# ACCOUNTING STANDARDS BOARD

# AMAZINGA WOMKHUBA OVAME UKUBONWA

# WOKUBALWA KWEZIMALI

# IMIBANDELA, IZIKWELETU EZINGABA KHONA

# NEZIMPAHLA EZINGABA KHONA

# (GRAP 19)

**Ikhishwe yi-**
**Accounting Standards Board**
**Febhruwari 2010**

**Amazwi Okubonga**

Leli Zinga Lomkhuba Ovame Ukubonwa Wokubalwa Kwezimali (i-GRAP) lisuselwa ngokuyinhloko ku-International Public Sector Accounting Standard (i-IPSAS) emayelana *Nemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona*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 *Nemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona* zishicilelwa kuleli Zinga le-GRAP ngemvume ye-IPSASB.

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

International Federation of Accountants

545 Fifth Avenue, 14th Floor

New York, New York 10017 USA

Inthanethi: http://www.ifac.org

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

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Imvume yokushicilela izingxenye ezilinganiselwe zale ncwadi ngokuvamile ngeke igodlwe.

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# IMIBANDELA, IZIKWELETU EZINGABA KHONA NEZIMPAHLA EZINGABA KHONA

**Leli Zinga ekuqaleni lakhishwa yi-Accounting Standards Board (iBhodi) ngoJulayi ka-2007. Kusukela ngaleso sikhathi, liye lachibiyelwa ngalezi zindlela ezilandelayo:**

- Ukuthuthukiswa kwamaZinga e-GRAP, okwakhisha yiBhodi ngoFebhruwari 2010.
- **Izichibiyelo eziwumphumela uma Amazinga alandelayo e-GRAP eqala ukusebenza:**
  - GRAP 21 *Ukukhinyabezeka Kwama-asethi Angenzi Mali*
  - GRAP 26 *Ukukhinyabezeka Kwama-asethi Aphehla Imali*
  - GRAP 104 *Amathuluzi Ezezimali*
- Ukuchibiyelwa okuwumphumela ngemva kokubuyekezwa kwe-GRAP 100 *Imisebenzi Enqanyuliwe* ngo-2013.
- 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 13 njengengxenye yomsebenzi wokuthuthukisa (2013) kanye nezichibiyelo eziwumphumela zakamuva ezitholakala 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-.116. 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 Imali*

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

# Inhloso

.01 Inhloso yaleli Zinga ukuchaza imibandela, izikweletu ezingaba khona nezimpahla ezingaba khona, ukubona izimo okufanele izisetshenziswa ziqashelwe kuzo, ukuthi kufanele zilinganiswe kanjani nokuthi ikuphi ukudalula okufanele kwenziwe ngazo. Leli zinga lifuna nokuthi ulwazi oluthile ludalulwe mayelana nezikweletu ezingaba khona nezimpahla ezingaba khona kumanothi ezitatimendeni zezimali ukuze abasebenzisi bakwazi ukuqonda uhlobo lwazo, isikhathi kanye namanani azo.

# Izinga elihlanganiswayo

***.02 Ibhizinisi elilungiselela futhi lethule izitatimende zezimali ngaphansi kokubalwa kwezimali kwesisekelo esiqongelelekayo sokubalwa kezimali lizosebenzisa leli Zinga lokubalwa kwezimali emibandeleni, izikweletu ezingaba khona nezimpahla ezingaba khona, ngaphandle:***

***(a) kwaleyo mibandela nezikweletu ezingaba khona ezivela ezinzuzweni zezenhlalo ezinikezwa yibhizinisi elingatholi ngazo ukucatshangelwa cishe okulingana nenani lezimpahla namasevisi anikezwa ngokuqondile njengembuyiselo evela kwabathole lezo zinzuzo;***

***(b) lezo ezivela ekufezweni kwezivumelwano, ngaphandle uma isivumelwano siwumthwalo ngokuvumelana nesigaba .02(a); kanye***

***(c) nalezo ezihlanganiswa ngelinye Izinga le-GRAP.***

.03 **Leli Zinga lisebenza kulezi zinto:**

(a) **imibandela, izikweletu ezingaba khona nezimpahla ezingaba khona zenkampani yomshwalense (lowo, ngokwezinjongo zaleli Zinga, owenza ngokuyinhloko imisebenzi yomshwalense), ngaphandle kwalezo ezivela ngenxa yezibopho zakhe zezivumelwano namalungelo ngaphansi kwezivumelwano zomshwalense ezihlanganiswa ngaphansi kwe-International Financial Reporting Standard *Yezivumelwano Zomshwalense*; kanye**

(b) nemibandela yokuhlela kabusha (kuhlanganise nemisebenzi engasaqhubeki). Kwezinye izimo, ukuhlela kabusha kungafanela incazelo yomsebenzi ongasaqhubeki. Isiqondiso sokudalula ulwazi mayelana nemisebenzi engasaqhubeki sitholakala Ezingeni le-GRAP *Lemisebenzi Enqanyuliwe*.

.04 **Ibhizinisi, ngaphandle kwenkampani yomshwalense, elikhipha izivumelwano zesiqinisekiso sezimali ekuqaleni liyaqaphela, lilinganise futhi/noma lidalula iziqinisekiso ezinjalo ngokuvumelana naleli Zinga. Ibhizinisi futhi lisebenzisa ukukhishwa ohlwini oluqashelwayo nezimfuneko zokudalula zeZinga le-GRAP mayelana *Namathuluzi Ezezimali* ezivumelwaneni zeziqinsekiso.**

.05 **Ibhizinisi, ngaphandle kwenkampani yomshwalense, elikhipha iziqinisekiso, njengeziqinisekiso zokusebenza, lisebenzisa nezimfuneko zokuqaphe, ukulinganisa nokudalula zaleli Zinga kulezo ziqinisekiso.**

.06 **Leli Zinga lisebenza emibandeleni, izikweletu ezingaba khona nezimpahla ezingaba khona ezivela ngenxa yezibopho zemali-mboleko. Ibhizinisi liyoqale liqaphele, lilinganise futhi/noma lidalule izibopho zemali-mboleko ngokuvumelana naleli Zinga.**

## Izinzuzo zezenhlalo

.07 Ngezinjongo zaleli Zinga "izinzuzo zezenhlalo" zisho izimpahla, amasevisi nezinye izinzuzo ezinikezwa ngenjongo yokufinyelela inqubomgomo yezenhlalo kahulumeni. Lezi zinzuzo zingahlanganisa:

(a) ukuhlinzekwa kwezempilo, ezemfundo, izindlu, ezokuthutha namanye amasevisi ezenhlalo emphakathini. Ezimweni eziningi, ayikho imfuneko yokuthi abahlomuli bala masevisi kufanele bakhokhe imali elingana nenani lamasevisi; kanye

(b) nokukhokhwa kwemihlomulo enikwa imindeni, asebekhulile, abakhubazekile, abangasebenzi, omakadebona nabanye. Lokhu kusho ukuthi, uhulumeni kuyo yonke imikhakha anganikeza usizo lwezimali kubantu namaqembu emphakathini ukuze bathole amasevisi anelisa izidingo zabo ngokukhethekile, noma ukuthasisela umholo wabo.

.08 Ezimweni eziningi, izibopho zokunikeza izinzuzo zezenhlalo ziphakama ngenxa yokuzimisela kukahulumeni ukwenza imisebenzi ethile ngokuqhubekayo isikhathi eside ukuze kuhlinzekwe izimpahla namasevisi athile emphakathini. Isidingo, nohlobo kanye nokuphakelwa kwezimpahla namasevisi ahlangabezana nezibopho zenqubomgomo yezenhlalo ngokuvamile kuncike ezimweni eziningi zendawo nezenhlalo futhi kunzima ukuzibikezela. Lezi zinzuzo ngokuvamile zingena ngaphansi "kokuvikelwa kwezenhlalo", "ezemfundo" noma "ezempilo" ngaphansi kohlaka lukaHulumeni Lwezibalo Zezimali lwe-International Monetary Fund futhi ngokuvamile zifuna ukuhlaziywa abahloli bamabhuku ukuze kutholwe inani lesikweletu esivela ngenxa yazo.

.09 Ukuze imibandela noma okubekelelwe okuvela ngenxa yenzuzo yezenhlalo kungafakwa kulokho okuhlanganiswa yileli Zinga, ibhizinisi elihlinzeka inzuzo ngeke lithole ukucatshangelwa okucishe kulingane nenani lezimpahla namasevisi ahlinzekiwe, ngokuqondile njengembuyiselo evela kwabathola inzuzo. Lokhu kubekelwa eceleni kuhlanganisa lezo zimo lapho inkokhelo ifuneka khona ngenxa yenzuzo, kodwa abukho ubuhlobo obuqondile phakathi kwenkokhelo nenzuzo etholiwe. Ukungafakwa kwale mibandela nezikweletu ezingaba khona kokuhlanganiswa yileli Zinga kuveza umbono weBhodi wokuthi kokubili ukunquma ukuthi yini eshiwo "yisehlakalo esiyisibopho" kanye nokulinganiswa kwesikweletu kudinga ukucatshangelwa okuthe xaxa ngaphambi kokuthi Amazinga adalulwe. Ngokwesibonelo, iBhodi liyazi ukuthi kunemibono ehlukene mayelana nokuthi ingabe isehlakalo esiyisibopho

senzeka uma umuntu efinyelela imibandela yokufanelekela inzuzo, noma esigabeni esithile esingaphambi kwalokho. Ngokufanayo, kunemibono ehlukene ngokuthi inani lanoma yisiphi isikweletu ingabe libonisa isilinganiso sesibopho sesikhathi samanje noma inani lamanje lazo zonke izinzuzo ezilindelwe esikhathini esizayo ezinqunywa ngesisekelo sabahloli bamabhuku.

.10 Uma ibhizinisi likhetha ukuqaphela imibandela yezibopho ezinjalo, ibhizinisi lidalula isisekelo okuqashelwe ngaso umbandela kanye nesisekelo sesilinganiso esisetshenzisiwe. Ibhizinisi lenza nokunye ukudalula okudingwa yileli Zinga ngokuphathelene naleyo mibandela. Izinga le-GRAP mayelana *Nezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha,* linikeza isiqondiso sokubhekana nezindaba ezingasingathwa ngokuqondile kwelinye Izinga le-GRAP. IZinga le-GRAP mayelana *Nezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali* zihlanganisa nezimfuneko ezihlobene nokukhetha nokudalula izinqubomgomo zokubalwa kwezimali.

.11 Kwezinye izimo, izinzuzo zezimali zingaveza isikweletu:

(a) esinokungaqiniseki okuncane noma okungekho nhlobo ngokuphathelene nenani; kanye

(b) nesikhathi sokufeza leso sibopho singaqinisekile.

Ngenxa yalokho, lezi zinto cishe ngeke zihlangabezane nencazelo yombandela waleli Zinga. Uma izikweletu ezinjalo zezinzuzo zezenhlalo zikhona, ziqashelwa uma zanelisa imibandela yokuqashelwa kwezikweletu (bheka nesigaba .18). Isibonelo kungaba ukukhokhwa kwenani elikweletwayo labahlomuli abakhona ngokuphathelene nasebekhulile, izimpesheni zokukhubazeka ezigunyaziwe ukuba zikhokhwe ngokuvumelana nemibandela yesivumelwano noma umthetho.

## Ezinye izinto ezingafakiwe kokuhlanganiswa yiZinga

.12 Leli Zinga alisebenzi ezivumelwaneni okufanele zifezwe ngaphandle uma ziwumthwalo. Izivumelwano zokuhlinzeka izinzuzo zezenhlalo ezenziwe kulindelwe ukuthi ibhizinisi ngeke lithole ukucatshangelwa okucishe kulingane nenani lezimpahla namasevisi ahlinzekwe ngokuqondile njengembuyiselo yalezo zinzuzo azifakiwe kokuhlanganiswa yileli Zinga.

.13 **Uma kukhona elinye Izinga le-GRAP eliphathelene nohlobo olukhethekile lombandela, isikweletu esingaba khona noma impahla engaba khona, ibhizinisi lisebenzisa lelo Zinga esikhundleni saleli Zinga. Ezinye izinhlobo zemibandela zisingathwa Emazingeni e-GRAP aphathelene:**

(a) nezivumelwano zokwakha (bheka Izinga le-GRAP *Lezivumelwano Zokwakha*);

(b) intela yomholo (bheka i-International Accounting Standard *Yezintela Zomholo);*

(c) izivumelwano zokuqashisa (bheka Izinga le-GRAP eliphathelene

*neZivumelwano Zokuqashisa*), kodwa-ke, ngenxa yokuthi Izinga le-GRAP eliphathelene *Nezivumelwano Zokuqashisa* alinazo izimfuneko ezikhethekile zokusingatha izivumelwano zokuqashisa zokusebenza eseziwumthwalo, leli Zinga lisebenza ezimweni ezinjalo;

(d) ***izinzuzo zezisebenzi (bheka Izinga le-GRAP mayelana Nezinzuzo Zezisebenzi)*; kanye**

(e) nezivumelwano zomshwalense (bheka Izinga Lokubika le-International Financial *Lezivumelwano Zomshwalense).*

.14 Amanani athile abhekwa njengemibandela angase ahlobane nokuqashelwa kwenzuzo, ngokwesibonelo uma ibhizinisi linikeza iziqinisekiso ukuze lithole imali. Leli Zinga alikudingidi ukuqashelwa kwenzuzo. Izinga le-GRAP *Inzuzo Yokwenziwa Ngokushintshisana*, lichaza izimo lapho inzuzo yokwenziwa ngokushintshisana ziqashelwa khona futhi linikeza iziqondiso ezisebenzayo zokusetshenziswa kwemibandela eqashelwayo. Leli Zinga alishintshi izimfuneko zeZinga le-GRAP *Lemali Engenayo Evela Ezikhonkelweni Zokushintshisana*.

.15 Leli Zinga lichaza imibandela eyizikweletu zesikhathi noma inani elingaqinisekile. Igama elithi "imibandela" lingasetshenziswa nasemongweni wezinto ezinjengokwehla kwamanani, ukuphazamiseka kwezimpahla nezikweletu ezingabazisayo, eziwukulungiswa kwamanani ezimpahla okusebenza futhi akudingidwa kuleli Zinga.

.16 Amanye Amazinga e-GRAP ayacacisa ukuthi ingabe kufanele ziphathwe njengezimpahla noma izindleko. Lezi zindaba azidingidwa kuleli Zinga. Ngenxa yalokho, leli Zinga alinqabeli futhi alidingi ukufakwa kwezindleko eziqashelwayo uma kwenziwa umbandela.

# Izincazelo

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

***<u>Isibopho esakhayo</u> yisibopho esivela ezenzweni zebhizinisi lapho:***

***(a) ngephethini eyaziwayo yezinto ezidlule, izinqubomgomo ezishicilelwe noma isitatimende samanje esingenele, ibhizinisi libonise amanye amabhizinisi ukuthi lizozamukela izobopho ezithi; futhi***

***(b) ngenxa yalokho, ibhizinisi lilindelwe ngokufanele ylawo mabhizinisi amanye ukuthi lizofeza lezo zibopho.***

***<u>Impahla engaba khona</u> yimpahla engaba khona ngenxa yezehlakalo ezidlule, futhi ukuba khona kwayo kuzoqinisekiswa kuphela ngokuba khona noma ukungabi khona kwesehlakalo esisodwa noma ngaphezulu esikhathini esizayo esingekho ngaphansi kokulawulwa yibhizinisi ngokuphelele.***

***Isikweletu esingaba khona:***

*(a) yisibopho esingaba khona ngenxa yezehlakalo ezidlule, futhi ukuba khona kwaso kuzoqinisekiswa kuphela ngokuba khona noma ukungabi khona kwesehlakalo esisodwa noma ngaphezulu esikhathini esizayo esingekho ngaphansi kokulawulwa yibhizinisi ngokuphelele; noma*

*(b) isibopho samanje esivela ngenxa yezehlakalo ezidlule kodwa esingaqashelwa ngoba:*

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

*(ii) inani lesibopho alinakulinganiswa ngokuthembeka okwanele.*

***Izivumelwano ezifezwayo** yizivumelwano lapho elinye lamabhizinisi lifeze khona izibopho zalo noma womabili amabhizini efeze izibopho zawo ngokwengxenye ngezinga elilinganayo.*

***Isivumelwano sesiqinisekiso sezimali** yisivumelwano esidinga ukuthi osikhiphayo enze izinkokhelo ezithile zokubuyisela kosiphethe ukulahlekelwa okudaleka ngenxa yokuthi othile okweletayo uyehluleka ukwenza inkokhelo uma ifuneka ngokuvumelana nemibandela yasekuqaleni noma echibiyelwe yesikweletu.*

***Isibopho esisemthethweni** yisibopho esivela:*

*(a) esivumelwaneni (ngemibandela yaso ecacile noma engacacile);*

*(b) umthetho; noma*

*(c) okunye ukusebenza komthetho.*

***Izikweletu** yizibopho esikhona manje sebhizinisi esivele ezehlakalweni ezidlule, ukukhokhelwa kwaso okulindeleke ukuthi silethe ukulahlekelwa kwebhizinisi yizisetshenziswa eziphethe izinzuzo zezomnotho noma amathuba amasevisi.*

***Isobopho sesikweletu** ukuzibophezela ngokuqinile ekunikeni ikhredithi ngaphansi kwemigomo nemibandela echazwe kusengaphambili.*

***Abaphathi** bakhiwa yilabo bantu abanomthwalo wokuhlela, ukuqondisa nokulawula imisebenzi yebhizinisi, kubandakanye nalabo abanesibopho sokuphatha ibhizinisi ngokuvumelana nomthetho, ezimweni lapho kulindeleke ukuthi benze imisebenzi enjalo.*

***Isehlakalo esiyisibopho** yisehlakalo esidala isibopho esisemthethweni noma esakhayo esiholela ekutheni ibhizinisi lingabi nenye indlela esebenzayo yokukhokhela leso sibopho.*

***Isivumelwano esiwumthwalo** yisivumelwano sokushintshisana ngezimpahla noma ngamasevisi lapho izindleko ezingenakugwenywa zokufinyelela izibopho ngaphansi kwesivumelwano zingaphezu*

***kwezinzuzo zezomnotho noma amathuba esevisi okulindeleke ukuthi atholwe ngaphansi kwaso.***

***Umbandela yisikweletu sesikhathi noma inani elingaqinisekile.***

***Ukuhlela kabusha uhlelo oluhleliwe futhi olulawulwa abaphathi, futhi ngokuyinhloko olushintsha:***

***(a) izinga lezinto ezenziwa yinkampani; noma***

***(b) indlela leyo misebenzi ebiyenziwa ngayo.***

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

## Imibandela nezinye izikweletu

.18 Imibandela ingahlukaniswa kwezinye izikweletu ezinjengezinto okufanele zikhokhwe nemali esele ngemuva ngoba kunokungaqiniseki mayelana nesikhathi noma inani lezindleko zesikhathi esizayo ezidingekayo ukuze ikhokhwe. ngokuphambene nalokho:

(a) izinto okufanele zikhokhwe yizikweletu zokukhokha izimpahla noma amasevisi atholiwe noma ahlinzekiwe futhi akhishelwa amarisidi noma kwavunyelwana ngawo ngokusemthethweni nomhlinzeki wawo (futhi zihlanganisa izinkokhelo zezinzuzo zezenhlalo lapho kukhona izivumelwano ezisemthethweni zamanani akhethekile); kanti

(b) imali esele yizikweletu zokukhokhela izimpahla noma amasevisi atholiwe noma ahlinzekiwe kodwa angakakhokhelwa, akhishelwa irisidi noma kwavunyelwana ngawo ngokusemthethweni nomhlinzeki wawo, kuhlanganise namanani okufanele akhokhelwe izisebenzi (isibonelo, amanani aphathelene nomholo wamaholide onqwabelene). Nakuba ngezinye izikhathi kudingeka ukulinganisela inani noma isikhathi semali esele enqwabelene, ukungaqiniseki ngokuvamile kuncane kunokwemibandela.

Imali esele enqwabelene ngokuvamile ibikwa njengengxenye yama-akhawunti okufanele akhokwhe, kanti imibandela ibikwa ngokuhlukile.

## Ubuhlobo phakathi kwezisetshenziswa nezikweletu ezingaba khona

.19 Ngomqondo ojwayelekile, yonke imibandela ingaba khona ngenxa yokuthi ayinaso isikhathi noma inani eliqinisekile. Kodwa-ke, kuleli Zinga inkulumo ethi "engaba khona" isetshenziselwa izikweletu nezimpahla ezingaqashelwa ngenxa yokuthi ukuba khona kwakho kuzoqinisekiswa kuphela ngokuba khona noma ukungabi khona kwesehlakalo esisodwa noma ngaphezulu esikhathini esizayo esingekho ngaphansi kokulawulwa yibhizinisi ngokuphelele. Ngaphezu kwalokho, inkulumo ethi "isikweletu esingaba khona" isetshenziselwa izkweletu ezingahlangabezani nemibandela eqashelwayo.

.20 Leli Zinga liyahlukanisa phakathi:

(a) kwemibandela — eqashelwa njengezikweletu (uma kuwukuthi isilinganiso esithenjwayo singenziwa) ngoba ziyizibopho ezikhona futhi kungenzeka ukuthi ukukhishwa kwezisetshenziswa ezihlanganisa izinzuzo zezomnotho noma amathuba esevisi kuzodingeka ukuze kukhokhwe leso sibopho; noma

(b) izikweletu ezingaba khona — ezingaqashelwa njengezikweletu ngenxa yokuthi:

(i) ziyizibopho ezingaba kona, ngoba kusazoqinisekiswa ukuthi ibhizinisi linaso isibopho samanje esingaholela ekuphumeni kwezisetshenziswa ezihambisana nezinzuzo zezomnotho noma amathuba esevisi; noma

(ii) izibopho zamanje ezingahlangabezani nemibandela yokuqashelwa kuleli zinga (ngenxa yokuthi aknakwenzeka ukuthi ukuphuma kwezisetshenziswa ezihlanganisa izinzuzo zezomnotho noma amathuba esevisi kuzodingeka ukuze kukhokhwe isibopho, noma akunakwenziwa ukulinganisela okuthembeke ngokwanele kwenani lesibopho).

# Ukuqaphela

## Imibandela

***.21 Umbandela uzoqashelwa uma:***

***(a) ibhizinisi linesibopho samanje (esisemthethweni noma esakhayo) ngenxa yesehlakalo sangesikhathi esidlule;***

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

***(c) isilinganiso esinokwethenjelwa singenziwa senani lesibopho.***

***Uma lezi zimo zingafinyelelwa, akukho mibandela ezoqashelwa.***

### Isibopho samanje

***.22 Ezimweni ezingavamile, akucaci ukuthi kukhona isibopho samanje. Kulezi zimo, isehlakalo esidlule singabhekwa njengesidala isibopho samanje, uma kungenzeka ukuthi isibopho samanje sikhona ngosuku lombiko, uma kucatshangelwa bonke ubufakazi obutholakalayo.***

.23 Cishe kuzo zonke izmo, kuzocaca ukuthi ingabe isehlakalo esidlule sidale isibopho samanje yini noma cha. Kwezinye izimo, ngokwesibonelo, ecaleni lasenkantolo, kungaba yimpikiswano ukuthi ingabe izehlakalo ezithile zibe khona yini noma ukuthi ingabe lezo zehlakalo ziphumele esibophweni samanje. Ezimweni ezinjalo, ibhizinisi liyanquma ukuthi ingabe isibopho samanje sikhona

ngosuku lombiko ngokucabangela bonke ubufakazi obutholakalayo kuhlanganise, ngokwesibonelo, imibono yochwepheshe. Ubufakazi obucatshangelwayo buhlanganisa noma yibuphi ubufakazi obunikezwa yizehlakalo ngemva kosuku lombiko. Ngesisekelo sobufakazi obunjalo:

(a) lapho kungenzeka kakhulu khona ukuthi isibopho samanje sikhona ngosuku lombiko, ibhizinisi liqaphela umbandela (uma kuhlangatshezwana nemibandela yokuqashelwa); futhi

(b) lapho kungenzeka khona ukuthi asikho isibopho samanje ngosuku lombiko, ibhizinisi lidalula isikweletu esingaba khona, ngaphandle uma lingekho ithuba lokuthi kuphume izisetshenziswa ezihambisana nezinzuzo zezomnotho noma amathuba esevisi (bheka isigaba .101).

### Izehlakalo ezidlule

.24 Isehlakalo esidlule esiholela esibophweni samanje esibizwa ngokuthi isehlakalo esiyisibopho. Ukuze isehlakalo sibe yisehlakalo esiyisibopho, kudingeka ukuthi ibhizinisi lingabi nenye indlela esebenzayo yokukhokha leso sibopho esidalwe yizehlakalo. Lesi yisimo kuphela:

(a) lapho ukukhokhelwa kwesibopho kungagcizelelwa ngomthetho; noma

(b) esimweni sesibopho esakhayo, lapho isehlakalo (okungenzeka siyisinyathelo sebhizinisi) sidala ithemba elifanele kwamanye amabhizinisi lokuthi ibhizinisi lizosikhokha isibopho.

.25 Izitatimende zezimali ziphathelene nesimo sezimali zebhizinisi ekupheleni kwesikhathi sombiko walo hhayi isimo elingaba kuso esikhathini esizayo. Ngakho-ke, awukho umbandela oqashelwa ngezindleko ezidinga ukuthwalwa ukuze kuqhubeke imisebenzi eqhubekayo yebhizinisi esikhathini esizayo. Okuwukuphela kwezikweletu eziqashelwa esitatimendeni sebhizinisi sesimo sezimali yilezo ezikhona ngosuku lombiko.

.26 Yilezo zibopho ezivele ngenxa yezehlakalo ezidlule ezingahlobene nezenzo zebhizinisi zesikhathi esizayo (okuwukuthi, ukuziphatha kwesikhathi esizayo kwemisebenzi yalo) eziqashelwa njengemibandela. Izibonelo zezibopho ezinjalo yizijeziso noma izindleko zokucoca umonakalo wemvelo ongqubuzana nomthetho ezigcizelelwa umthetho phezu kwebhizinisi. Zombili lezi zibopho zingaholela ekuphumelni kwezisetshenziswa ezihambisana nezinzuzo zezomnotho noma amathuba esevisi ekukhokheni kungakhathaliseki izenzo zesikhathi esizayo zalelo bhizinisi. Ngokufanayo, ibhizinisi beliyoqaphela umbandela wezindleko zokuvala umsebenzi wesikhungo sokuzivikela noma isikhungo sikahulumeni senyukliya ngezinga ibhizinisi elinesibopho sokulungisa umonakalo osudalekile kakade (Izinga Le-GRAP *Lendawo, Imishini Namathuluzi*, elibhekana ngalo nesimo, kuhlanganise nokuqaqwa nezindleko zokubuyisela isikhungo, ezifakiwe ezindlekweni zempahla). Ngokuphambene nalokho, ngenxa yezimfuneko zomthetho, ingcindezi vela ezigcemeni noma isifiso sokubonisa ubuholi emphakathini, ibhizinisi lingahlosa noma kudingeke likhokhe izindleko zokusebenza ngendlela ethile esikhathini esizayo. Isibonelo

kungaba lapho ibhizinisi linquma ukufaka izindlela zokunqanda ukungcoliswa komoya ezimotweni zayo ezithile noma ilabhorathri kahulumeni inquma ukufaka amayunithi okuhlanza umoya ukuze ivikele izisebenzi zayo ekuhogeleni amakhemikhali athile. Ngenxa yokuthi amabhizinisi angagwema izindleko zesikhathi esizayo ngezenzo zawo zesikhathi esizayo, ngokwesibonelo, ngokushintsha indlela yawo yokusebenza, awanazo isibopho samanje salezo zindleko zesikhathi esizayo futhi akukho mibandela okufanele iqashelwe.

.27 Isibopho njalo sihlanganisa elinye ibhizinisi elikweletwa leso sibopho. Kodwa-ke, akudingekile ukwazi ukuthi lingubani ibhizinisi elikweletwa isibopho – empeleni leso sibopho kungenzeka siqondene nomphakathi wonkana. Ngenxa yokuthi isibopho ngaso sonke isikhathi sihlanganisa ukuzibophezela kwelinye ibhizinisi, kunengqondo ukuthi isinqumo sabaphathi bebhizinisi noma ibhizinisi elilawulayo asidali isibopho esakhayo ngosuku lombiko ngaphandle uma leso sinqumo sidluliswe ngaphambi kosuku lombiko kulabo abathintekayo ngendlela eqondile ukuze balindele ngokufanele ukuthi ibhizinisi lizozifeza izibopho zalo.

.28 Isehlakalo esingabangeli isibopho ngokushesha singenza kanjalo kamuva, ngenxa yezinguquko zomthetho noma ngenxa yesenzo esithile (ngokwesibonelo, isitatimende somphakathi esicace ngokwanele) sebhizinisi esidala isibopho esakhayo. Ngokwesibonelo, uma umonakalo endalweni udalwa yibhizinisi kungase kungabi nesibopho sokulungisa imiphumela. Kodwa-ke, ukudala umonakalo kuyoba isehlakalo esiyisibopho uma umthetho omusha udinga ukuthi umonakalo wamanje ulungiswe noma uma ibhizinisi elilawulayo noma ibhizinisi lamukela obala isibopho sokulungisa ngendlela edala isibopho esakhayo.

.29 Uma kunemininingwane yomthetho omusha ohlongozwayo okufanele iqedelwe, isibopho sivela kuphela uma kuqinisekwa cishe ngokuphelele ukuthi umthetho uzoshaywa njengoba uhlongoziwe. Kuleli Zinga, isibopho esinjalo sibhekwa njengesibopho somthetho. Umehluko wezimo ezizungeze ukushaywa komthetho ngokuvamile kunzima ukuzicacisa ngesehlakalo esisodwa esingena ukushaywa komthetho kuqiniseke ngokuphelele. Ezimweni eziningi cishe ngeke kwenzeke ukuqiniseka ngokuphelele ngokushaywa komthetho uze ushaywe.

**Amathuba okuphuma kwezisetshenziswa ezihlanganisa izinzuzo zezomnotho noma amathuba amasevisi**

.30 Ukuze isikweletu sifanelekele ukuqashelwa akufanele nje kube khona isibopho samanje kodwa futhi nethuba lokuphuma kwezisetshenziswa ezihambisana nezinzuzo zezomnotho noma amathuba esevisi okukhokhela leso sibopho. Ngenjongo yaleli Zinga, ukuphuma kwezisetshenziswa noma esinye isehlakalo kubhekwa njengokungenzeka uma isehlakalo singeke cishe senzeke, okuwukuthi, ithuba lokuthi isehlakalo siyokwenzeka lilikhulu kunethuba lokuthi ngeke senzeke. Lapho kungenakwenzeka khona ukuthi kunesibopho samanje, ibhizinisi lidalula isikweletu esingaba khona, ngaphandle uma lingekho ithuba lokuthi kuphume izisetshenziswa ezihambisana nezinzuzo zezomnotho noma amathuba esevisi (bheka isigaba .101).

.31 Uma kunezibopho eziningana ezifanayo (ngokwesibonelo, isibopho sikahulumeni sokunxephezela abantu abathole igazi elinegciwane esibhedlela sikahulumeni) ithuba lokuthi ukuphula kwezimali kudingeke ukuze kukhokhwe linunywa ngokucabangela isigaba sezibopho zizonke. Nakuba amathuba okuphuma kwemali nganoma iyiphi into eyodwa kungaba kuncane, kungenzeka ukuthi ukuphuma kwezisetshenziswa ezithile kuyodingeka ukuze kukhokhelwe izibopho zizonke. Uma kunjalo, umbandela uyaqashelwa (uma ezinye izimfuneko zokuqashelwa zifinyelelwa).

**Ukulinganisela okuthembekile kwesibopho**

.32 Ukusetshenziswa kwezilinganiso kuyingxenye ebalulekile yokulungiselela izitatimende zezimali futhi akukuchithi ukuthembeka kwazo. Lokhu kuyiqiniso ikakhulukazi esimweni semibandela, ngokwemvelo engaqinisekile njengezinye izimpahla noma izikweletu. Ngaphandle kwasezimweni ezingavamile impela, inkampani izokwazi ukunquma izinga lemiphumela engaba khona futhi kanjalo lilinganisele isibopho okunengqondo ukusisebenzisa ekuqapheleni umbandela.

.33 Esimweni esingavamile impela lapho kungenakwenziwa ukulinganisela okunokwethenjelwa, kusuke kunesikweletu esingenakuqashelwa. Leso sikweletu sidalulwa njengesikweletu esingaba khona (bheka isigaba .101).

## Izikweletu ezingaba khona

***.34 Ibhizinisi ngeke lisiqaphele isikweletu esingaba khona.***

.35 Isikweletu esingaba khona siyadalulwa, njengoba kufunwa yisigaba .101, ngaphandle uma kunethuba lokkuphuma lokuthi kuphume izisetshenziswa ezihambisana nezinzuzo zezomnotho noma amathuba esevisi.

.36 Uma ibhizinisi linesibopho esihlanganyelwe futhi linomthwalo wesibopho, ingxenye yesibopho okulindelwe ukuthi ikhokhelwe amanye amabhizinisi iphathwa njengesikweletu esingaba khona. Ngokwesibonelo, uma kukhona isikweletu sebhizinisi elihlanganyelwe, leyo ngxenye yesibopho okufanele ikhokhelwe abanye abaneqhaza ebhizinisini liphathwa njengesikweletu esingaba khona. Ibhizinisi liyawuqaphela umbandela wengxenye yesibopho ongase udale ukuphuma kwezisetshenziswa ezihambisana nezinzuzo zezomnotho noma amathuba esevisi, ngaphandle kwasezimweni eziyivelakancane lapho kungenakwenziwa ukulinganisela okunokwethenjelwa.

.37 Izikweletu ezingaba khona zingadaleka ngendlela ebingalindelwe ekuqaleni. Ngakho-ke, zihlaziywa ngokuqhubekayo ukuze kuthole ukuthi ukuphuma kwezisetshenziswa zezinzuzo zezomnotho noma amathuba esevisi kungenzeka yini. Uma kunethuba lokuthi ukuphuma kwesikhathi esizayo kwezinzuzo zezomnotho noma amathuba esevisi kuzodingeka entweni esingathwe ngokudlule njengesikweletu esingaba khona, umbandela uyaqashelwa ezitatimendeni zezimali zesikhathi okwenzeka ngalo ushintsho, ngaphandle

kwasezimweni ezingavamile neze lapho kungenakwenziwa khona ukulinganisela okunokwethenjelwa. Ngokwesibonelo, umasipala kungenzeka uphule umthetho wezemvelo kodwa akucaci ukuthi ingabe ukhona umonakalo owenzeke emvelweni. Uma ngemva kwalokho kuba sobala ukuthi kudaleke umonakalo futhi kuzodingeka ukuthi othile angenele, ibhizinisi lizoqaphela umbandela ngoba kunamathuba okuphuma kwezinzuzo zezomnotho.

## Izimpahla Ezingaba Khona

***.38 Ibhizinisi ngeke liyiqaphele impahla engaba khona.***

.39 Izimpahla ezingaba khona ngokuvamile zivela ngezehlakalo ezingahleliwe noma ezinye ezingalindelekile ezingekho ngaphansi kokulawulwa yibhizinisi ngokuphelele futhi zidala ithuba lokungena kwezinzuzo zezomnotho noma amathuba esevisi ebhizinisini. Isibonelo yinkokhelo ibhizinisi eliyifuna ngezindlela ezisemthethweni, lapho umphumela ungaqinisekile khona.

.40 Izimpahla ezingaba khona aziqashelwa ezitatimendeni zezimali ngoba lokhu kungaphumela ekuqashelweni kwenzuzo engase ingabi khona. Kodwa-ke, uma ukuqashelwa kwenzuzo sekuqinisekile, khona-ke impahla ethintekayo ayiyona impahla engaba khona futhi ukuqashelwa kwayo kuyafaneleka.

.41 Impahla engaba khona iyadalulwa, njengoba kufunwa yisigaba .106, uma kunethuba lokungena kwezinzuzo zezomnotho noma amathuba esevisi.

.42 Izimpahla ezingaba khona zihlaziywa ngokuqhubekayo ukuze kuqinisekwe ukuthi okwenzekayo kuvezwa ngokufanele ezitatimendeni zezimali. Uma sekuqinisekwa ukuthi ukungena kwezinzuzo zezomnotho noma amathuba esevisi azoba khona futhi inani lempahla lingalinganiswa ngokkufanele, impahla nenzuzo yayo kuyaqashelwa ezitatimendeni zezimali zesikhathi ushintsho olwenzeka ngaso. Uma ukungena kwezinzuzo zezomnotho noma amathuba esevisi kungenzeka, ibhizinisi lidalula impahla engaba khona (bheka isigaba .106).

# Izilinganiso

## Isilinganiso esingcono kakhulu

***.43 Inani eliqashelwa njengombandela lizoba ukulinganiselwa kahle kwezindleko ezidingekayo ukukhokhela isibopho samanje ngosuku lombiko.***

.44 Ukulinganisela okungcono kwezindleko ezidingekayo ukuze kukhokhelwe isibopho samanjeyinani ibhizinisi elingalikhokha ngokuzwakalayo lokukhokhela isibopho ngosuku lombiko noma ukusidlulisela kumuntu wesithathu ngaleso sikhathi. Cishe akunakwenzeka njalo noma kumba eqolo ngokweqile ukukhokha noma ukudlulisa isibopho ngosuku lombiko. Kodwa-ke, ukulinganiselwa kwenani elizokhokhelwa ngokufanele yibhizinisi ukuze

kukhokhelwe isibopho samanje kunikeza isilinganiso esingcono kakhulu sezindleko ezidingekayo ukuze kukhokhwe isibopho samanje ngosuku lombiko.

.45 Izilinganiso zomphumela nomthelela wezezimali zinqunywa ngokombono wabaphathi bebhizinisi, kwesekwe yilokho okubonakale kokunye okenziwe okufanayo, futhi ezimweni ezithile, yimibiko evela kochwepheshe abazimele. Ubufakazi obucatshangelwayo buhlanganisa noma yibuphi ubufakazi obunikezwa yizehlakalo ngemva kosuku lombiko.

.46 Ukungaqiniseki ngenani okufanele liqashelwe njengombandela kusingathwa ngezindlela ezihlukene ngokuvumelana nezimo. Lapho umbandela olinganiswayo ufaka izinto eziningi, isibopho silinganiswa ngokunaka yonke imiphumela engaba khona ngamathuba ahlobene nayo. Igama lale ndlela yokulinganisela ngezibalo kuthiwa "inani elilindelwe". Ngakho-ke, umbandela uyohluka kuye ngokuthi ukulahlekelwa enani eliqondile kungu-60% noma u-90%, njengesibonelo. Lapho kukhona izinga eliqhubekayo lemiphumela engaba khona, futhi iphuzu ngalinye kulelo zinga linamathuba alingana nelinye okwenzeka, kusetshenziswa imaphakathi lalelo zinga.

| **Isibonelo** |
|---|
| Ilabhorathri yezokwelapha kahulumeni inikeza kokubili izikhungo nezibhedlela zezokwelapha zikahulumeni nezizimele imishini yokuskena ye-ultrasound ngesisekelo sokukhokhela zonke izindleko zokutholakala kwazo. Le mishini ikhishwa nesiqinisekiso lapho izikhungo zokwelapha nezibhedlela kukhavwa khona ngezindleko zokulungisa noma imaphi amaphutha aba sobala zingakapheli izinyanga eziyisithupha ithengiwe. Uma kutholakala amaphutha amancane kuyo yonke imishini ekhishiwe, kungaba khona izindleko zokulungisa zika-R1 million. Uma kutholakala amaphutha amakhulu kuyo yonke imishini ekhishiwe, kungaba khona izindleko zokulungisa zika-R4 million. Okwenzeke ngokudlule kule labhorathri kanye nalokho ekulindele esikhathini esizayo kubonisa ukuthi, kulo nyaka oayo, u-75% wemishini ngeke ube nezinkinga, u-20% wemishini uyoba nezinkinga ezincane kanti u-5% wemishini uyoba nezinkinga ezinkulu. Ngokuvumelana nesigaba .31, ilabhorathri ihlaziya amathuba okuphuma kwezibopho zesiqinisekiso zizonke.<br><br>Inani elilindelwe lezindleko zokulungisa limi ngale ndlela:<br><br>(75% weqanda) + (20% ka-R1m) + (5% ka-R4m) = R400 000 |

.47 Uma kulinganiswa isibopho esisodwa, umphumela owodwa cishe oyoba khona uyoba yisilinganiso esingcono kakhulu sesikweletu. Kodwa-ke, ngisho nasesimweni esinjalo, ibhizinisi licabangela eminye imiphumela engaba khona. Lapho eminye imiphumela engaba khona ngokuvamile iphakeme noma iphansi kakhulu kunomphumela cishe ongaba khona, isilinganiso esingcono kakhulu kuyobayinani eliphakeme noma eliphansi. Ngokwesibonelo, uma uhulumeni kufanele alungise iphutha elikhulu emkhunjini wezokuvikela owakhele omunye uhulumeni, cishe umphumela oyoba khona kungaba ukuthi ukuwulungisa

kuphumelele ngokokuqala ngezindleko ezingu-R100 000, kodwa kwenziwa isilinganiso senani eliphakeme uma kunethuba elikhulu lokhu kungase kudingeke eminye imizamo.

.48 Umbandela ulinganiswa ngaphambi kwentela noma izinto ezilingana nentela (uma kungenzeka). Umhlahlandlela wokubhekana nemiphumela yentela yombandela, nezinguquko zawo, utholakala ku-International Accounting Standard *Wezintela Zomholo*.

## Ingcuphe nokungaqiniseki

.49 Izingcuphe nokungaqiniseki okungagwemeki ezehlakalweni nezimo eziningi uzocatshangelwa ukuze kufinyelelwe isilinganiso esingcono kakhulu sombandela.

.50 Ingcuphe ichaza ukushintshashintsha komphumela. Ulungiswa kwengcuphe kungandisa inani isikweletu esilinganiswa ngalo. Kudingeka ukuqapha ekwenzeni izinqumo ngaphansi kwezimo zokungaqiniseki, ukuze inzuzo noma izimpahla zingeqiswa futhi izindleko noma izikweletu zivezwe ngokuphelele. Kodwa-ke, ukungaqiniseki akusho ukuthi kulungile ukwakha imibandela eyeqisayo noma ukungazivezi ngokuphelele ngamabomu izikweletu. Ngokwesibonelo, uma izindleko ezilindelwe zomphumela othile ongemuhle zilinganiselwa ngesisekelo esihlakaniphile, lowo mphumela awuphathwa ngamabomu njengongase wenzeke kunokuba kunjalo ngempela. Kudingeka ukuqapha ukugwema ukuphinda ukulungiswa kwengcuphe nokungaqiniseki ngenxa yokweqiswa kombandela okuwumphumela.

.51 Ukudalulwa kokungaqiniseki okuhambisana nenani lezindleko kwenziwa ngaphansi kwesigaba .99(b).

## Inani lamanje

***.52 Lapho umthelela wenani lesikhathi semali ubaluleke khona, inani lombandela lizoba yinani lamanje lezindleko okulindelwe ukuthi litholakale ukuze kukhokhelwe isibopho.***

.53 Ngenxa yenani lesikhathi semali, imibandela ehlobene nokutholakala kwemali evela ngokushesha ngemva kosuku lombiko iwumthwalo kakhulu kunaleyo okuphakama kuyo ukutholakala kwemali kwenani elifanayo kamuva. Ngakho-ke, imibandela inesphulelo, uma umthelela unohlonze.

***.54 Izinga (amazinga) lesaphulelo lizoba yizinga (noma amazinga) angaphambi kwentela abonisa ukuhlaziywa kwamanje kwezimakethe kwenani lesikhathi semali nezingcuphe eziqondene naleso sikweletu. Izinga eliyisaphulelo ngeke libonise izingcuphe ezenza izilinganiso zemali etholakalayo esikhathini esizayo zilungiswe.***

## Izehlakalo zesikhathi esizayo

***.55 Izehlakalo zesikhathi esizayo ezingase zithinte inani elidingekayo ukukhokhela isibopho zizoboniswa ngenani lombandela lapho kunobufakazi obanele obuphathekayo bokuthi zizokwenzeka.***

.56 Izehlakalo ezilindelwe zesikhathi esizayo zingaba ezibaluleke kakhulu ekulinganiseni imibandela. Ngokwesibonelo, izibopho ezithile zingase zihlobane nezithasiselo zokunxephezela abahlomuli ngenxa yemithelela yokuncipha kwamandla emali noma okunye ukushintsha kwamanani okukhethekile. Uma kunobufakazi obanele bamazinga okuncipha kwamandla emali alindelwe, lokhu kufanele kuboniswe enanini lombandela. Esinye isibonelo sezehlakalo zesikhathi esizayo ezithile inani lombandela kulapho uhulumeni ekholwa ukuthi izindleko zokuhlanza itiyela, umlotha nezinto ezingcolisayo ezihlobene nesikhungo segesi ekupheleni kokuphila kwaso zizoncishiswa yizinguquko ezizayo zobuchwepheshe. Kulesi simo, inani eliqashelwayo libonisa izindleko izingqapheli ezingochwepheshe, ezingachemi ezilindele ukuthi zitholwe, kucatshangelwa bonke ubufakazi obutholakalayo ngokuphathelene nobuchwepheshe obuyotholakala ngesikhathi sokuhlanza. Ngakho, kuyafaneleka ukufaka, ngokwesibonelo, ukuncishiswa kwezindleko ezilindelwe ezihlobene nomsebenzi wokusebenzisa ubuchwepheshe obukhona noma izindleko ezilindelwe zokusebenzisa ubuchwepheshe obukhona emsebenzini omkhulu noma oyinkimbinkimbi wokuhlanza kunalowo owake wenziwa ngaphambilini. Kodwa-ke, ibhizinisi alilindele ukusungulwa kobuchwepheshe obusha sha bokuhlanza ngaphandle uma busekelwa ubufakazi obanele obuphathekayo.

.57 Umthelela wemithetho emisha engaba khona engase ithinte inani lezibopho ezikhona zebhizinisi liyacatshangelwa uma kulinganiswa leso sibopho uma kunobufakazi obanele obuphathekayo bokuthi umthetho cishe uyoshaywa. Izimo ezihlukahlukene eziphakama ngokoqobo zikwenza kungenzeki ukucacisa isehlakalo esisodwa esizonikeza ubufakazi obuphathekayo, obanele ezimweni zonke. Kudingeka ubufakazi kukho kokubili lokho umthetho ozokufuna kanye nokuthi ingabe kuqinisekile yini ukuthi ushaywe futhi usetshenziswe ngokuhamba kwesikhathi. Ezimweni eziningi, ngeke bube khona ubufakazi obanele obufanele kuze kube yilapho kushaywa umthetho omusha.

## Ukukhishwa kwezimpahla okulindelwe

***.58 Izinzuzo ezitholakala ngokukhishwa okulindelwe kwezimpahla ngeke zicatshangelwe uma kulinganiswa umbandela.***

.59 Izinzuzo zokukhishwa kwezimpahla okulindelwe azicatshangelwa uma kulinganiswa umandela, ngisho noma ukukhishwa okulindelwe kuhlobene eduze nesehlakalo esidale ukuvela kombandela. Kunalokho, ibhizinisi liqaphela izinzuzo zokukhishwa kwezimpahla okulindelwe ngesikhathi esichazwe eZingeni

le-GRAP eliphathelene nezimpahla ezishiwoyo.

## Izimbuyiselo

***.60*** ***Uma izindleko ezithile noma zonke ezidingekayo ukukhokha umbandela kulindeleke ukuthi zibuyiselwe kwelinye ibhizinisi, imbuyiselo izoqashelwa uma, kuphela kuqinisekwa ngokugcwele ukuthi imbuyiselo izotholakala uma ibhizinisi likhokhela isibopho. Imbuyiselo izophathwa njengempahla eseceleni. Inani eliqashelwayo lembuyiselo ngeke libe ngaphezu kwenani lombandela.***

***.61*** ***Esitatimendeni sokusetshenziswa kwezimali, izindleko ezihlobene nombandela zingase zethulwe njengesamba esiqashelwa njengembuyiselo.***

.62 Ngezinye izikhathi, ibhizinisi liyakwazi ukubheka elinye ibhizinisi ukuthi likhokhele ingxenye noma zonke izindleko ezidingekayo zokukhokhela umbandela, ngokwesibonelo, ngezivumelwano zomshwalense, amabinzana akhulula ecaleni noma iziqinisekiso zabahlinzeki. Leli elinye ibhizinisi lingabuyisa imali ekhokhwe yibhizinisi noma likhona amanani ngokuqondile. Ngokwesibonelo, ibhizinisi lingaba nesikweletu esisemthethweni kumuntu othile ngenxa yeseluleko esidukisayo esinikezwe yizisebenzi zalo. Nokho, ibhizinisi lingakwazi ukubuyisa ingxenye ethile yalezi zindleko ngomshwalense wobuchwepheshe okhulula ecaleni.

.63 Ezimweni eziningi, ibhizinisi lizohlala linomthwalo walo lonke inani elishiwoyo, ukuze ibhizinisi likhokhe inani eliphelele uma ibhizinisi lesithathu lihluleka ukukhokha ngasizathu simbe. Kulesi simo, umbandela uqashelwa ngenani eliphelele lesikweletu, futhi impahla eseceleni yembuyiselo elindelwe iqashelwa uma kuqinisekwa cishe ngokuphelele ukuthi imbuyiselo izotholwa uma ibhizinisi likhokha isikweletu.

.64 kwezinye izimo, ibhizinisi ngeke lithwale umthwalo wezindleko ezishiwoyo uma umuntu wesithathu ehluleka ukukhokha. Esimweni esinjalo, ibhizinisi alinaso isibopho salezo zindleko futhi azifakwa embandeleni.

.65 Njengoba kushiwo esigabani .36, isibopho ibhizinisi elinomthwalo ohlanganyelwe ngaso noma elinomthwalo ngokuphelele yisikweletu esingaba khona ngezinga okulindeleke ukuthi leso sibopho sikhokhelwe amanye amabhizinisi.

## Ukushintsha kwemibandela

***.66*** ***Imibandela izobuyekezwa ngosuku ngalunye lombiko futhi ilungiswe ukuze ibonise izilinganiso zamanje ezingcono kakhulu. Uma kungasenakwenzeka ukuthi ukukhishwa kwezisetshenziswa ezihlanganisa izinzuzo zezomnotho noma amathuba esevisi kudingeka ukuze kukhokhwe***

***isibopho, umbandela uzohlehliswa.***

.67 Uma kusetshenziswa isaphulelo, inani lokuphatha umbandela lenyuka isikhathi ngasinye ukuze kuboniswe ukudlula kwesikhathi. Lokhu kwanda kubhekwa njengezindleko zenzalo.

# Ukusetshenziswa kwemibandela

***.68 Kuzosetshenziswa umbandela kuphela ezindlekweni umbandela owaqashelwa ngazo ekuqaleni.***

.69 Yizindleko kuphela ezihlobene nombandela wasekuqaleni eziqhathaniswa nawo. Ukuqhathanisa izindleko nombandela owaqashelwa ekuqaleni ngenye inhloso kungafihla umthelela walezi zehlakalo ezimbili ezingafani.

# Ukusetshenziswa kwemithetho yokuqaphela nokulinganisela

## Izinsalela zokusebenza zesikhathi esizayo

***.70 Imibandela yemali esilele evela emisebenzini yesikhathi esidlule akufanele iqashelwe.***

.71 Imali esilele yemisebenzi yesikhathi esizayo ayihlangabezani nencazelo yezikweletu esesigabani .17 kanye nemigomo evamile yokuqashelwa kwemibandela esesigabeni .21.

.72 Ukulindela imali esilele yemisebenzi yesikhathi esizayo kuyisiboniso sokuthi izimpahla ezithile ezisetshenziswa kule misebenzi zonakele. Ibhizinisi lihlola lezi zimpahla ukuthi azonakele yini. Umhlahlandlela wokubalwa kwezimali zokuthikamezeka utholakala eZingeni le-GRAP *Lokuthikamezela Kwezimpahla Ezifaka Imali* noma *Ukuthikamezeka Kwezimpahla Ezingafaki Imali,* uma kufaneleka.

## Izivumelwano eziwumthwalo

***.73 Uma ibhizinisi linesivumelwano esiwumthwalo, isibopho samanje (ingqikithi yezinto ezitholiwe) ngaphansi kwesivumelwano zizoqashelwa futhi zilinganiswe njengombandela.***

.74 Isigaba .73 saleli Zinga sisebenza kuphela ezivumelwaneni eziwumthwalo. Izivumelwano zokuhlinzeka izinzuzo zezenhlalo ezenziwe kulindelwe ukuthi ibhizinisi ngeke lithole ukucatshangelwa okucishe kulingane nenani lezimpahla namasevisi ahlinzekwe ngokuqondile njengembuyiselo yalezo zinzuzo azifakiwe kokuhlanganiswa yileli Zinga.

.75 Izivumelwano eziningi ezibonisa ukushintshisana okwenziwe (ngokwesibonelo, ama-oda athile okuthenga avamile) zingakhanselwa ngaphandle kokukhokha isinxephezelo kwelinye ibhizinisi, kanjalo asikho isibopho. Ezinye izivumelwano ziqinisa kokubili amalungelo nezibopho zebhizinisi ngalinye elisesivumelwaneni. Uma izehlakalo zenza isivumelwano esinjalo sibe umthwalo, isivumelwano singena ngaphansi kokuhlanganisa yeli Zinga futhi isikweletu esikhona siyaqashelwa. Izivumelwano okufanele zifezekiswe ezingewona umthwalo zingaphandle kokuhlanganiswa yileli Zinga.

.76 Leli Zinga lichaza isivumelwano esiwumthwalo yisivumelwano njengesivumelwano lapho izindleko ezingenakugwenywa zokufinyelela izibopho ngaphansi kwesivumelwano zingaphezu kwezinzuzo zezomnotho noma amathuba esevisi okulindeleke ukuthi atholwe ngaphansi kwaso. Ngakho-ke, yisibopho samanje sezinto zonke ezitholiwe esiqashelwa njengombandela ngaphansi kwesigaba .73. Izindleko ezingenakugwenywa ngaphansi kwesivumelwano zibonisa izindleko zonke eziphansi zokuphuma kuleso sivumelwano, okuyizindleko eziphansi zokusifezekisa kanye nanoma yisiphi isinxephezelo noma izinhlawulo ezivela ngenxa yokwehluleka ukusifezekisa.

.77 Ngaphambi kokuthi kwenziwe umbandela ohlukile wesivumelwano esiwumthwalo, ibhizinisi liqaphela noma ikuphi ukulahlekelwa ngenxa yokuthikamezeka okwenzeke ezimpahleni ebezifakwe kulesi sivumelwano (bheka Amazinga e-GRAP *Okukhinyabezeka Kwama-asethi Aphehla Imali* noma *Ukukhinyabezeka Kwama-asethi Angenzi Mali,* uma kufanele).

## Ukuhlela kabusha

.78 Okulandelayo yizibonelo zezehlakalo ezingangena ngaphansi kwencazelo yokuhlela kabusha:

(a) ukunqanyulwa noma ukumiswa komsebenzi noma isevisi;

(b) ukuvalwa kwehhovisi legatsha noma ukumiswa kwemisebenzi yomnyango kahulumeni endaweni ethile noma isigodi noma ukuthuthelwa kwemisebenzi kwesinye isigodi;

(c) ushintsho ohlelweni lwabaphathi, ngokwesibonelo, olususa isigaba sabaphathi noma isevisi yezikhulu; kanye

(d) nokuhlelwa kabusha okuyisisekelo okunomthelela ohlotsheni lwemisebenzi yebhizinisi nalokho eligxile kukho.

.79 Umbandela wezindleko zokuhlela kabusha uqashelwa kuphela uma imigomo evamile yokuqaphela imibandela echazwe esigabeni .21 ifinyelelwe. Izigaba .80 kuya ku- .93 zichaza ukuthi imigomo evamile yokuqashelwa isebenza kanjani ekuhleleni kabusha.

***.80 Isibopho esakhayo sokuhlela kabusha sivela uma ibhizinisi:***

***(a) linohlelo olusemthethweni olunemininingwane yokuhlela kabusha,***

***oluchaza okungenani:***

***(i)*** ***umsebenzi/iyunithi yomsebenzi noma ingxenye yomsebenzi/yeyunithi yomsebenzi ethintekayo;***

***(ii)*** ***izindawo eziyinhloko ezithintekayo;***

***(iii)*** ***indawo, umsebenzi, nesibalo sezisebenzi ezizonxeshezelwa ngamasevisi azo anqanyulwayo;***

***(iv)*** ***izindleko ezizothwalwa; kanye***

***(v)*** ***nokuthi uhlelo luzosetshenziswa yini; futhi***

***(b)*** ***liphakamise ukulindelwa okufanele kulabo abathintekayo lokuthi lizokwenza uhlelo lokuhlela kabusha ngokuqala ukusebenzisa uhlelo noma ukumemezela izici zalo eziyinhloko kulabo abathintekayo.***

.81 Ukuhlela kabusha kungenzeka ezingeni likazwelonke, lesifundazwe, kumasipala, emkhakheni noma emnyangweni, noma ebhizinisini.

.82 Ubufakazi bokuthi uhulumeni noma ibhizinisi liqalile ukusebenzisa uhlelo lokuhlela kabusha buzonikezwa, ngokwesibonelo, ngesimemezelo somphakathi sezici eziyinhloko zohlelo, ukuthengiswa noma ukudluliswa kwezimpahla, izaziso zesifiso sokukhansela izivumelwano zokuqala noma ukusungulwa kwamalungiselelo okunikeza amakhasimende amasevisi. Isaziso somphakathi sohlelo oluningiliziwe lokuhlela kabusha sinesibopho esakhaya sokuhlela kubusha kuphela uma senziwa ngendlela nangemininingwane eyanele (okuwukuthi, ukuchaza izici eziyinhloko zohlelo) enikeza amathemba azwakalayo kwabanye abanjengabasebenzisi besevisi, abahlinzeki nezisebenzi (noma abameleli babo) ukuthi ibhizinisi lizokwenza ukuhlela kabusha.

.83 Ukuze uhlelo lwanele ukudala isibopho esakhayo uma sidluliselwa kulabo abathintekayo, ukusetshenziswa kwalo kufanele kuhlelwe ukuthi kuqale ngokushesha futhi kuqedwe ngesikhathi esenza kungabi namathuba ezinguquko ezinkulu ohlelweni. Uma kulindeleke ukuthi kuzoba khona ukubambezeleka okukhulu ngaphambi kokuqala kokuhlela kabusha noma ukuthi ukuhlela kabusha kuzothatha isikhathi eside kakhulu, cishe akunakwenzeka ukuthi uhlelo luzodala amathemba azwakalayo kwabanye okuthi uhulumeni noma ibhizinisi lizimisele okwamanje ukuhlela kabusha, ngenxa yesikhathi esivumela amathuba okuthi ibhizinisi lishintshe izinhlelo zalo.

.84 Isinqumo sabaphathi sokuhlela kabusha esenziwe ngaphambi kosuku lokubika asidali isibopho esakhayo ngosuku lombiko ngaphandle uma ibhizinisi ngaphambi kosuku lokubike, lenze lokhu:

(a) liqale ukusebenzisa uhlelo lokuhlela kabusha; noma

(b) limemezele izici eziyinhloko zokuhlela kabusha kulabo abathintekayo ngendlela eyanele ukubanikeza ithemba elizwakalayo lokuthi ibhizinisi lizokwenza ukuhlela kabusha.

Uma ibhizinisi liqala ukusebenzisa uhlelo olusha, noma limemezela izici zalo

eziyinhloko kulabo abathintekayo, ngemva kosuku lokubika, ukudalula kuyafuneka ngaphansi kweZinga le-GRAP *Lezehlakalo Ngemva Kosuku Lokubika*, uma ukuhlela kabusha kunohlonze futhi ukungadaluli kungaphazamisa ikhono labasebenzisi bezitatimende zezimali lokwenza ukuhlaziya nezinqumo ezifanele.

.85 Nakuba isibopho esakhayo singenziwa kuphela ngesinqumo sabaphathi, isibopho singadalwa ezinye izehlakalo zangaphambili kanye nesinqumo esinjalo. Ngokwesibonelo, ukuxoxisana nabameleli bezisebenzi ngezinkokhelo zokunqamula umsebenzi, noma nabathengi ngokudayiswa noma ukudluliselwa kwesevisi ethile, kungenzeka kuqediwe kulinde nje ukugunyaza kwabaphathi. Uma leso sigunyazo sesitholiwe futhi sadluliselwa kwabanye, ibhizinisi linesibopho esakhayo sokuhlela kabusha, uma izimo ezisesigabeni .80 zifinyelelwa.

.86 Igunya eliwujuqu lokwenza izinqumo ngebhizinisi lisemahlombe abaphathi abanamalungu angahlanganisa abameleli abangezona–izisebenzi zebhizinisi. Izaziso eziya kulaba bameleli zingase zidingeke ngaphambi kokuba kwenziwe isinqumo. Ngenxa yokuthi isinqumo sabaphathi sihlanganisa ukukhulumisana nalaba bameleli, kungaholela esibophweni esakhayo sokuhlela kabusha.

**Ukudayiswa noma ukudluliswa komsebenzi**

***.87 Asikho isibopho esidalwa ukuthengiswa noma ukudluliswa komsebenzi kuze kube yilapho ibhizinisi lizibophezele ekuthengiseni noma ekudluliseni, okuwukuthi, kukhona ilungiselelo eliyisibopho.***

.88 Ngisho noma ibhizinisi selenze isinqumo sokuthengisa umsebenzi futhi lamemezela leso sinqumo obala, alinakuzibophezela ekuthengiseni kuze kutholakale umthengi futhi kube nesivumelwano esibophayo sokuthenga. Kuze kube yilapho sekunesivumelwano esibophayo sokuthengisa, ibhizinisi liyokwazi ukushintsha umqondo futhi empeleni liyokwazi ukuthatha isinyathelo esihlukile uma uthengi engatholakali ngokwemibandela eyamukelekayo. Uma kucatshangelwa ukuthengisa umsebenzi njengengxenye yokuhlela kabusha, izimpahla zomsebenzi ziyahlolwa ukuthi azithikamezekile yini ngaphansi kwamaZinga e-GRAP *Okukhinyabezeka Kwama-asethi Aphehla Imali* noma *Ukukhinyabezeka Kwama-asethi Angenzi Mali,* uma kufaneleka. Uma ukuthengisa kuyingxenye nje yokuhlela kabusha, isibopho esakhayo singaphakama kwezinye izingxenye zokuhlela kabusha ngaphambi kokuthi kube khona isivumelwano sokuthengisa esiyisibopho.

.89 Ukuhlela kabusha kuhulumeni ngokuvamile kubandakanya ukudlulisa umsebenzi usuka kwelinye ibhizinisi elilawulayo kuya kwelinye futhi kubandakanya ukudlulisa imisebenzi njengendlela yokwenziwayo okungashintshiswana ngakho. Ukudluliswa okunjalo ngokuvamile kwenzeka ngaphansi kwesiqondiso sikahulumeni, umthetho noma izindlela ezifanayo. Lezi zibhekwa_njengamalungiselelo abophayo njengoba echazwe esigabeni .87. Ngisho nalapho ukudluliswa okuhlongozwayo kungaholeli ekuqashelweni

kombandela, okwenziwayo okuhleliwe kungadinga ukudalulwa ngaphansi kwamanye Amazinga e-GRAP njengamaZinga e-GRAP *Ezehlakalo Ngemva Kosuku Lokubika* kanye *Nokudalula Izihlobo*.

**Imibandela yokuhlela kabusha**

***.90 Umbandela wokuhlela kabusha uhlanganisa kuphela izindleko eziqondile ezidalwe ukuhlela kabusha, okuyilezo ezinalokhu kokubili:***

***(a) ezihlanganiswa ukuhlela kabusha; kanye***

***(b) nezingahlobene nemisebenzi yebhizinisi eqhubekayo.***

.91 Umbandela wokuhlela kabusha awuhlanganisi izindleko ezinjengalezi:

(a) zokuqeqeshwa kabusha noma zokuthutha izisebenzi;

(b) ukukhangisa; noma

(c) ukutshalwa kwezimali ngamasistimu amasha namanethiwekhi okusakaza.

Lezi zindleko zihlobene nokuqhutshwa kwebhizinisi esikhathini esizayo futhi akuzona izikweletu zokuhlela kabusha ngosuku lombiko. Izindleko ezinjalo ziqashelwa ngesisekelo esifanayo njengokungathi zivele ngaphandle kokuhlela kabusha.

.92 Imali esilele yomsebenzi yesikhathi esifushane esizayo kuze kube usuku lokuhlela kabusha ayifakwa embandeleni, ngaphandle uma ihlobene nesivumelwano esiwumthwalo esichazwe esigabeni .17.

.93 Njengoba kufunwa yisigaba .58, izinzuzo zokunqanyulwa kwezimpahla okulindele azicatshangelwa uma kulinganiswa umbandela wokuhlela kabusha, ngisho noma ukudayiswa kwezimpahla kubhekwa njengengxenye yokuhlela kabusha.

## Iziqinisekiso zezimali nezibopho zemali-mboleko

***.94 Ibhizinisi liqaphela umbandela weziqinisekiso zezimali nezibopho zemali-mboleko uma kungenzeka ukuthi ukukhishwa kwezisetshenziswa ezihlanganisa izinzuzo zezomnotho noma amathuba esevisi kuzodingeka ukuze kukhokhwe isibopho futhi kungenziwa isilinganiso esinokwethenjelwa sesibopho.***

.95 Ukunquma ukuthi ukuphuma kwezisetshenziswa kungenzeka yini ngokuphathelene neziqinisekiso zezimali kudinga ukwehlulela okuhle. Izinkomba zokuthi ukuphuma kwezisetshenziswa kungenzeka yilezi:

- isimo esinzima sezimali somuntu okweletayo;
- ukungakhokhi noma ukungayifaki inzalo nezinkokhelo zemali ezenziwa ngokweletayo;
- ukwephulwa kwemibandela yesikweletu okuholela ekukhokhweni kwaso

ngaphambi kwesikhathi okuvunyelwene ngaso nekhono lokweletayo ukuze kukhokhwe isibopho ngemibandela echibiyelwe; kanye

- ukuncipha kwezimo ezinhle zezomnotho (isib., inzalo ephakeme, ukwehla kwamandla emali nokuswela umsebenzi) okunomthelela ekhonweni lamabhizinisi lokukhokha izibopho zawo.

.96 ***Uma ibhizinisi lithola inhlawulo ngenxa yokukhipha isiqinisekiso sezimali, iyacatshangelwa uma kunqunywa isilinganiso esihle senani elidingekayo ukukhokhela isibopo ngosuku lombiko. Uma kunenhlawulo ekhokhwayo futhi ibhizinisi libheka ukuphuma kwezisetshenziswa zezomnotho njengento engenzeka, ibhizinisi liqaphela isibopho esiphakeme:***

***(a) kunenani elinqunywe yileli Zinga; kanye***

***(b) nenani lenhlawulo eliqashelwe ekuqaleni, ngaphandle uma lapho kufaneleka khona, kuqashelwa ukunqwabelana kokukhokha ngokuvumelana neZinga le-GRAP Lenzuzo Evela Kokwenziwe Ngokushintshanisa.***

.97 ***Ibhizinisi lingasebenzisa nezimfuneko ezisesigabeni .96 ezibophweni zemali-mboleko uma kukhokhiswa inhlawulo.***

# Ukudalulula

.98 ***Esigabeni ngasinye sombandela, ibhizinisi lizodalulula:***

***(a) inani lokuphatha ekuqaleni nasekupheleni kwesikhathi;***

***(b) eminye imibandela eyenziwe ngalesi sikhathi, kubandakanye ukwenyuka kwemibandela yokuphuma;***

***(c) ukuncishiswa kwamanani okuphatha imibandela eholela ekukhokhweni noma kokunye ukuphuma kwezinsuzo zezomnotho noma amathuba esevisi enziwa ngesikhathi sombiko;***

***(d) ukuncishiswa kwamanani okuphatha imibandela okuholela ezilinganisweni sokuphuma okucatshangelwayo kwezinzuzo zezomnotho noma amathuba esevisi, noma ngokukhokhelwa kwemibandela ngaphandle kwezindleko ebhizinisini;***

***(e) amanani angasetshenziswanga ahlehliswe phakathi nalesi sikhathi; kanye***

***(f) nokwenyuka phakathi nalesi sikhathi kwenani eliyisaphulelo ngenxa yokudlula kwesikahthi nomthelela wanoma iluphi ushintsho ezingeni lesaphulelo.***

***Ulwazi lokuqhathanisa aludingeki.***

.99 ***Ibhizinisi kufanele lidalule okulandelayo esigabeni ngasinye sombandela:***

*(a) incazelo emfushane yohlobo lwesibopho kanye nesikhathi esilindelwe sokuphuma okuwumphumela kwezinzuzo zezomnotho noma amathuba esevisi;*

*(b) inkomba yokungaqiniseki mayelana nenani noam isikhathi sokukhishwa kwalezo zinto. Uma kudingeka ukuze kunikezwe ulwazi olwanele, ibhizinisi lizodalula izinto ezinkulu ezenziwe ngokuphathelene nezehlakalo zesikhathi esizayo, njengoba zichazwe esigabeni .55; kanye*

*(c) nenani lembuyiselo elindelwe, elichaza inani lanoma iyiphi impahla eqashelwayo kuleyo mbuyiselo elindelwe.*

*.100 Uma ibhizinisi likhetha ukuqaphela ezitatimendeni zabo zezimali imibandela yezinzuzo zezenhlalo elingatholi ngazo ukucatshangelwa cishe okulingana nezimpahla namasevisi anikeziwe, ngokuqondile njengembuyiselo evela kwabathole lezo zinzuzo, izokwenza ukudalula okudingeka ezigabeni .98 no- .99 ngokuphathelene naleyo mibandela.*

*.101 Ngaphandle uma lingekho ithuba lokuphuma kwemali yokukhokha, ibhizinisi lizodalula isigaba ngasinye sesikweletu esingaba khona ngosuku lombiko linikeze incazelo emfushane yohlobo lwesikweletu esingaba khoha, futhi uma kungenzeka:*

*(a) isilinganiso somthelela wezimali, obalwe ngaphansi kwezigaba .43 kuya ku- .59;*

*(b) inkomba yokungaqiniseki okuhlobene nenani noma isikhathi sanoma ikuphi ukuphuma; kanye*

*(c) namathuba anoma iyiphi imbuyiselo.*

.102 Ekunqumeni ukuthi yimiphi imibandela noma izikweletu ezingaba khona ezingahlanganiswa ukuze zakhe isigaba, kudingeka ukucabangela ukuthi uhlobo lwalezo zinto lufana ngokwanele yini ukuthi isitatimende esisodwa mayelana nazo sifeze izifuneko zezigaba .99(a) no-(b) kanye no- .101(a) no-(b). Ngakho, kungase kufaneleke ukuwaphatha njengesigaba esisodwa amanani emibandela ehlobene nohlobo olulodwa lwesibopho, kodwa ngeke kufanele ukuwaphatha njengesigaba esisodwa amanani ahlobene nezindleko zokuvuselelwa kwemvelo namanani angaphansi kwamacala omthetho.

.103 Uma umbandela kanye nesikweletu esingaba khona kuphakama ngenxa yezimo ezifanayo, ibhizini lenza ukudalula okudingwa yizigaba .98, .99 no- .101 ngendlela ebonisa ukuhlobana phakathi kombandela nesikweletu esingaba khona.

.104 Ibhizinisi ngaphansi kwezimo ezithile lingasebenzisa ukuhlaziya kwangaphandle ukulinganisa umbandela. Ezimweni ezinjalo, ulwazi oluhobene nokuhlaziya lungaba usizo ukuludalula.

.105 Izimfuneko zokudalula ezisesigabeni .101 azisebenzi ezikweletini ezingaba khona ezivela ezinzuzweni zezenhlalo ngenxa yezinzuzo zezenhlalo ezinikezwa yibhizinisi elingatholi ngazo ukucatshangelwa cishe okulingana nenani lezimpahla namasevisi anikezwa ngokuqondile njengembuyiselo evela kwabathole lezo zinzuzo (bheka izigaba .02 (a) no- .7 kuya ku- .11 ukuthola incazelo yokungafakwa kwezinzuzo zezenhlalo kuleli Zinga).

***.106 Uma kunamathuba okungena kwezinzuzo zezomnotho noma amathuba esevisi, ibhizinisi lidalula incazelo emfushane yohlobo lwezimpahla ezingaba khona ngosuku lombiko, futhi, uma kungenzeka, isilinganiso somthelela wazo wezimali, olinganiswa kusetshenziswa izimiso zemibandela ezichazwe ezigabeni .43 kuya ku- .59.***

.107 Izimfuneko zokudalula ezisesigabeni .106 zihloselwe nje ukuba zisebenze kulezo zimpahla lapho kulindelwe khona ngokufanele ukuthi izinzuzo zizongena ebhizinisini. Okuwukuthi, azikho izimfuneko zokudalula lolu lwazi mayelana nazo zonke izimpahla ezingaba khona (bheka izigaba .38 kuya ku- .42 ukuthola ukudingidwa kwezimpahla ezingaba khona). Kubalulekile ukuthi ukudalula izimpahla ezingaba khona kugwema ukunikeza izinkomba ezidukisayo zamathuba okwenyuka kwenzuzo. Ngokwesibonelo, impahla engaba khona ingadalwa yisivumelwano lapho ibhizinisi livumela khona inkampani ezimele ukuthi imbe endaweni yalo ithole inzuzo esekelwe enanini lethani elinqunyiwe elitholiwe futhi inkampani isiqalile ukumba. Ngaphandle kokudalula uhlobo lwelungiselelo, impahla engaba khona kufanele icacise lapho kungenzeka khona isilinganiso esifanele senani leminerali elizombiwa nesikhathi okulindelwe ngaso ukungena kwemali. Uma kungekho zinqolobane ezifakazelwe noma ezinye izimo zikhona ezibonisa ukuthi cishe awekho amaminerali azotholwa, ibhizinisi ngeke lidalule ulwazi oludingwa yisigaba .106 ngoba azikho izinzuzo ezingenayo.

.108 Ukudalulwa kwezimfuneko esigabeni .106 zihlanganisa izimpahla ezingaba khona ezivela ngokushintshisana nokwenziwayo okungashintshisani. Ukuthi impahla engaba khona ihlobene nezinzuzo zentela kuncike encazelweni yalokho okushiwo 'yisehlakalo esinentela'. Ukunqunywa kwesehlakalo sentela senzuzo yentela, kanye nomthelela waso ekudalulweni kwezimpahla ezingaba khona ezihlobene nezinzuzo zentela zidingidwa Ezingeni le-GRAP *Lemali Engenayo Evela Ezinkokhelweni Zokushintshisana (Izintela Nokudlulisa)*.

.109 Kubalulekile ukuthi ukudalula izimpahla ezingaba khona kugwema ukunikeza izinkomba ezidukisayo zamathuba okwenyuka kwenzuzo.

***.110 Lapho noma iluphi ulwazi oludingeka esigabeni .101 no- .106 lungadalulwa ngenxa yokuthi akunandlela yokwenza kanjalo, lelo qiniso kufanele lishiwo.***

***.111 Ezimweni ezingavamile neze, ukudalula olunye noma lonke ulwazi oludingeka ngokwezigaba .98 kuya ku- .109 kungalindelwa ukuthi lube nomthelela omkhulu esimweni sebhizinisi uma kuxatshanwa namanye***

*amabhizinisi endabeni yombandela, isikweletu esingaba khona noma impahla engaba khona. Ezimweni ezinjalo, ibhizinisi akudingeki ukuthi lidalule ulwazi, kodwa lizodalula uhlobo oluvamile lwengxabano, kanye neqiniso lokuthi ulwazi aluzange ludalulwe, nesizathu salokho.*

# Imibandela yezinguquko

## Ukwamukelwa ekuqaleni kwamaZinga e-GRAP

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

## Ukuchibiyelwa Kwamazinga E-GRAP

*.113 Noma yiziphi izichibiyelo Zezinga le-GRAP zizosetshenziswa kuhlehlwe ngokuvumelana Nezinga le-GRAP Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha.*

# Usuku lokuqala

## Ukwamukelwa ekuqaleni kwamaZinga e-GRAP

*.114 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

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

# Ukuhoxiswa Kwezinga Le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona* (2007)

.116 Leli Zinga liza ngapambi Kwezinga Le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona* (Julayi 2007)

# Isithasiselo A - Amathebula: Imibandela, izikweletu ezingaba khona, izimpahla ezingaba khona nezimbuyiselo

*Lesi sithasiselo siyisiboniselo nje futhi asiyona ingxenye yeZinga. Inhloso yesithasiselo ukufingqa izimfuneko eziyinhloko zeZinga.*

## *Imibandela nezikweletu ezingaba khona*

| **Uma kungase kube nokuphula kwezisetshenziswa ezihambisana nezinzuzo zezomnotho noma amathuba esevisi, ngenxa yezehlakalo ezidlule, ekukhokhweni: (a) kwesibopho samanje; noma (b) isibopho esingaba khona, ukuba khona kwaso okuzoqinisekiswa kuphela ngokuba khona noma ukungabi khona kwesehlakalo esisodwa noma ngaphezulu esikhathini esizayo esingekho ngaphansi kokulawulwa yibhizinisi ngokuphelele.** | | |
|---|---|---|
| **Kunesibopho samanje cishe esidinga ukuphuma kwezisetshenziswa.** | **Kunethuba lokuthi isibopho esingaba khona noma izibopho zamanje zingase zidinge ukukhishwa kwezisetshenziswa, kodwa mhlawumbe ngeke.** | **Kunethuba lesibopho esingaba khona noma isibopho samanje lapho kungekho amathuba okuphuma kwezisetshenziswa.** |
| Umbandela uyaqashelwa (isigaba .21).<br><br>Ukudalula kuyafuneka kulo mbandela (izigaba .98 no- .99). | Awukho umbandela oqashelwayo (isigaba .34).<br><br>Ukudalula kuyafuneka esikweletini esingaba khona (isigaba .101). | Awukho umbandela oqashelwayo (isigaba .34).<br><br>Akukho kudalula okudingekayo (isigaba .101). |

Isikweletu esingaba khona singadalwa nayisimo esingavamile neze lapho kunesikweletu esingenakuqashelwa ngoba singenakulinganiswa ngendlela enokwethenjelwa. Ukudalula kuyafuneka esikweletini esingaba khona.

## *Izimpahla Ezingaba Khona*

| **Uma ngenxa yezehlakalo ezidlule, kunethuba lempahla ukuba khona kwayo kuyoqinisekiswa kuphela ngokuba khona noma ukungabi khona kwesehlakalo esisodwa noma ngaphezulu esikhathini esizayo esingekho ngaphansi kokulawulwa yibhizinisi ngokuphelele.** | | |
|---|---|---|
| **Ukungena kwezinzuzo zezomnotho noma amathuba esevisi cishe** | **Ukungena kwezinzuzo zezomnotho noma amathuba esevisi** | **Ukungena kwezinzuzo zezomnotho noma amathuba esevisi** |

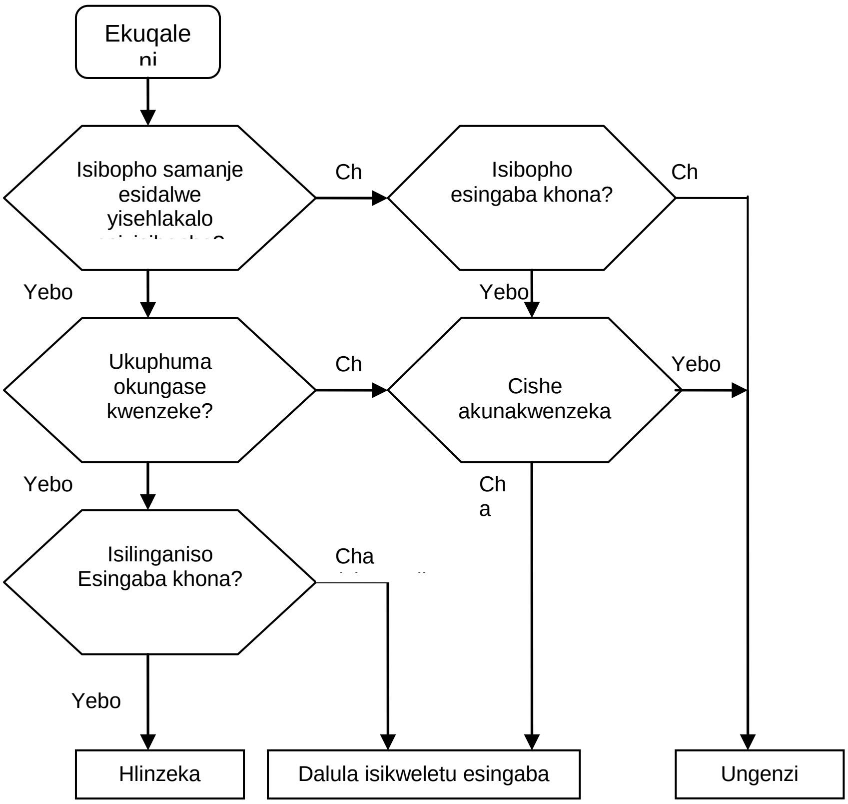
| | | |
|---|---|---|
| **kuqinisekile.** | **kungaba khona, kodwa akuqinisekile ngokuphelele.** | **akunakwenzeka.** |
| Impahla ngeke ibe khona (isigaba .40). | Ayikho impahla eqashelwayo (isigaba .38).<br><br>Kudingeka ukudalula (isigaba .106). | Ayikho impahla eqashelwayo (isigaba .38).<br><br>Akukho kudalula okuudingekayo (isigaba .106). |

## *Izimbuyiselo*

| **Ezinye noma zonke izindleko ezidingekayo ukukhokhela umbandela kulindeleke ukuthi zibuyiswe elinye ibhizinisi.** | | |
|---|---|---|
| **Ibhizinisi alinaso isibopho sengxenye yezindleko okufanele zibuyiselwe kwelinye ibhizinisi.** | **Isibopho senani okulindeleke ukuthi libuyiswe lihlala nebhizinisi futhi kuqinisekwa cishe ngokuphelele ukuthi imbuyiselo izotholwa uma ibhizinisi likhokha isikweletu.** | **Isibopho senani okulindeleke ukuthi libuyiswe lihlala nebhizinisi futhi akuqinisekwa ngokuphelele ukuthi imbuyiselo izotholwa uma ibhizinisi likhokha isikweletu.** |
| Ibhizinisi alinaso isikweletu senani okufanele libuyiswe (isigaba .64).<br><br>Akukho kudalula okufunekayo. | Imbuyiselo ibhekwa njengempahla eseceleni esitatimendeni sesimo sezimali futhi ingaqhathaniswa nezindleko esitatimendeni sokusetshenziswa kwezimali. Inani eliqashelwayo lembuyiselo elindelwe alidluli isikweletu (izigaba .60 no- .61).<br><br>Imbuyiselo idalulwa kanye nenani eliqashelwa njengembuyiselo (isigaba .99(c)). | Imbuyiselo elindelwe ayiqashelwa njengempahla (isigaba .61).<br><br>Imbuyiselo elindelwe iyadalulwa (isigaba .99(c)). |

# Isithasiselo B - Uhlelo lwezinqumo

***Lesi sithasiselo siyisiboniselo nje futhi asiyona ingxenye yeZinga. Inhloso yesithasiselo ukufingqa izimfuneko eziyinhloko zokuqashelwa zeZinga lemibandela nezikweletu ezingaba khona.***




Qaphela: Ezimweni ezithile, akucaci ukuthi kukhona isibopho samanje. Kulezi zimo, isehlakalo esidlule singabhekwa njengesidala isibopho samanje, uma kungenzeka ukuthi isibopho samanje sikhona ngosuku lombiko, uma kucatshangelwa bonke ubufakazi obutholakalayo (isigaba .22 seZinga).

# Ukuqhathanisa ne-International Public Sector Accounting Standard *Yemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona* (Okthoba 2002)

Izinga le-GRAP mayelana *Nemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona* (GRAP 19) lithathwe ngokuyinhloko ku-International Public Sector Accounting Standard *Yemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona (Okthoba 2002)*. Umehluko omkhulu phakathi kwe-GRAP 19 ne-IPSAS 19 yilona olandelayo:

- **Leli Zinga liqukethe incazelo yegama "abaphathi", kanti i-IPSAS *Yemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona* alinayo.**
- **Leli Zinga linezinguquko ezifakiwe ezenziwe ku-International Accounting Standards ngaphansi komsebenzi wokuthuthukisa (ka-2003) owenziwa yi-International Accounting Standards Board (i-IASB).**
- Leli Zinga liqukethe ezinye izimfuneko zokudalula zokuthuthukisa ukubikwa kwemibandela nezikweletu ezingaba khona. Lezi zimfuneko ezengeziwe zokudalula zasuselwa Ezingeni Lase-Australia elifanayo futhi zafakwa ngesikhathi iBhodi licabangela izimfuneko ukuze kube nolazi oluwusizo nokuqondile lwabasebenzisi bezitatimende zezimali.
- I-IPSAS 19 ikhuluma 'ngezivumelwano eziyisibopho' uma ikhuluma ngemibandela yokuhlela kabusha, kanti leli Zinga likhuluma 'ngamalungiselelo ayisibopho'.
- Izinga lidinga ukuthi amabhizinisi aqale aqaphele, alinganise futhi/noma adalule izivumelwano zeziqinisekiso zemali nezinye iziqinisekiso ngokuvumelana naleli Zinga (ngaphandle uma ibhizinisi lenza ngokuyinhloko imisebenzi yomshwalense). Azikho izimfuneko ezifanayo ezitholakala ku-IPSAS 19.
- IZinga lifuna ukuthi amabhizinisi aqale aqaphele, alinganise futhi/noma adalule izibopho zemali-mboleko ngokuvumelana naleli Zinga. Azikho izimfuneko ezifanayo ezitholakala ku-IPSAS 19.
- Leli Zinga lihlanganisa izincazelo zezibopho zemali-mboleko nezivumelwano zeziqinisekiso zezimali.
- Imibandela yezinguquko esebenza kuleli Zinga le-GRAP isingathwa ngokuhlukile kunaku-IPSAS 19.
- Izithasiselo ezinezibonelo zezithombe eziphathelene nokuqaphela, ukudalula nokwethula inani lombandela sisuliwe kuleli Zinga.