ACCOUNTING STANDARDS BOARD

AMAZINGA WOMKHUBA OVAME UKUBONWA WOKUBALWA KWEZIMALI

UKUDALULA IZIHLOBO

(GRAP 20)

Ikhishwe yi-Accounting Standards Board
Juni 2011

Ukubonga

Lo Mthetho Oqashelwa Kabanzi Wokubalwa Kwezimali (*Standard of Generally Recognised Accounting Practice* [GRAP]) ngokuyinhloko uthathwe kuyi-International Public Sector Accounting Standard (IPSAS) ngoku-*Dalula Izihlobo* ekhishwa yi-International Federation of Accountants' International Public Sector Accounting Standards Board (IPSASB). I-International Federation of Accountants (IFAC) yasungulwa ngo-1977 inomgomo wokwakha nokuthuthukisa lo mkhakha ngokuba nemithetho ehambiselanayo. I-IPSASB iye yakhipha i-IPSAS eningiliziwe, ezosetshenziswa esikhathini esizayo ukuze kukhishwe iMithetho ye-GRAP. Izingcaphuno ze-IPSAS ngoku-*Dalula Izihlobo* zisetshenziswe kulo Mthetho we-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
Internet: http://www.ifac.org

UMthetho we-GRAP ngoku-*Dalula Izihlobo* uthathwe nakuyi-International Financial Reporting Standards (IFRSs) ekhiswa yi-International Accounting Standards Board (IASB) Umbhalo ogunyaziwe we-IFRS yilowo onyatheliswe yi-IASB ngolimi lwesiNgisi futhi amakhophi angatholakala lapha:

IFRS Foundation
30 Cannon Street
London, EC4M 6XH
United Kingdom
Internet: http://www.ifrs.org

Accounting Standards Board

P.O. Box 74129

Lynnwood Ridge

0040

GRAP 20

Okuphakathi

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

Ukudalula Izihlobo

UKUDALULA IZIHLOBO

Isethulo

IMithetho Eqashelwa Kabanzi Yokuphathwa Kwezimali

I-Accounting Standards Board (iBhodi) liyadingeka ngokuya Ngomthetho Wezokuphatha Izimali Zomphakathi, Umthetho ongunombolo 1 wango-1999, obukeziwe (i-PFMA), ukuze kunqunywe izindlela ezamukelwa kabanzi zokuphathwa kwezimali ezaziwa ngokuthi Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali (GRAP) (Standards of Generally Recognised Accounting Practice [GRAP]).

IBhodi kumele linqumele i-GRAP yokulandelayo:

(a) iminyango (ehlanganisa izingxenye zikahulumeni kazwe lonke nowesifundazwe);

(b) amabhizinisi omphakathi;

(c) amabhizinisi wokuhweba (njengoba echazwa kuyi-PFMA);

(d) izinhlangano zomthetho-sisekelo;

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

(f) nePhalamende nezishaya-mthetho zesifundazwe.

Konke okungenhla sekukonke kubizwa “ngamabhizinisi” eMithethweni ye-GRAP.

IBhodi ligunyaze ukusetshenziswa kweZitatimende zamaZinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali (GAAP) (Generally Accepted Accounting Practice [GAAP]), njengoba zihlelwe yiBhodi Lezindlela Zokuphathwa Kwezimali kwaphinde kwakhishwa yi-South African Institute of Chartered Accountants kusukela ngo-1 April 2012, ukuze kube yi-GRAP yalokhu:

(a) amabhizinisi wezinkampani zikahulumeni (njengoba echazwe kuyi-PFMA);

(b) noma yiliphi elinye ibhizinisi, ngaphandle kukamasipala, amasheya alo ajwayelekile, amasheya anamandla wokujwayeleka noma isikweletu okungahwebeka ezimakethe ezinkulu zomphakathi; futhi

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

Ibhodi ligunyaze ukusetshenziswa kwe-International Financial Reporting Standards (IFRSs) ekhishwe yi-International Accounting Standards Board ukuze kube yi-GRAP yalawa mabhizinisi lapho esebenzisa khona ama-IFRS.

Izitatimende zezimali kufanele zichazwe njengezivumelana neMithetho ye-GRAP kuphela uma zivumelana nazo zonke izimfuneko zoMthetho ngamunye we-GRAP kanye nanoma iyiphi incazelo engase ikhishwe esikhathini esizayo.

Noma ikuphi ukulinganiselwa kokusebenza kweMithetho ethile kucacisiwe kuleyo Mithetho.

Imithetho ye-GRAP ngoku-*Dalula Izihlobo* itholakala ezigabeni .01 kuya .ku-.38. Zonke izigaba ezikulo Mthetho zinegunya elilinganayo. Isimo negunya lezithasiselo kutholakala ezethulweni zesithasiselo ngasinye. Lo Mthetho kufanele ufundwe ngokomomgo womgomo wawo, izisekelo zeziphetho zawo uma zisebenza, i-*Sethulo Semithetho Ye-GRAP* kanye no-*Hlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

IMithetho ye-GRAP kufanele ifundwe kanye kanye nanoma iziphi iziqondiso ezikhishwa iBhodi maqondana namalungiselelo esikhashana, kanye nanoma imiphi imithetho ekhishwa uNgqongqoshe Wezezimali mayelana nezinsuku zokuqala kokusebenza kweMithetho ye-GRAP, enyatheliswa kuyi-Gazethe Kahulumeni.

Kungase kubhekiselwe lapha eMithethweni ye-GRAP ebingakanyatheliswa ngesikhathi kukhishwa le Mithetho. Lokhu kwenziwa ukuze kubalekelwe ukushintsha iMithetho eseyikhishiwe kakade lapho sekukhishwa iMithetho emisha kamuva. Isigaba .11 seMithetho ye-GRAP *Yezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* sibeka isisekelo sokukhetha nokusebenzisa imithetho yokuphathwa kwezimali lapho singekho isiqondiso esiqondile.

Inhloso

.01 Inhloso yalo Mthetho ukuqinisekisa ukuthi izitatimende zezimali zebhizinisi elibikayo zidalula konke okudingekayo ukuze kunakisiswe ukuthi isimo salo sezimali, imali eyengeziwe noma eshodayo kungenzeka yini ukuba ithintwe ukuba khona kobuhlobo bezihlobo nangokuhwebelana kanye nezimali ezingakakhokhwa nalezo zihlobo.

Imininingwane

.02 Ibhizinisi elungiselela futhi lethule izitatimende zezimali ngaphansi wesisekelo sokuphathwa kwezimali (kulo Mthetho elibizwa ngokuthi ibhizibisi elibikayo) kufanele lisebenzise lo Mthetho lapho:

(a) lithola ubuhlobo nokuhwebelana nezihlobo;

(b) lithola izimali ezingakakhokhwa, kuhlanganise nezithembiso, phakathi kwebhizinisi nezihlobo;

(c) lithola izimo lapho ukudalulwa okusemaphuzwini (a) no (b) kudingeka khona; nalapho

(d) linquma lokho okumelwe kudalulwe ngalawo maphuzu..

.03 Lo Mthetho ufuna ukuba ubuhlobo, ukuhwebelana nezimali ezingakakhokhwa, kuhlanganise nezithembiso zezihobo, kudalulwe ezitatimendeni ezihlangene nezihlukene zebhizinisi elibiikayo ngokuvumelana noMthetho we-GRAP nge- Consolidated and Separate Financial Statements. Lo Mthetho usebenza nasezitatimendeni zezimali zabantu ngabanye.

.04 Ukuhwebelana nezihlobo kanye nezimali zazo ezingakakhokhwa ebhizininisi lezimali kumelwe kudalulwe ezitatimendeni zezimali zebhizinisi. Ukuhwebelana namaqembu ayizihlobo angaphakathi nezimali zawo ezingakakhokhwa kukhishwa lapho kuhlelwa izitatimende zezimali ezihlangane zebhizinisi lezimali.

Injongo yokudalula izihlobo

.05 Ubuhlobo bezihlobo bukhona kuyo yonke imikhakha yomphakathi, ngoba:

(a) iminyango nomasipala baqondiswa ngokuphelele abaqondisi bakahumeni noma amakhansela, futhi ekugcineni, iphalamende, futhi bayasebenzisana ukufinyelela inqubo-mgomo zikahulumeni;

(b) iminyango nomasipala kaningi benza imisebenzi edingekayo ukufeza izingxenye ezihlukahlukene zemithwalo nemigomo yabo besebenzisa amabhizinisi alawulwa abanye abantu, nangamabhizinisi abanethonya elikhulu kuwo;

(c) amabhizinisi omphakathi ahwebelana namanye amabhizinisi kahulumeni izikhathi eziningi; futhi

(d) ongqongqoshe, amakhansela noma amanye amalungu kahulumeni akhethiwe noma aqokiwe kanye namanye amalungu abaphathi bangaba nethonya elikhulu endleleni ibhizinisi elisebenza ngayo .

.06 Uhulumeni namabhizinisi balindeleke ukusebenzisa izinto ngokuhlakanipha, ngokuzuzisayo nangendlela ezihloselwe yona, futhi basebenzise izimali ngobukhulu ubuqotho. Ukuba khona kobuhlobo bezihlobo kusho ukuthi othile angalawula, balawule ngenhlanganyelo noma athonye ngokuphawulekayo imisebenzi yomunye. Lokhu kungaveza amathuba okuhwebelana ngedlela engazuzisa omunye ilimaze omunye. Ukudalula ukuhwebelana phakathi kwezihlobo, izimali ezingakakhokhwa, nobuhlobo okusekelwe kubo loko kuhwebelana kuyadingeka ukuze kwaziwe abanikazi. Kuvumela abahlaziyi ukuba baziqonde kangcono izitatimende zemali zebhizinisi elibikayo ngoba:

(a) ukubuhlobo bezihlobo bungathonya indlela ibhizinisi elisebenzelana ngayo namanye amabhizinisi ukufinyelela imigomo yalo, kanye nendlela elibambisana ngayo namanye amabhizinisi ekufinyeleleni imigomo yawo ehlangene;

(b) ubuhlobo bezihlobo bungase kuchaye ibhizinisi ezingozini noma kuvule amathuba abengeke abe khona ukube lobo buhlobo bebungekho, nokuthi

(c) izihlobo zingase zenze izivumelwano lezo abangezona izihlobo abebengeke bazenze, noma bangase bavumelane nemigomo nemibandela ehlukile kuleyo ebizotholakala kulabo abangezona izihlobo. Lokhu kuvamile lapho amabhizinisi ehwebelana ngezimpahla ne/noma izinkonzo ngamanani angaphansi kwalawo asetshenziswa ngokuvamile ukuze kufinyelelwe imigomo yebhizinisi nekahulumeni.

.07 Abaphathi basezikhundleni ezinomthwalo ebhizinisini. Amalungu abaphathi anomthwalo wokuqondisa nokuphatha ukusebenza kwebhizinii ngobuhlakani futhi anikwe igunya elikhulu. Imiholo yawo ingase inqunywe umthetho noma enye indikimba ezimele kulelo bhizinisi elibikayo. Nokho, imithwalo yawo ingase ibavumele ukuba bathonye izinzuzo zehhovisi abaliphethe, noma izihlobo zabo noma abathile ababamelelayo endikimbeni eyengamele.

.08 Amalungu aseduze emindeni yabantu abahlobene nebhizinisi angase athonye, noma athonywe yibo ekuhwebelaneni nebhizinisi.

.09 Ukudalula ukuhwebelana kwezihlobo, izimali zazo ezingakakhokhwa, kuhlanganise nezithembiso zazo, kanye nobuhlobo bezihlobo kungase kuthinte ukuhlaziywa kwesimo sezimali nokusebenza kwebhizinisi elibikayo namandla alo okuletha izinkonzo okuvunyelwene ngazo, kuhlanganise nokuhlaziywa kwezingozi namathuba abhekene naleyo bhizinisi. Lokhu kudalula kubuye kuqinisekise ukuthi ibhizinisi elibikayo alifihli lutho ngokusebenzelana kwalo nezihlobo.

Izincazelo

.10 Amagama alandelayo asetshenziswe kulo Mthetho nezincazelo zawo:

***<u>Amalungu aseduze omndeni womuntu</u>** angamalungu omndeni angase alindeleke ukuba athonye, noma athonywe yilowo muntu ekusebenzelaneni kwawo nebhizinisi. Okungenani, umuntu ubhekwa njengelungu eliseduze lomndeni womunye umuntu uma:*

(a) beshadile noma behlalisana njengabantu abashadile; noma

(b) abahlukaniswe ngaphezu kwamazinga (degrees) amabili ezihlobo ezingokwemvelo noma ezingokomthetho.

***<u>Ukulawula</u>** kungamandla okwengamela izimali nemigomo yokusebenza yebhizinisii ukuze kutholakale izinzuzo emisebenzini yalo.*

***<u>Ukulawula ngenhlanganyelo</u>** kuwukulawula umsebenzi othile okuvunyelwene ukuthi kuzohlanganyelwa ngesivumelwano esibophayo, futhi kusebenza kuphela lapho izinqumo ngokuphatha ngobuhlakani izimali nemisebenzi ngokuphathelene nalowo msebenzi kudingeka zenziwe ngokuvuma kwabo bonke ahlanganyela ukulawula (ababambisene).*

***<u>Abaphathi</u>** bahlanganisa abantu abanomthwalo wokuhlela, ukuqondisa nokulawula imisebenzi yebhizinisi, kuhlanganise nalabo abaphathiswe ukwengamela ibhizinisi ngokuvumelana nomthetho, ezimweni lapho kudingeka ukuba benze imisebenzi enjalo.*

***<u>Isihlobo</u>** singumuntu noma ibhizinisi elinamandla okulawula noma okulawula ngenhlanyelo elinye ibhizinisi, noma libe nethonya elikhulu kwelinye ibhizinisi, noma kuthonywe lona, noma ibhizinisi elingaphansi kokulawula okufanayo, noma elilawulwa ngenhlanganyelo. Okungenani, laba abalandelayo babhekwa njengezihlobo zebhizinisi elibikayo:*

(a) Umuntu noma ilungu eliseduze lomndeni womuntu lihlobene nalelo bhizinisi uma lowo muntu:

(i) elawula noma elawula ngenhlanganyelo ibhizinisi elibikayo;

(ii) enethonya elikhulu ebhizinisini elibikayo; noma

(iii) eyilungu labaphathi balelo bhizinisi noma lebhizinisi elilawulayo.

(b) Ibhizinisi lisuke lihlobene nebhizinisi elibikayo uma kunalezi zimo ezilandelayo:

(i) ibhizinisi liyilungu lebhizinisi lezimali elifanayo (okusho ukuthi ibhizinisi ngalinye elilawulayo, ibhizinisi elilawulwayo nelinye ibhizinisi elilawulwayo ahlobene namanye);

(ii) elinye ibhizinisi lingumlingani noma libambisene nelinye kwelinye

(noma umlingani noma libambisene nelinye eliyilungu lebhizinisi lezimali okuwuthi naleli elinye ibhizinisi liyilungu lalo);

(iii) womabili amabhizinisi abambisene ebhizinisini elilodwa lesithathu;

(iv) elinye ibhizinisi labambisene ebhizinisini lesithathu kuthi elinye lingumlingani nebhizinisi lesithathu;

(v) ibhizinisi liwuhlelo lokuzuzisa abasebenzi ngemva kokuyeka ukusebenza balelo bhizinisi noma ibhizinisi elihlobene nalelo bhizinizi. Uma ibhizinisi elibikayo lola ngokwalo liwulelo hlelo, abaqashi abalixhasayo bahlobene nalo;

(vi) ibhizinisi lilawulwa noma lilawulwa ngenhlanganyelo umuntu ochazwe ku-(a); nokuthi

(vii) umuntu ochazwe ku-(a)(i) unethonya elikhulu kulelo bhizinisi noma uyilungu labaphathi balelo bhizinisi (lebhizinisi lalo elilawulayo).

***Ukuhwebelana kwezihlobo** kuwukuthumelelana izimpahla, izinkonzo noma izethembiso phakathi kwebhizinisi elibikayo kanye nesihlobo, kungakhathaliseki ukuthi amanani abiziwe yini.*

***Ithonya elikhulu** lingamandla okuhlanganyela ekwenziweni kwezinqumo zezinqubo-mgomo zezimali nokusebenza kwebhizinisi, kodwa alikona ukulawula lezo zinqubo-mgomo.*

Amagama achazwe kweminye iMithetho ye-GRAP asetshenziswe kulo Mthetho anencazelo efanayo ekuleyo Mithetho, futhi aphinde afakwa kuSithasiselo Sezincazelo Zamagama ekhishwa yodwa.

Ilungu eliseduze lomndeni womuntu

.11 Kuyodingeka ukwahlulela ekunqumeni ukuthi umuntu kufanele abhekwe njengelungu eliseduze lomndeni womunye umuntu ngenjongo yokusebenzisa lo Mthetho. Lapho kungekho khona ukwaziswa okuphikisa lokhu, njengalapho umlingani noma esinye isihlobo behlukene nalowo muntu, izihlobo zokuqala eziseduze emndenini nezinye izihlobo eziseduze zibhekwa, noma ziba ngaphansi, njengezinethona ngendlela efanelana nencazelo yelungu eliseduze lomndeni walo muntu. Okungenani, laba abalandelayo kufanele babhekwe njengamalungu aseduze omndeni:

(a) izingane zalowo muntu nashade naye noma umlingani ahlala naye;

(b) izingane zomuntu ashade naye noma ezomlingani ahlala naye;

(c) abantu abancike kulowo muntu noma abancike kumuntu ashade naye noma umlingani ahlala naye;

(d) omkhulu nogogo, abazukulu, abazali, abafowabo noma odadewabo; kanye

(e) nabasekhweni noma basemzini, abalamu noma abanakwabo.

Abaphathi

.12 Abaphathi bahlangani bonke abantu abanegunya nomthwalo wokuhlela, ukuqondisa nokulawula imisebenzi yebhizinisi, kuhlanganise:

(a) wonke amalungu endikimba eyengamele yebhizinisi elibikayo;

(b) ilungu lendikimba eyengamele bhizinisi lezimali elinegunya nomthwalo wokuhlela, ukuqondisa nokulawula imisebenzi yebhizinisi;

(c) noma yimuphu umeluleki oyinhloko welungu, noma wamakomiti amancane, lendikimba eyengamele onegunya nomthwalo wokuhlela, ukuqondisa nokulawula imisebenzi yebhizinisi; kanye

(d) neqembu labaphathi abaphezulu bebhizinisi, kuhlanganise nomqondisi jikelele (CEO) noma inhloko engashintshi yebhizinisi, ngaphandle uma esekhona kakade ku-(a).

.13 Lapho ibhizinizi lingaphansi kokwengamela kommeleli okhethiwe noma oqokiwe wendikimba eyengamele kahulumeni ophethe lelo bhizinisi, lowo muntu uyilungu labaphathi uma, futhi uma kuphela, ukwengamela kuhlanganisa igunya nomthwalo wokuhlela, ukuqondisa nokulawula imisebenzi yebhizinisi.

.14 Ukwengamela akuthonywa yipolitiki. Ithonya lezepolitiki lisetshenziswa ePhalamende nakuzishaya-mthetho lapho kwenziwa imithetho nezimiso. Ukwengamela kusetshenziswa lapho amabhizinisi esesebenzisa leyo mithetho nezimiso.

.15 Kwezinye izimo, abeluleki abayinhloko babaphathi, kuhlanganise namalungu amakomiti amancane endikimba eyengamele, angase angabi negunya elanele, ngokomthetho noma ngenye indlela, ukuba angafenelwa yincazelo yegama labaphathi. Kwenzinye izimo, abeluleki abayinhloko bangase babhekwe njengengxenye yabaphathi ngoba banomthwalo wokuhlela, ukuqondisa nokulawula imisebenzi yebhizinisi elibikayo. Lapho abeluleki abayinhloko benentuba olwazini oluyimfihlo, bangase bakwazi ukulawula, ukulawula ngenhlanganyelo noma babe nethonya elikhulu ebhizinisini. Kudingeka ukwahlulela ekucubunguleni ukuthi umuntu ongumeluleki oyinhloko, noma oyilungu lekomiti elincane lendikimba eyengamele, uyingxenye yabaphathi yini.

.16 Abaphathi bamabhizinisi alawulwayo ngokuvamile ngeke babe negunya nomthwalo owanele ukufaneleka njengabaphathi (njengoba kuchazwe kulo Mthetho) bebhizinisi elibikayo. Kulesi simo, abaphathi kuyoba kuphela amalungu abaphathi anomthwalo omkhulu ebhizinisini elibikayo. Ngokwesibonelo, ezingeni likahumeni wonke, ngamalungu eKhabhinethi angase afanelwe yincazelo.

.17 Abaphathi bebhizinisi lezimali bangase bahlanganise abantu abavela kukho kokubili ebhizinisini elilawulayo nakwamanye amabhizinisi akha lelo bhizinisi lezimali uma ehlangene.

Izihlobo

.18 Lapho kubhekwa ubuhlobo besihlobo ngasinye, kubhekisiswa izinga lobuhlobo, hhayi nje kuphela umthetho. Ekunqumeni ukuthi ukulawula noma ukulawula okufanayo kukhona yini noma cha, kumelwe kubhekiselwe eMthethweni we-GRAP *Wezitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe* noma uMthetho we-GRAP *Wokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo* kanye *Nokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo.*

.19 Emongweni walo Mthetho, laba abalandelayo ababhekwa ngempela njengezihlobo:

(a) amabhizinisi amabili ngoba nje enelungu eliyingxenye yabaphathi kuwo womabili noma ngoba elinye ilungu labaphathi belinye ibhizinisi linethonya elikhulu kwelinye ibhizinisi;

(b) amabhizinisi amabili abambisene ngoba nje ehlanganyela ukulawula ibhizinisi abambisene kulo;

(c) (i) abatshelekisi bemali, <u>kanye</u>

(ii) nezinyunyani zabasebenzi,

ngenxa nje yokusebenzelana kwazo okuvamile nebhizinisi (nakuba zingase zibe nomthelela enkululekweni yezenzo zebhizinisi noma zihlanganyele enqubweni yokwenza izinqumo); noma

(d) ikhasimende, umkhiqizi, inkampani ethengisayo noma abameleli abavamile ibhizinisi elihwebelana nabo ngezinga elikhulu, ukuze nje bazimele ngokwezomnotho.

Amaholo abaphathi

.20 Amaholo abaphathi ahlanganisa ukuholelwa ngenxa yezinkonzo ezenzelwe ibhizinisi elibikayo ezikhundleni zabo njengamalungu eqembu labaphathi noma izisebenzi. Izinzuzo ezitholwe ngokuqondile noma ngokungaqondile ebhizinisini ngenxa yezinkonzo kunoma yiziphi izikhundla ngaphandle kokuba yisisebenzi noma ilungu labaphathi aziyifaneli incazelo yeholo labaphathi kulo Mthetho. Nokho, esigabeni .27 kufuneka kudalulwe okunye ukuhwebelana nezimali ezingakakhokhwa. Amaholo abaphathi awahlanganisi imbuyiselo yezindleko zabantu abazithole lapho benza okuzuzisa ibhizinisi elibikayo, njengembuyiselo yezindleko zokuhlala ezihambisana nohambo lomsebenzi. Izigaba .35 kuya ku-.37 ziqukethe izimfuneko zokudalulwa kwamaholo abaphathi.

Ithonya Elikhulu

.21 Ithonya elikhulu lingase lisetshenziswe ngezindlela eziningana, ngokuvamile ngabameleli bendikimba eyengamele kodwa futhi, ngokwesibonelo, ngokuhlanganyela enqubweni yokwenza izinqubo-mgomo, ukuhwebelana ngezimpahla phakathi kwamabhizinisi asebhizinisini lezimali, ukushintshisana ngabaphathi noma ngokuncika olwazini lwezobuchwephese. Ithonya elikhulu lingatholakala ngezithakazelo zomnikazi, umthetho noma ngesivumelwano noma ngenye indlela. Ngokuqondene nezithakazelo zomnikazi, ithonya elikhulu libhekwa ngokuvumalana nencazelo eseMthethweni we-GRAP nge-*Investments in Associates*.

Ukudalula

.22 Imithetho nezimiso ezihlukahlukene ezisebenza ebhizinisini zingase zifune ukuba ibhizinisi lidalule ukwaziswa ngobuhlobo bezihlobo, ukuhwebelana nezihlobo kanye nezimali ezingakakhokhwa. Ngokuqondile, kugxilwa ekuhwebelaneni nabaphathi. Lo Mthetho uhlanganisa nezimfuneko eziphansi zokudalula ukuhwebelana nezihlobo. Amabhizinisi kungase kudingeke ukuba acabange ngokunezela okunye ukudalula ngenxa yemithetho nezimiso ezisebenza kuwo.

.23 Iminingwane efuneka ezigabeni .24 kuya ku-.37 kumelwe ilethwe kuphela uma ingavezwanga kakade njengengxenye yezitatimende zezimali ngokuvumelana nezimfuneko ezingokomthetho noma eminye iMithetho ye-GRAP.

Ukudalula ukulawula

.24 Ubuhlobo bezihlobo lapho kunabalawuli khona kumelwe budalulwe, kungakhathaliseki kube khona yini ukuhwebelana phakathi kwezihlobo. Ibhizinisi kumelwe lidalule igama leqembu lalo elilawulayo futhi uma lihlukile, lisho okuyilona elilawulayo.

.25 Ukuze abahlaziyi bezitatimende zemali bakwazi ukuba nombono ngemiphumela yobuhlobo bezihlobo ebhizinisini elibikayo, kuyafaneleka ukudalula ubuhlobo bezihlobo lapho kunokulawula khona, kungakhathaliseki ukuthi kube khona ukuhwebelana yini phakathi kwezihlobo.

.26 Imfuneko yokudalula ubuhlobo bezihlobo phakathi kwamabhizinisi alawulwayo nalawulayo yenezelwe ezimfunekweni zokudalula eziseMthethweni we-GRAP *Wezitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe, Utshalo-zimali Emalungwini* kanye *Nenzalo Yemisebenzi Ehlanganyelwe.*

Ukudalula ukuhwebelana nezihlobo

.27 Nakuba kuncike ekukhululweni okusesigabeni .32, uma ibhizinisi elibikayo liye lahwebelana nezihlobo phakathi nenkathi ehlanganiswa izitatimende zezimali, kumelwe libudalule lobo buhlobo bezihlobo kanye nokwaziswa ngalokho kuhwebelana nezimali ezingakakhokhwa, kuhlanganise nezithembiso, okudingekayo ukuze abahlaziyi baqonde imiphumela engabangelwa yilobo buhlobo ezitatimendeni zemali. Lezi zimfuneko

zokudalula zinezelwe kulezo ezisesigabeni .35 ngokudalula amaholo abaphathi. Okungenani, ukudalula kumelwe kuhlanganise:

(a) inani lezimali zokuhwebelana;

(b) inani lezimali ezingakakhokhwa, kuhlanganise nezithembiso; kanye

(i) nemigomo nemibandela, kuhlanganise nokuthi ivikelekile yini, kanye nalokho okumelwe kubhekwe lapho sekukhokhelwana; kanye

(ii) nemininingwane yanoma yiziphi iziqinisekiso ezanikezwa noma ezemukelwa;

(c) amalungiselelo ezikweletu ezingabazisayo ezihlobene nezimali ezingakakhokhwa; kanye

(d) nezindleko ezitholakale phakathi nenkathi yezikweletu ezimbi noma ezingabazisayo okumelwe zikhokhwe izihlobo.

.28 Ukudalula okufuneka esigabeni .27 kumelwe kwenziwe ngokuhlukile emkhakheni ngamunye kwelandelayo:

(a) ibhizinisi elilawulayo;

(b) amabhizinisi alawula ngenhlanganyelo noma anethonya elikhulu ebhizinisini;

(c) amabhizinisi alawulwayo;

(d) ozakwabo;

(e) ukubambisana ebhizinisini elihlanganyelwayo;

(f) abaphathi; kanye

(g) nezinye izihlobo.

.29 Ukuhlungwa kwezimali okumelwe zikhokhelwe izihlobo nokumelwe zitholwe ezihlotsheni emikhakheni ehlukahlukene njengoba kufuneka esigabeni .28 kuwukwenatshiswa kwezimfuneko zokudalula eMthethweni we-GRAP *Wokwethulwa Kwezitatimende Zezimali* ngokwaziswa okumelwe kwethulwe esitatimendeni sesimo sezimali noma kumanothi. Imikhakha yenatshisiwe ukuze kunikezwe ukuhlaziya okuningiliziwe ngezimali zezihlobo ezingakakhokhwa futhi ezisebenza ekuhwebelaneni nezihlobo.

.30 Izibonelo ezilandelayo zingezokuhwebelana okudalulwayo uma kwenziwe nezihlobo:

(a) ukuthenga, ukuthumela noma ukuthengisa (osekuphothuliwe noma okungakaphothulwa);

(b) ukuthenga, ukuthumela noma ukuthengisa isakhiwo noma ezinye izimpahla;

(c) ukwenza noma ukuthola izinkonzo;

(d) ukuqashisa;

(e) ukuthumelelana ngocwaningo nentuthuko;

(f) ukuthumelelana ngezivumelwano zezimvume;

(g) ukuthumelelana ngaphansi kwamalungiselelo ezimali (kuhlangise nezimali-mboleko neminikelo eyizimali noma izenzo zomusa nezinye izindlela zokusekela ngezimali kuhlanganise namalungiselo okuhlanganyela izindleko);

(h) amalungiselelo eziqinisekiso noma izivikelo; kanye

(i) nokukhokhwa kwezikweletu egameni lebhizinisi noma ezikhokhwa yibhizinisi egamaeni lezihlobo.

.31 Izinga ukukwebelana nesihlobo okuhlobene ngayo nesihlobo esifanayo, futhi kufana, kungase kudalulwe ngokuningiliziwe ngaphandle kwalapho kudingeka ukudalula okuhlukile ukuze kuvezwe ukwaziswa okubalulekile nokunokwethenjelwa ukuze kwenziwe izinqumo nokulandisa.

.32 Ibhizinisi elibikayo liyakhululwa kuzo zonke izimfuneko zokudalula ezisesigabeni .27 mayelana nokuhwebelana nesihlobo uma loko kuhwebelana kwenzeka:

(a) ebuhlotsheni obuvamile nomkhiqizi ne/noma ikhasimende/ozuzayo obusekelwe emigomweni nemibandela engahlukile kuleyo elindelekile uma lelo bhizinisi belisebenzelana nalelo bhizinisi noma umuntu ezimweni ezifanayo; kanye

(b) emigomweni nemibandela evamile yokusebenza eyasungulwa ngokwemithetho yalelo bhizinisi elibikayo.

.33 Amabhizinisi angase ahwebelane kaningi kakhulu nsuku zonke. Lokhu kuhwebelana kungase kubize imali, imali encane noma mahhala. Amanye amabhizinisi asungulelwa ukunika amanye amabhizini izinkonzo. Ngokwesibonelo, elinye ibhizinisi lomphakathi lingase linikeze izinkonzo zokuthutha kweminye iminyango noma amanye amabhizinisi omphakathi noma lingase libe ummeleli oqoqela amanye amabhizinisi izimali. Ngokuvamile, konke ukuhwebelana kwalawo mabhizinisi kuba ukuhwebelana kwezihlobo. Ukungafakwa kwalokhu kuhwebelana kwezihlobo ezimfunekweni zokudalula ezisesigabeni .32 kusho ukuthi amabhizinisi omphakathi asebenza ndawonye ukufinyelela imigomo efanayo, nokuthi ayaqaphela ukuthi kungase kwamukelwe izindlela ezingafani ukuze amabhizinisi omphakathi akwazi ukwenza izinkonzo.

.34 Lapho ibhizinisi elibikayo likhululiwe ekudaluleni ngokuvumelana nesigaba .32 ibhizinisi kumelwe lidalule ukwazizwa okubhalwe sakulandisa ngalokho kuhwebelana nezimali ezingakakhokhwa okukhulunywe ngazo esigabeni .27 ukuze abahlaziyi bezitatimende zezimali zebhizinisi elibikayo bakwazi ukuqonda umthelela wokuhwebelana nezihlobo ezitatimendeni zezimali.

Ukudalula amaholo abaphathi

.35 ***Ibhizinisi kumelwe lidalule iholo lomphathi ngamunye nelabo bonke behlangene, nesigaba ngasinye sabaphathi, ngokwezinhlu ezilandelayo:***

(a) izinkokhelo zezinkonzo njengelungu lababphathi;

(b) umholo oyisisekelo;

(c) amabhonasi kanye nezinkokhelo zokusebenza kahle;

(d) ezinye izinzuzo zesikhashana zabasebenzi;

(e) izinzuzo zangemva kokuyeka ukusebenza njengempesheni, ezinye izinzuzo zomhlala-phansi, umshwalense wempilo ngemva kokuyeka ukusebenza nomshwalense wokunakekela impilo ngemva kokuyeka ukusebenzela;

(f) izinzuzo zokwesula;

(g) nezinye izinzuzo zesikhathi eside;

(h) noma yimaphi amalungiselelo okuhlanganyela iholo lomsebenzi owenziwe, inzuzo noma imali eyengeziwe; kanye

(i) nanoma yiziphi ezinye izinzuzo ezamukelwe.

.36 ***Amabhizinisi kumelwe anze ukudalula okuseceleni kwezigaba eziyinhloko zabaphath anazoi. Ngowesibonelo, lapho ibhizinisi linendikimba eyengamele ehlukile eqenjini labaphathi abaphezulu, imiholo yawo womabili lama qembu kumelwe idalulwe ngokwahlukana.***

.37 Lapho umunt eyilungu lako kokubili indikimba eyengamele kanye neqembu labaphathi abaphezulu, lowo muntu uyofakwa eqenjini elilodwa kuphela ngenjongo yalo Mthetho. Imikhakha yabaphathi evezwe esigabeni .21 inikeza isiqondiso sokubona izigaba zabaphathi.

Amalungiselelo oshintsho

.38 ***Amalungiselelo oshintsho okumelwe asetshenziswe amabhizinisi lapho kwamukelwa lo Mthetho okokuqala achaziwe eziqondisweni. Amalungiselelo alo Mthetho kumelwe afundwe kanye kanye nesiqondiso ngasinye esisebenzayo.***

Usuku lokuqala

.39 ***Leli Zinga Lomkhuba Ovame Ukubonwa Wokubalwa Kwezimali liqala ukusebenza ngosuku noma ngemva kosuku oluyonqunywa uNqgonqgoshe Wezezimali emthethweni oyokhishwa ngokuvumelana neNgxenye 91(1)(b) YoMthetho No 1 ka-1999 woKuphathwa Kwezimali Zomphakathi njengoba***

ubukeziwe.

Isithasiselo – Izibonelo Zokusebenzisa Lo Mthetho

Isithasiselo esokwenza izibonelo kuphela futhi asiyona ingxenye yoMthetho. Injongo yesithasiselo ukwenza izibonelo zokusetshenziswa koMthetho nokusiza ukucacisa incazelo yawo.

Isibonelo 1 – Ukubona izihlobo nokudalula izihlobo

Umsuka

Ibhizinisi A lomphakathi kazwelonke (ibhizinisi A) liphakathi nenqubo yokulungiselela izitatimende zalo zezimali zonyaka ophele mhlaka-31 March 2010. Lidinga ukubona izihlobo zalo bese leza ukudalula okudingekayo ezitatimendeni zezimali.

Ukuhlelwa kwebhizinisi

Ibhizinisi A lasungulwa ngokuvumelana nemithetho kazwelonke ukuba liqeqeshe abantu bezempilo nezokuphepha kuyo yonke imikhakha yomphakathi. Libika imisebenzi yalo kuMnyango Wezabasebenzi Kazwelonke, ie uNqgoqgoshe Wezabasebenzi uyiqunya eliphezulu laleli bhizinisi.

Njengoba ibhizinizi A lidinga ukuba izinto zokuqeqesha zilokhu zithuthukiswa njalo, liye lenza umfelandawonye nebhizinisi B lomphakathi wesifundazwe (ibhizinisi B), nalo eliqeqesha imikhakha yomphakathi. Ibhizinisi B libika imisebenzi yalo emnyango ofandele esifundazweni. Ibhizinisi A nebhizinisi B awukuphela komfelandawonye kwelinye ibhizinisi, ibhizinisi C, elilawulwa yiwo ngenhlanganyelo.

Ukuhlelwa kwabaphathi

Ibhizinisi A lenganyelwe yibhodi. Amalungu ebhodi aqokwa uNqgonqgoshe Wezabasebenzi. Amalungu ebhodi akhiwa uMnu. X, (oyilungu elizimelwe osebenza emkhakheni wangasese), uNks Y (osebenza eMnyango Wezabasebenzi futhi oyilungu lekomiti lalo eliphethe), noMnu Z (ongummeleli woMnyango Wezempilo). NguMnu X kuphela oholelwayo. Njengoba uNks Y noMnu Z besebenza emkhakheni womphakathi, abaholelwa ngokukhonza ebhodini lebhizinizi A.

Ibhizinisi A lisebenzisa ikomiti elifanayo lokuhlola elisetshenziswa amanye amabhizinisi omphakathi asungulwe uMnyango Wezasebenzi. Ibhizinisi A alizikhokheli izindleko zekomiti yokuhlola.

Umqondisi jikelele (uNks U), umqondisi oyinhloko wezimali (uMnu V) nomqondisi oyinhloko womsebenzi (uNks W) banomthwalo wokuhlela, ukuqondisa nokulawula imisebenzi yebhizinisi..

Ukuhwebelana

Ibhizinisi A linikeza izinkonzo zokuqeqesha abantu bezempilo nokuphepha abasebenza emabhizinisini ahlukahlukene ezweni lonke, ezifundazweni nakuhulumeni wendawo. Lezi zinkonzo zikhokhelwa ngokwezindleko kuphela. Ezinye izindleko zasemahhovisi ebhizinisi A zixhaswa ngokuthunyelwa kwemali nguMnyango Wezabasebenzi.

Ngaphandle kokuhwebelana okubekwe esigabeni esingenhla, ibhizinisi A lihwebelana ngalezi zinto ezilandelayo namanye amabhizinisi emkhakheni womphakathi:

- Izinkonzo eziyisisekelo ezinjengogesi, amanzi nenhlanzeko zenziwa umasipala wendawo.

- Ukuhamba ngezindiza kwenziwa inkampani yomphakathi, elawulwa uhulumeni kazwelonke.
- Izinkonzo ze-IT zenziwa yinkampani ye-IT kahulumeni, nayo elawulwa uhulumeni kazwelonke.
- I-PAYE, i-SITE nezinye izintela zamaholo ziqoqwa ibhizinisi A futhi zithunyelwa egunyeni lezimali njalo ngenyanga.

Ukuze kuzuziswe abasebenzi, ibhizinisi A likhipha iziqinisekiso zezimali-mboleko zezindlu ezinkampanini zezimali.

UMnu V ulawula i-InvestProp Holdings ne-CleanCo. I-CleanCo inikeza ibhizinisi A izinkonzo zokuhlanza.

Imininingwane – Ukubona izihlobo nokudalula izihlobo

Ingxenye I – Amabhizinisi ahlobene

Amabhizinisi ahlobene: Ukulawula

Njengoba uNqgonqgoshe Wezabasebenzi eyigunya eliphezulu ebhizinisini A, leli bhizinisi lihlobene nawo wonke amanye amabhizinisi (namabhizinisi awo alawulwayo/alawulwa ngenhlanyelo) agunya lawo eliphezulu linguNqgonqhoshe Wezabasebenzi futhi, kabanzi nakakhulu, nawo wonke amanye amabhizinisi alawulwa abaqondisi bakazwelonke.

Ngaleyo ndlela ibhizinisi A noMnyango Wezabasenzi bahlobene.

Ngaleyo ndlela ibhizinisi A lihlobene nawo wonke amabhizini angaphansi kwebhizinisi lezimali (iqembu).

Amabhizinisi ahlobene: Ukulawula ngenhlanganyelo

Ibhizinisi A, ngokubambisana nebhizinisi B, alawula ngenhlanganyelo ibhizinisi C. Ngaleyo ndlela ibhizinisi C lihlobene nebhizinisi A.

Ibhizinisi A no-B awahlobene ngempela ngenxa yalezi zizathu ezilandelayo:

- Ibhizinisi B liyibhizinisi lomphakathi wesifundwazwe okusho ukuthi aliphethwe umuntu ofanayo futhi alikho ebhizinisini lemali elifanayo.
- Ibhizinisi B nebhizinisi A awabhekwa njengezihlobo ngoba nje ehlanganyela ukulawula elinye ibhizinisi lezimali.

Nokho, ibhizinisi A liyohlola ukuthi zikhona yini ezinye izimo ezingase zibonise ukuthi bukhona ubuhlobo bezihlobo.

Amabhizinisi ahlobene: Ibhizinisi elilawulwa umuntu oyisihlobo

Ibhizinisi A kufanele lihlole ukuthi akhona yini amanye amabhizinisi ahlobene nalo ngomuntu oyisihlobo.

UMnu V, oyi-CFO, unomthwalo wokuhlela, ukuqondisa nokulawula imisebenzi yebhizinisi A futhi ngaleyo ndlela uyingxenye yabaphathi. Ubuye futhi alawule kokubili i-CleanCo ne-InvestProp. Njengoba uMnu V eyingxenye yabaphathi bebhizinisi A futhi elawula i-CleanCo ne-InvestProp, womabili i-CleancCo ne-InvestProp ahlobene nebhizinisi A.

Ukudalula okudingekayo

Ibhizinisi A kufanele lidalule bonke ukubuhlobo bokulawula ezitatimendeni zalo zezimali, kungakhathaliseki ukuthi kukhona yini ukuhwebelana nalawo mabhizinisi. Lokhu kudalula kumelwe kwenziwe ngokuvumelana nezimfuneko eziseMthethweni we-GRAP *Wezitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe, Utshalo-zimali Emalungwini* kanye *Nenzalo Yemisebenzi Ehlanganyelwe.*

Kufanele kwenziwe ukudalula okwanele ezitatimendeni zezimali ngobuhlobo obuhlukahlukene ukuze umhlaziyi akwazi ukubuqonda ubuhlobo nomthelela wabo ezitatimendeni zezimali.

Ingxenye II – Abantu abahlobene

UNqgonqgoshe Wezabasebenzi njengegunya eliphezulu ebhizinisini A, uyisihlobo sebhizinisi A.

Abaphathi bebhizinisi A yilabo abanomthwalo wokuhlela, ukuqondisa nokulawula imisebenzi yamabhizinisi. Ngenxa yalokho, amalungu ebhodi, i-CEO, i-CFO ne-COO bahlobene nebhizinisi A.

Amalungu ekomiti yokuhlola nawo angase abe izihlobo ezimweni lapho enomthwalo wokuhlela, ukuqondisa nokulawula imisebenzi yebhizinisi A.

<u>Ukudalula okudingekayo</u>

Ibhizinisi A liyodalula ukuhwebelana nanoma yisiphi isihlobo. Noma yimiphi imiholo yabaphathi idalulwa ngokuhlukile kokunye ukuhwebelana.

Ingxenye III – Ukuhwebelana kwezihlobo

Ukuhwebelana okuhlukahlukene okwenziwe ibhizinisi A kuye kwahlaziywa etafuleni elingenzansi futhi kwanikezwa nezisekelo zokuthi kuwukuhwebelana kwezihlobo yini noma cha.

Ukuhwebebelana	**Ukuhwebelana nezihlobo**	**Akukona ukuhwebelana nezihlobo**
Ukuhwebelana namabhizinisi		
Ukuthunyelwa kwemali nguMnyango Wezabasebenzi	UMnyango Wezabasebenzi nebhizinisi A bahlobene njengoba bengaphansi kokulawulwa okufanayo.	
Ukunikezwa kwezinkonzo kwamanye amabhizinisi emkhakheni womphakathi	Amabhizinisi angaphansi kukahulumeni kazwelonke kanye nebhizini A ahlobene njengoba engaphansi kokulawula okufanayo. Akudingeki ukudalula uma ukuhwebelana kuhlangabezana nezimfuneko zokukhululwa esigabeni .32	Amabhizinisi asesifundazweni ngasinye noma umasipala ngamunye wendawo awekho ngaphansi kokulawula okufanayo (ie awayona ingxenye yebhizinizi lezimali elifanayo). Ngaphandle uma kunobunye ubufakazi obuphikisa lokho, ukuhwebelana nebhizinisi A akukona ukuhwebelana kwezihlobo.
Ukuhwebelana nebhizinisi B		Ibhizinisi B liyibhizinizi lomphakathi wesifundazwe.

		Ngakho-ke ibhizinisi A nebhizinisi B awekho ngaphansi kokulawula okufanayo. Ibhizinisi A nebhizinisi B alawula ngenhlanganyelo ibhizinisi C. Ibhizinisi A no-B awawona amabhizinisi ahlobene ngokuzenzakalelayo, ngoba eyingxenye yelinye ibhizinisi. Ngaphandle uma kunobunye ubufakazi obuphikisa lokho, ukuhwebelana nebhizinisi A akukona ukuhwebelana kwezihlobo.
Ukuhwebelana nebhizinisi C	Njengoba ibhizinisi A lilawula ngenhlanganyelo ibhizinis C, noma yikuphi ukuhwebelana phakathi kwebhizinisi A nebhizinisi C kuwukuhwebelana kwezihlobo. Akudingeki ukudalula uma ukuhwebelana kuhlangabezana nezimfuneko zokukhululwa esigabeni .32	
Amanzi, inhlanzeko nogesi		Umasipala nebhizinisi A abekho ngaphansi kokulawula okufanayo. Ngaphandle uma kunobunye ubufakazi obuphikisa lokho, ukuhwebelana nebhizinisi A akukona ukuhwebelana kwezihlobo
Ukuhamba ngezindiza	Inkampani yezindiza kahulumeni nebhizinisi A bahlobene njengoba bengaphansi kokulawula okufanayo. Akudingeki ukudalula uma ukuhwebelana kuhlangabezana nezimfuneko zokukhululwa esigabeni .32	
Izinkonzo ze-IT	Inkampani kahulumeni ye-IT nebhizinisi A bahlobene njengoba bengaphansi kokulawula okufanayo. Akudingeki ukudalula uma ukuhwebelana kuhlangabezana nezimfuneko zokukhululwa esigabeni .32	
I-PAYE, i-SITE nezinye izintela zamaholo		Ibhizinisi A lisebenza njengommeleli wabasebenzi nanjengegunya lezimali. Ukukhokhwa kwezintela kuwukuhwebelana phakathi

		kwabakhokhi bentela kanye negunya lezimali futhi hhayi ibhizinisi A negunya lezimali.
Ukuhwebelana nabantu		
Amaholo (abaphathi)	Amaholo ibhizinisi A eliwakhokhele uMnu X, ne-CEO, i-CFO ne-COO ngokulandelana awukuhwebelana kwezihlobo. Izinkonzo zamahhala ezenziwe uNks Y noMnu Z ngenxa yobuhlobo babaqashi babo nebhizinisi A ziwukuhwebelana kwezihlobo.	
Amaholo nezindleko zekomiti yokuhlola	Izinkonzo zamahhala ezenziwa yikomiti lokuhlola nenxa yobuhlobo phakathi koMnyango Wezabasebenzi nebhizinisi A ziwukuhwebelana kwezihlobo.	
Ukukhishwa kweziqinisekiso zezimali (CEO, CFO and COO)	Ukukhishelwa kwe-CEO, i-CFO ne-COO iziqinisekiso zezimali kwenza kube ingxenye yamaholo abaphathi futhi kuwukuhwebelana kwezihlobo.	
Ukutholwa kwezinkonzo zokuhlanza – CleanCo	UMnu V ulawula i-CleanCo. Ngenxa yalokho, noma yikuphi ukuhwebelana ne-CleanCo kuwukuhwebalana kwezihlobo.	

<u>Ukudalula okudingekayo:</u>

Ibhizinisi A kufanele lidalule ubuhlobo balo nezihlobo kanye nanoma yikuphi ukuhwebelana (namabhizinisi nabantu), izimali ezingakakhokhwa noma izithembiso okuyothuthukisa ukuqonda umthelela wobudlelwano ongase ube khona ezitatimendeni zezimali.

Ibhizinisi A akudingekile lidalule amanani okuhwebelana namanye amabhizinisi asemkhakheni womphakathi lapho ukuhwebelana kwenziwe ngaphansi kwezinqubo ezivamile zokusebenza futhi emigomweni efanayo naleyo ebelizoyisebenzisa ukube belihwebelana nelinye ibhizinisi noma umuntu.

Ibhizinisi A kudingekile ukuba lidalule eceleni noma yimaphi amaholo akhokhelwe abaphathi, ie noma yimaphi amaholo akhokhelwe amalungu ebhodi noma abasebenzi. Lapho kungekho sinxephezelo esikhokhwe yibhizinisi A (noma isixhephezelo esikhokhelwa egameni lalo) kufanele kudalulwe lokhu.

Isibonelo 2 – Izibonelo zokudalula

Ngokusekelwe ekuhlaziyeni okubekwe esibonelweni 1, izibonelo zokudalula okulandelayo kungenziwa ezitatimendeni zezimali zika-A[1].

Ingcaphuno evela emanothini ezitatimende zezimali

Ibhizinisi A – 31 March 2010

Inothi X. Izihlobo

Ibhizinisi A lasungulwa uMnyango Wezabasebenzi ngokwemibandela yomthetho kazwelonke. UNqgonqgoshe Wezabasebenzi uyigunya eliphezulu lebhizinisi A. Ngakho ibhizinisi A lilawulwa abaqondisi bakazwelonke.

Ibhizinisi A lilawulwa abaqondisi bakazwelonke. Ngakho lihlobene nawo wonke amanye amabhizinisi angaphansi kukahulumeni kazwelonke.

Ibhizinisi A lithunyelelwe imali engama-R XXX ukuxhasa imisebenzi yalo yasemahhovisi ivela eSikhwameni Sezimali Sikazwelonke ngoMnyango Wezabasebenzi. Azikho izimali ibhizinisi A ebelikweleta noma lizikweletwa uMnyango Wezabasebenzi.

Ibhizinisi A liqeqesha abantu bezempilo nokuphepha emkhakheni womphakathi ngemali elingana nezindleko. Imali etholakala kulokhu kuhwebelana ihlanganisiwe eSitatimendeni Sesimo Sezimali. Ngomhlaka-31 March 2010, ibhizinisi A lalikweletwa izimali ezilandelayo ngamanye amabhizinisi asemkhakheni womphakathi kazwelonke (izimali ezikweletwayo zihlanganisiwe ezinzuzweni zesikhashana):

31 March 2010 R'000	Isizathu semali engakakhokhwa	Imali engakakhokhwa	Ilungiselelo lesikweletu esingabazisayo	Imali esele
Umnyango A	Izinkonzo zokuqeqesha	X	X	X
Umnyango E	Izinkonzo zokuqeqesha	X	X	X

Ibhizinisi A lisebenzisa ikomiti lokuhlola elifanayo nelisetshenziswa uMnyango Wezabasebenzi. Ibhizinisi A alizikhokheli lezi zinkonzo. Isilinganiso sokonga emalini ebekelwe ukusebenza kwamahhovsi ebhizinisi A singu-R XXX.

Ibhizinisi A lasungula ibhizinisi C ngokuhlanganyela nebhizinisi B lomphakathi wesifundazwe. Ibhizinisi C lenzela ibhizinisi A no-B izinto zokuqeqesha. Womabili la mabhizinisi akhokhela ibhizinisi C ngezinto zokuqeqesha elizenzile futhi aye avumelana

[1] Phawula: Lokhu kudalula kuyizibonelo kuphela futhi akuphelele. Izimfuneko zaloMthetho kanye neminye iMithetho ye-GRAP, eg uMthetho we-GRAP nge-*Consolidated and Separate Financial Statements*, i-*Investments in Associates* ne-*Interests in Joint Ventures,* kufanele nayo ibhekwe lapho kuhlanganiswa ukudalula okufanele.

ukuhlanganyela ekuxhaseni izindleko zazehhovisi ebhizinisi B. Izindleko zangempela zenkathi yamanje yezimali zidalulwe njengokwenziwa kwezinto zokuqeqesha futhi zihlanganisiwe kumanothi X. Imali ekhokhelwe ibhizinisi C ukuxhasa umsebenzi wasehhovisi zifinyelele ku-R XXX.

I-CleanCo, elawulwa uMnu V (i-CFO), inikeza ibhizinisi A izinkonzo zokuhlanza. Isivumelwano sihlaziywa kabusha futhi, uma kufaneleka, siyavuselelwa njalo ngonyaka ngokuvumelana nemithetho yokuphatha yabakhiqizi. I-CFO isidalulile isithakazelo sayo kule kontilaki futhi iye yazihoxela kunoma yiziphi izingxoxo noma izinqumo eziphathelene nale nkontileka.

Ibhizinisi A lisebenzise amabhizinisi amaningana asemkhakheni womphakathi ukuze lithole izinkonzo zokuhamba nezinkonzo ze-IT phakathi nonyaka. Lokhu kuhwebelana kwenziwe ngaphansi kwemibandela yokusebenza evamile. Lezi zimali zifakiwe ezimalini ezikhokhiwe/ezamukelwe esitatimendeni sesimo sezimali.

Ibhizinisi A lenganyelwe yibhodi, eyakhiwa amalungu amathathu aqokwe uNqgonqgoshe Wezabasebenzi. La malungu ebhodi, ekanye ne-CEO, i-CFO ne-COO anomthwalo wokuhlela, ukuqondisa, nokulawula imisebenzi yebhizinisi. Phakathi nonyaka, maholo alandelayo akhokhelwe la malungu abaphathi:

	Izimali zebhodi	**Umholo oyisisekelo**	**Eninye izinzuzo zesikhathi eside**	**Isamba**
Ilungu lebhodi				
Mnu X	XXX	_	_	XXX
Abasebenzi				
Nks U	_	XXX	XXX	XXX
Mnu V	_	XXX	XXX	XXX
Nks W	_	XXX	XXX	XXX
Isamba	**XXX**	**XXX**	**XXX**	**XXX**

Linye kuphela ilungu eliholelwa yibhizinisi A. Amanye amalungu ebhodi awaholelwa njengoba eqashwe uMnyango Wezabasebenzi Nezempilo. Kwezinye izinzuzo kufakwe nezindleko zokukhipha iziqinisekiso zezimali-mboleko zezindlu ezinkampanini zezimali. Phakathi nonyaka, izindleko zikaNks U zibe ngu-RXXX kwathi ezikaNks W zaba ngu-RXXX.

Izisekelo zeziphetho

BC1. Izisekelo Zeziphetho zifinqga ukuhlaziya okwenziwa yi-ASB ekwenzeni ushintsho kuyi-International Public Sector Accounting Standard ngoku-*Dalula Izihlobo* (IPSAS 20). I-ASB ihlaziye nezici ze-International Accounting Standard ngoku-*Dalula Izihlobo* (IAS 24) eyakhishwa ngo-November 2009.

BC2. I-ASB ikucacisile ukuthi kunomahluko phakathi kwethonya lezepolitiki nokwengamela. Ithonya lezepolitiki lisetshenziswa ekwenziweni kwemithetho nezimiso, kanti ukwengamela kuhlobene nokusetshenziswa kwaleyo mithetho nezimiso. Kulapho kuphela ukwengamela kuhlanganisa igunya nomthwalo wokuhlela, ukuqondisa nokulawula imisebenzi, lapho umuntu osebenzisa lokho kwengamela eba khona ilungu lababphathi.

BC3. Uhlelo lwe-GRAP 20 luyehluka kuyi-IPSAS 20 ngokuvumelana nohlelo olwamukelwa yi-ASB.

BC4. Izincazelo zezihlobo, amalungu aseduze omndeni, ukuhwebelana nezihlobo namaholo abaphathi abayinhloko kulungiswe ngokuvumelana ne-IAS 24 noMthetho Wezinkampani (2008) eNingizimu Africa.

BC5. Kuye kwenziwa ushintsho ukuze kuhambisane nomkhakha womphakathi waseNingizimu Africa. Ngokwesibonelo, kuye kwenezelwa ithonya elikhulu, kuyilapho izingcaphuno ezikhuluma ngezinto ezifana namandla okuvota, ezingeyona ingxenye yohlelo lokuphatha kukahulumeni eNingizimu Africa, ziye zakhishwa.

BC6. I-ASB iye yelula ukukhululwa ekuhwebelaneni kwezihlobo nasezimalini ezingakakhokhwa ezihlobene nokuhwebelana okwenzeke ngaphansi kobuhlobo obuvamile bomkhiqizi ne/noma ikhasimende/owamukelayo emigomweni nemibandela efanayo ibhizinizi ebelizolindeleka ukuba liyamukele ukube belisebenzelana nebhizinisi noma umuntu ngamunye ezimweni ezifanayo, ukuba kuhlanganise nokuhwebelana, nanoma yiziphi izimali ezingakakhokhwa, okwenzeke ngaphansi kwemigomo nemibandela evamile eyasungulwa ngokwemithetho yebhizinisi elibikayo. Lokhu kukhululwa kwelulwa ukuze kuhlanganise loko kuhwebelana nezimali ezingakakhokhwa njengoba ukwaziswa ngalawo malungiselelo kuzobe kudaluliwe ekwazisweni kwesiqondiso zomthetho walelo bhizinisi.

Ukuqhathanisa ne-International Public Sector Accounting Standard ngokuDalula Izihlobo (October 2002)

Uhlaka Lokuvezwa ngoku-*Dalula Izihlobo* luthathelwe ngokuyinhloko kuyi-International Public Sector Accounting Standard ngoku-*Dalula Izihlobo* (IPSAS 20). Umehluko oyinhloko phakathi kwe-GRAP 20 ne-IPSAS 20 uyalandela:

- Uhlelo lwalo Mthetho lwehluke kakhulu kolwe-IPSAS 20. Lo Mthetho uhlanganisa nezici ze-International Accounting Standard ngoku-*Dalula Izihlobo* (IAS 24 eyakhishwa ngo-November 2009. Lokhu kuhlanganisa:
  - Ukubukezwa kweNjongo neMininingwane;
  - Ukufakwa kwengxenye ekhuluma ngeNjongo Yokudalula Izihlobo esikhundleni so-“Daba Lwezihlobo”;
  - Ukubukezwa kwencazelo yezihlobo, amalungu omndeni aseduze, ukuhwebelana nezihlobo, kanye nokuholelwa kwabaphathi abayinhloko;
  - Ukubukezwa ukuze kuhlanganiswe “ukulawula ngenhlanganyelo”;
  - Ukukhishwa kwencazelo “yokwengamela” njengoba ifakiwe encazelweni nasezigabeni ezichaza abaphathi;
  - Ukukhishwa kwengxenye ekhuluma ngamandla okuvota njengoba ihlanganisiwe “yithonya elinamandla”;
  - Ukwenezelwa kwezincazelo zokulawula nokulawula ngenhlanganyelo;
  - Ukubukezwa kwezimfuneko zokudalula, kuhlanganise nokudalula izihlobo ngemikhakha ehlukahlukene;
  - Ukukhishwa kwezigaba ezichazayo, ezingekho kuyi-IAS 24, lapho udaba oluqondile lomkhakha womphakathi lungacaciswanga;
  - Ukukhishwa kwezimfuneko zokudalula mayelana namaholo abaphathi abayinhloko namalungu aseduze emindeni yabo okungekho kuyi-IAS 24;
  - Ukukhishwa kwezigaba ezichazayo njengoba kufakiwe kakade eMthethweni we-GRAP nge-*Presentation of Financial Statements*;
- Elithi “Abaphathi abayinhloko” lishintshelwe kwelithi “abaphathi” njengoba leyo ncazelo ihambisana nendlela amaphathi abachazwe ngayo kweminye iMithetho ye-GRAP. Izingxenye zencazelo ye-IPSASB ziye zafakwa ezigabeni ezichayo. Izigaba ezichazayo ziye zabukezwa futhi ukuze zihlanganise amalungu amakomiti amancane endikimba eyengamele lapho enemithwalo yokuphatha nokulawula ibhizinisi njengoba lokhu bekuyofana nabeluleki abayinhloko.

- Izibonelo ziye zabukezwa ukuze zivumelane neNingizimu Africa.
- Izimfuneko zokudalula mayelana nabaphathi abayinhloko zinye zabukezwa ukuze zihlanganise imfuneko ezingokomthetho eNingizimu Africa.
- Ukukhululwa ezimfunekweni zokudalula ezikuyi-IPSAS 20 ngaphansi kwemigomo nemibandela evamile kwabukezwa ukuze kucacise izinhlobo zokuhwebelana ebeziyokhululwa ekudaluleni.
- Lo Mthetho uhlanganisa ingxenye yelungiselo loshintsho, elingekho kuyi-IPSAS 20.