 ngenhla. Izifungo zingadinga ukudalulwa njengezimpahla ezingaba khona ngaphansi kwezimfuneko zeZinga *Lemibandela, Izikweletu Ezingaba Khona Namafa Angaba Khona*.

Ukutholwa kusengaphambili kwempahla edlulisiwe

.111 Uma ibhizinisi lithola izisetshenziswa ngaphambi kokuthi ilungiselelo lokudlulisa libe yisibopho, izisetshenziswa ziqashelwa njengempahla uma zifinyelela

incazelo yempahla futhi zanelisa imibandela yokuqashelwa njengempahla. Ibhizinisi nalo lizoqaphela isikweletu esitholwe kusengaphambili uma ilungiselelo lokusidlulisa lingakabi yisibopho. Imali eyamukelwayo ekhishwe kusengaphambili ngokuphathelene nokudluliswa kwempahla ayihlukile ngempela kwenye imali ekhishwa kusengaphambili, ngakho isikweletu siyaqashelwa kuze kube yilapho kwenzeka isehlakalo esenza ilungiselelo lokudlulisa libe yisibopho futhi yonke eminye imibandela yesivumelwano ifeziwe. Uma leso sehlakalo senzeka futhi yonke eminye imibandela yesivumelwano ifezekiswa, isikweletu siyakhishwa futhi inzuzo iqashelwe.

Imali-mboleko yesibonelelo

.112 Izimali-mboleko zesibonelelo ziyimali-mboleko etholwe amabhizinisi ngemibandela engaphansi kweyemakethe. Emkhakheni kahulumeni, lezi zimali-mboleko zivame ukutholwa ukuze kufezwe imigomo ethile yezomnotho noma yezenhlalo.

.113 Ingxenye yemali-mboleko okufanele ikhokhwe, kanye nenkokhelo yenzalo, ingokwenziwe okushintshaniswayo futhi kulandiswa ngayo ngokuvumelana neZinga le-GRAP *Lamathuluzi Ezezimali*. Ingxenye engekho emakethe yemali-mboleko ingokwenziwe okungashintshaniswa futhi kulandiswa ngayo ngokuvumelana naleli Zinga. Ingxenye engekho emakethe yemali-mboleko eqashelwa njengenzuzo engashintshaniswa ibalwa njengomehluko phakathi kokuthliwe ngemali-mboleko, futhi inani lamanje lemali yesivumelwano lingena ngaphansi kwemali-mboleko, kwenziwe isaphulelo ngokwezinga lenzalo lemakethe (izigaba AG80. kuya ku-AG82. zeZinga le-GRAP *Lamathuluzi Ezezimali* zinikeza isiqondiso sokunquma inzalo ehlobene nemakethe).

.114 Ukuqashelwa kwenzalo kunqunywa uhlobo lwemibandela ekhona esivumelwaneni semali-mboleko esingadala isikweletu. Uma kukhona isikweletu ibhizinisi liqaphela inzalo uma yanelisa imibandela yesivumelwano semali-mboleko.

Ukudalula

.115 Ibhizinisi lizodalula ebusweni, noma kumanothi ezitatimende zezimali:

(a) inani lenzuzo evela kokwenziwe okungashintshaniswa ngesikhathi sezigaba ezinkulu okubonisa ngokuhlukile:

(i) izintela, okubonisa ngokhlukile izigaba zezintela ezinkulu; kanye

(ii) nokudlulisiwe, ezibonisa izigaba ezinkulu zenzuzo edlulisiwe.

(b) inani lezinto ezitholiwe eliqashelwayo ngokuvumelana nenzuzo engashintshaniswa;

(c) Inani lezikweletu eziqashelwayo zembuyiselo evela enzuzweni engashintshaniswa;

(d) inani lezikweletu eziqashelwayo ngokuvumelana nengxenye engekho emakethe yemali-mboleko eyisibonelelo engaphansi kwemibandela;

(e) ***inani lezikweletu eziqashelwa ngokuvumelana nezimpahla ezidlulisiwe ezingaphansi kwemibandela;***

(f) ***inani lezimpahla eziqashelwayo ezingaphansi kwemigoqo nohlobo lwaleyo migoqo;***

(g) ***ukuba khona kanye namanani emali etholwe kusengaphambili noma imali engabiwe yokwenziwe okungashintshaniswa; kanye***

(h) ***nenani lezikweletu ezithethelelwe*.**

.116 ***Ibhizinisi lizodalula ebusweni noma kumanothi ezitatimende zezimali:***

(a) ***izinqubomgomo zokubalwa kwezimali ezisetshenziswe ekuqashelweni kwenzuzo evela kokwenziwe okungashintshaniswa;***

(b) ***zezigaba ezinkulu zenzuzo evela kokwenziwe okungashintshaniswa, isisekelo okukalwe ngaso inani elifanelekile lezisetshenziswa ezingenayo;***

(c) ***zezigaba ezinkulu zenzuzo yezentela ibhizinisi elingenakuyilinganisa ngokwethembeka phakathi nesikhathi okwenzeka ngaso isehlakalo sentela, ulwazi ngohlobo lwentela; kanye***

(d) ***nesimo nohlobo lwezigaba ezinkulu zamafa, izipho, iminikelo ebonisa amaqembu amakhulu ngokuhlukana ezimpahla eziyimbuyiselo ezitholiwe; kanye***

(e) ***nesimo nhlobo lwezigaba ezinkulu zamasevisi ayimbuyiselo atholiwe.***

.117 Amabhizinisi kufanele adalule isimo nhlobo lwezigaba ezinkulu zamasevisi ayimbuyiselo atholiwe, kuhlanganise nalawo angaqashelwa ngokuvumelana nesigaba .99. Izinga isigaba sesevisi eyimbuyiselo esinomthelela ngalo emisebenzini yebhizinisi kanye/noma imigomo yokuletha amasevisi liyonquma ukudalulwa okufanele kwenziwe ngokwaleso sigaba.

.118 Ukudalula okudingwa yizigaba .115 no- .116 kusia ibhizinisi lifinyelela imigomo yemibiko yezezimali, echazwe Ezingeni le-GRAP *Lokwethulwa Kwezitatimende Zezimali,* okufanele zinikeze ulwazi oluwusizo ekwenzeni isinqumo nokubonisa isibopho sokulandisa sebhizinisi ngezisetshenziswa eliphathiswe zona.

.119 Ukudalulwa kwezigaba ezinkulu zenzuzo kusiza abasebenzisi ukuthi benze izinqumo ezinolwazi mayelana nokuthola kwebhizinisi imikhakha ethile yenzuzo

.120 Imibandela nemigoqo ibeka izilinganiso zokusetshenziswa kwezimpahla, okunomthelela ekusebenzeni kwebhizinisi. Ukudalulwa kwenani lezikweletu eziqashelwayo ngokuvumelana nemibandela namanani ezimpahla ezingaphansi kwemigoqo kusiza abasebenzisi ekwenzeni izinqumo mayelana nekhono lebhizinisi lokusebenzisa izimpahla zalo ngendlela elibona ngayo. Amabhizinisi akhuthazwa ukuthi ahlukanise izigaba zolwazi okudingeka zidalulwe ngokwesigaba .115(e).

.121 Isigab .115(e) sidinga ukuthi amabhizinisi adalule ukuba khona kwemali etholwe kusengaphambili uma kuziwa kokwenziwe okungashintshaniswa. Lezi zikweletu zinengcuphe yokuthi ibhizinisi kuyofanele lidele izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi uma isehlakalo sentela singenzeki, noma uma ilungiselelo lokudlulisa impahla lingabi yisibopho. Ukudalulwa kwalezi zimali ezitholwe kusengaphambili kusiza abasebenzisi benze izinqumo mayelana nenzuzo yesikhathi esizayo yebhizinisi nesimo sayo sezimpahla.

.122 Njengoba kushiwo esigabani .70, ezimweni eziningi ibhizinisi liyokwazi ukulinganisa izimpahla nenzuzo evela kokwenziwe ngentela ngendlela enokwethenjelwa, ngokwesibonelo, ngokusebenzisa iziboniselo zezibalo. Nokho, kungase kube nezimo ezihlukile lapho ibhizinisi lingakwazi khona ukulinganisa ngokwethembeka izimpahla nenzuzo etholakalayo kuze kudlule isikhathi esisodwa noma ngaphezulu sokubika kusukela kwenzeka isehlakalo sentela. Kulezi zimo, ibhizinisi lenza ukudalula mayelana nohlobo lwezigaba ezinkulu zentela ezingenakulinganiswa ngokwethembeka, futhi eziqashelwe, ngesikhathi sombiko okwenzeka ngaso isehlakalo sentela. Lokhu kudalula kusiza abasebenzisi benze izinqumo ezinolwazi mayelana nenzuzo yesikhathi esizayo yebhizinisi nesimo sayo sezimpahla.

.123 Isigaba .116(d) sidinga ukuthi amabhizinisi adalule isimo nohlobo lweizgaba ezinkulu zezipho, iminikelo namafa eliwatholie. Lokhu kungena kwezisetshenziswa kwamukelwa ngokombono wodlulisa izimpahla, okuchaya ibhizinisi engcupheni yokuthi esikhathini esizayo, imithombo enjalo yezisetshenziswa ingase ishintshe kakhulu. Lokhu kudalula kusiza abasebenzisi benze izinqumo ezinolwazi mayelana nenzuzo yesikhathi esizayo yebhizinisi nesimo sayo sezimpahla.

.124 Lapho amasevisi ayimbuyiselo efinyelela incazelo yempahla futhi anelisa imibandela yokuqashelwa njengempahla, amabhizinisi kufanele aqaphele la masevisi ayimbuyiselo uma enomthelela ekusebenzeni kwebhizinisi kanye/noma imigomo yokuletha isevisi futhi alinganiswe ngokwenani lawo elifanelekile ngokuvumelana nezigaba .99 no- .105. Isigaba .117 sifuna ukuthi ibhizinisi lidalule isimo nohlobo lwawo wonke amasevisi ayimbuyiselo atholiwe, kungakhathaliseki ukuthi ayaqashelwa noma cha. Ukudalula okunjalo kungasiza abasebenzisi benze izinqumo ezinolwzi mayelana nomnikelo owenziwa amasevisi anjalo ekufinyeleleni imigomo yamasevisi yebhizinisi ngesikhathi sombiko, kanye nomthelela wamasevisi anjalo ekufinyeleleni imigomo yebhizinisi yokuhlinzeka amasevisi esikhathini esizayo.

Imibandela Yezinguquko

Ukwamukelwa ekuqaleni kwamaZinga e-GRAP

.125 Imibandela yezinguquko kufanele isetshenziswe amabhizinisi ichazwe eziqondisweni. Imibandela yaleli Zinga kufanele ifundwe kanye nomhlahlandlela ngamunye osebenzayo.

Ukuchibiyelwa Kwamazinga E-GRAP

.126 Izigaba .10, .25, .26, .29, .30, .31, .42, .84, .99, .101, .102, .103, .108, .109, .112, .113, .116, .117 no- .124 zachibiyelwa, kanti izigaba .03, .05, .100, .101, .103, .104 no- .107 zanezelwa kanti isigaba .103 sasulwa Ekuthuthukisweni Kwamazinga E-GRAP okwakhishwa ngomhla ka-1 Ephreli 2014. Ibhizinisi lizosebenzisa lezi zichibiyelo ezikhathini zezimali zaminyaka yonke kusukela ngomhla ka-1 Ephreli 2015. Uma ibhizinisi likhetha ukusebenzisa lezi zichibiyelo ngaphambi kwesikhathi, kufanele likudalule lokhu.

Usuku Lokuqala

Ukwamukelwa ekuqaleni kwamaZinga e-GRAP

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

Amabhizinisi asezisebenzisa kakade Amazinga e-GRAP

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

Ukuhoxiswa kwezinye izinqumo

.129 Leli Zinga lengamele isigaba .46 seZinga le-GRAP *Lemali Engenayo Evela Ezinkokhelweni Zokushintshisana*.

Ukuqhathanisa ne-International Public Sector Accounting Standard *Yenzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwezimali)*(Disemba 2006)

Izinga le-GRAP *Lenzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwezimali)* lisuselwa ngokuyinhloko ku-International Public Sector Accounting Standard *Yenzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwezimali)* (IPSAS 23). Umehluko omkhulu phakathi kweZinga le-GRAP *Lenzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali)* ne-IPSAS 23 umi ngale ndlela:

- Okuhlanganiswa yi-Zinga le-GRAP *Lenzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali)* ne-IPSAS 23 ngoba amabhizinisi kahulumeni achazwa ngendlela ehlukile.
- Leli zinga lisebenzisa amatemu ahlukile ku-IPSAS 23, kwezinye izimo. Isibonelo esivelele kakhulu ukusetshenziswa kwetemu 'izimpahla zizonke' kuleli Zinga. Itemu elifana nalo le-IPSAS 23 lithi 'izimpahla zizonke/ukulinganisa'.
- Imibandela yezinguquko esebenza kuleli Zinga le-GRAP isingathwa ngokuhlukile kunaku-IPSAS 23.
- Kuleli Zinga, amasevisi ayimbuyiselo asingathwa ngokuhlukile kunaku-IPSAS 13. Leli Zinga likwenza isibopho ukuthi amabhizinisi aqaphele amasevisi ayimbuyiselo ngokwezinga amasevisi atholiwe anomthelela ngalo emisebenzini yebhizinisi kanye/noma emigomweni yokuhlinzeka isevisi futhi kufinyelelwe imibandela yokuqashelwa.
- Imfuneko yokulinganisa isikweletu esithethelelwe icacisiwe.
- Izibonelo zishintshiwe ukuze zivumelane nezimo zaseNingizimu Afrika.
- Imfuneko yokulinganisa isikweletu icacisiwe.
- Leli zinga licacisa ukuthi inani elifanelekile leziqinisekiso zezimali ezikhishwa egameni lebhizinisi lapho kukhokhwe khona inhlawulo, akudingeki ukuthi zidalulwe ezitatimendeni zezimali.
- Izikhombo ezinezibonelo zemifanekiso zisuliwe kuleli Zinga.