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AMAZINGA WOMKHUBA OVAME UKUBONWA

WOKUBALWA KWEZIMALI

UKUBIKA AMASEGIMENTI

(I-GRAP 18)

Ikhishwe yi-Accounting Standards Board

Febhruwari 2011

Amagama Okubonga

Izinga le-GRAP *ekubikeni amasegimenti* lithathwe ngokuqondile *Emazingeni* okubika Ngezezimali Emhlabeni jikelele kuma*Segimenti asebenzayo* (IFRS 8) ekhishwa iBhodi yaMazinga okubala eMhlabeni Jikelele (IASB). Imibhalo egunyaziwe ye-IFRS iwukuthi kumelwe kunyatheliswe nge--IASB ngolimi lwesingisi futhi amakhophi angatholakal kwi:

IFRS Foundation

30 Cannon Street

London, EC4M 6XH

United Kingdom

Internet:http://www.ifrs.org

Lelizinga Lendlela Eyaziwayo Yokubala Okuvamile (GRAP) iye futhi yathathelwa Ohlakeni Lwasobala Lwezinga Lokubala Lukazwelonke (IPSAS) embikweni wamaSegimenti okhishwa Inhlanganisela Yokubala Kazwelonke'iBhodi lohlaka Lwasobala Lwezinga Lokubala Lukazwelonke (IPSASB). Inhlanganisela Yokubala kaZwelonke (IFAC) yasungulwa ngo--1977 ngokuzimisela kwayo ukuthuthukisa kanye nokqhubekisela phambili ukugogoda ngokuvumelana kwamazinga. I-IPSASB ikhiphe inhlanganisela eyodwa ye--IPSASs, ezosetshenziselwa ukukhiqiza amazing e-GRAP esikhathini esizayo. Ama-*Extract* e-IPSAS ekubikeni kweSegimenti akhiqizwa kabusha kuleli zinga le-GRAP ngemvume ye-IPSASB.

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

International Federation of Accountants

545 Fifth Avenue, 14th Floor

New York, New York 10017 USA

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Accounting Standards Board

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0040

Okuphakathi

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

Ukubika Amasegimenti

Izigaba

asebenzayo (November 2006)

UKUBIKWA KWAMASEGIMENTI

Isethulo

Amazinga lendlela Yokubala Evamile Neqaphelekayo

Amazinga eBhodi okubala (iBhodi) iyadingeka, ngokuya komthetho woKwengamela eZomnotho zasoBala, Umthetho nombolo. 1 ka 1999, njengoba kunezelwe kwi (PFMA), ukuze kubonakale izindlela zokubala ezibonakalayo nezivamile okubhekiselwe kuzo njengaMazinga endlela yokubala ebonakalayo nevamile (GRAP).

IBhodi ikhethe i-GRAP yalokhu okulandelayo:

(a) Iminyango (Kuhlanganise ekazwelonke neyesiFundazwe kanye nezinhlaka zikaHulumeni);

(b) Izinhlaka zasobala;

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

(d) Izikhungo zomthetho sisekelo;

(e) Omasipala kanye namaBhodi, okhomishana, izinkampani, izinkampani ezihlangene, amafandi noma ezinye izinhlaka ezingaphansi noma eziqondiswa ngumasipala; kanye

(f) Phalamende kanye nezishayamthetho zesifundazwe.

Lokhu okungaphezulu uma kuhlangene kubhekiselwa kukho njengezinhlaka kumazinga e-GRAP.

IBhodi iye yaphasisa isicelo sesitatimende sendlela yokubala evamile eyamukelwe (GAAP), njengoba kuboniswe iBhodi lendlela yokubala futhi yakhishwa isikhungo sabezokubalwa kwezimali abesezingeni eliphezulu kusukela ngomhlaka 1 April 2012, kube i GRAP yalokhu okulandelayo:

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

(b) Noma iluphi uhlaka, ngaphandle kukaMasipala, onamasheya avamilewhose ordinary shares, amasheya avamile kodwa athembisayo noma izikweletu okukhonekayo ukuhweba ngazo ezimakethe ezizimele; kanye

(c) Nezinhlaka ezingaphansi kokwengamela nokuqondisa kwanoma iyi kulezi zinhlaka.

Ibhodi liye laphasisa isicelo sezinga lokubikwa kwezimali kuzwelonke (IFRSs) ekhishwa iBhodi lezinga lendlela yokubala ukuba ibe i-GRAP yalezi zinhlaka lapho befaka khona isicelo sama-IFRS.

Izitatimende zezimali kumelwe zichazwe ngokuhambisana namazinga e-GRAP uma kuphela zihlangabezana nezimfuneko zezinga ngalinye le-GRAP kanye nokunye ukuhunyushwa okuhlobene nezinga le-GRAP.

Noma ikuphi ukulinganiselwa kokusebenza kwezinga elithile kucacisiwe kulawomazinga.

Izinga le-GRAP *Lokubika Amasegimenti* iveziwe ezigabeni .01 kuya ku .35. Zonke izigaba kuleli zinga le-GRAP zinegunya elilinganayo. Isimo negunya lezithasiselo kudingidwa eSithasiselweni ngasinye. Leli zinga kumelwe lifundwe ngokuhambisana nomgomo walo, nesisekelo sesiphetho salo uma sidingeka, isi*qalo sezinga le-GRAP, iSethulo Senczelo Yamazinga e-GRAP* kanye *noHlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

Amazinga e-GRAP kumelwe futhi afundwe ngokuhambisana nanoma ikuphi ukuqondisa okuvela kwoBhodi lamalungiselelo atholakalayo, kanye nemithetho ekhishwa uNgqongqoshe wezimali mayelana nezinsuku zamazinga e-GRAP, ekhishwa kwiphepha bhuku likaHulumeni.

Ingcaphuno ingenziwa lapha ezingeni le-GRAP lokhu bekungakakhishwa ngesikhathi kukhishwa lelizing. Lokhu kwenziwa ukuze kugwenywe ukushintshwa kwamazinga abesekhishiwe kakade ngenkathi kukhishwa izinga lakamuva. Isigaba.11 sezinga le-GRAP emthethweni yokubala*, Izinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* zinikeza isisekelo sokukhetha nokusebenzisa imithetho yokubala lapho iziqondiso ezisobala zingeko khona.

Inhloso

.01 Inhloso yalelizinga ukwenza izimiso zokubika ukwaziswa ngombiko wezimali ngamasegimenti. Ukubeka obala lokhu kwaziswa kuzo:

(a) Kwenza labo abasebenzisa izitatimende zezimali baqonde kangcono indlela izinhlaka ezisebenze ngayo esikhathini esidlule, ukuze bahlole isimo noma umthelela wezimali nomthelela wezinto ezihlanganisa izimo zomnotho okusetshenzwa ngazo.;

(b) Khetha izinto ezibekelwe ukulekelela imisebenzi emikhulu yohlaka futhi isize ekwenzeni izinqumo ngokubekwa kwezinto endaweni yazo; kanye

(c) Nokwenezela ukwenekwa obala kokubikwa kwezimali futhi kusize uhlaka lukhone kangcono ukuveza izinkinga nokulandisa ngazo.

Ububanzi

.02 Uhlaka lulungiselela futhi lwethule izitatimende zezimali ngaphansi kwesisekelo semali enqwabelene yokubala kumelwe asebenzise lelizinga uma ethula ukwaziswa kwamasegimenti.

.03 Lelizinga kumelwe lisebenze kwisitatimende esihlukile noma kwistatimende sezimali ngasinye sohlaka kanye nesitatimende sezimali esihlangene sohlaka lwezomnotho.

.04 Uma umbiko wezimali uhlanganisa kokubili isitatimende sezimali esihlangene kanye nesinye isitatimende esihluhlikele kohlaka oluqondisayo, ukwaziswa ngesegimenti kuyadingeka kwisitatimende sezimali esihlangene.

Izincazelo

.05 Amagama alandelayo asetshenziswe kulelizinga nencazelo evezwe ngezansi:

<u>Ukwengamela</u> ukungasebenzisi labo okumelwe bahlele, baqondise futhi bahole imisebenzi yohlaka, kuhlanganise nalabo ababekwe ukwengamelwa kohlaka ngokuhambisana nomthetho obekiwe, ezimweni lapho kumelwe benze imisebenzi enjalo.

I<u>segimenti</u> ilokho okwenziwa uhlaka :

(a) lokho kuqhubekisela phambili izinzuzo zomnotho noma amathuba ezinkonzo (kuhlanganise izinzuzo zomnotho noma amathuba okunyuka kwezinkonzo ezihlobene nokuxhumana nomsebenzi wohlaka olufanayo);

(b) Imiphumela yayo ngokuqhubekayo ibhekwa abaengamele ukuze yenze

izinqumo ngezinto okumelwe zibekelwe lowomsebenzi futhi kubhekisiswe nendlela esebenza ngayo; futhi

(c) okuhlukanisa ukuzwaziswa ngezomnotho okutholakalayo.

Amagama achazwe kwamanye amazing e-GRAP asetshenziswe kulelizinga nencazelo efanayo ekula mazinga.

Amasegimenti

.06 Izinhlaka ziqondisa izinto zasobala futhi isebenze ukuze inikeze izinhlobo eziningi zezimpahla kanye nezinkonzo ezindaweni ezihlukahlukene nasezifundeni ngezindlela ezihlukene zezinhlobo zomnotho. Izinhlaka kudingeka zisebenzise izinto ezizinikiwe ngendlela efanele futhi ngokuzimisela ukuze bafinyelele umgomo wabo. Uhlaka ngobubanzi balo kanye nezitatimende zezimali ezihlangane zinikeza umbono kusengaphambili ngokuqondiswa kwempahla kanye nobunikazi obenziwe uhlaka olubikayo, Izindleko zezinkonzo zinikeziwe kanye nokuqoqwa kwentela, ukukhishwa kwesabelo mali kanye nokubuyiswa kwezimali ezenzelwe ukuxhasa ilungiselelo. Nakuba kunjalo, lolulwazi olulinganiselwe lungase lunganikezi ukwaziswa mayelana nemigomo eqondile yokusebenza kamye nemisebenzi emikhulu yezinhlaka ezibikayo kanye nezinto ezibekelwe yona kanye nezindleko zalowo mgomo kanye nomsebenzi.

.07 Ngoba imisebenzi yohlaka ngokuvamile isabalele kakhulu, futhi yenziwe ngendlela esabalele ezindaweni ezahlukahlukene nezinhlobo zomnotho ezahlukahlukene, kufanelekile ukubika izimali ezinganiselwelwe kanye nolwazi olungadingi izimali ngamasegimenti athile ohlaka. Lokhu kunikeza ukwaziswa okufanele ukuze kulandiswe ngenjongo yokwenziwa kwezinqumo ezithile.

.08 Akusizo zonke izingxenye zohlaka ezidinga isegimenti noma ingxenye yayo. Ngokwesibonelo, uphiko lokuqondisa noma umnyango osebenzayo angase angayenzi imisebenzi yohlaka eqhubekisela phambili izinzuzo zomnotho kanye namathuba okuthuthuka kwezinkonzo. Ngenxa yalokho, le misebenzi ingase ingabhekwa ngokuqhubekayo umnyango abengamele uhlaka. Lemisebenzi azibikwa njengamasegimenti njengoba zingahambisani nencazelo yesegimenti kwisigaba .05.

.09 Ngenjongo yala mazinga, amalungiselelo ezinzuzo zangemuva kokmsebenzi aziwona amasegimenti.

.10 Izinhlaka eziningi ziyakwazi ukukhomba ngokucacile amasegimenti awo ngokwencazelo yesegimenti kwisigaba .05. Nakuba kunjalo, uhlaka lungase lulethe imibiko lapho imisebenzi ivezwe ngezindlela ezihlukahlukene. Uma abengamele besenzisa ukwaziswa kwesegimenti okungaphezu kokukodwa, ezinye izinto zingase zikhombe iqoqo lwemisebenzi olulodwa kuphela njengolakha amasegimenti ezinhlaka, kuhlanganise nokwakheka kwemisebenzi, ukuba khona kwabengameleabakubhekile, kanye nokunye ukwaziswa okubhekiselwekubo.

.11 Izinhlobo zamasegimenti esigabeni .05 angasebenza kumaqoqo amabili noma ngaphezulu emisebenzi adlulelayo abengamele abawanakekelayo. Isimo esinjalo kwesinye isikhathi ibhekiselwa njenge-*matrix* yenhlangano. Ngokwesibonelo, kwezinye izinhlaka, abanye abengamele bahekelel impahla nezinkonzo ezihlukile nolayini abadabula izindawo, kanti abanye babhekelele izindawo ezithile. Abengamele bangahlola njalo imiphumela yawo womabili amaqoqo ezinhlaka, Futhi ukwaziswa kwezimali kuyatholakala kuzozombili.

.12 Ukubika ohlotsheni olungaphezu kwelilodwa kwesegimenti yesitatimende sangaphandle semali inganikeza ukwaziswa okudingekayo uma umgomo wezinhlaka uthinteke kakhulu amasegimenti anhlobonhlobo.

.13 Lapho uhlaka luveza iqoqo lwamasegimenti olungaphezu kolulodwa, njengoba kucaciswe kwisigaba .11, zingase zibikwe eceleni noma njenge-*matrix*. Ukunezela lapho,isimo sokubika isegimenti sokuqala nesesibili singamukelwa ngezibokaliso ezimbalwa ezenziwe ngamasegimenti esibili.

Amasegimenti abikekayo

.14 Uhlaka kumelwe lubike ngokuhlukile ukwaziswa ngesegimenti ngayinye ekhonjiwe ngokuhambisana nesigaba .06 no .13 noma imiphumela yokulinganisa amsegimenti amabili noma angaphezulu ngokuya kwesigaba.15.

Uhlobo lwesilinganiso

.15 Uhlaka lungase luhlanganise amasegimenti uma isegimenti inohlobo lomnotho olufanayo futhi ihlanganyela izinhlobo zezilinganiso eziningi ezibalwa kwisigaba.16 noma ihlukile ngayinye futhi isilinganiso esithile sesifinyelelwe ngokuya kwesigaba .17.

.16 Amasegimenti amabili noma angaphezulu angalinganiswa nesegimenti eyodwauma silinganiso siqhubeka nomgomo waleli zinga kanye nesegimenti enohlobo olufanayo lomnotho, futhi amasegimenti ahlanganyela okuningi kwalokhu okulandelayo:

(a) Isimo sempahla kanye/noma izinkonzo ezifeziwe;

(b) Uhlobo noma ikilasi lwekhasimende noma umthengi lapho impahla nezinkonzo kufezwe khona;

(c) Izindlela ezisetshenzisiwe ukuze kusatshalaliswe izimpahla noma kufezwe izinkonzo; noma

(d) Uma kusebenza, isimo somthetho esisebenza kwisegimenti.

.17 Kungase kube nesilinganiso esingokoqobo enenini lamasegimenti abikekayo uhlaka elingawabonakilsa ngaphezu kwalokho kwaziswa kwesegimenti okuchaza kujule. Nakuba singekho isilinganiso esibekiwe, uma inani lamasegimenti abikekayo ngokusho kukasigaba .14 ekhuphuka adlule ishumi, uhlaka kumelwe lucabngele amasegimenti engeziwe anikeza akwaziswa okuwusizo nokudingekayo.

Ukuveza obala

.18 Uhlaka kumelwe lweneke obala ukwaziswa ukuze luvumele labo abasenzisa isitatimende sezimali ukuba babheke isimo kanye nokuthinteka kwezimali emisebenzini ehlanganisa isimo somnotho endleleni esebenza ngayo.

.19 Ukuze siqinise lesisimiso esiesigabeni .18, uhlaka kumelwe luveze lokho okulandelayo:

(a) Ulwazi oluvamile njengoba kuchazwe kwisigaba .20;

(b) Ukwaziswa ngamasegimenti abikiwe imali ekweletwayo nengaphezulu,kuhlanganiswe nezimali okumelwe zikhokhwe ngokuqondile kanye nezindleko ezihlanganiswe kumaSegimenti abikwayo okukweletwayo nokungaphezulu, izimpahla zamasegimenti, ubunikazi bamasegimenti kanye nezisekelo zesilinganiso, njengoba zichazwe kwisigaba .21 no .23; futhi

(c) Ukuvumelanisa kwamathothali kwamasegimenti aqoqwayo, amsegimenti ashodayo noma angaphezulu abikiwe, impahla yamasegimenti, ubunikazi bamasegimenti kanye nezinye izinto ezibonakalayo zamasegimenti zisambisane nenani lohlaka njengoba kuchazwe esigabeni .27.

Ukuvumelaniswa kwamanani esitatimende sesimo sezimali samasegimenti abikekayo emananini esitatimendeni sezinhlaka zesimo sezimali siyadingeka osukwini ngalunye lapho klethwa isitatimende sesimo sezimali. Ukwaziswa kwezinkathi zangaphambili kumelwe kufakwe kabusha njengoba kuchazwe esigabeni .28 no .29.

Ukwaziswa okuvamile

.20 Uhlaka kumelwe luveze obala lokhu kwaziswa okusobala okulandelayo:

(a) Izinto ezisetshenzisiwe ukuze kuvezwe amasegimenti abikekayo ezinhlaka, kuhlanganise nezisekelo zenhlangano (ngokwesibonelo, ukuthi abengamele bakhethe ukuhlela uhlaka phakathi kokuhluka kwempahla noma izinkonzo, izindawoisimo somthetho noma inhlanganisela yezinto);

(b) Ukuthi amasegimenti alinganisiwe yini kanye nesisekelo sesilinganiso; futhi

(c) Izinhlobo zempahla kanye nezinkonzo ezifezwe isegimenti ngayinye.

Ukwaziswa ngokukweleta nengaphezulu,impahla Kanye nobunikazi

***.21** Uhlaka kumelwe lubike isilinganiso semali engaphezulu noma ekweletwayo kwisegimenti ngayinye ebikwayo. Uhlaka kumelwe lubike isilinganiso sempahla Kanye nobunikazi kuyisegimenti ebikwayo uma kuyinani elinikezwa njalo kwabengamele. Uhlaka kumelwe luveze obala lokhu okulandelayo ngesegimenti ebikekayo uma inani elicacile lifakiwe esilinganisweni sesegimenti eshodayyo nengaphezulu ebuyekezwe abengamele, noma anikezelwe njalo kwabengamele, noma kuthiwa ayihlanganiswanga esilinganisweni samasegimenti ashodayo nangaphezulu:*

(a) Ukuqowa kwemali ezimalini ezingashintsheki;

(b) Ukuqoqwa kwemali kwangaphandle kwemali eshintshekayo;

(c) Ukuqoqwa kwemali namanye amaSegimenti ohlakeni olufanayo;

(d) Inzuzo yemali eqoqwayo;

(e) Inzuzo yezindleko;

(f) Ukwehla kwentengo nokukhokhwa kwemali kancane kancane;

(g) Izinto ezibonakalayo zokuqoqwa kwemali kanye nezindleko eziveziwe ngokuhambisana nesigaba .97 kwezinga le-GRAP ekulethweni kwesitatimende sezimali (2010);

(h) Inzuzo yezinhlaka ekubeni ngaphezulu nokusilela kwabanolwazi kanye nabanye okwenziwe nabo izivumelwano nabo bathinteka ngokulinganayo endleleni yokwenza;

(i) Izindleko zentela yemali engenayo (uma kufanelekile); kanye

(j) Nezinto ezibonakalayo nezinto ezingadingi mali ngaphandle kokwehla kwentengo nokukhokha imali kancane kancane.

***.22** Uhlaka kumelwe lubike inzuzo yokuqoqwa kwemali ngokuhlukile enzuzweni yezindleko zesegimenti ngayinye ebikiwe ngaphandle uma iningi lokuqoqwa kwamasegimenti kungelenzuzo, futhi abengamele bancika ngokuphelele esambeni senzuzo yokuqoqwa kwemali ukuze babhekisise ukusebenza kwamasegimenti bese benza izinqumo ngezinto okumelwe zibekwe kuma segimenti. Ezimweni ezinjalo uhlaka lungabika ingqikithi yenzuzo yokuqoqa imali yenzuzo yezindleko bese iveza obala ukuthi ikwenzile lokho.*

***.23** Uhlaka kumelwe luveze lokhu okulanndelayo ngesegimenti ngayinye ebikekayo uma inani elibekwe ngokuqondile lihlanganisiwe esilinganisweni empahleni yesegimenti ehlolisiswe abengamele noma inikezwe abengamele njalo, ngisho noma ingahlanganiswanga esilinganisweni sempahla*

yamasegimenti:

(a) Inani lemali elitshaliwe kwalabo okuhlangenwe nabo kanye nalabo kwenziwe izivumelwano nabo kumelwe balandise ngokwendlela elinganayo; futhi

(b) Inani lempahla ezokungezelwa ngaphandle kwamathuluzi email, ahlukile empahleni yentela (lapho kudingeka khona), impahla ezinzuzo zangemuva komsebenzi (bheka izinga le-GRAP kwizinzuzo zabasebenzi) futhi amalungelo ayanyuka ngaphansi kwenkontileka yomshwalense.

Isilinganiso

.24 Inani lesegimenti ngayinye ebikiwe kumelwe ibe isilinganiso esibikiwe kwabengamele ngenjongo yokwenziwa kwezinqumo ngezinto ezibekwe endaweni yazo kumaSegimenti futhi kuhlolisiswe indlela asebenza ngayo. Ukulungisa kanye nokususa okwenziwe ngenkathi kulungiswa isitatimende sezimali zohlaka kanye nokusetshenziswa kwemali eqoqiwe kanye nezindleko kumelwe kuhlanganiswe ukuboneni amsegimenti abikiwe ashodayo nangaphezulu kuphela uma efakiwe esilingasweni samasegimenti ashodayo nangaphezulu asetshenziswe abengamele. Ngoufanayo, ileyo mpahla nobunikazi obuhlanganiswe esilinganisweni sempahla yamasegimenti kanye nasebunikazini bamasegimenti usetshenziswe abengamele kumelwe kubikwe kwisegimenti. Uma inani abekiwe kwisegimenti ebikwayo shodayo nengaphezulu, impahla kanye nobunikazi,lawo manani kumelwe abekwe esisekelweni esinokucabangela.

.25 Uma abengamele besebenzisa kuphela isilinganiso samasegimenti ashodayo nangaphezulu, impahla yamasegimenti noma ubunikazi bamasegimenti ekuhloleni indlela isegimenti esebenza ngayo nasekunqumeni ukuthi singazibeka kanjani izinto endaweni yazo, amasegimenti ashodayo nangaphezulu, impahla kanye nobunikazi kumelwe kubikwe ngokuhambisana naleso silinganiso. Uma abengamele besebenzisa isilinganiso esingaphezu kwesisodwa samasegimenti ashodayo noma angaphezulu, impahla yamasegimenti noma ubunikazi bawo,,izilinganiso ezibikiwe kumelwe kube ilezo abengamele abakholelwa futhi bazibheka ngokuhambisana nesimiso sokulinganisa ngokuqhubekayo ngokufana nalezo ezazisetshenziselwa ukulinganisa amanani ahambisanayo esitatimendeni semali sezinhlaka.

.26 Uhlaka kumelwe lunikeze incazelo yezilinganiso zamasegimenti ashodayo nagaphezulu, impahla yamasegimenti kanye nobunikazi bawo esegimenti ngayinye ebikekayo. Uhlaka kumelwe luveze obala lokhu okulandelayo.

(a) Isisekelo sanoma ikuphi ukubala ukuthintwa kwemali okwenzeke phakathi kwamasegimenti abikwayo.

(b) *Isimo sanoma imuphi umehluko phakathi kwezilinganiso zamasegimenti abikekayo ashodayo nangaphezulu kanye nokushoda nokuba ngaphezulu kwezinhlaka noma imisebenzi emisiwe (uma ingenzekanga phakathi nezivumelwano ezisesigabeni .27). Lowo mehluko ungase uhlanganise imithetho yokubala imithetho yokubeka endaweni yako izindleko ezenzeke maphakathi nomsebenzi ayadingeka ukuze kuqondakale ukwaziswa kwesegimenti ebikiwe*

(c) *Isimo sanoma imuphi umehluko phakathi kwezilinganiso zezimpahla zamasegimenti abikwayo kanye nempahla yezinhlaka (uma kungenzekanga phakathi nokuvumelana okuchazwe esigabeni.27). Leyomehluko ingahlanganisa imithetho yokubala kanye nemithetho yokubeka endaweni yako kwempahla esetshenziswa ndawonye lawo adingekayo ukuze kuqondwe kangcono ukwaziswa kwamasegimenti okubikwayo.*

(d) *Isimo sanoma imiphi imehluko phakathi nezilinganiso zobunikazi bamasegimenti abikekayo kanye nobunikazi bezinhlaka (uma kungenzekanga phathi kokuvumelana njengoba kuchazwe kwisigaba .27). Lokho kungafani kufanele kuhlanganise imithetho yokubalakanye nemithetho yokubeka endaweni yako kobunikazi benhlanganisela obusetshenzisiwe obanele ukuzwe kuqondwe ukwaziswa kwamasegimenti okubikiwe.*

(e) *Isimo sanoma iziphi izinguquko ezinkathini zangaphambili endleleni yesilinganiso esetshenziselwa ukubona ukuthi amasegimenti abikiwe ashodayo nangaphezulu kanye nomthelela, uma ukhona, walezo zinguquko esilinganisweni sesegimenti eshodayo nengaphezulu.*

(f) *Isimo kanye nokuthinteka kwezindawo ezithile kumaSegimenti abikekayo. ngokwesibonelo, uhlaka lungase lube sekwehleni kwezindleko kwisegimenti engabekwanga endaweni yayo uhlaka ngaphandle kokubeka impahla eyehlayo ehlobene nayo.*

Ukuvumelana

.27 Uhlaka kumelwe lunikeze ukuvumelana kwalokhu okulandelayo:

(a) *Inani lokuqoqwa kwemali kuamasegimenti abikekayo ekuqoqweni kwemali kwezinhlaka.*

(b) *Ingqikithi yamasegimenti abikekayo esilinganiso sokushodayo nokungaphezulu ezinhlakeni ezishodayo nezinggaphezulu ngaphambi kokuba kumiswe ukusebenza. Nakuba kunjalo, uma uhlaka lubeka endaweni yalo izinto zamasegimenti abikekayo njengezindleko zentelase (uma kusebenza), uhlaka lungavumelanisa ingqikithi yezilinganiso zamasegimenti ashodayo nangaphezulu ezinhlakeni ezishodayo noma* *ezingaphezulu ngemva kwalezo zitnto.*

(c) Ingqikithi yempahla yamasegimenti abikekayo empahleni yezinhlaka uma impahla yamasegimenti ibikwe ngokuhambisana nesigaba .21.

(d) Ingqikithi yamasegimenti abikekayo nobunikazi ebunikazini bezinhlaka uma ubunikazi bamasegimenti bubikwe ngokuhambisana nesigaba.21.

(e) Ingqikithi yamanani amasegimenti abikekayo ayoyonke into yokusebenza noma ukwaziswa okuvezwe obala enanini lohlaka oluhambisanayo.

Zonke izinto ezibonakalayo ezivumelanayo kumelwe zihlukaniswe futhi ziphawulwe noma zichazwe. Ngokwesibonelo, Inani ngalinye lento ebonakalayo eliding ukulungiswa ukuze livumelane namasegimenti abikekayo ashodayo nangaphezulu ezinhlakeni ezishodayo nezingaphezulu zikhuphuka zisuka emthethweni ehlukene yokubala kumelwe zivezwe ngokuhlukile futhi zichazwe.

Ukwenza kabusha isitatimende ngokwaziswa obese kubikiwe kakade

.28 Uma uhlaka lushintsha isimo sengaphakathi lenhlangano yalo ngendlela ebangela ebangela ukuba amsegimenti ayo abikekayo ashintshe, ukwaziswa okuvumelanayo kwezinkathi zasekuqaleni kumelwe zivezwe kabusha ngaphandle uma ukwaziswa kungekho futhi izindleko zithuthuka kuzoba okungadingekile. Ukunquma ukuthi ukwaziswa akukho futhi ukukhula kwezindleko kuzoba kukhulu nakakhulu kumelwe kwenzelwe into ngayinye esobala. Ukulandela ushintsho lokwakheka kwamasegimenti ayo abikekayo, uhlaka kumelwe luveze obala ukuthi lubuyisele izinto ezihambisanayo noma ukwaziswa kwamasegimenti kwezikhathi zasekuqaleni.

.29 Uma uhlaka lushintshe isimo sengaphakathi lenhlangano yalo ngendlela ebangela ukuba amasegimenti alo ashintshe futhi uma ukwaziswa kwamasegimenti kwezinkathi zasekuqaleni kungabuyiselwanga ukuze kubonise ushintsho, uhlaka kumelwe luveze ukwaziswa kwamasegimenti ngokwenkathi yamanje kokubili esisekelweni esidala nesisha samasegimenti ngaphandle uma ukwaziswa okudingekayo kungekho futhi ukuthuthuka kwezindleko kuba kukhulu. Lokhu kumelwe kwenziwe ngonyaka ushintsho olwenzeka ngawo.

Izinhlaka ezivulekele obala

.30 Isigaba .31 no .32 sisebenza kuzozonke izinhlaka, kuhlanganise nalezo ezinesegimenti eyodwa ebikekayo. Eminye imisebenzi yezinhlaka ayihlelekile ngesisekelo sokungafani kwezindawo okusetshenzelwa kuzo. Ukwaziswa okudingwa isigaba .31 no .32 kumelwe bunikezwe kuphela uma bunganikezwanga njengengxenye yamasegimenti abikekayo ukwaziswa

okudingwa yileli zinga noma uma kungabikwanga kwenye indawo yombiko wonyaka.

Ukwaziswa mayelana nezindawo

.31 Uhlaka kumelwe luveze obala izindawo olusebenzela kuzo lezo ezihambisana nenjongo yokwenziwa kwezinqumo, kuhlanganise namazwe angaphandle.

.32 Uhlaka kumelwe lubike ngalokhu kwaziswa ngalezi zindawo, ngaphndle uma ukwaziswa okwanele kungekho nokukhula kwezindleko kuzoba kukhulu kakhulu:

(a) Ukuqoqwa kwemali yangaphandle emalini engashintsheki kanye nokuqoqwa kwemali kwangaphandle emalini eshintshekayo okusezindawe elisebenzela kuzo;

(b) Ingqikithi yezindleko ezakheke ezindaweni; futhi

(c) Impahla engekho kungasiwo amathuluzi emali, ukuhluka kwempahla yentela (lapho isebenza khona), imapahla ebe inzuzo yakamuva, futhi amalungelo ayanyuka ngaphansi kwenkontileka yomshwalense kulezozindawo.

Inani elibikiwe kumelwe lisekelwe ekwazisweni kwezimali okusetshenziswe kwakhiwe izitatimende zezimali zezinhlaka. Uma kunesidingoukwaziswa kungekho futhi izindleko zithuthuka kuzoba nzima, lelo qiniso kumelwe livezwe. Uhlaka lungase lunikezele ngezingqikithi ezincane ngokwaziswa kwezindawo ngokwamaqoqo azo.

Amalungiselelo okusebenzisa imali

.33 ***Amalungiselelo okusebenzisa imali kumelwe asetshenziswe izinhlaka lapho zamukela leli zinga futhi libhekwa ngeliyisiqondiso. Amalungiselelo aleli zinga kumelwe afundwe ngokuhambisana nesiqondiso esifanele.***

Usuku eqala ngalo

.34 ***Uhlaka kumelwe lulandele leli zinga le-GRAP kwizitatimende zezimali zonyaka kuhlanise izinkathi eziqala noma ngemuva kosuku olukhishwe uNgqongqoshe wezimali ngokomthetho okumelwe ushicilelwe nokuhambisana nomthetho 91(1)(b) wokuphathwa kwezimali zomphakathi ongunombolo. 1 ka 1999 ochibiyelwe.***

Ukuyeka izinga le-GRAP ekibikeni amasegimenti (2005)

.35 Leli zinga liyalidlula izinga le-GRAP *ekibikeni amasegimenti* elikhishwe ngo-March 2005.

Isithasiselo 1 – Ukuvezwa obala kwamasegimenti okuchazayo

Isithasiseloa sichaza kuphela futhi ayibi ingxenye yezinga. Injongo yesithasiselo ukuchaza ukusetshenziswa kwezinga ukusize kucaciswe ukuthi lisho ukuthini.

Isethulo

Amathebula kanye namanothi achaza ukuvezwa kwamasegimenti okuzodingwa yileli zinga okuzodinga uhlaka lwemfundo olusekelwa yilabo abafanelekayo kodwa lunikeza izinkonzo zemfundo ngesisekelo sohwebo kubasebenzi bamakhampani amakhulu, futhi lokho sekuhlanganiswe nabezohwebo ukuze kwenziwe uxhaso lwangasese lwezemfundo olusebenza ngsisekelo sohwebo. Uhlaka lunomthelela owanele kuxhaso,kodwa alululawulu.

Imibhalo yesegimenti iyadingeka unyaka ngamunye lapho izitatimende zezimali zonyaka sesiphothuliwe zalethwa. Izingcaphuno zezigaba ziyizinto ezidingekayo kuleli zinga.

Ukwaziswa okuvamile (isigaba .20)

Uhlaka luhlelekile futhi lubika kwabengamele ngesisekelo sezindawo ezine ezinkulu: amazing aphansi, amazing aphakeme, yokwenezela, kanye nezinkonzo zemfundo ezikhethekile. Amasegimenti ayehlelwe ngasohlotsheni lwenkonzo efezwayo kanye nemakethe eqondwayo. Abengamele basebenzisa amasegimenti afanayo ukuze babone imigomo yokuhlela. Amasegimenti awalinganiselwanga ngenjongo yokubika.

Ukusebenza kwamasegimenti ezinkonzo zemfundo ekhethekile ahlanganisa namalungiselelo ezinkonzo zemfundo esisekelweni sokuhweba kubasebenzi bamakhampani amakhulu. Ekunikezeleni ngalezi zinkonzo emaqenjini angaphandle uphiko lwezinkonzo zohwebo okusebenzisa amasegimenti, ezimalini zesisekelo zezinkonzo, izinkonzo ezinikezwa emazingeni aphansi, aphakeme kanye nawokwenezela amasegimenti. Lokhu kudluliselwa kwamasegimenti alinganiselwe ekuhlanganisweni.

Kwaziswa okubikiwe ngala masegimenti astshenziswa abengamele njengesisekelo sokubheka ukusebenza kwamasegimenti kanye nokwenza izinqumo ngokubekwa kwezinto. Ukuvezwa obala kokwaziswa ngala masegimenti nakho kubhekwa njengokufanelekile ngenjongo yokubika kwangaphandle.

Ukwaziswa mayelana nokusilela nokungaphezulu, impahla kanye nobunikazi (izigaba .21 no .23) kanye nezivumelwano (isigaba .27)

20X2 R'000	Ibanga eliphansi	Ibanga eliphezulu	elokwenezela	Izinkonzo ezikhethekile	Ukunciphisa	INGQIKITHI
UKUQOQWA KWEMALI						
Imali eqoqwe emalini engashintsheki	29	19	22	17		
Imali eqoqwe emalini eshintshekayo	3	2	-	9		14
Ukudluliselwa kwamasegimenti	6	4	6	4	(20)	-
Ukuhlukaniselana imail engaphezulu kwabahlangene				8		8
Ingqikithi yamasegimenti aqoqiwe	38	25	28	38	(20)	109
IZINDLEKO						
Imiholo kanye nokukhokha	(23)	(16)	(13)	(15)		(67)
Ukwehla kwemali kanye nemali ekhokhwa kancane kancane	(5)	(4)	(5)	(6)		(20)
Ezinye izindleko	(7)	(5)	(10)	(7)	20	(9)
Ingqikithi yezindleko zamasegimenti	(35)	(25)	(28)	(28)	20	(96)
Ingqikithi yamasegimenti angaphezulu	**3**	**-**	**-**	**10**	**-**	**13**
Inzuzo yemali eqoqiwe						**2**
Enye imali eqoqiwe engenandawo						**9**
Inzuzo yezindleko						**(4)**
Izindleko ezingenandawo						**(7)**
Imali engaphezulu enkathini	**3**	**-**	**-**	**10**	-	**13**
IMPAHLA						
Impahla yamasegimenti	32	22	34	20		108
Ukutshalwa wemali kwabahlangene (indlela yokulingana)				32		32
Impahla engenandawo						35
Ingqikithi yempahla						**175**
UBUNIKAZI						
Ubunikazi bamasegimenti	15	10	8	9		42
Ubunikazi obungenandawo						40
Ingqikithi yobunikazi						**82**
OKUNYE UKWAZISWA						
Imali esetshenzisiwe*	7	5	3	7		
Izinto ezingabizimali ngaphandle kokwehla						
Izindleko ezibangeke maphakathi	(5)	(3)	(3)	(3)		
Ukuqoqwa kwemali okwahlukile	0	0	-	1		

* Ngaphandle kokwenezela amathuluzi ezimali Kanye nempahla ezuzwe ngemva komsebenzi

20X1 R'000	Ibanga eliphansi	Ibanga eliphezulu	Elokwenezela	Izinkonzo ezikhethekile	Ukunciphisa	Ingqikithi
UKUQOQWA KWEMALI YAMSEGIMENTI						
Ukuqoqwa kwemali emalini engashintsheki	24	16	23	17		80
Ukuqoqwa kwemali emalini eshintshekayo	2	2	-	6		10
Ukudluliselwa kwamasegimenti	4	2	7	6	(19)	-
Ukuhlukaniselana imali engaphezulu kwabahlangene				7		7
Ingqikithi yamasegimenti aqoqiwe	30	20	30	36	19	97
IZINDLEKO ZAMASEGIMENTI						
Imiholo kanye nokukhokha	(19)	(12)	(13)	(15)		(59)
Ukwehla kwemali kanye nemali ekhokhwa kancane kancane	(4)	(3)	(7)	(4)		(18)
Ezinye izindleko	(7)	(4)	(9)	(7)	19	(8)
Ingqikithi yezindleko zamasegimenti	(30)	(19)	(29)	(26)	19	(85)
Inzuzo yokuqoqwa kwemali						2
Okunye ukuqoqwa kwemali okunganndawo						7
Izindleko zenzuzo						(4)
Izindleko ezingenandawo						(7)
Imali enphezulu enkathini	**-**	**1**	**1**	**10**	**-**	**10**
IMPAHLA	0	0				
Impahla yesegimenti	30	20	30	19		99
Ukutshala imali kwabhlangen (ngendlela yokulingana)				26		26
Impahla engenandawo						30
Ingqikithi yempahla						**155**
UBUNIKAZI						
Ubunikazi bamasegimenti	9	6	11	9		35
Ubunikazi obungenandawo						55
Ingqikithi yobunikazi						**90**
OKUNYE UKWAZISWA						
Imali esetshenzisiwe	6	4	5	3		
Izinto ezingadingi mali ngaphandle kokwehla kwentengo						
Izindleko ezibangeke maphakathi	(1)	(1)	(3)	(3)		
Ukuqoqwa kwemali okwahlukile	-	-	-	1		-

Isilinganiso samasegimenti angaphezulu nasilele, impahla kanye nobunikazi (isigaba .24 no .26)

Imithetho yokubala yamasegimenti iyafana naleyo evzwe ekufingqweni emithethweni yokubala ebalulekile, ngaphandle uma izindleko zempesheni yesegimenti ngayinye ibonakala futhi ilinganiswe ngesisekelo sokukhokhwa kwemali ngohlelo lwempesheni.

Ukudluliselwa kwamasegimenti: ukuqoqwa kwemali kwamasegimenti kanye nezindleko zesegimenti kuhlanganise nokuqoqwa kwemali kanye nezindleko ezikhulayo ekudluliseni phakathi kwamasegimenti. Ukudlulisela okunjalo kuvame ukubalwa ezindlekweni futhi kuncishiswe ekuhlanganisweni. Imali lalezi zimali ezidlulisiwe belingu-R20-million (R19-million ku 20X1).

Ukutshala imali kwabahlangene kuhlanganiswe nokusebenzisa indlela yokulingana: Uhlaka luphethe 40% yamasheya e-AfricaED Ltd, ewuchwepheshe ekuxhaseni ezemfundo enikeza izinkonzo zemfundo emhlabeni wonke esisekelweni sohwebo ngaphansi kwenkontileka kuezinkampani ezinabantu abangafundile kahle. Ukutshala imali kwi, kanye nokuhlanganyela kohlaka kwi, samba senzuzo ye-AfricaED akuhlanganiswanga empahleni yamasegimenti kanye nokuqowa kwemali yamasegimenti. Kuboniswe ngokuhlukile ngaphansi kwezinye izinkonzo, isegimenti ebhekene nokuqondisa kokutshalwa kwezimali kwabahlangene.

Ukwaziswa ngezindawo (isigaba .31 no .32)

Iningi lokusebenza kwezinhlaka lusesifundazweni sase Gauteng ngaphandle kwalezo eziyingxenye eziwuhlelo lokusiza zinendawo eMpumalanga Afrika ukuze linikezele izinkonzo zemfundo emaphakath. Inani lezindleko lezinkonzo ezinikeziwe eMpumalanga Afrika zingu R5-million (R4-million ku 20X1). Ingqikithi yenani esidlula nalo yezindawo zemfundo eMpumalanga Afrika ingu R3-million (R6.5-million ku 20X1). Akukho okusalile empahleni esemqoka eMpumalanga Afrika phakathi no 20X2 noma 20X1. Ukuqoqwa kwemali akubekwanga ngokwendawo ngayinye.

Ithebula elingaphansi ukusebenza kwemali okwenzeke ezindaweni ezahlukene ngemva kokunciphisa ukudluliselwa kwamasegimenti.

R'000	**20x2**	**20X1**
Isifundazwe saseGauteng		
Isifunda A	44	41
Isifunda B	19	16
Isifunda C	28	24
Ingqikithi engaphelele	91	81
Imali esebenze emazweni angaphandle – eMpumalanga Afika	5	4
Ingqikithi yezindleko zamasegimenti	96	85

Isithasiselo 2 – Imiphumela yokwenezela emazingeni e-GRAP

Injongo yeSithasiselo ukuveza imiphumela yokwenezelwa kwamanye amazing e-GRAP okuphumela endabeni yaleli zinga.

Umbhalo onezeliwe ubonakala ngombhalo omusha odwetshelwe bese umbhalo ocinyiwe udwetshwe ngomugqa.

Ukunezelwa kwamanye amazing e-GRAP

Izingale-GRAP esitatimendeni esibonisa ukusebenza kwemali (ikhishwe ngo 2010)

A1. Nezela lezi zigaba ezilandelayo ku-GRAP 2

.51 Ukwaziswa okwengeziwe kungase kusize kulabo abayisebenzisayo ekuqondeni isimo sezimali kanye nokuqedwa kohlaka. Ukuveza obala lokhu kwaziswa, ndawonye nokuphawula kwabengamele, kuyakhuthazwa futhi kungahlanganisa:

(a) Inani izindawo ezolekisayo ezingase zibe khona esikhathini esizayo ukuze kusetshenzelwe khona futhi ilungise ukuzibophezela okubalulekile,kuhlanganise ukunqatshelwa ukusebenzisa lezi zindawo;

(b) Isilinganiso senani lokungena nokuphuma kwemali komsebenzi ngamunye,nokutshala kanye nemisebenzi yokuxhasa ehlobene nenzuzo ezinhlakeni ezihlangene ezibikiwe kusetshenziswa inhlanganisela efanele; ~~futhi~~

(c) inani kanye nesimo sokubhalanswa kwezimali okulinganiselwe; futhi

(d) inani lokusebenza kwemali liyanyuka kusukela ekusebenzeni, ekutshaleni imali kanye nasekuxhaseni umsebenzi wesegimenti ngayinye ebikekayo (bheka izinga le-GRAP *Lokubika Amasegimenti*).

Izisekelo zesiphetho

Izisekelo zesiphetho zinikeza i-Accounting Standards Board (amaBhodi) izizathu zokuba zenqabe izixazululo ezithile ezihlobene nokuvezwa obala kokwaziswa kwamasegimenti. Lesi sisekelo sesiphetho sihambisana nayo, kodwa asiyona ingxenye yaleli zinga.

Isethulo

Indlela eyamukelwe iBhodi

BC1. Izinga le-GRAP *Lokubika Amasegimenti* elikhishwe ngo-2005 lalithathwe ngokuqondile Ekubikeni Amasegimenti kwe-International Public Sector Accounting Standard (IPSAS 18), ekhishwe yi-International Public Sector Accounting Board (IPSASB). Leli zinga alikakaphasiswa okwamanje ukuba lenze.

BC2. Ngo-September 2007, iBhodi Lamazinga okubala Kuzwelonke lakhipha izinga elibuyekeziwe ekubikweni kwamasegimenti (IFRS 8). Izidingo ze-IFRS 8 zisekelwe ekwazisweni ngamakhonponenti ohlaka lawo abengamele abawasebenzisa ukuze benze izinqumo ngezindaba zokusebenza. I-IFRS 8 inciphise isidingo sokuhlukana phakathi kwesegimenti yebanga eliphakeme nelebanga eliphansi, futhi iqalise indlela yokusebenzisa amasegimenti, futhi yenza kwaba lula izimfuneko zesilinganiso ngesikhathi esidlule ayefakwe kwi-IAS 14. I-IFRS 8 iphinde futhi yaqalisa ukuveza obala kokwaziswa okudingekayo mayelana nemikhiqizo kanye nezinkonzo, Izindawo kanye namakhasimende amakhulu.

BC3. NgoNovember 2009, iBhodi yanquma ukuba kubuyekezwe i-GRAP 18 ukuze yenziwe ibe lula. Ibhodi yanquma ukusekela ukwenezela ikakhulu kwi-IFRS 8. Izimfuneko ezintsha zokuveza obala angeke ziqaliswe, ngaphandle uma lokho kwaziswa kutholakala kakade futhi isetshenziswa izinjong zokwenza izinqumo kwabengamele, noma ukuveza izindleko kungeke kukhuphuke.

BC4. Isihloko sezinga asizange sibuyekezwe, njengendlela yama-IASB ukuze kukhonjwe “amasegimenti asebenzayo” angazange akhulumisane nebhodi amukelwe njengencazelo yesegimenti.

Ububanzi

BC5. IBhodi alizange lisenezele isikophu se-GRAP 18 (2005) njengohlaka lokhu kuyasebenza emazingeni es-GRAP aziphendulela obala. Okuhlanganiswa yi-IFRS 8 akuwafanele amabhizinisi asemkhakheni kahulumeni.

Ukubona amasegimenti abikekayo

BC6. IBhodi linezele incazelo yesegimenti kwi-IFRS 8 kuhlanganise nesiphakamiso sokuthi isegimenti iwumsebenzi wohlaka lapho ikusasa lokuzuza kwezomnotho noma amathuba ezinkonzo elindelekile kunokuba ikhomponenti yohlaka ingase ithole ukuqoqwa kwemali bese kuba nokwenyuka kwezindleko, ngokufanayo ku-

GRAP 18 (2005). Ekuboneni amasegimenti ohlaka lwasobala, iBhodi liyaqonda ukuthi ukuhlolisiswa komsebenzi wesegimenti kuhlanganisa womabili amazinga kanye nobuningi bama elementi. Ngenxa yalokho incazelo yesegimenti ibhekisela ekuhlolweni "kwemiphumela" uma iqhathaniswa "nemiphumela yomsebenzi".

BC7. IBhodi alizange lamukele indlela yokubhekana nesimo kwi-IFRS 8 ukuveza amasegimenti abikekayo. IBhodi likholelwa ukuthi le ndlela ingaphumela ekungabini sobala kokwaziswa okuhambisanayo emkhakheni kahulumeni.

BC8. IBhodi likholelwa ukuthi isilinganiso esisebenzayo kwamanye amasegimenti,kodwa awabhekanga indlela i-IFRS 8 engaba usizo ngayo ohlakeni lwasobala. Ukulinganisa ukwaziswa kwamasegimenti okungaba usizo ikakhulukazi uma la masegimenti efinyelela imigomo efanayo noma imigomo efana kakhulu kanye nesilinganiso sokuveza obala angeke kumoshe isinqumo sokwaziswa okuwusizo. IBhodi lenezela olunye uhlobo kwi-IFRS 8 ngenjongo yohlaka lwasobala.

Izimfuneko ezivamile zokuveza obala

BC9. IBhodi yamukele imfuneko evamile yokuveza ye-IFRS 8, kodwa kwenezelwe izizathu ezithile ohlakeni lwasobala. I-IFRS 8 igxile ekuqoqweni kwemali komsebenzi wesizukulwane. Nakuba ukwaziswa ngalokhu, izinhlaka zasobala zinesithakazelo ekusetshenzisweni kwemali kwisegimenti ngayinye. Futhi, ukuthembela kwisabelo mali nakokunye ukuqoqwa kwezimali ezimalini ezingashintsheki kujwayelekile.

Ukubonaka kohlaka oluvulekile

BC10. IBhodi ayizange ikholwe ukuthi ukubonakala kohlaka oluvulekile njengoba kuvela kwi-IFRS 8 kuzonezela isisndo ohlakeni lwasobala. Impahla noma izinkonzo ukuthi uhlaka lufeze lokho elikuthembisile kanye nokwethembela "emthonjeni wokuqoqwa kwemali" kuvamile kwizinhlaka zasobala. Abasebenzisa isitatimende sezimali kakade sebejwayelene nale ndlela yokuhlola izitatimende zezinhlaka zezimali. IBhodi futhi ayikholelwanga ukuthi-izimfuneko ze-IFRS okubika kuphela "Ukuqoqwa kwezimali kwamazwe angaphandle kanye namazwe asekhaya" iyahambisana nezinhlaka eziningi ezisebenzela ekhaya.

BC11. Ngenxa yalokho, IBhodi lamukele futhi lanezela i-IFRS 8 izimfuneko zokuveza obala ngezindawo ukuze zihambisane nezidingo zangaphakathi zabasebenzisa izitatimende zezimali futhi kungadingi ukwaziswa mayelana nemikhiqizo nezinkonzo noma ukwaziswa ngamakhasimende amakhulu njengoba kufuneka kwi-IFRS.

Ukuqhathanisa *Namasegimenti Okusebenza* e-International Financial Reporting Standard (Novemba 2006)

Izinga le-GRAP *Lokubika Amaasegimenti* (2010) lithathwe ngokuqondile *Kumasegimenti Okusebenza* e-International Financial Reporting Standard (IFRS 8). Umehluko omkhulu phakathi kwezinga kanyene-IFRS 8 ayilokhu okulandelayo:

- Okuhlanganiswa yileli zinga kuhlukile kwi-IFRS 8 kuzo zonke lezi zinhlaka ezisebenzisa amazing e-GRAP ukubika ukwaziswa kwamasegimenti uma kunamasegimenti.
- Ezobuchwepheshe kanye nezibonelo zinezeliwe ukuze izizathu ezithile zohlaka lwasobala kanye nokuhambisana namazinga e-GRAP. Ngokwesibonelo:
  - Igama lalezinga "ukubika amasegimenti" hhayi "ukusebenza kwamasegimenti";
  - Izinga libhekisela kuma"Segimenti" hhayi kuma"Segimenti asebenzayo" futhi igama elithi "ophethe umsebenzi wokwenza izinqumo" likshintshiwe kwafakwa elithi "ukwengamela";
  - "Umzali" ushintshiwe kwafakwa igama elithi "uhlaka olulawulayo", "iqembu" elino "hlaka lomnotho", "isitatimende semali engenile ehlangene" kanye "nesitatimende sokusebenza kwemali", "inzuzo noma okulahlekile" kanye "nengaphezulu noma esilele", "Imikhiqizo kanye nezinkonzo" kanye "nezimpahlakanye nezinkonzo"; kanye
  - Ukusetshenziswa kokuqapha kushintshiwe kwafakwa isibonelo sohlaka.
- Indlela amasegimenti avezwa futhi ngenjongo yokubikwa ye yamukelwa ukuze ihlangabezane nezimfuneko zohlaka lwasobala.
- Incazelo yesegimenti ihlukile kuleyo yesegimenti esebenzayo kwi-IFRS 8. Isegimenti ibhekisela "emsebenzini" oqhathaniswa "nekhomponenti" yohlaka "oluqhubekisela phambili izinzuzo zomnotho kanye namathuba okuthuthuka kwezinkonzo" uma kuqhathaniswa "ukuthola imali eqoqiwe futhi kubange izindleko", futhi ekabani "imiphumela" ngokuvamile ehlale ihlolwa abengamele uma kuqhathaniswa "nemiphumela yokusebenza". Igama "ukuqonda" lishintshiwe kwafakwa elithi "hlukanisa".
- Isilinganiso sinezeliwe kanti izinga alihlanganisi indlela eku-IFRS 8.
- Leli zinga livumela amasegimenti ahlukahlukene abikayo noma kwamukelwa ibanga eliphansi neliphezulu lesisekelo sesegimenti.
- Izimfuneko zokuveza obala okuvamile zinezeliwe ukuze kuhlanganiswe ukuveza obala ukuqoqwa kwemali engashintsheki.
- Lelizinga lidinga ukwaziswa ngendawo ukuba kuvezwe, ngendawo ngayinye, ngokuqoqwa kwemali (Imali eshintshekayo nengashintsheki), Izindleko kanye nempahla. I-IFRS 8 kuphela edinga umehluko phakathi kokuqoqwa kwemali kanye

nempahla yasezweni noma emazweni angaphandle. Okunye ukuvezwa obala kohlaka ku-IFRS 8 awadingeki kuleli zinga.

- Amalungiselelo okuthinta imali kuleli zinga kubhekanwa nawo ngokuhlukile kunakwi-IFRS 8.