ACCOUNTING STANDARDS BOARD

IZINGA LE-GRAP

LEZINHLELO ZEMVUME YESEVISI: ISINIKEZELI

(GRAP 32)

Ikhishwe yi-Accounting Standards Board

Agasti 2013

GRAP 32

Amazwi Okubonga

Leli Zinga Lomkhuba Ovame Ukubonwa Wokubalwa Kwezimali (i-GRAP) lisuselwa ngokuyinhloko ku-International Public Sector Accounting Standard (i-IPSAS) emayelana *Nokuqashisa* 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 *Nokwethulwa Kwezitatimende Zezimali* 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

Internet: http://www.ifac.org

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

Copyright © 2016 by the Accounting Standards Board.

Wonke amalungelo agodliwe. Ayikho ingxenye yale ncwadi engashicilelwa, igcinwe kusistimu yokuthola ulwazi, noma idluliselwe kwabanye, nganoma yiluphi uhlobo noma indlela, ngamakhompuyutha, ngemishini, ngokwenza amakhophi, ngokurekhoda, nanganoma iyiphi enye indlela, ngaphandle kwemvume ekhishwe kusengaphambili ye-Accounting Standards Board. Umbhalo ogunyaziwe ushicilelwe ngolimi lwesiNgisi.

Imvume yokushicilela izingxenye ezilinganiselwe zale ncwadi ngokuvamile ngeke igodlwe.

GRAP 32

Okuphakathi

Izinga Lomkhuba Ovame Ukubonwa Wokubalwa Kwezimali

Izinhlelo Zemvume Yesevisi: Isinikezeli

	Izigaba
Isethulo	
Inhloso	.01
Ububanzi	.02 – .05
Izincazelo	.06
Ukubonwa nokulinganiswa kwempahla yemvume yesevisi	.07 – .11
Ukubonwa nokulinganiswa kwezikweletu	.12 – .26
Imodeli yesikweletu sezimali	.16 – .21
Ukunikezwa kwelungelo lemodeli yomsebenzisi	.22 – .24
Ukuhlukanisa ukuhlelwa	.25 – .26
Ezinye izikweletu, izikweletu ezincikene, nezimpahla ezincikene	.27
Ezinye izimali ezingenayo	.28
Ukwethulwa nokudalulwa	.29 – .31
Ukunikezwa okuguqukayo	.32
Ukuthathwa kwasekuqaleni Kwamazinga we-GRAP	.32
Usuku lokusebenza	.33
Ukuthathwa kwasekuqaleni Kwamazinga we-GRAP	.33
Isithasiselo A: Iseluleko Sokusetshenziswa	
Isithasiselo B: Ukushintshwa Kwamanye Amazinga we-GRAP	
Iseluleko Sokusetshenziswa	
Umsuka weziphetho	

GRAP 32

Ukuqhathaniswa ne-International Public Sector Accounting Standard *Ezinhlelweni Zemvume Yesevisi: Isinikezeli* (Okthoba 2011)

IZINHLELO ZEMVUME YESEVISI: ISINIKEZELI

ISETHULO

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

I-Accounting Standards Board (Ibhodi) iyadingeka ngokuya Ngomthetho Wezokuphatha Izimali Zomphakathi, Umthetho ongunombolo 1 wango-1999, njengokuguqulwa (i-PFMA), ukuze kunqunywe ngokujwayelekile umkhuba wokubalwa kwezimali owaziwa njenge-Standards of Generally Recognised Accounting Practice (i-GRAP).

Ibhodi kumelwe linqume i-GRAP yalokhu 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.

Okungenhla kuhlangene kubizwa ngokuthi “amabhizinisi”.

IBhodi ligunyaze ukusetshenziswa kwe-International Financial Reporting Standards (ama-IFRS) akhishwa yi-International Accounting Standards Board alokhu:

(a) amabhizinisi kahulumeni afinyelela imibandela echazwe eSiqondisweni 12 so-*Kukhethwa Kohlaka Olufanele Lokubika Lwamabhizinisi Kahulumeni;* kanye

(b) namabhizinisi angaphansi kokulawulwa kobunikazi banoma yimaphi amabhizinisi kulawa.

Izitatimende zezezimali kumele zichazwe njengezithobela Amazinga we-GRAP kuphela uma ngabe zithobela zonke izimfuneko zokusetshenziswa ngakunye Kwezinga le-GRAP kanye nanoma yikuphi Ukutolikwa Kwamazinga we-GRAP.

Noma yimuphi umkhawulo wokusetshenziswa eNcazelweni Yamazinga ucacisiwe kulawo Mazinga noma Encazelweni Yamazinga we-GRAP.

Izinga le-GRAP *Lezinhlelo Zemvume Yesevisi: Ibhizinisi Lesinikezeli* lisethwa ezigabeni .01 kuya ku-.33. Zonke izigaba zamaZinga we-GRAP zinegunya elilinganayo. Isimo

negunya lama-appendice kubhekwana nalo ngokubhekwa ngaphakathi kwe-appendix ngayinye. Amazinga kumele afundwe ngokuvumelana nenhloso yawo, umumo weziphetho zawo uma zisebenza, *Ibika Kumazinga we-GRAP, ISethulo Sezincazelo Zamazinga e-GRAP, Nohlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

Amazinga we-GRAP neNcazelo YamaZinga we-GRAP kufanele kufundwe ngokuhambisana nanoma yikuphi ukuqondiswa okukhishwe yiBhodi okucacisa ngokunikezwa okuguqukayo, kanye nanoma yimiphi imithetho ekhishwa nguNgqongqoshe Wezezimali ngokuphathelene nezinsuku zokusebenza kahle Zamazinga we-GRAP, ashicilelwe ku-Government Gazette.

Ireferensi lapha ingabhekiswa eZingeni le-GRAP elingakakhishwa ngesikhathi sokukhishwa kwaleli Zinga. Lokhu kwenziwa ukuze kugwenywe ukuguqula Amazinga asevele akhishiwe uma Izinga langemuva kwesikhathi likhishwa ngokulandelayo. Isigaba .12 seZinga le-GRAP *Lezinqubomgomo, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* linikeza isisekelo sokukhetha nokusebenzisa izinqubomgomo zokubalwa kwemali um singekho isiqondiso esisobala.

Inhloso

.01 Impokophelo yaleli Zinga wukusho ukubalwa kwemali kwezinhlelo zemvume yesevisi yisinikezeli, ibhizinisi lomkhakha womphakathi.

Ububanzi (bona izigaba AG1 – AG5)

.02 Ibhizinisi elilungisela liphinde lethule izitatimende zezezimali ngaphansi komsuka oqongelelekayo wokubalwa kwemali lizosebenzisa leli Zinga ekubalweni kwemali ngezinhlelo zemvume yesevisi.

.03 Izinhlelo ezingaphakathi kobubanzi baleli Zinga zifaka ukunikeza ngokusebenza okunegunya okuhlobene nempahla yemvume yesevisi endaweni yesinikezeli. Isisebenzisi esinikeza ngomsebenzi onegunya angaba yingxenye yenkampani ezimele noma elinye ibhizinisi lomkhakha womphakathi.

.04 Izinhlelo ezingaphandle kobubanzi baleli Zinga azifaki ukuthunyelwa komsebenzi onegunya nezinhlelo ezifaka ukunikezwa noma ukuphathwa kwamasevisi lapho impahla ingalawulwa yisinikezeli (isb., okukhiphela ngaphandle, izinkontileka zesevisi, noma ukwenziwa kuzimele).

.05 Leli Zinga alicacisi ukubalwa kwezimali yizisebenzisi (iseluleko sokubalwa kwezimali kwezinhlelo zemvume yesevisi yisisebenzisi lingatholwa ku-IFRIC 12 *Izinhlelo Zemvume Yesevisi*).

Izincazelo (bona izigaba angu-AG6 – AG10)

.06 Amatemu alandelayo asetshenziswa kuleli ZInga ngezincazelo ezicacisiwe:

<u>Isinikezeli</u> (ngezinjongo zaleli Zinga), yibhizinisi elinikeza ngelungelo lokusebenzisa impahla yemvume yesevisi kusisebenzisi.

<u>Umsebenzi wegunya</u> ufaka ukuthunyelwa kwesevisi yisisetshenziswa senzela isinikezeli esiwela ngaphakathi kwegunya lesinikezeli.

<u>Isisebenzisi</u> (ngezinjongo zaleli Zinga), yibhizinisi elisebenzisa impahla yemvume yesevisi ukuze linikeze umsebenzi onegunya ongaphansi kolawulo lomnikezeli lempahla.

<u>Uhlelo lwegunya lesevisi</u> wuhlelo lwenkontileka oluphakathi kwesinikezeli nesisebenzisi lapho:

(a) Isisebenzisi sisebenzisa impahla yemvume yesevisi ukuze inikeze umsebenzi onegunya ngohlangothi lwesinikezeli ngesikhathi

esicacisiwe; futhi

(b) Isisebenzisi sinxeshezelwa ngamasevisi waso ngaphezulu kwesikhathi sokuhlelwa kwesevisi yemvume.

***Impahla yemvume yesevisi** yimpahla esetshenziselwa ukunikezela umsebenzi onegunya kuhlelo lwesevisi yemvume:*

(a) Enikezelwa yisisebenzisi lapho:

(i) Isisebenzisi sakha, sithuthukise, noma sithole kusukela kunkampani yangaphandle; noma

(ii) Siyimpahla ekhona yesisebenzisi; noma

(b) Inikezwa yisinikezeli lapho:

(i) Siyimpahla ekhona yesinikezeli; noma

(ii) Singukuthuthukiswa kwempahla ekhona yesinikezeli.

Amatemu achazwe kwamanye Amazinga we-GRAP asetshenziswa kuleli Zinga ngencazelo efanayo naleyo ekumanye Amazinga we-GRAP.

Ukubonwa nokulinganiswa kwempahla yemvume yesevisi (bona izigaba AG11 – AG41)

.07 *Isinikezeli sizobona impahla enikezwe yisisebenzisi kanye nokuthuthukiswa kumpahla ekhona yesinikezeli njengempahla yemvume yesevisi uma:*

(a) Isinikezeli silawula noma siqondisa ukuthi yimaphi amasevisi lapho isinikezeli kuzomele sinikeze khona ngempahla, lapho kuzomele sinikezele ngazo, nangokuthi ngaliphi inani; futhi

(b) Isinikezeli silawula—ngobunikazi, ukufaneleka kwenzuzo noma uma kungenjalo—noma iyiphi intela yensalela ebalulekile kumpahla ekupheleni kwesikhathi sokuhlelwa.

.08 *Leli Zinga lisebenza kumpahla esetshenziswa kuhlelo lemvume yesevisi ngayo yonke impilo yalo yezomnotho (impahla "yayo yonke impilo") uma ngabe izimo ezisesigabeni .07(a) zihlangatshezwa.*

.09 *Isinikezeli sizolinganisa ekuqaleni impahla yemvume yesevisi ebonwa ngokwesigaba .07 (noma isigaba .08 ngempahla yayo yonke impilo) ngevelu layo elifanelekile, ngaphandle kokubhalwa esigabeni .10.*

.10 *Lapho impahla ekhona noma isinikezeli sihlangabezana khona nezimo ezicaciswe esigabeni .07(a) nengu-.07(b) (noma ipharagrafu .08 ngempahla yayo yonke impilo), isinikezeli sizophinda sifake kusigaba impahla yemvume*

yesevisi njengempahla yemvume yesevisi. Impahla yemvume yesevisi yokuphinde kufakwe kusigaba izokhulunyelwa ngokwamaZinga e-GRAP Endawo Yotshalo-zimali, Indawo, Imishini Namathuluzi, Izimpahla Ezingaphatheki, noma Izimpahla Eziyigugu, njengoba kufanelekile.

.11 Ngemuva kokubonwa kokuqala noma ukuphinda kufakwe kusigaba, izimpahla zemvume yesevisi zizokhonjwa kusukela kwezinye izimpahla ezingaphakathi kwesigaba esifanayo sempahla, futhi zizokhonjwa ngokusobala kusukela ezimpahleni ezinobunikazi kanye/noma eziqashisiwe.

Ukubonwa nokulinganiswa kwezikweletu (bona izigaba AG42 – AG51)

.12 Lapho isinikezeli sibona impahla yemvume yesevisi ngokwesigaba .07 (noma isigaba .08 sempahla yayo yonke impilo), isinikezeli sizophinda sibone isikweletu. Isinikezeli ngeke sibone isikweletu uma impahla ekhona yesinikezeli iphinde yafakwa kusigaba njengempahla yemvume yesevisi ngokwesigaba .10, ngaphandle kwezimo lapho ukucatshangwa okungeziwe kunikezwa yisisebenzisi, njengoba kushiwo esigabeni .13.

.13 Isikweletu esibonwe ngokwesigaba .12 sizolinganiselwa ekuqaleni ngenani elifanayo njengempahla yemvume yesevisi elinganiselwe ngokwesigaba .09, elinganiselwe ngenani lanoma yikuphi okunye ukucatshangwa (isb., imali) esukela kusinikezeli ukuya kusisebenzisi, noma kusukela kusisebenzisi ukuya kusinikezeli.

.14 Imvelo yesikweletu ibonwa kusukela kumvelo yokucatshangwa okushintshaniswe ngayo ngaphakathi kwesinikezeli nesisebenzisi. Imvelo yokucatshangwa enikezwe yisinikezeli kusisebenzisi inqunywa yireferensi kumatemu wohlelo lwenkontileka.

.15 Ekushintshanisweni kwempahla yemvume yesevisi, isinikezeli singanxephezela isisebenzisi ngempahla yemvume yesevisi nganoma yikuphi ukuhlanganiswa kwalokhu:

(a) Ukwenza izinkokhelo kusisebenzisi (imodeli “yesikweletu sezimali”);

(b) Ukunxephezela isisebenzisi ngezinye izindlela (imodeli “yokunikezwa kwelungelo lesisebenzisi”) okufana nalokhu:

  (i) Ukunikeza isisebenzisi ilungelo lokuthola imali engenayo kusukela kubasebenzisi benkampani yangaphandle yempahla yemvume yesevisi; noma

  (ii) Ukunikeza isisebenzisi ukufinyelela kwenye impahla ekhiqiza imali engenayo ngokusetshenziswa kwesisebenzisi (isb., ukusebenza kwewodi eseceleni esibhedlela lapho okusele kwesibhedlela kusetshenziswa

isinikezeli ukuze kulashwe iziguli zomphakathi).

Imodeli yesikweletu sezezimali (bona izigaba AG43 – AG48)

.16 ***Lapho isinikezeli sinesibopho esingenamkhawulo sokukhokhela imali noma enye impahla yezezimali kusisebenzisi ngokwakhiwa, ukuthuthukiswa, ukutholwa, noma ukuthuthukiswa kwempahla yemvume yesevisi, isinikezi sizokhuluma ngesikweletu esiboniwe ngokwesigaba .12 njengesikweletu semali.***

.17 Isinikezeli sinesibopho esingenamkhawulo sokukhokhela imali uma ngabe siqinisekise ukukhokhela isisebenzisi:

(a) Amanani acacisiwe noma anganqumeka; noma

(b) Ukuwa, uma kukhona, ngaphakathi kwamanani atholwe yisisebenzisi esivela kubasebenzisi bomsebenzi wegunya kanye nanoma yimaphi amanani acacisiwe noma anganqumeka ashiwo esigabeni. 17(a), noma ngabe inkokhelo ilandelana kusisebenzisi esiqinisekisa ukuthi impahla yemvume yesevisi ihlangabezana nekhwalithi ecacisiwe noma izidingo zokusebenza kahle.

.18 Izinga le-GRAP *Lamathuluzi Ezezimali* lisebenza esikweletini sezezimali esibonwa ngaphansi kwepharagrafu .12.

.19 ***Isinikezeli sizonikeza izinkokhelo kusisebenzisi siphinde sikhulume ngazo ngokuya ngesakhiwo sazo njengokwehliswa kusikweletu esibonwe ngokwesigaba .12, inkokhiso yezezimali, nezinkokhiso zamasevisi anikezelwe yisisebenzisi.***

.20 ***Inkokhiso yezezimali nezinkokhiso zamasevisi anikezwe yisisebenzisi kuhlelo lwesevisi yemvume olunqunywe ngokwesigaba .19 izoshiwo njengezincithakalo.***

.21 ***Lapho impahla nezingxenye zohlelo lwemvume yesevisi zikhonjwa khona ngokuhlukile, izingxenye zesevisi zezinkokhelo ezisuka kusinikezeli ukuya kusisebenzisi zizonikezelwa ngokubhekiswe kumavelu afanelekile ahlobene wempahla yemvume yesevisi namasevisi. Lapho impahla nezingxenye zesevisi zingakhonjwa ngokuhlukile, ingxenye yesevisi yezinkokhelo kusukela kusinikezeli ukuya kusisebenzisi inqunywa ngokusebenzisa izindlela zokulinganisa.***

Ukunikezwa kwelungelo kumodeli yesisebenzisi (bona amapharagrafu angu-AG49 – AG50)

.22 ***Lapho isinikezeli singanaso isibopho esingenamkhawulo sokukhokhela imali***

noma enye impahla yezezimali kusisebenzisi ngokwakhiwa, ukuthuthukiswa, ukutholwa, noma ukuthuthukiswa kwempahla yemvume yesevisi, siphinde sinikeze isisebenzisi ilungelo lokuthola imali engenayo kusukela kubasebenzisi benkampani yangaphandle noma enye impahla ekhiqiza imali engenayo, isinikezeli sizokhulumela isikweletu esiboniwe ngokwesigaba .12 njengengxenye engatholiwe yemali engenayo evela kusukela ekushintsheni kwezimpahla okuphakathi kwesinikezeli nesisebenzisi.

.23 Isinikezeli sizobona imali engenayo siphinde sehlise isikweletu esiboniwe ngokwesigaba .22 ngokuya ngento yohlelo lwemvume yesevisi.

.24 Lapho isinikezeli sinxephezela isisebenzisi ngempahla yemvume yesevisi kanye nokunikezelwa kwamasevisi ngokunikezela isisebenzisi ilungelo lokuthola imali engenayo kusukela kubasebenzisi benkampani yangaphandle yempahla yemvume yesevisi noma enye impahla ekhiqiza imali engenayo, ukushintshisana kuthathwa njengomsebenzi okhiqiza imali engenayo (bona Izinga le-GRAP *Ngemali engenayo Kusukela Emisebenzini Eshintshanisayo)*. Njengoba ilungelo elinikezwe kusisebenzisi lisebenza ngesikhathi sohlelo lwemvume yesevisi, isinikezeli asiboni imali engenayo kusukela ekushintshaniseni ngaleso sikhathi. Esikhundleni salokho, isikweletu siyabonwa nganoma iyiphi ingxenye yemali engenayo engakatholwa okwamanje. Imali engenayo iyabonwa ngokuya ngento yesivumelwano semvume yesevisi, futhi isikweletu siyehliswa njengoba imali engenayo ibonwa.

Ukuhlukanisa ukuhlelwa (bona ipharagrafu AG51)

.25 Uma isinikezeli sikhokhela ukwakhiwa, ukuthuthukiswa, ukutholwa, noma ukuthuthukiswa kwempahla yemvume yesevisi ngengxenye ngokuthola isikweletu sezimali futhi ngengxenye yesinikezeli selungelo eliya kusisebenzisi, kubalulekile ukukhulumela ngokuhlukile ingxenye ngayinye yaso sonke isikweletu esibonwe ngokwesigaba .12. Inani elibonwe ekuqaleni ngaso sonke isikweletu kuzoba inani elifanayo nalelo elicaciswe esigabeni .13.

.26 Isinikezeli sizokhulumela ingxenye ngayinye yesikweletu esishiwo esigabeni .25 ngokuya ngamapharagrafu .16 ukuya ku-.24.

Ezinye izikweletu, izikweletu ezincikene nezimpahla ezincikene (bona amapharagrafu AG52 – AG54)

.27 Isinikezeli sizokhulumela ezinye izikweletu, izikweletu ezincikene, nezimpahla ezincikene ezivela kusukela kuhlelo lwemvume yesevisi ngokuya Namazinga we-GRAP Ekunikezweni, Kuzikweletu Ezincikene Nezimpahla Ezincikene Nezinto Zokusebenza Zezezimali.

Ezinye izimali ezingenayo (bona amapharagrafu AG55 – AG64)

.28 Isinikezeli sizokhuluma ngezimali ezingenayo kusukela kuhlelo lwemvume yesevisi, ngaphandle kwalezo ezicaciswe kumapharagrafu angu-.22 ukuya ku-.24, ngokweZinga le-GRAP Kumali Engenayo esuka Emisebenzini Yokushintshisana.

Ukwethulwa nokudalulwa (bona amapharagrafu AG65 – AG67)

***.29** Isinikezeli sizothula ulwazi ngokweZinga le-GRAP Ngokwethulwa Kwezitatimende Zezezimali.*

***.30** Isinikezeli sizodalula ulwazi olulandelayo ngohlelo ngalunye lemvume yesevisi yento yokusebenza kanye nokulinganiswa kwezinhlelo zemvume yesevisi eyodwa okungeyona yento yokusebenza okuqoqwa ndawonye ngezinto zokusebenza ngesikhathi ngasinye sokubika:*

***(a)** Incazelo yayo yonke impokophelo nenjongo yohlelo lwemvume yesevisi.*

***(b)** Imigomo yesevisi yohlelo lwemvume yesevisi engathinta inani, isikhathi, nokuqiniseka kokugeleza okuzayo kwemali (isb, isikhathi semvume, izinsuku zokuphinda kunikezwe intengo, nomsuka lapho ukuphinda kunikezwe intengo noma ukuphinda kuxoxiswane kunqunywa khona.*

***(c)** Imvelo nomumo (isb, ubukhulu, isikhathi, noma inani, njengokufanelekile) okwalokhu:*

(i) Amalungelo wokusebenzisa izimpahla ezithile;

(ii) Amalungelo wokulindela isisebenzisi ukuze sinikeze ngamasevisi athile ngokuhlobene nohlelo lwemvume yesevisi;

(iii) Izimpahla zemvume yesevisi ezibonwe njengezimpahla ngesikhathi sokubika, okufaka izimpahla ezikhona zesinikezeli eziphinde zafakwa esigabeni njengezimpahla zemvume yesevisi;

(iv) Amalungelo wokuthola izimpahla ezicacisiwe ekupheleni kohlelo lwemvume yesevisi;

(v) Ukuvuselelwa nezinketho zokunqanyulwa;

(vi) Amanye amalungelo nezibopho (isb, ukulungiswa okukhulu kwezimpahla zemvume yesevisi); kanye

(vii) Nezibopho zokunikeza isisebenzisi ngokufinyelela ezimpahleni zemvume yesevisi noma ezinye izimpahla ezikhiqiza imali engenayo.

***(d)** Ushintsho kuhlelo lwemvume yesevisi oluvele ngesikhathi sokubika.*

***(e)** Incazelo yanoma yikuphi ukuphulwa kwenkontileka yinoma iyiphi ingxenye ngesikhathi sokubika nomthelela walokho wesinikezeli.*

.31 Ukudalulwa okudingekayo ngokwesigaba .30 kunikezwa njengengxenye yesigaba esikhona sezimpahla, isb. indawo yotshalo-zimali, noma indawo, iplanti

nokokusebenza, noma izimpahla ezingaphatheki noma izimpahla zefa. Izimpahla zemvume yesevisi kuzomele zikhonjwe ngokusobala kusukela ezimpahleni ezinabanikazi kanye/noma eziqashisiwe. Izidingo zokudalulwa kumele zinikezwe ngazodwana ngokokusebenza ngakunye kwempahla yemvume yesevisi noma ngokulingana nezimpahla okungezona ezisebenzayo zemvume yesevisi ngaphansi kwezigaba ezikhona zempahla ezidalulwe kuzitatimende zezezimali zesinikezeli.

Ukunikezwa okuguqukayo

Ukutholwa kwasekuqaleni Kwamazinga we-GRAP

.32 Ukunikezwa okuguqukayo okuzosetshenziswa amabhizinisi ekutholweni kwasekuqaleni kwaleli Zinga kucaciswa ekuqondisweni. Ukunikezwa kwaleli Zinga kumele kufundwe kuhambisana nesiqondiso ngasinye esisebenzayo.

Usuku lokusebenziseka

Ukusetshenziswa kwasekuqaleni Kwamazinga we-GRAP

.33 Leli Zinga le-Generally Recognised Accounting Practice liqala ukusebenza ngezitatimende zonyaka zezimali ezifaka izikhathi ezisekuqaleni noma ezingemuva kosuku ezizonqunywa Ngungqongqoshe Wezezimali kumthetho okumele ushicilelwe ngokuya ngesigaba 91(1)(b) Somthetho Wokuphathwa Kwezimali Zomphakathi, Umthetho Ongunombolo 1 wango-1999, njengoba ushintshiwe.

I-Appendix A

Iseluleko Sokusetshenziswa

Le-Appendix iyingxenye ehlanganisiwe Yezinga le-GRAP Kuzinhlelo Zemvume Yesevisi: Isinikezeli.

Ububanzi (bona amapharagrafu angu-.02 ukuya ku-.05)

AG1. Izinga le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli* lisebenza kusivumelwano senkontileka ephakathi kwesinikezeli nesisebenzisi lapho isisebenzisi sisebenzisa impahla yemvume yesevisi ukuze kunikezelwe ngomsebenzi wegunya kwenzelwa isinikezeli sesikhathi esithile esicacisiwe. Isisebenzisi esinikezela ngomsebenzi wegunya senzela isinikezeli singaba yinkampani yangasese noma elinye ibhizinisi lomkhakha womphakathi.

AG2. Umthetho obhekana nokusungulwa nokusebenza kwezivumelwano ze-public-private partnership (i-PPP) kumvelo yomkhakha womphakathi. Imithetho Yokuphathwa Kwezimali, ekhishwe ngaphansi Komthetho Wokuphathwa Kwezimali Zomphakathi, Umthetho Ongunombolo 1 wango-1999, njengoba ushintshwa (i-PFMA), ichaza "ubambiswano lomphakathi-lwangasese" njengomsebenzi wokuhweba ophakathi kwesikhungo nenhlangano ezimele ngokuya ngokuthi kukuphi lapho ingxenye ezimele:

(a) Yenza khona umsebenzi wesikhungo iwenzela inhlangano; kanye/noma

(b) Ithola ukusetshenziswa kwendawo kahulumeni ngezinjongo zayo zezokuhweba; futhi

(c) Ithatha izingcuphe ezingagcineka zezimali, zokusebenza nezemisebenzi ngokuxhumene nokusebenza kwesikhungo kanye/noma ukusetshenziswa kwendawo kahulumeni; futhi

(d) Ithola inzuzo ngokwenza umsebenzi wesikhungo noma kusukela ekusebenziseni indawo kahulumeni, ngendlela yalokhu:

   (i) Ukucatshangwa okuzokhokhelwa yisikhungo lapho ithola khona Isikhwama Semali Engenayo noma, lapho isikhungo siyinkampani yebhizinisi likahulumeni kazwelonke noma inkampani yebhizinisi likahulumeni wesifunda, lapho izimali ezingenayo kusukela kuzikhungo ezinjalo; noma

   (ii) Izinkokhiso noma izinkokhelo okumele ziqoqwe yingxenye evela ngaphandle kusukela kubasebenzisi noma amakhasimende wesevisi enikezwe bona; noma

   (iii) Ukuhlanganiswa kokucatshangwa okunjalo nezinkokhiso ezinjalo noma izinkokhelo.

AG3. Incazelo yesivumelwano se-PPP Kumithetho ekhishwe ngaphansi Komthetho Wokuphathwa Kwezimali Zikamasipala, Umthetho ongunombolo 56 wango-2003 (MFMA), iyafana nencazelo Yemithetho eya ku-PFMA. Imithetho ye-MFMA ichaza isivumelwano se-PPP njengomsebenzi wokuhweba ophakathi kukamasipala nengxenye ezimele ngokuya ngokuthi ingxenye ezimele:

(a) Yenza umsebenzi kamasipala iwenzela umasipala noma ithola ukuphathwa noma ukusetshenziswa kwendawo kamasipala ngezinjongo zayo zokuhweba, noma yenza kokubili umsebenzi kamasipala noma yenzela umasipala iphinde ithole ukuphathwa noma ukusetshenziswa kwendawo kamasipala ngezinjongo zayo zokuhweba; futhi

(b) Ithatha izingcuphe zezimali ezingagcineka nezokusebenza ngokuxhumene:

(i) Nokusebenza komsebenzi kamasipala;

(ii) Ukuphathwa noma ukusetshenziswa kwendawo kamasipala; noma

(iii) Kokubili; futhi

(c) Ithola inzuzo yokwenza umsebenzi kamasipala noma kusukela ekusebenziseni indawo kamasipala noma kokubili, ngendlela –

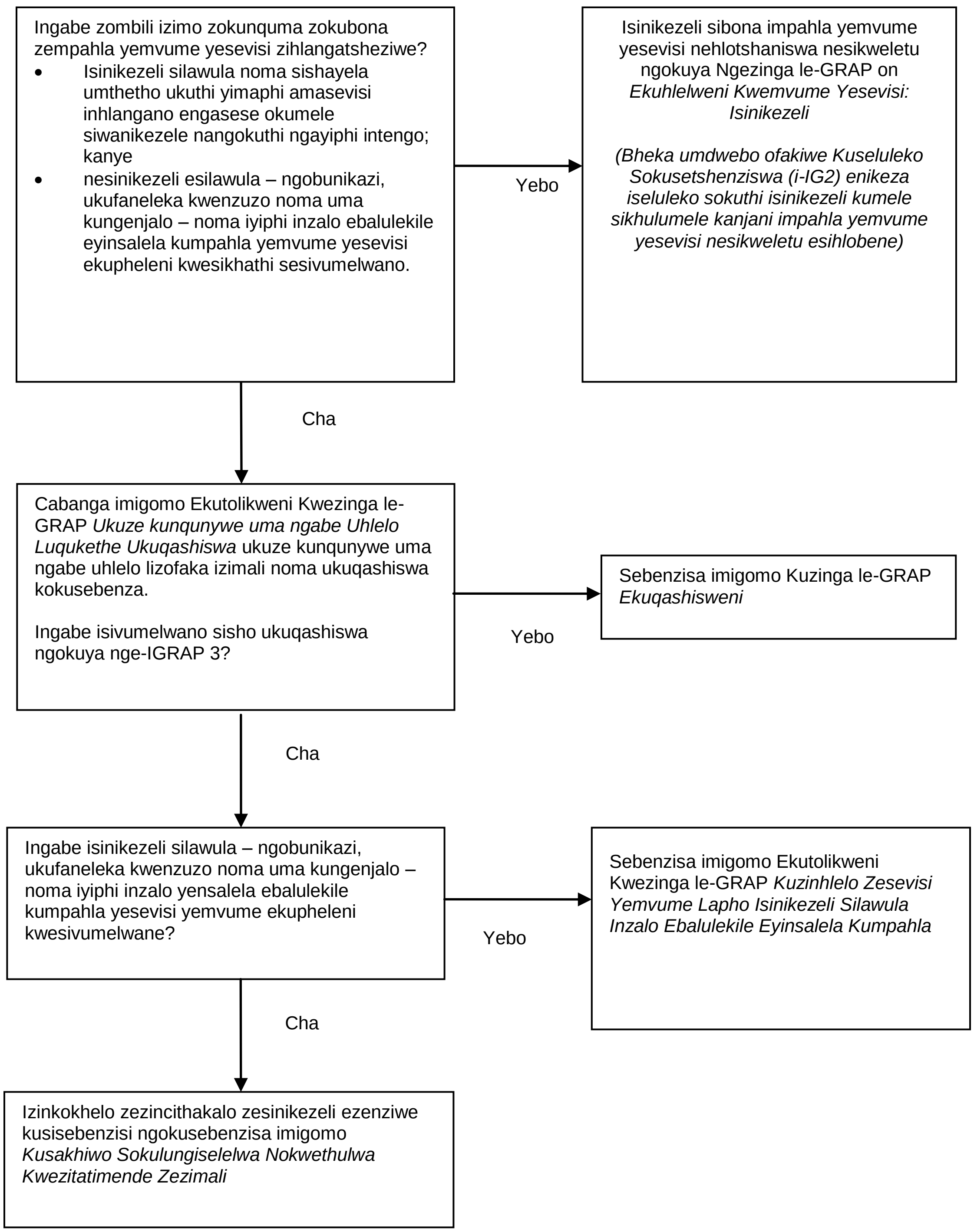
(i) Yokucatshangwa okumele kukhokhelwe noma kunikezwe ngumasipala ngaphansi kolawulo olulodwa noma olwabiwe lukamasipala;

(ii) Izinkokhiso noma izinkokhelo ezizoqoqwa yingxenye ezimele kusukela kubasebenzisi noma amakhasimende wesevisi enikezwe bona; noma

(iii) Ukuhlanganiswa kwezinzuzo ezishiwo kumapharagrafu angaphansi angu-(i) no-(ii).

AG4. Izivumelwano ze-PPP eziphethwe futhi ziqondiswa ngokuya nge-PFMA ne-MFMA, aezinye zezivumelwano eziwela ngaphakathi kobubanzi Bezinga le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli*. Noma yiziphi ezinye izivumelwano ezihlangabezana nesimo sokunquma sokulawula njengoba zisethiwe esigabeni .07 kuzomele ziphinde zisebenze kumigomo Yezinga le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli* ngokubalwa kwezimali kuzinhlelo ezinjalo.

AG5. Umfanekiso ongezansi ufingqa izinyathelo okumele zilandelwe ekunqumeni imigomo yokubalwa kwemali kwezinhlelo zemvume yesevisi.


Ingabe zombili izimo zokunquma zokubona zempahla yemvume yesevisi zihlangatsheziwe?
• Isinikezeli silawula noma sishayela umthetho ukuthi yimaphi amasevisi inhlangano engasese okumele siwanikezele nangokuthi ngayiphi intengo; kanye
• nesinikezeli esilawula – ngobunikazi, ukufaneleka kwenzuzo noma uma kungenjalo – noma iyiphi inzalo ebalulekile eyinsalela kumpahla yemvume yesevisi ekupheleni kwesikhathi sesivumelwano.
Yebo
Isinikezeli sibona impahla yemvume yesevisi nehlotshaniswa nesikweletu ngokuya Ngezinga le-GRAP on *Ekuhlelweni Kwemvume Yesevisi: Isinikezeli*
(Bheka umdwebo ofakiwe Kuseluleko Sokusetshenziswa (i-IG2) enikeza iseluleko sokuthi isinikezeli kumele sikhulumele kanjani impahla yemvume yesevisi nesikweletu esihlobene)
Cha
Cabanga imigomo Ekutolikweni Kwezinga le-GRAP *Ukuze kunqunywe uma ngabe Uhlelo Luqukethe Ukuqashiswa* ukuze kunqunywe uma ngabe uhlelo lizofaka izimali noma ukuqashiswa kokusebenza.
Ingabe isivumelwano sisho ukuqashiswa ngokuya nge-IGRAP 3?
Yebo
Sebenzisa imigomo Kuzinga le-GRAP *Ekuqashisweni*
Cha
Ingabe isinikezeli silawula – ngobunikazi, ukufaneleka kwenzuzo noma uma kungenjalo – noma iyiphi inzalo yensalela ebalulekile kumpahla yesevisi yemvume ekupheleni kwesivumelwane?
Yebo
Sebenzisa imigomo Ekutolikweni Kwezinga le-GRAP *Kuzinhlelo Zesevisi Yemvume Lapho Isinikezeli Silawula Inzalo Ebalulekile Eyinsalela Kumpahla*
Cha
Izinkokhelo zezincithakalo zesinikezeli ezenziwe kusisebenzisi ngokusebenzisa imigomo *Kusakhiwo Sokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*

Izincazelo (bona amapharagrafu .06)

AG6. Ipharagrafu .06 ichaza uhlelo lwemvume yesevisi. Izici ezijwayelekile zohlelo lwemvume lesevisi yilezi:

(a) Isisebenzisi sinesibopho sokuphathwa esithile sokungenani sokuphathwa kwempahla yemvume yesevisi kanye namasevisi ahlobene futhi asisebenzi njengomenzeli nje senzela isinikezeli;

(b) Ukuhlelwa kusetha izintengo zasekuqaleni ukuze zidonswe yisisebenzisi kuphinde kuqondise izibuyekezo zentengo esikhathini sohlelo lwemvume yesevisi;

(c) Isisebenzisi sinesibopho sokudlulisela impahla yemvume yesevisi kusinikezeli kusimo esicacisiwe ekupheleni kwesikhathi sokuhlelwa, ngokucatshangwa okuncane noma okungekho kokukhushulwa, ngokunganaki ukuthi iyiphi ingxenye eyinikeze imali; futhi

(d) Ukuhlelwa kuphethwe ukuhlelwa kwenkontileka okungenwe kukho, okusetha amazinga wokusebenza, izindlela zokulungisa izintengo, nezinhlelo zokuphikisa izikhalazo.

(e) Ukuhlelwa kungacacisa ileveli noma amazinga wamasevisi adingekayo ngesikhathi sanoma yiziphi izimpahla ezizosetshenziselwa ukunikeza isevisi enjalo.

(f) Ukuhlelwa kungaphatha idizayini, ukwakhiwa nokunikezwa imali kwempahla ezosetshenziswa yisisebenzisi. Ukuhlelwa kungabeka imikhawulo yokuthi impahla yesevisi yemvume ingasetshenziswa kanjani.

AG7. Incazelo yesivumelwano sobudlelwano bomphakathi-obuzimele njengoba kuchazwe kumthetho (bona ipharagrafu AG2 ne-AG3) kusho “ingxenye ezimele” kanye “nebhizini”. Izinga le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli* lisebenzisa amatemu “isisebenzisi” kanye “nesinikezeli”. Amagama asetshenziswe kumthetho asho okufanayo kunalawo asetshenziswe eZingeni le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli*.

AG8. I-IPSAS 32 isebenzisa itemu le-“isevisi yomphakathi” ukuchaza imisebenzi eyenziwa isisebenzisi iyenzela isinikezeli. Ipharagrafu .06 isebenzisa itemu le-“umsebenzi wegunya” iphinde iwuchaze njengokuthunyelwa kwesevisi yomphakathi yisisebenzisi senzela isinikezeli ngaphakathi kwegunya lesinikezeli.

AG9. I-PFMA ne-MFMA zichaza isivumelwano se-PPP ukuze kufakwe umsebenzi wesikhungo noma kamasipala odinga isisebenzisi ukuthi senzele umsebenzi isinikezeli, noma zivumele isisebenzisi ukuthi sithole ukuphathwa noma ukusetshenziswa kwendawo ngenjongo yaso yokuhweba. Lezi zinhlobo

zezinhlelo zithathwa kabili ngaphakathi kwetemu le-“umsebenzi wegunya” ekuchazeni izinhlobo zezivumelwano ze-PPP eziwela kububanzi Bezinga le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli*.

AG10. Ipharagrafu .06 ichaza impahla yemvume yesevisi. Izibonelo zezimpahla zemvume yesevisi yilezi: imigwaqo, amabhuloho, amathaneli, amajele, izibhedlela, izikhumulo zezindiza, izindawo zokusabalalisa amanzi, ukunikezwa kwamandla namanethiwekhi wezokuxhumana ngezincingo, ukufakwa okungunaphakade kwenkambu yamasosha nokunye ukusebenza, kanye nezinye izimpahla ezingenawo umlilo eziphathekayo noma ezingaphatheki ezisetshenziselwa izinjongo zokuphatha ekuthumeleni umsebenzi onegunya.

Ukubonwa nokulinganiswa kwasekuqaleni kwempahla yemvume yesevisi (bona amapharagrafu .07 – .11)

Ukubonwa kwempahla yemvume yesevisi

AG11. Ukuhlolwa kokuthi ingabe impahla yemvume yesevisi kumele ibonwe ngokwesigaba .07 (noma ipharagrafu .08 ngempahla yayo yonke impilo) yenziwa ngomsuka wazo zonke izinto nezimo zesivumelwano.

AG12. Ulawulo noma umthetho oshiwo esigabeni .07(a) ungaba umphumela wesivumelwano senkontileka, noma uma kungenjalo (ofana nesiqondisi senkampani yangaphandle esiqondisa amanye amabhizinisi asebenza kumkhakha ofanayo noma imboni njengesinikezeli), futhi lufaka izimo lapho isinikezeli sithenga konke ukukhishwa kanye nalokho lapho okunye noma konke ukukhishwa kulethwa abanye abasebenzisi. Ikhono lokukhipha noma kuqondiswe ukufinyelela kwabanye kuzinzuzo zempahla kuyinto ebalulekile yolawulo ehlukanisa izimpahla zebhizinisi kusukela kulezo zimpahla zomphakathi lapho wonke amabhizinisi anokufinyelela aphinde azuze ngawo. Isivumelwano senkontileka sisetha izintengo zasekuqaleni ukuze zikhokhiswe yisisebenzisi futhi siqondisa izibuyekezo zentengo ngaphezulu kwesikhathi sohlelo lwemvume yesevisi. Uma ngabe uhlelo lwenkontileka ludlulisela ilungelo lokulawula ukusetshenziswa kwempahla yemvume yesevisi kusinikezeli, impahla ihlangabezana nesimo esicaciswe esigabeni .07(a) ngokuphathelene nolawulo ngokuhlobene nalezo isisebenzisi okumele sikunikezele amasevisi.

AG13. Ngenjongo yepharagrafu .07(a), isinikezeli akumele sibe nolawulo oluphelele lwentengo: kubalulekile ukuthi intengo iqondiswe yisinikezeli, noma kuhlelo lwenkontileka, noma isiqondisi senkampani ezimele eqondisa amanye amabhizinisi asebenza kumboni noma kumkhakha ofanayo (isb, imigwaqo noma ekunikezeni igesi) njengesinikezeli (isb. ngendlela ebambayo). Kodwa, isimo sisetshenziswa kunto yesivumelwano. Izici ezingaqinile, ezifana

nekhephu ezosebenza kuphela kuzimo ezikude, ziyazitshwa. Ngokuphambene nalokho, uma ngabe njengesibonelo, ukuhlelwa kuqhuba ukunikeza isisebenzisi ukukhululeka kokusetha izintengo, kodwa noma iyiphi inzuzo eyeqile iyabuyiselwa kusinikezeli, imbuyiselo yesisebenzisi iyavalelwa futhi into yentengo yokuhlolwa kolawulo iyahlangatshezwa.

AG14. Iningi lohulumeni linamandla wokuqondisa ukuziphatha kwamabhizinisi asebenza kumikhakha ethile yomnotho, ngokuqondile, noma ngezisebenzeli ezithile ezidaliwe. Ngenjongo yepharagrafu .07(a), amandla abanzi wokuqondisa achazwe ngaphezulu awabalwa njengolawulo. Kuleli Zinga itemu elithi "qondisa" lihlose ukusetshenziswa kuphela kusimo semigomo nemibandela yohlelo lwemvume yesevisi. Isibonelo, umnyango wezokuthutha, ongumqondisi wesevisi yezitimela, unganquma amanani asebenza kumkhakha wezitimela ngokuphelele. Amanani anjalo angaba sobala kuhlelo kuhlelo lwenkontileka oluphethe uhlelo lwemvume yesevisi efaka ukunikezwa kwezokuthutha zezitimela, noma angaqondiswa ngokusobala ngaphakathi kwalokho. Kodwa, kuzo zombili izimo, ulawulo lwempahla yemvume yesevisi luthathwa kusukela kuhlelo lwenkontileka hhayi kusukela ekutheni uhlelo lufakwa kusinikezeli sesiqondisi sesevisi yezitimela.

AG15. Ngenjongo yepharagrafu .07(b), ukulawula okungaphezulu kwesinikezeli sanoma iyiphi inzalo eyinsalela ebalulekile kumele kokubili kukhawulele kokubili ikhono elenzekayo lesisebenzise ukuze kuthengiswe noma kunikelwe impahla futhi kunikezwe isinikezeli ilungelo eliqhubekayo lokusebenzisa ngaso sonke isikhathi sohlelo lwemvume yesevisi. Inzalo eyinsalela kumpahla yivelu yamanje elinganiselwe yempahla kwangazuthi isivele ingowonyaka nakusimo esilindelwe ekupheleni kwesikhathi sohlelo lwesevisi yemvume.

AG16. Ulawulo kumele luhlukaniswe kusukela ekuphatheni. Uma isinikezeli sigcina kokubili ikhono lokulawula elichazwe esigabeni .07(a) kanye nanoma iyiphi inzalo eyinsalela ebalulekile kumpahla, isisebenzisi siphethe kuphela impahla senzela isinikezeli—noma ngabe, kuzimo eziningi, singaba nemfihlo ebanzi yokuphathwa.

AG17. Izimo kumapharagrafu angu-.07(a) ne-.07(b) ndawonye zikhomba impahla, okufaka noma yikuphi ukufakwa esikhundleni okudingekayo, zilawulwa yisinikezeli ngayo yonke impilo yayo yezomnotho. Isibonelo, uma ngabe isisebenzisi kumele sishintshe ingxenye yempahla ngesikhathi sokuhlelwa (isb., ingxenye ephezulu yomgwaqo noma uphahla lwebhilidi), impahla ithathwa njengokuphelele. Yingakho isimo sepharagrafu .07(b) sihlangatshezwa ngokuphelele kwempahla, okufaka ingxenye efakelwa esikhundleni, uma ngabe isinikezeli silawula noma iyiphi inzalo eyinsalela ebalulekile ekufakweni esikhlundleni sokugcina saleyo ngxenye.

AG18. Ngesinye isikhathi ukusetshenziswa kwempahla yemvume yesevisi

kuqondiswa ngengxenye ngendlela echazwe kupharagrafu .07(a) futhi ingxenye yayo ayiqondiswa. Kodwa, lokhu kuhlelwa kuthatha izimo ezihlukile:

(a) Noma iyiphi impahla engahlukaniswa ngesandla futhi engakwazi ukusetshenziswa ngokukhethekile futhi ehlangabezana nencazelo yeyunithi ekhiqiza imali njengoba kuchazwe eZingeni le-GRAP *Ezimpahleni Ezonakele Ezikhiqiza Imali* ihlaziywa ngokuhlukilw ukuze kunqunywe uma ngabe isimo esisethwe esigabeni .07(a) siyahlangatshezwa ngokuphelele ngezinjongo ezingaqondisiwe (isb., lokhu kungasebenza kuphiko eliseceleni lesibhedlela, lapho okusele kwesibhedlela kusetshenziswa yisinikezeli ukuze kulashwe iziguli zomphakathithi); futhi

(b) Uma imisebenzi esekelayo ngokumtoti (efana nesitolo sesibhedlela) ingaqondiswa, ukuhlolwa kolawulo kuyasetshenziswa ngazuthi lawo masevisi bewakade engekho, ngoba kuzimo lapho isinikezeli silawula amasevisi ngendlela echazwe esigabeni .07(a), ukuba khona kwemisebenzi esekelayo akukhiphi kusukela ekulawuleni kwesinikezeli sempahla yesevisi yemvume.

AG19. Isisebenzisi singaba nelungelo lokusebenzisa impahla engahlukaniseka echazwe esigabeni AG18(a), noma izindawo ezisetshenziselwa ukunikeza amasevisi angaqondisiwe wosekelo achazwe esigabeni AG18(b). Kunoma yisiphi isimo, kungenzeka kube khona ukuqashiswa okuvela kusinikezeli ukuya kusisebenzisi; uma kunjalo, kuyabalwa ngokweZinga le-GRAP *Ekuqashisweni*.

Impahla ekhona yesinikezeli

AG20. Ukuhlelwa kungafaka impahla ekhona yesinikezeli:

(a) Lapho isinikezeli sinikeza ukufinyelela isisebenzisi ngenjongo yohlelo lwemvume yesevisi; noma

(b) Lapho isinikezeli sinikeza isisebenzisi ukufinyelela ngenjongo yokukhiqiza izimali ezingenayo njengesinxephezelo sempahla yemvume yesevisi.

AG21. Isidingo esigabeni .09 ukulinganisela izimpahla ezibonwe ngokwesigaba .07 (noma ipharagrafu .08 ngayo yonke impilo yempahla) ekuqaleni ngevelu efanelekile. Izimpahla ezikhona zesinikezeli ezisetshenziswe kuhlelo lwemvume yesevisi ziphinde zifakwe kusigaba ngaphansi kwaleli Zinga. Ukuthuthukiswa kuphela kumpahla ekhona yesinikezeli (isb, ekhuphula ikhono layo) ebonwa njengempahla yemvume yesevisi ngokwesigaba .07, noma ipharagrafu .08 ngayo yonke impilo yempahla).

AG22. Ekusebenziseni ukuhlolwa kokonakala Kumazinga we-GRAP *Endaweni Yotshalo-zimali, Indawo, Imishini Namathuluzi, Izimpahla Ezingaphatheki*

Nezimpahla Zefa, njengoba kufanelekile, isinikezeli asicabangi ukunikezelwa kwesevisi yemvume kusisebenzisi njengesimo esibangela ukonakala, ngaphandle kokuthi kukhona ushintsho ekusetshenzisweni kwempahla okuthinta izinzuzo zayo zezomnotho ezizayo noma amandla wesevisi. Isinikezeli sisho Amazinga we-GRAP *Ezimpahleni Ezingakhiqizi Imali* noma *Ekonakaleni Kwezimpahla Ezikhiqiza Imali,* njengoba kufanelekile, ukuze kunqunywe uma ngabe izibonisi zokonakala zivuswe ngaphansi kwezimo ezinjalo.

AG23. Uma ngabe impahla ingasahlangabezani nezimo zokubonwa esigabeni .07 (noma esigabeni .08 ngayo yonke impilo yempahla), isinikezeli silandela imigomo yokuyekiswa ukubonwa Kumazinga we-GRAP *Endaweni Yotshalo-zimali, Indawo, Imishini Namathuluzi, Izimpahla Ezingaphatheki Nezimpahla Eziyigugu*, njengoba kufanelekileas. Isibonelo, uma ngabe impahla idluliswa kusisebenzisi ngokuhanjiswa okungunaphakade, iyayeka ukubonwa. Uma ngabe impahla idluliselwa ngokuhanjiswa kwesikhashana, isinikezeli sithatha into yalesi sikhathi sohlelo lwemvume yesevisi ekunqumeni uma ngabe impahla kumele iyeke ukubonwa. Kuzimo ezinjalo, isinikezeli siphinda sicabange uma ngabe ukuhlelwa kungumsebenzi wokuqashiswa noma ukuthengiswa futhi umsebenzi wokuqashiswa ngokubuyiselwa kumele ubalwe ngokweZinga le-GRAP *Lokuqashisa*.

AG24. Uma ukuhlelwa kwemvume yesevisi kufaka ukuthuthukisa impahla ekhona yesinikezeli efana nokuthi izinzuzo ezizayo zezomnotho noma amandla wesevisi impahla izonikeza okukhushuliwe, ukuthuthukiswa kuyahlolwa ukuze kunqunywe uma ngabe kuhlangabezana nezimo zokubonwa esigabeni .07 (noma esigabeni .08 ngayo yonke impilo yempahla). Uma ngabe lezo zimo zihlangatshezwa, ukuthuthukiswa kuyabonwa futhi kulinganiswa ngokuya ngaleli Zinga.

Impahla ekhona yesisebenzisi

AG25. Isinikezeli singanikeza impahla ukuze isetshenziselwe uhlelo lwemvume yesevisi engayakhanga, yayithuthukisa, noma yayithola. Uma ukuhlelwa kufaka impahla ekhona yesisebenzisi lapho isisebenzisi sisisebenzisela injongo yokuhlelwa kwemvume yesevisi, isinikezeli sinquma uma ngabe impahla ihlangabezana nezimo esigabeni .07 (noma isigaba .08 ngempahla yayo yonke impilo). Uma ngabe izimo ezibonwayo zihlangatshezwa, isinikezeli sibona impahla njengempahla yemvume yesevisi ziphinde ziyikhulumele ngokuya ngaleli Zinga.

Impahla eyakhiwe noma ethuthukisiwe

AG26. Lapho impahla eyakhiwe noma ethuthukisiwe ihlangabezana nezimo ezisesigabeni .07 (noma isigaba .08 ngayo yonke impilo yempahla) isinikezeli

siyabona futhi silinganisela impahla ngokuya ngaleli Zinga. Amazinga we-GRAP *Endaweni Yotshalo-zimali, Indawo, Imishini Namathuluzi, Izimpahla Ezingaphatheki Nezimpahla Zefa,* njengoba kufanelekile, asetha isimo sokunquma lapho impahla encikene kumele ibonwe khona. Amazinga we-GRAP *Endaweni Yotshalo-zimali, Indawo, Imishini Namathuluzi, Izimpahla Ezingaphatheki Nezimpahla Eziyigugu* adinga ukuthi impahla ibonwe, futhi kuphela uma ngabe:

(a) Kungenzeka ukuthi izinzuzo zezomnotho ezizayo noma amandla wesevisi ahlotshaniswa nento azogelezela kubhizinisi; futhi

(b) Izindleko noma ivelu efanelekile yento ingalinganiswa ngokuthembeka.

AG27. Lezo zimo zokunquma, ndawonye nemigomo nemibandela ethile yesivumelwano senkontileka, kumele zicatshangwe ekunqumeni uma ngabe kumele kubonwe impahla yemvume yesevisi ngesikhathi lapho impahla yakhiwa khona noma ithuthukiswa. Ngendawo yotshalo-zimali, indawo, iplanti, nokokusebenza, izimpahla ezingaphatheki nezimpahla zefa, isimo sokunquma sokubonwa singahlangatshezwa ngesikhathi sokwakha noma sokuthuthukiswa, futhi uma kunjalo, isinikezeli ngokuvamile sizobona impahla yemvume yesevisi ngaleso sikhathi.

AG28. Isimo sokunquma sokuqala esibonwayo sidinga ukugelezela kwezinzuzo zezomnotho noma amandla wesevisi kusinikezeli. Kusukela kuphuzu lokubuka lesinikezeli, injongo eyinhloko yempahla yemvume yesevisi ukunikezela ngamandla wesevisi yenzela isinikezeli. Ngokufanayo kumpahla isinikezeli sakha noma sithuthukisa ngokusebenzisa kwaso, isinikezeli sizohlola, ngesikhathi sezindleko noma ukuthuthukiswa okutholwayo, imigomo yesivumelwano senkontileka ukuze kunqunywe uma ngabe amandla wesevisi wempahla yemvume yesevisi azogelezela kusinikezeli ngaleso sikhathi.

AG29. Isimo sokunquma sokubona sesibili siding ukuthi izindleko zasekuqaleni noma ivelu elifanelekile lempahla lingalinganiswa ngokuthembeka. Ngokufanelekile, ukuze kuhlangatshezwe isimo sokunquma sokubonwa Kumazinga we-GRAP *Endaweni Yotshalo-zimali, Indawo, Imishini Namathuluzi, Izimpahla Ezingaphatheki Nezimpahla Zefa,* njengoba kufanelekile, isinikezeli kuzomele sibe nolwazi oluthembekile mayelana nezindleko noma inani elifanelekile lempahla ngesikhathi sokwakhiwa salo noma ukuthuthukiswa. Isibonelo, uma ngabe ukuhlelwa kwemvume yesevisi kudinga isisebenzisi ukuthi sinikeze isinikezeli ngemibiko yokuqhubeka ngesikhathi sokwakhiwa kwempahla noma sokuthuthukiswa, izindleko ezitholiwe zingalinganiswa, futhi zizohlangabezana nomgomo wokubonwa Kumazinga we-GRAP *Endaweni Yotshalo-zimali, Indawo, Imishini Namathuluzi, Nezimpahla Zefa* zezimpahla ezakhiwe noma eZingeni le-GRAP *Ezimpahleni Ezingaphatheki* zezimpahla ezithuthukisiwe. Futhi, lapho isinikezeli sinekhono elincane lokugwema ukwamukela impahla eyakhiwe noma ethuthukiswe ukuze kuhlangatshezwe okucacisiwe

kwenkontileka, noma uhlelo olufanayo lwenkontileka, izindleko zibonwa uma kuba khona ukuqhubeka okwenziwayo okubhekiswe ekuqedelweni kwempahla. Ngalokho, isibonisi sibona impahla yemvume yesevisi nesikweletu esihambisanayo.

Ukulinganiswa kwezimpahla zemvume yesevisi

AG30. Isigaba .09 sidinga izimpahla zemvume yesevisi ezibonwe ngokwesigaba .07 (noma ngesigaba .08 ngayo yonke impilo yempahla) ukuthi zilinganiswe ekuqaleni ngenani elifanelekile. Kakhulukazi, inani elifanelekile lisetshenziselwa ukunquma izindleko zempahla yesevisi yemvume eyakhiwe noma izindleko zanoma yikuphi ukuthuthukiswa ezimpahleni ezikhona, ekubonweni kwasekuqaleni. Isidingo esisesigabeni .09 asisebenzi ezimpahleni ezikhona zesinikezeli eziphinde zafakwa esigabeni njengezimpahla eziyisevisi yemvume ngokwesigaba .10 yaleli Zinga. Ukusetshenziswa kwenani elifanelekile ekubonweni kwasekuqaleni akwenzi ukuphinda kuhlolwe ngaphansi Kwamazinga we-GRAP *Endaweni Yotshalo-zimali, Indawo, Imishini Namathuluzi Nezimpahla Ezingaphatheki*.

AG31. Uhlobo lokunxeshezelwa okushintshwe phakathi kwesinikezeli kanye nesisebenzisi kuthinta ukuthi ivelu elifanelekile lempahla yemvume yesevisi linqunywa ekubonweni kwasekuqaleni. Izigaba ezilandelwa ukudalulwa kwezihloko kokuthi kunganqunywa kanjani inani elifanelekile lempahla ekubonweni kwasekuqaleni okususelwa kuhlobo lokunxeshezelwa olushintshiwe:

(a) Lapho izinkokhelo zenziwa isinikezeli kusisebenzisi, inani elifanelekile ekubonweni kwasekuqaleni kwempahla limele ingxenye yezinkokhelo ezikhokhelwe kusisebenzisi ngempahla.

(b) Lapho isinikezeli singenzi izinkokhelo kusisebenzisi ngempahla, impahla ibalwa ngendlela efanayo njengokushintshwa kwezimpahla ekungezona zemali Kumazinga we-GRAP *Endaweni Yotshalo-zimali, Indawo, Imishini Namathuluzi, Izimpahla Ezingaphatheki Nezimpahla Eziyigugu*.

Izinhlobo zokunxeshezelwa

AG32. Izinhlelo zemvume yesevisi zifana kancane uma zifana; izidingo zobuchwepheshe ziyahluka ngesigaba. Ngokuqhubeka, imigomo yohlelo ingaphinda incike kuzici ezithile njengoba kudingwa yiso sonke isakhiwo sezomthetho.

AG33. Ngokuya ngemigomo yesevisi yohlelo lwemvume, isinikezeli somphakathi singanxephezela ngempahla yesevisi yemvume nokunikezwa kwesevisi ngokuhlanganisa okulandelayo:

(a) Ukwenza izinkokhelo (isb., imali) eya kusinikezeli;

(b) Ukunxephezela isisebenzisi ngezinye izindlela, ezifana nalokhu:

   (i) Ukunikeza isisebenzisi ilungelo lokuthola imali engenayo esuka kubasebenzisi benkampani yangaphandle yempahla yesevisi yemvume; noma

   (ii) Ukunikeza isisebenzisi ukufinyelela kwenye impahla ekhiqiza imali engenayo ngokusetshenziswa kwayo.

AG34. Lapho isinikezeli sinxephezela isisebenzisi ngempahla yemvume yesevisi ngokwenza izinkokhelo kusinikezeli, impahla nezingxenye zesevisi zezinkokhelo zingahlukaniseka (isb, uhlelo lwenkontileka lucacisa inani lochungechunge olunqunywe ngaphambili lwezinkokhelo ezizonikezwa kumpahla yemvume yesevisi) noma ngeke zihlukaniseke.

Izinkokhelo ezingahlukaniseka

AG35. Uhlelo lwemvume yesevisi lungahlukaniseka ngezimo ezihlukile, ezifaka, kodwa ezingakhawulelwe, kokulandelayo:

(a) Ingxenye yokuhamba kwenkokhelo okuhluka ngokuya ngokutholakala kwempahla yemvume yesevisi ngokwayo kanye nenye ingxenye ehlukayo ngokuya ngokusetshenziswa noma kukhonjwa amasevisi athile;

(b) Izingxenye ezihlukile zohlelo lwemvume yesevisi okusetshenziswayo kwezikhathi ezihlukile noma okunganqanyulwa ngokuhlukile. Isibonelo, ingxenye eyodwa yesevisi enganqanyulwa ngaphandle kokuthinta ukuqhubeka kwalo lonke uhlelo; noma

(c) Izingxenye ezihlukile zohlelo lwemvume yesevisi okungaphinde kukhulunywe ngazo ngokuhlukile. Isibonelo, ingxenye yesevisi ihlolwa emakethe futhi ezinye noma zonke izindleko zokukhushulwa noma ukwehliswa kudluliselwa kusinikezeli ngendlela yokuthi inkokhelo yesinikezeli ehlobene ngokuqondile naleyo sevisi ingakhonjwa.

AG36. Amazinga we-GRAP *Endaweni Yotshalo-zimali, Indawo, Imishini Namathuluzi, Izimpahla Ezingaphatheki Nezimpahla Zefa* adinga ukulinganiswa kwasekuqaleni kwempahla okutholwe ngomsebenzi wokushintshisana onezindleko, lapho intengo yemali ithathwa njengevelu emaphakathi, ngaphandle kokuthi kuboniswe ngokuhlukile. Lapho impahla nezingxenye zesevisi yezinkokhelo zihlukaniseka khona, ukulingana kwentengo yemali kwempahla yesevisi yemvume okuyivelu ekhona yempahla yengxenye yesevisi yemvume yezinkokhelo. Kodwa, uma ivelu yamanje yengxenye yempahla yezinkokhelo ingaphezulu kwevelu elifanelekile, impahla yesevisi yemvume

ilinganiselwa ekuqaleni ngevelu layo elifanelekile.

Izinkokhelo ezingahlukaniseki

AG37. Lapho impahla nengxenye yesevisi yezinkokhelo zesinikezeli ukuya kusisebenzisi zingahlukaniseki khona, ivelu efanelekile esesigabeni .09 inqunywa kusetshenziswa ubuchwepheshe bokulinganisa.

AG38. Ngenjongo yokusebenzisa izidingo zaleli Zinga, izinkokhelo nokunye ukucatshangwa okudingwa wuhlelo kunikezwa ekutholweni kohlelo noma ekuphindweni kuhlolwe kohlelo kulezo zempahla yemvume yesevisi kanye nalezo zezinye izingxenye zohlelo lwesivumelwano semvume yohlelo (isb., ukugcinwa namasevisi wokusebenza) ngokomsuka wamavelu walo wamavelu wayo afanelekile ahlobene. Ivelu efanelekile yempahla yemvume yesevisi ifaka amanani kuphela ahlobene nempahla futhi akhipha amanani wezinye izingxenye zesivumelwano semvume yesevisi. Kwezinye izimo, ukunikeza izinkokhelo zempahla kusukela kuzinkokhelo zezinye izingxenye zohlelo lwemvume yesevisi kuzodinga isinikezeli ukuthi sisebenzise indlela yokulinganisela. Isibonelo, isinikezeli singalinganisela izinkokhelo ezihlobene nempahla ngenkomba kuvelu efanelekile yempahla engaqhathaniswa kusivumelwano esingaqukethe ezinye izingxenye, noma ngokulinganisa izinkokhelo zezinye izingxenye kuhlelo lemvume yesevisi ngenkomba yezinhlelo ezingaqhathaniswa futhi kuphinde kudonswe lezi zinkokhelo kusukela kunani lezinkokhelo ezingaphansi kwesivumelwano.

Isisebenzisi sithola ezinye izinhlobo zokunxeshezelwa

AG39. Izinhlobo zemisebenzi ezishiwo esigabeni .15(b) akuyona imisebenzi yemali yokushintshisana. Isigaba .33 eZingeni le-GRAP *Endaweni Yotshalo-zimali,* isigaba .29 eZingeni se-GRAP *Endaweni, Imishini Namathuluzi* nesigaba .40 eZingeni le-GRAP *Ezimpahleni Ezingaphatheki*, njengoba kufanelekile, zinikeza iseluleko kulezi zimo.

AG40. Uma isisebenzisi sinikezwa ilungelo lokuthola imali engenayo kusukela kubasebenzisi benkampani yangaphandle yempahla yemvume yesevisi, noma enye impahla ekhiqiza imali engenayo, noma sithola ukunxeshezelwa okungekona kwemali kusukela kusinikezeli, isinikezeli asitholi izindleko ngokuqondile ngokuthola impahla yemvume yesevisi. Lezi zinhlobo zokunxeshezelwa kusinikezeli kuhloselwe ukunxephezela isisebenzisi kabili ngezindleko zempahla yesevisi yemvume kanye nokuyisebenzisa ngesikhathi semigomo yesevisi yohlelo lwemvume. Isinikezeli kuzomele silinganise ekuqaleni ingxenye yempahla ngendlela ehambisana nesigaba .09.

Ukulinganisa okulandelayo

AG41. Ngemuva kokubonwa kokuqala, isinikezeli sisebenzisa Amazinga we-GRAP *Endaweni Yotshalo-zimali, Indawo, Imishini Namathuluzi, Izimpahla Ezingaphatheki Nezimpahla Eziyigugu* ekulinganisweni okulandelayo nokuyekiswa ukubonwa kwempahla yemvume yesevisi. Ngezinjongo zokusebenzisa Amazinga we-GRAP *Endaweni Yotshalo-zimali, Indawo, Imishini Namathuluzi, Izimpahla Ezingaphatheki Nezimpahla Eziyigugu*, izimpahla zemvume yesevisi kumele ziphathwe njengesigaba esihlukile sezimpahla. Amazinga we-GRAP *Okukhinyabezeka Kwama-asethi Angenzi Mali* kanye *Nokukhinyabezeka Kwama-asethi Aphehla Imali* aphinde asetshenziswe uma kucatshangwa ukuthi kukhona yini ukuboniswa kwemvume yesevisi yempahla okonakele. Lezi zidingo kulawa Mazinga zisetshenziswa kuzo zonke izimpahla eziboniwe noma ezifakwe esigabeni njengezimpahla zemvume yesevisi ngokuya ngalesi Sigaba.

Ukubonwa nokulinganiswa kwezikweletu (bona izigaba .12 – .26)

AG42. Isinikezeli sibona isikweletu ngokwesigaba .12 kuphela uma impahla yemvume yesevisi ibonwa ngokwesigaba .07 (noma ngokwesigaba .08 ngayo yonke impilo yempahla). Imvelo yesikweletu esiboniwe ngokwesigaba .12 iyahluka kuzimo ngazinye ezichazwe esigabeni AG31 ngokuya ngesimo sayo.

Imodeli yesikweletu sezezimali (bona izigaba .16 – .21)

AG43. Uma isinikezeli sinesibopho esingenasigomo ukuze kwenziwe uchungechunge olunqunywe ngaphambili lwezinkokhelo eziya kusisebenzisi, isikweletu yisikweletu sezezimali njengoba kuchazwe eZingeni le-GRAP *Lamathuluzi Ezezimali.* Inkokhelo yezezimali ecaciswe kupharagrafu .19 iphinde inqunywe ngokweZinga le-GRAP *Lamathuluzi Ezezimali.*

AG44. Uma isinikezeli sinikeza ngesinxephezelo kusisebenzisi ngezindleko zempahla yemvume yesevisi nokunikezelwa kwesevisi ngendlela yochungechunge lwezinkokhelo ezinqunywe ngaphambili, inani elibonisa ingxenye yochungechunge lwezinkokhelo ezinqunywe ngaphambili eliphathelene nempahla liyabonwa njengesikweletu ngokwesigaba .12. Lesi sikweletu asifaki inkokhiso yezezimali nezingxenye zesevisi zezinkokhelo ezicaciswe esigabeni .19.

AG45. Lapho isinikezeli senza noma yiziphi izinkokhelo kusisebenzisi ngaphambili kwempahla yesevisi yemvume ebonwayo, isinikezeli sikhulumela lezo zinkokhelo njengezinkokhelo zangaphambili.

AG46. Inani lenzalo elisetshenziselwe ukunquma inkokhiso yezezimali lingashintshwa

ngokulandelayo ngaphandle kokuthi ingxenye yempahla noma konke ukuhlelwa kuphinde kuxoxiswane ngakho.

AG47. Inkokhelo yezimali ehlobene nesikweletu kuhlelo lwemvume yesevisi ithulwa ngokuhambisana nezinye izinkokhelo zezezimali ngokweZinga le-GRAP *Kuzinto Zokusebenza Zezezimali*.

AG48. Ingxenye yesevisi yezinkokhelo enqunyiwe ngokwesigaba .19 ivamise ukubonwa ngokujwayelekile ngaphezulu kwemigomo yesevisi yokuhlelwa kwemvume ngoba le phethini yokubonwa iphendula kahle kakhulu ekunikezweni kwesevisi. Kuzimo lapho izincithakalo ezithile zidingeka ukuze zinxeshezelwe ngokuhlukile, futhi isikhathi sazo saziwa, izincithakalo ezinjalo zibonwa njengezitholiwe.

Ukunikezwa kwelungelo ukuya kumodeli yesisebenzisi (bona izigaba .22 – .24)

AG49. Uma isinikezeli sinxephezela isisebenzisi ngempahla yemvume yesevisi futhi isevisi enikezwe ngokunikeza isisebenzisi ilungelo lokuthola imali engenayo esuka kubasebenzisi bangaphandle bempahla yemvume yesevisi, isisebenzisi sinikezwa ilungelo lokuthola imali engenayo ngaphezulu kwesikhathi sohlelo semvume yesevisi. Ngokufanayo, isinikezeli sithola inzuzo ehlotshaniswa nezimpahla ezitholwe kuhlelo lwemvume yesevisi ngokushintshisana ngelungelo elinikezwe kusisebenzisi ngaphezulu kwesikhathi sohlelo. Ngokufanelekile, imali engenayo ayibonwa ngokushesha. Esikhundleni salokho, isikweletu sibonelwa noma iyiphi ingxenye yemali engenayo engakatholwa okwamanje. Imali engenayo iyabonwa futhi isikweletu siyehliswa ngokwesigaba .23 ngokususelwa kunto yohlelo lwemvume yesevisi, isibonelo njengoba ukufinyelela kumpahla yesevisi yemvume kunikezwa kusisebenzisi ngaphezulu kwemigomo yesevisi yohlelo lwemvume. Njengoba kuchazwe esigabeni AG33, isinikezeli singanxephezela isisebenzisi ngokuhlanganiswa kwezinkokhelo nokunikeza ngelungelo lokuthola imali engenayo ngokuqondile kusukela kubasebenzisi abavela ngaphandle. Kuzimo ezinjalo, uma ngabe ilungelo lesisebenzisi lokuthola izimali ezinjalo ezivela ngaphandle zehlisa kakhulu noma ziqeda uchungechunge lwezinkokhelo zisinikezeli ezinqunywe ngaphambili kusisebenzisi, esinye isimo singafaneleka kakhulu ukuze kwehliswe isikeletu (isb., isikhathi lapho uchungechunge lwezinkokhelo zesinikezeli ezizayo ezinqunywe ngaphambili luyehliswa noma lususwe).

AG50. Uma isinikezeli sinxephezela isisebenzisi ngempahla yemvume yesevisi kanye nesevisi yokunikezelwa yempahla ekhiqiza imali engenayo, ngaphandle kwempahla yemvume yesevisi, imali engenayo iyabonwa futhi isikweletu siyabonwa ngokwesigaba .24 eyehliswa ngendlela efana naleyo echazwe esigabeni AG49 Kuzimo ezinjalo, isinikezeli siphinde sicabange izidingo zokuyekela ukuboniswa Kumazinga we-GRAP *Endaweni Yotshalo-zimali,*

Indawo, Imishini Namathuluzi, Izimpahla Ezingaphatheki Nezimpahla Zefa, njengoba kufanelekile.

Ukuhlukanisa ukuhlelwa (bona izigaba .25 – .26)

AG51. Uma isisebenzisi sinxeshezelwa ngengxenye yempahla yemvume yesevisi ngochungechunge lwezinkokhelo ezinqunywe ngaphambili futhi nangengxenye yokuthola ilungelo lokuthola imali engenayo kusukela ekusetshenzisweni kwangaphandle kwempahla yesevisi yemvume noma enye impahla ekhiqiza imali engenayo, kubalulekile ukukhulumela ngokuhlukile ngengxenye ngayinye yesikweletu esihlobene nokucatshangwa kwesinikezeli. Kulezi zimo, ukucatshangwa okuya kusisebenzisi kuhlukaniselwe kungxenye yesikweletu sezimali ngochungechunge lwezinkokhelo ezinqunywe ngaphambili kanye nengxenye yesikweletu ngelungelo elinikezwe kusisebenzisi ukuze sithole imali engenayo esuka ekusetshenzisweni kwangaphandle kwempahla yemvume yesevisi noma enye impahla ekhiqiza imali engenayo. Ingxenye ngayinye yesikweletu iyabonwa ekuqaleni ngevelu efanelekile yokucatshangwa okukhokhelwe noma okungakhokhelwa.

Ezinye izikweletu, izikweletu ezincikene nezimpahla ezincikene (bona isigaba .27)

AG52. Izinhlelo zemvume yesevisi zingafaka izinhlelo ezithile zeziqinisekiso zezezimali (isb., isiqinisekiso, ukuphepha, noma imbuyiselo ehlobene nesikweletu esitholwe yisisebenzisi ngokwakhiwa kwezezimali, ukuthuthukiswa, ukutholwa, noma ukuthuthukiswa kwempahla yemvume yesevisi), noma ukuqinisekiswa kokusebenza (isb., ukuqinisekiswa kokugeleza okuncane kwemali engenayo, okufaka ukunxeshezelwa kokushodayo).

AG53. Iziqinisekiso ezithile ezenziwe yisinikezeli zingahlangabezana nencazelo yenkontileka yokuqinisekiswa kwezezimali. Isinikezeli sinquma uma ngabe ukuqinisekiswa okwenziwe yisinikezeli njengengxenye yohlelo lwemvume yesevisi kuhlangabezana nencazelo yenkontileka yokuqinisekiswa kwezimali futhi kusebenza eZingeni le-GRAP *Ekunikezweni, Izikweletu Ezincikene Nezimpahla Ezincikene* ekukhulumeleni isiqinisekiso.

AG54. Izimpahla ezincikene noma izikweletu zingavela kusukela kuzikhalazo ezingaphezulu kwemigomo yesevisi yohlelo lwemvume. Ukuncikana okunjalo kunikezelwa ngokuhambisana Nezinga le-GRAP *Ekunikezweni, Izikweletu Ezincikene Nezimpahla Ezincikene*.

Ezinye izimali ezingenayo (bona isigaba .28)

AG55. Isisebenzisi singanxephezela isinikezeli ngokufinyelela kumpahla yemvume

yesevisi ngokuya ngokunikezelwa kohlelo lwemvume yesevisi ngokunikeza isinikezeli ngochungechunge lokugelezela ngaphakathi olunqunywe ngaphambilini lwezisetshenzisswa, ezifaka okulandelayo:

(a) Inkokhelo yangaphambili noma ukugeleza kwezinkokhelo;

(b) Ukunikezwa kokwabelana ngemali engenayo;

(c) Ukwehliswa kochungechunge lwezinkokhelo ezinqunywe ngaphambili isinikezeli esilidingayo ukuze sense ukusebenza; kanye

(d) Nezinkokhelo zokuqashwa zokunikeza ngokufinyelela kwesisebenzisi kumpahla ekhiqiza imali engenayo.

AG56. Uma isisebenzisi sinikeza ngenkokhelo yangaphambilini, ukugeleza kwezinkokhelo, noma okunye ukucatshangwa okuya kusinikezeli ngelungelo lokusebenzisa impahla yemvume yesevisi ngaphezulu kwemigomo yesevisi yohlelo lwemvume, isinikezeli sikhulumela lezi zinkokhelo ngokweZinga le-GRAP *Kumali Engenayo Evela Emisebenzini Yokushintshisana*. Isikhathi sokubonwa kwemali engenayo sinqunywa ngokususelwa kunto yohlelo lwesevisi yemvume, isibonelo njengokufinyelela kumpahla yemvume yesevisi kunikezwa kusisebenzisi ngaphezulu kwesikhathi sohlelo lwesevisi yemvume.

AG57. Uma isisebenzisi sinikezela ngenkokhelo yangaphambili, izinkokhelo eziningi ezilandelayo, noma okunye ukucatshangwa okuya kusinikezeli ngokungeziwe kumpahla yemvume yesevisi, ngelungelo lokuthola imali engenayo esuka ekusetshenzisweni kwangaphandle kwempahla yesevisi yemvume, noma enye impahla ekhiqiza imali engenayo, noma iyiphi ingxenye yezinkokhelo ezitholwe kusukela kusisebenzisi ezingatholwanga esikhathini sokubalwa kwemali ibonwa njengesikweletu kuze kuhlangatshezwe izimo zemali engenayo.

AG58. Uma izimo zihlangatzhezwa ngokubonwa kwemali engenayo, isikweletu siyehliswa njengoba imali engenayo ibonwa ngokwesigaba .28.

AG59. Kodwa, ngokuya ngemvelo ehlukayo yezinhlobo zezimpahla ezingasetshenziswa kuzinhlelo zemvume yesevisi, nenombolo yeminyaka lapho izinhlelo zingasebenza khona, kungaba khona ezinye izindlela eziningi zokubona imali engenayo ehlotshaniswa nokungena kwemali okucaciswe kuhlelo lwenkontileka olubonisa kangcono ukusetshenziswa kokufinyelela kwesisebenzisi kumpahla yemvume yesevisi kanye/noma ivelu yesikhathi semali. Isibonelo, indlela yonyaka esebenza kuyo yonke into yenzalo ebona kakhulu imali engenayo ngomsuka wesaphulelo, njengokuphikisana nomsuka wobuncane, ingafaneleka kakhulu kuhlelo lwemvume yesevisi ngesikhathi esilulelwe ngaphezulu kweminyaka eyishumi ethile.

AG60. Uma kutholwa inkokhelo yangaphambili kusukela kusisebenzisi, imali engenayo ithathwa ngendlela ebonisa kahle kakhulu ukusetshenziswa

komnotho wesisebenzisi wokufinyelela kwaso kumpahla yemvume yesevisi kanye/noma ivelu yesikhathi semali. Isibonelo, uma isisebenzisi sidingeka ukuze sikhokhele izimali ezilandelanayo zonyaka ngaphezulu kwesikhathi sesivumelwano semvume yesevisi, noma wonke amanani anqunywe ngaphambili weminyaka ethile, imali engenayo ibonwa ngaphezulu kwesikhathi esicacisiwe.

AG61. Ngezinhlelo zemvume yesevisi ngaphansi kwazo isisebenzisi esinikezwa ilungelo lokuthola imali engenayo kusukela kubasebenzisi abavela ngaphandle bempahla yesevisi yemvume, imali engenayo ehlobene nokungena ngaphakathi kwezinzuzo zezomnotho ezitholiwe njengoba amasevisi anikezwa futhi okubonwa njengomsuka ofanayo njengoba isikweletu sehliswa. Kulezi zimo, isinikezeli ngokuvamile sizokhulumisana ukuze sifake ukunikezwa kokwabelana kwemali engenayo ohlelweni nesisebenzisi. Ukwabelana kwemali engenayo njengengxenye yohlelo lwemvume yesevisi kungasuselwa kuyo yonke imali engenayo etholwe yisisebenzisi, noma kumali engenayo engaphezulu komkhawulo othile, noma kumali engenayo engaphezulu kwaleyo edingwa yisisebenzisi ukuze sithole inani elithile lembuyiselo.

AG62. Isinikezeli sibona imali engenayo ekhiqizwe kusukela ekunikezweni kokwabelana kwemali engenayo kuzinhlelo zemvume yesevisi njengoba itholwa, ngokuya nento yesivumelwano esifanelekile, ngemuva kwanoma yisiphi isehlakalo esincikene (isb., ukutholwa komumo wempumelelo wemali engenayo) kuthathwa njengokwenzekile. Isinikezeli sisebenzisa Izinga le-GRAP *Ekunikezweni, Izikweletu Ezincikene Nezimpahla Ezincikene* ukuze kunqunywe uma ngabe kube khona isehlakalo sokuncikene esenzekile.

AG63. Ukwehliswa kuchungechunge lwezinkokhelo ezizayo ezinqunywe ngaphambili okuzokwenzeka ukuthi isinikezeli sidingeke ukuthi sizenze kusisebenzisi ngokucatshangwa kwangaleso sikhathi ngaphandle kwemali. Imali enjalo engenayo ibonwa njengoba isikweletu sehliswa.

AG64. Uma isisebenzisi sikhokhela irenti encane ngokufinyelela kumpahla ekhiqiza imali engenayo, imali engenayo yerenti iyabonwa ngokweZinga le-GRAP *Kumali Engenayo kusukela Emisebenzini Engashintshisani (Izintela Nokudluliswa)*.

Ukwethulwa nokudalulwa (bona izigaba .29 – .31)

AG65. Ukudalulwa okuhlobene nezinto ezihlukile zezinhlelo zemvume yesevisi zingabhekwa Kumazinga akhona. Leli Zinga libhekele kuphela ukudalulwa okungeziwe okuhlobene nezinhlelo zemvume yesevisi. Lapho ukubalwa kwemali kwengxenye ethile yohlelo lwemvume yesevisi kubhekelwa kwelinye Izinga, isinikezeli silandela izidingo zokudalulwa zalelo Zinga ngokungeziwe

kulezo ezishiwo esigabeni .30.

AG66. Izinga le-GRAP *Ekuthulweni Kwezitatimende Zezezimali* lidinga ukuthi izindleko zezezimali ukuthi zithulwe ngokuhlukile kusitatimende sokusebenza kwezimali. Inkokhiso yezimali enqunywa ngokwesigaba .19 ifakiwe kuzo.

AG67. Ngokungeziwe ekudalulweni okushiwo ezigabeni .29 – .31, isinikezeli siphinda sisebenzise ukwethulwa okufanelekile nezidingo zokudalulwa kwamanye Amazinga we-GRAP njengokuphathelene nezimpahla, izikweletu, izimali ezingenayo, nezincithakalo ezibonwe ngaphansi kwaleli Zinga.

I-Appendix B

Ukushintshwa Kwamanye Amazinga we-GRAP

Injongo ye-Appendix ukukhomba ukushintshwa okulandelanayo kwamanye Amazinga we-GRAP abangelwe ukukhishwa Kwezinga le-GRAP Kuzinhlelo Zemvume Yesevisi: Isinikezeli.

Ukuhlolwa okushintshiwe kuboniswa ngombhalo omusha odwetshelwe futhi umbhalo osusiwe udwetshelwe ngaphezu kwawo.

Ukushintshwa ku-GRAP 13 *Ukuqashisa* (2012)

Izigaba .22 – .24 zishintshwa ngendlela elandelayo:

Ukuqashiswa nezinye izinkontileka

.22 Inkontileka ingenziwa kuphela isivumelwano esiya ekuqashisweni kwempahla. Kodwa, ukuqashiswa kungenzeka futhi kube yinto eyodwa kusethi ebanzi yezivumelwano namabhizinisi akumkhakha ozimele ukuze kwakhiwe, kuphathwe, kusetshenziswe futhi/noma kudluliswe izimpahla. Amabhizinisi ngokuvamile angina kuzivumelwano ezinjalo, kakhulukazi ngokuhlobene nezimpahla eziphathekayo eziphile isikhathi eside nezimpahla zengqalasizinda.

Ezinye izivumelwano zingafaka ibhizinisi elisebenzisa ~~eliqashisa~~ ingqalasizinda kusukela kumkhakha ozimele. Ibhizinisi linquma uma ngabe isivumelwano siwuhlelo lwemvume yesevisi, njengoba kuchazwe eZingeni le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli*.

.23 Lapho uhlelo lungahlangabezani nezimo zokubonwa zempahla ngokweZinga le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli,* futhi uhlelo liqukethe ukuqashiswa okungakhonjwa okusebenzayo noma ukuqashiswa kwezezimali njengoba kuchazwe kuleli Zinga, ukunikezwa kwaleli Zinga kumele kusetshenziswe ekukhulunyelweni kwengxenye yokuqashisa yohlelo.

.24 Amabhizinisi angaphinda angene kuzivumelwano ezihlukile zokunikezwa kwezimpahla kanye/noma amasevisi, ngokubalulekile afaka ukunikelwa kwezimpahla. Kwezinye zalezi zinhlelo, kungenzeka kungabi sobala uma ngabe uhlelo lwemvume yesevisi njengoba kuchazwe eZingeni le-GRAP *Kuzinhlelo Zesevisi Yemvume: Isinikezeli* noma ukuqashiswa, njengoba kuchazwe yileli zinga, kuvelile. Kulezi zimo, kusetshenziswa ukuhluleka kobungcweti, futhi uma kuvele ukuqashiswa, leli Zinga liyasetshenziswa; futhi uma kungavelanga ukuqashiswa, amabhizinisi amela lezo zinhlelo ngokusebenzisa ukunikezwa kwamanye Amazinga ahambisanayo we-GRAP, noma ekungabini khona,

amanye amazinga ahambisanayo wamazwe ngamazwe kanye/noma amazinga wokubalwa kwemali wezwe njengoba kuchaziwe Kusakhiwo Samazinga we-Generally Recognised Accounting Practice kanye Nakuzinga le-GRAP *Kuzinqubomgomo Zokubalwa Kwemali, Ushintsho Ekulinganisweni Kokubalwa Kwemali Namaphutha*.

Usuku lokusebenza

Isigaba esisha sifakwa ngemuva kwesigaba .82 njengokulandelayo:

.82A Izigaba .22, .23 no-.24 zishintshiwe ngenxa yezinga le-GRAP Lezinhlelo Zemvume Yesevisi: Isinikezeli ezikhishwe ngomhla ka-DDMMYYY. Ibhizinisi lizosebenzisa lokhu kushintshwa ngezitatimende zezimali zonyaka ezifaka izikhathi eziqala noma ezingemuva {usuku oluzonqunywa nguNgqongqoshe Wezezimali}. Ukufaka isicelo kwangaphambi kwesikhathi kuyakhuthazwa. Uma ngabe ibhizinisi lisebenzisa ukushintshwa ngesikhathi esiqala ngaphambi komhla ka-DDMMYYY, lizodalula lokho.

Ukushintshwa ku-GRAP 16 *Indawo Yotshalo-zimali* (2012)

Ipharagrafu .03A ingezwa ngendlela elandelayo:

.03A Leli Zinga lisebenza kundawo yotshalo-zimali ngemuva kokubonwa kwayo kwasekuqaleni nokulinganiswa ngokweZinga le-GRAP *Lezinhlelo Zemvume Yesevisi: Isinikezeli*.

Usuku lokusebenza

Kufakwa isigaba esisha ngemuva kwesigaba .93 ngendlela elandelayo:

.93A Isigaba .03A sengezwe yiZinga le-GRAP Lezinhlelo Zemvume Yesevisi: Isinikezeli ekhishwe ngomhla ka-DDMMYYY. Ibhizinisi lizosebenzisa ukushintshwa kwezitatimende zezimali zonyaka ezifaka izikhathi eziqala ngalolo suku noma ngemuva kwalo {usuku luzonqunywa nguNgqongqoshe Wezezimali}. Ukufaka isicelo kwangaphambi kwesikhathi kuyakhuthazwa. Uma ngabe ibhizinisi lisebenzisa ukushintshwa ngesikhathi esiqala ngaphambi komhla ka-DDMMYYY, lizokudalula lokho.

Ukushintshwa ku-GRAP 17 *Indawo, Imishini Namathuluzi* (2012)

Isigaba .03 sishintshwa ngokulandelayo:

03. Leli Zinga lisebenza endaweni, imishini namathuluzi okubandakanya:

(a) Okokusebenza kobungcweti kwamasosha; ~~futhi~~

(b) Izimpahla zengqalasizinda~~.~~; kanye

(c) Nempahla, iplanti nokokusebenza ngemuva kokubonwa kwayo kwasekuqaleni nokulinganiswa ngokweZinga le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli*.

Ipharagrafu .04 ishintshwa ngendlela elandelayo:

.04 Amanye Amazinga we-GRAP angadinga ukubonwa kwento yempahla, iplanti nokokusebenza okususelwa ekubhekweni okuhlukile kusukela kulokho okukuleli Zinga. Isibonelo, Izinga le-GRAP *Ekuqashisweni* lidinga ibhizinisi ukuthi lihlole ukubonwa kwalo kwento yempahla eqashisiwe, iplanti nokokusebenza kumsuka wokudluliswa kwezingcuphe nemivuzo. Izinga le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli* lidinga ibhizinisi ukuthi lihlole ukubonwa kwento yendawo, iplanti, nokokusebenza okusetshenziswe kuhlelo lwemvume yesevisi ngokuya ngokulawulwa kwempahla. Kodwa, kuzimo ezinjalo ezinye izinto zokuphathwa kokubalwa kwemali kwalezi zimpahla, okufaka ukwehliswa kuchazwe yileli Zinga.

Usuku lokusebenza

Isigaba esisha sifakwa ngemuva kwepharagrafu .90 njengokulandelayo:

.90A ***Izigaba .03 ne-.04 zishintshwe yiZinga le-GRAP Lezinhlelo Zemvume Yesevisi: Isinikezeli akhishwe ngomhla ka-DDMMYYY. Ibhizinisi lizosebenzisa lokhu kushintshwa ngezitatimende zezimali zenyanga ezifaka izikhathi eziqala ngosuku oluthile noma ngemuva kwalo {usuku oluzonqunywa nguNgqongqoshe Wezezimali}. Ukufaka isicelo kwangaphambili kwesikhathi kuyakhuthazwa. Uma ngabe ibhizinisi lisebenzisa ushintsho ngesikhathi esiqala ngaphambi komhla ka-DDMMYYY, lizodalula lokho.***

Ukushintshwa ku-GRAP 102 *Izimpahla Ezingaphatheki* (2012)

Isigaba .04 sishintshwa ngendlela elandelayo:

Ububanzi

.04 Lapho ukubalwa kwemali kohlobo oluthile lwempahla engaphatheki kuchazwa elinye Izinga le-GRAP, ibhizinisi lisebenzisa lelo Zinga le-GRAP. Isibonelo, leli Zinga alisebenzi:

(a) Ezimpahleni ezingaphatheki eziphethwe yibhizinisi ngokuthengiswa ekuqhubekeni okujwayelekile kwemisebenzi (bona Izinga le-GRAP *Lohlu Lwempahla* neZinga le-GRAP *Lezinkontileka Zokwakha*).

(b) Izimpahla zentela ezihlehlisiwe (lapho zikhona) (bona Izinga Lokubalwa Kwemali Kwamazwe Ngamazwe *Kuzintela Ezingenayo*).

(c) Ukuqashiswa kungaphakathi kobubanzi Bezinga le-GRAP *Lokuqashisa*.

(d) Izimpahla ezivela kuzinzuzo zesisebenzi (bona Izinga le-GRAP *Kuzinzuzo Zesisebenzi*).

(e) Izimpahla zezimali zichazwa eZingeni le-GRAP *Lamathuluzi Ezezimali*. Ukubonwa nokulinganiswa kwezinye izimpahla zezimali zingaphansi Kwamazinga we-GRAP *Ezitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe, Utshalo-zimali Emalungwini Nezinzalo Ezinhlanganyelwe.*

(f) Izimpahla ezingaphatheki ngemuva kokubonwa kwazo kwasekuqaleni nokulinganiswa Nezinga le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli*.

Usuku lokusebenza

Kufakwa isigaba esisha ngemva kwesigaba .133 ngendlela elandelayo:

Amabhizinisi asevele asebenzisa Amazinga we-GRAP

.133A Isigaba .04 sishintshwe Yizinga le-GRAP Lezinhlelo Zemvume Yesevisi: Isinikezeli ekhishwe ngomhla ka-DDMMYYY. Ibhizinisi lizosebenzisa lokhu kushintshwa ngezitatimende zezezimali zonyaka ezifaka izikhathi ezisekuqaleni noma ngemuva {kosuku oluzonqunywa nguNgqongqoshe Wezezimali}. Ukufaka isicelo kwangaphambi kwesikhathi kuyakhuthazwa. Uma ngabe ibhizinisi lisebenzisa ukushintshwa ngesikhathi esiqala ngaphambi komhla ka-DDMMYYY, lizokudalula lokho

Ukushintshwa ku-GRAP 103 *Izimpahla Eziyigugu*

.03A Leli Zinga lisebenza ezimpahleni zefa ngemuva kokubonwa kwalo kwasekuqaleni nokulinganiswa ngokweZinga le-GRAP *Lezinhlelo Zemvume Yesevisi: Isinikezeli*.

Usuku lokusebenza

Ipharagrafu entsha ifakwa ngemva kwesigaba .98 ngendlela elandelayo:

Amabhizinisi asevele asebenzisa Amazinga we-GRAP

.98A Isigaba .03A sinezelwa yiZinga le-GRAP Lezinhlelo Zemvume Yesevisi: Isinikezeli elikhishwe ngomhla ka-DDMMYYY. Ibhizinisi lizosebenzisa lokhu kushintshwa ngezitatimende zezimali zonyaka ezifaka izikhathi eziqala ngosuku noma ngemuva {kosuku olunqunywe nguNgqongqoshe Wezezimali}. Ukufaka isicelo kwangaphambi kwesikhathi kuyakhuthazwa. Uma ibhizinisi lisebenzisa ukushintshwa ngesikhathi esiqala ngaphambili komhla ka-DDMMYYY, lizodalula lokho.

Ukushintshwa kwe-GRAP 104 *Yamathuluzi Ezezimali*

Isigaba .03 sishintshwa ngendlela efanayo:

.03 Leli Zinga alisebenzi kuzinto zokusebenza zezezimali ezilandelayo, ngaphandle kwalapho okuboniswe ngokuhlukile:

(k) Amalungelo nezibopho ezingaphansi kwezinhlelo zemvume yesevisi lapho Izinga le-GRAP Kuzinhlelo Zemvume Yesevisi: Iinikezeli elisebenza khona. Kodwa, izikweletu zezimali ezibonwe yisinikezeli esingaphansi kwemodeli yesikweletu yezezimali zingaphansi kokunikezwa kwaleli Zinga (bona isigaba .36 ne-.45 – .50 kanye nezigaba zeSithasiselo A ku-AG80 – AG89).

Usuku lokusebenza

Kufakwa isigaba esisha ngemva kwesigaba .134 ngendlela elandelayo:

Amabhizinisi asevele asebenzisa Amazinga we-GRAP

.134 Isigaba .03 sishintshwe yiZinga le-GRAP Lezinhlelo Zemvume Yesevisi: Isinikezeli ekhishwe ngomhla ka-DDMMYYY. Ibhizinisi lizosebenzisa lokhu kushintshwa kuzitatimende zezezimali zonyaka ezifaka izikhathi eziqala ngosuku noma ngemuva {kosuku oluzonqunywa Ngungqongqoshe Wezezimali}. Ukufaka isicelo kwangaphambi kwesikhathi kuyakhuthazwa. Uma ibhizinisi lisebenzisa ukushintshwa ngesikhathi esiqala ngaphambi

komhla ka-DDMMYYY, lizokudalula lokho.

Ukushintshwa Kokutolikwa Kwamazinga we-GRAP *Ekunqumeni uma ngabe Ukuhlelwa Kufaka Ukuqashiswa* (IGRAP 3)

Isigaba .01 sishintshwa ngendlela elandelayo:

Ingemuva

.01 Ibhizinisi lingangena kuhlelo olufaka umsebenzi noma uchungechunge lwemisebenzi ehlobene, engathathi isakhiwo sezomthetho sokuqashiswa kodwa oludlulisa ilungelo lokusebenzisa impahla (isb. into yendawo, iplanti noma okokusebenza) ngokubuyiselwa kwenkokhelo noma ngochungechunge lwezinkokhelo. Izibonelo zezinhlelo lapho ibhizinisi elilodwa (isihlinzeki) singadlulisela ilungelo elinjalo lokusebenzisa impahla kwelinye ibhizinisi (isithengi), ngokuvamile ndawonye ngamasevisi ahlobene lifaka:

- Izinhlelo zokufuna ngaphandle (isb. lapho umasipala afuna ngaphandle isevisi yakhe yokuqoqwa kododi kunhlangano engaphandle).
- Ukuthathwa noma ukukhokhelwa nezinkontileka ezifanayo, lapho abathengi kumele benze izinkokhelo ezicacisiwe ngokunganakile uma ngabe kuthathwa ukuthunyelwa kwemikhiqizo ekunkontileka noma amasevisi (isb. inkontileka yokuthatha noma ukukhokhela ukuze kutholwe okukhulu kwakho konke ukukhishwa kwesikhiqizi samandla wesihlinzeki).
- Uhlelo lwemvume yesevisi lapho okukodwa, noma okubili kwesimo sokunquma esilawula ukubhekwa njengoba kusethwe eZingeni le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli* okungahlangatsheziwe. Izinga le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli* kudinga isinikezeli ukuthi sibone ukuhlelwa kwempahla yemvume yesevisi uma (a) isinikezeli silawula noma siqondisa ukuthi yimaphi amasevisi isinikezeli okumele siwanikeze ngempahla, ukuthi ubani okumele anikezwe, nangokuthi ngayiphi intengo; nokuthi (b) isinikezeli silawula—ngobunikazi, ukufaneleka kwenzuzo noma uma kungenjalo—noma iyiphi inzalo eyinsalela ebalulekile kumpahla ekupheleni kwesikhathi sohlelo.

Usuku lokusebenza

Kufakwa isigaba esisha ngemva kwesigaba .18 ngendlela elandelayo:

Amabhizinisi asesebenzisa Amazinga we-GRAP

.18A Isigaba .01 sishintshwe yiZinga le-GRAP Lezinhlelo Zemvume Yesevisi:

Isinikezelu ekhishwe ngomhla ka-DDMMYYY. Ibhizinisi lizosebenzisa lokhu kushintshwa ngezitatimende zezezimali zonyaka ezifaka izikhathi ezisekuqaleni kosuku noma ngemuva kwalo {ngosuku oluzonqunywa nguNgqongqoshe Wezezimali}. Ukufaka isicelo kwangaphambi kwesikhathi kuyakhuthazwa. Uma ibhizinisi lisebenzisa ukushintshwa ngesikhathi esiqala ngaphambi komhla ka-DDMMYYY, lizokudalula lokho.

Ukuqhathaniswa Nokutolikwa kwe-IFRS *Ekunqumeni uma ngabe Ukuhlelwa Kuqukethe Ukuqashiswa* (IFRIC 4) (Disemba 2004)

Lokhu kutolikwa Kwamazinga we-GRAP *Ekunqumeni uma ngabe Ukuhlelwa Kuqukethe Ukuqashiswa* (IGRAP 3) kukhishwa ikakhulukazi kusukela Ekutolikweni kwe-IFRS *Ekunqumeni Uma ngabe Ukuhlelwa Kuqukethe Ukuqashiswa* (IFRIC 4). Umehluko omkhulu phakathi kwalokhu kutolikwa ne-IFRIC 4 kuyalandela:

- Ububanzi balokhu kutolikwa bushintshiwe ukuze buphinde bufake izinhlelo zemvume yesevisi njengoba kuchazwe eZingeni le-GRAP *Lezinhlelo Zemvume Yesevisi: Isinikezeli*. I-IFRIC 4 ayihlanganisi izinhlelo zemvume yesevisi kulokho ekuhlanganisayo eziwela kokuhlanganiswa yi-IFRIC 12.

Iseluleko sokusetshenziswa

Lesi seluleko sikhapha, kodwa asiyona ingxenye Yezinga le-GRAP Kuzinhlelo Zemvume Yesevisi: Isinikezeli.

IG1. Injongo yalesi seluleko sokusetshenziswa wukubonisa izingxenye ezithile zezidingo Zezinga le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli*.

Isakhiwo sokubalwa kwemali sezinhlelo zemvume yesevisi

IG2. Umdwebo ongezansi ufingqa ukubalwa kwemali kwezinhlelo zemvume yesevisi okusungulwe Yizinga le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli*.

Ingabe isinikezeli silawula ukuthi yimaphi amasevisi isisebenzisi okumele sinikeze ngawo ngempahla yemvume yesevisi, kubani nangayiphi intengo?

Cha → NGAPHANDLE KOBUBANZI BEZINGA

Yebo ↓

Ingabe isinikezeli silawula, ngobunikazi, ukufaneleka kokuzuza noma uma kungenjalo, noma iyiphi inzalo eyinsalela kumpahla yemvume yesevisi ekupheleni kohlelo lwemvume yesevisi?

Noma ingabe impahla yemvume yesevisi esetshenziswe kuhlelo layo yonke impilo yomnotho?

Cha → NGAPHANDLE KOBUBANZI BEZINGA

Yebo ↓

Ingabe impahla yemvume yesevisi eyakhiwe, yathuthukiswa, noma etholwe yisisebenzisi kusukela kunkampani yangaphandle ngenjongo yohlelo lwemvume yesevisi, noma impahla yempahla ekhona yesisebenzisi eba yimpahla yemvume yesevisi njengengxenye yemvume yohlelo lwesevisi?

Cha → Ingabe impahla yemvume yesevisi kumpahla ekhona lapho isisebenzisi sinekezwa ukufinyelela ngenjongo yohlelo lwesevisi yemvume?

Cha → NGAPHANDLE KOBUBANZI BEZINGA

Yebo ↓ NGAPHAKATHI KOBUBANZI BEZINGA

Yebo ↓ NGAPHAKATHI KOBUBANZI BEZINGA

NGAPHANDLE KOBUBANZI BEZINGA
(*Bheka umdwebo ofakwe Kunkomba Yokusetshenziswa (AG5) enikeza iseluleko kumigomo yokubalwa kwemali ezosetshenziswa uma indlela yokulawula isimo sokunquma esingahlangatsheziwe)*

NGAPHAKATHI KOBUBANZI BEZINGA

- **Isinikezeli sibona impahla yemvume yesevisi, noma isinikezeli siphinda sifake kusigaba indawo yotshalo-zimali, into yendawo, iplanti nokokusebenza, impahla engaphatheki, impahla yefa noma impahla eqashisiwe njengempahla yemvume yesevisi kusukela kwezinye izimpahla ngaphakathi kwesigaba sempahla esifanayo.**
- **Isinikezeli sikhulumela impahla yemvume yesevisi njengendawo yotshalo-zimali, indawo, indawo, iplanti nokokusebenza, impahla engaphatheki, noma impahla yefa nge-GRAP 16, GRAP 17, GRAP 102 noma i-GRAP 103, njengoba kufanelekile.**
- **Isinikezeli silandela ukuhlolwa kokonakala njengoba kuvezwa ku-GRAP 21 naku-GRAP 26.**
- **Isinikezeli sibona isikweletu esihlobene esilingana neveli yempahla yemvume yesevisi (i-GRAP 9 ne-GRAP 104).**
- **Isinikezeli sibona imali engenayo nezincithakalo eziya kuhlelo lwemvume yesevisi.**

Izinkomba eziya Kumazinga we-GRAP ezisebenza kuzinhlelo zezinhlobo ezijwayelekile ezifaka impahla ehlanganiswe nokunikezwa kwesevisi

IG3. Ithebula lisetha izinhlelo zezinhlobo ezijwayelekile zokubamba iqhaza kumkhakha ozimele ekunikezweni komsebenzi wegunya liphinde linikeze ngezinkomba Zamazinga we-GRAP ezisebenza kulokho kuhlelwa. Uhlu lwezinhlobo zezinhlelo aluphelele. Injongo yethebula ukugqamisa ukuqhubeka kwezinhlelo. Akuyona injongo Yebhodi ukudlulisa okuvelayo kokuthi imigqa ekhanyayo ikhona ngaphakathi kwezidingo zokubalwa kwemali zezinhlobo ezihlukile zezinhlelo.

IG4. Umbhalo onomthunzi ubonisa ukuhlelwa okungaphakathi kobubanzi Bezinga le-GRAP *Kuzinhlelo Zesevisi Yemvume: Isinikezeli*.

Isigaba	**Isibolekisi**	**Isinikezeli sesevisi**			**Umnikazi**	
Izinhlobo zokuhlelwa okujwayelekile	Ukuqashiswa (isb. ukuqashiswa kokusebenza kwempahla kusukela kusinikezeli)	Isevisi kanye/noma inkontileka yokulungisa (imisebenzi ecacisiwe isb., ukuqoqwa kwesikweletu, ukuphathwa kwendawo esetshenziswayo)	Iyalungisisa-Sebenza-dlulisela	Yakha-sebenzisa-dlulisela	Yakha-phatha-Sebenzisa	100% Ukususwa kotshalo-zimali/ Ukwenza inkampani ezimele/ Izinkampani
Ubunikazi bempahla	Isinikezeli				Isisebenzisi	
Utshalo-zimali lwekhephithali	Isinikezeli		Isisebenzisi			
Funa ngokuphoqa	Okwabiwe	Isinikezeli	Isinikezeli kanye/noma isisebenzisi		Isisebenzisi	
Ubude besikhathi obuvamile	8 – 20 iminyaka	1 – 5 iminyaka	25 – 30 weminyaka			Engenakuphela (noma ingakhawulelwa ngohlelo olubophezelayo noma ilayisense)
Inzalo yensalela	Isinikezeli				Isisebenzisi	
Ama-GRAP afanelekile	GRAP 13	GRAP 1	Le-GRAP/GRAP 16/GRAP 17/GRAP 102/GRAP 103		I-GRAP 16/GRAP 17/GRAP 102/GRAP 103 (ukuyekisa ukubonwa) GRAP 9 (ukubonwa kwemali engenayo)	

Umsuka weziphetho

Lo msuka weziphetho uchaza izizathu Zebhodi zokushintsha izixazululo ezithile ezihlobene nokukhulunyelwa kwezinhlelo zemvume yesevisi kusukela ekubukeni komkhakha womphakathi webhizinisi ngokuqhathaniswa ne-IPSAS Kuzinhlelo Zemvume Yesevisi: Isinikezeli lapho kuthathwa khona kakhulu Izinga le-GRAP Kuzinhlelo Zemvume Yesevisi: Isinikezeli. Lo msuka weziphetho uhambisana, kodwa awusiyo ingxenye, Yezinga le-GRAP Kuzinhlelo Zemvume Yesevisi: Isinikezeli futhi kumele ufundwe ngokuhambisana Nomsuka weziphetho oya ku-IPSAS Kuzinhlelo Zemvume Yesevisi: Isinikezeli.

Ingemuva

BC1. Ibhodi livumele laphinde lakhipha Umhlahlandlela walo Ekubalweni kwemali kwe-Public-Private Partnerships (PPPs) ngoNovemba 2008. Umhlahlandlela uveza ukubuka kwama-ASB ekubalweni kwemali kwama- PPP ngesinikezeli somkhakha womphakathi futhi imigomo yokuhlanganisa esuka Kumazinga we-GRAP, IFRSs ne-IFRICs. Umhlahlandlela we-PPP uyasebenza lapha:

- Izimpahla ezidingwa yingxenye ezimele ukuze kwakhiwe, kuthuthukiswe noma kutholwe kusukela kunkampani engaphandle ukuze kwenziwe izidingo ezingaphansi kwesivumelwano se-PPP; futhi
- Nezimpahla ezikhona ezizosetshenziswa ngokuya ngesivumelwano se-PPP.

BC2. Ekuthuthukisweni umhlahlandlela we-PPP, Ibhodi licabange imigomo eku-IFRIC 12, ngoba awukho umyalo womkhakha womphakathi oye watholakala ngaleso sikhathi. Ibhodi liyavuma ukuphinda licabange Umhlahlandlela walo we-PPP ngemuva kokuthi i-International Public Sector Accounting Standards Board (IPSASB) ikhiphe ukubhekana kwayo kokumenyezelwa ngezinhlelo zemvume yesevisi (i-SCA) (noma izivumelwano zobudlelwano bomphakathi-obuzimele njengoba kushiwo kumhlahlandlela we-PPP).

BC3. I-IPSASB ikhiphe i-International Public Sector Accounting Standard *Kuzinhlelo Zemvume Yohlelo: Isinikezeli* (IPSAS 32) ngo-Okthoba 2011 futhi Ibhodi lingeze iphrojekthi kuhlelo lomsebenzi ukuze libuyekeze Umhlahlandlela we-PPP.

Ububanzi

BC4. Ukusungulwa nokusebenza kwesivumelwano sobudlelwane bomphakathi-obuseceleni kumvelo yase Ningizimu Afrika kungaphathwa kuphela futhi kuqondiswe Ngomthetho Wokuphathwa Kwezimali Zikahulumeni, Umthetho Ongunombolo 1 wango-1999 (PFMA) noma Umthetho Wokuphathwa Kwezimali Zikamasipala Zomphakathi, Umthetho ongunombolo 56 wango-2003 (MFMA), kanye Nokuqondiswa okukhishwe ngaphansi kwe-PFMA ne-MFMA. Ibhodi livumile ukuthi imigomo Yezinga le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli* akumele isebenze kuphela kuzinhlelo okungenwe kuzo ngokuya ngalo mthetho, kodwa kumele zibe nobubanzi obubanzi.

BC5. Izinga le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli* kuzomele lisetshenziswe kunoma yiluphi uhlelo lwenkontileka oluphakathi kwesinikezeli kanye nesisebenzisi

lapho isisebenzisi sisebenzisa khona impahla yemvume yesevisi ukuze linikeze ngomsebenzi wegunya lenzela isinikezeli ngesikhathi esithile esicacisiwe.

BC6. Isisebenzisi esinikeza ngomsebenzi wegunya senzela isinikezeli singaba yinhlangano eseceleni noma elinye ibhizinisi lomkhakha womphakathi elinikezela ngomsebenzi onegunya elenzela isinikezeli.

Amagama womkhakha womphakathi waseNingizimu Afrika

Uhlelo olubophezelayo

BC7. Izinga le-GRAP *Kuzinto Zokusebenza Zezezimali* (GRAP 104) idinga ukuthi, kunqunywe uma ngabe uhlelo luhambisana, luyinkontileka, ibhizinisi lizosungula uma ngabe ukuhlelwa kuhlangabezana nezici ezingumsuka zenkontileka evezwe ku-GRAP 104 AG29, isb. ukuhlelwa kungenwa kukho yizingxenye ezifunayo, ukuhlelwa kusungula amalungelo nezibopho zanoma iyiphi ingxenye, kanye, nokusebenza noma izenzo njengomphumela wokungasebenzi okusetshenziswa umthetho.

BC8. I-IPSAS 32 isebenzisa itemu "uhlelo olubophezelayo" ekuchazeni ubudlelwano nesivumelwano esiphakathi kwesinikezeli nesisebenzisi. Izinga le-GRAP *Lezinzalo Ekusetshenzisweni Okuhlanganyelwe* (GRAP 8) lisebenzisa itemu lohlelo olubophezelayo ukuze kudluliswe isimo sokuthi ukuhlelwa kungathatha isimo senkontileka yomthetho, kodwa siyavuma ukuthi ukuhlelwa kungaphinde kwenze amalungelo afanayo kuzinhlangano ezikulo ngazuthi bokuyisakhiwo zenkontileka.

BC9. Njengoba kukhona izici ze-GRAP 104 zikhona zonke kuzinhlelo zemvume yesevisi ezifakwe ngaphakathi kwesinikezeli kanye nesisebenzisi, Ibhodi liyavuma ukuthi kufaneleke kakhulu ukusho "uhlelo lwenkontileka" "kunohlelo olubophezelayo".

Umsebenzi onegunya

BC10. I-IPSAS 32 isebenzisa "isevisi yomphakathi" ukuze ichaze imisebenzi eyenziwa isisebenzisi yenzela isinikezeli.

BC11. I-PFMA ichaza "isivumelwano sobudlelwano bomphakathi-obuzimele" njengomsebenzi wohwebo ophakathi kwesikhungo (ibhizinisi lomkhakha womphakathi) kanye nengxenye ezimele ngokuya ngokuthi yimuphi umsebenzi ingxenye ezimele ewenzela isikhungo yenzela ibhizinisi lomkhakha womphakathi, noma lapho uma ingxenye ezimele ithola khona ukusetshenziswa kwempahla kahulumeni. Emsebenzini wesikhungo, ingxenye ezimele izoyenza ingxenye yokuthunyelwa kwesevisi yomkhakha womphakathi noma imisebenzi yokuqondisa iphinde ithathe izingcuphe ezihlotshanisiwe, lapho isivumelwano se-PPP esifaka ukusetshenziswa kwempahla kahulumeni, inhlangano ezimele izosebenzisa impahla ye-PPP ngezinjongo zayo zokuhweba.

BC12. Ukuqondiswa kwe-MFMA kuchaza "isivumelwano somphakathi-esizimele sobudlelwano" ngendlela efanayo kodwa okusho umsebenzi kamasipala owenzelwa, umasipala, yingxenye ezimele. Incazelo ye-MFMA iphinda ibone

ukuthi ingxenye ezimele ingathola ukuphathwa noma ukusetshenziswa kwendawo kamasipala ngenjongo yayo yokuhweba.

BC13. Ibhodi livumile ukusebenzisa itemu "umsebenzi onegunya" ukuchaza izinhlobo zemisebenzi namasevisi angenziwa yisisebenzisi senzela isinikezeli ezizowela ngaphakathi kobubanzi Bezinga le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli.* Izinhlobo zezivumelwano ezikhonjiwe ngokuya ngomthetho, isb. umsebenzi wesikhungo nokusetshenziswa kwempahla yezwe kokubili okufakwa ngaphakathi kwetemu "lomsebenzi wegunya".

Izimpahla ezingaphakathi kobubanzi *Bezinga le-GRAP Kuzinhlelo Zemvume Yesevisi: Isinikezeli*

BC14. Imigomo ku-IPSAS 32 isebenza endaweni, iplanti nokokusebenza nezimpahla ezingaphatheki ezisetshenziselwa ukunikeza umsebenzi wegunya kuhlelo lemvume yesevisi.

BC15. Umhlahlandlela we-PPP, kodwa, uphinde waqondiswa ekuthuthukisweni, ekwakhiweni noma ekutholweni kohlu (GRAP 12), kundawo yotshalo-zimali (GRAP 16) nezimpahla zefa (GRAP 103) ngokungeziwe endaweni, iplanti nokokusebenza nezimpahla ezingaphatheki, njengoba ukuthuthukiswa, ukwakhiwa noma ukutholwa kwalezi zimpahla obekukade kufana kuzivumelwano zaseNingizimu Afrika ze-PPP.

BC16. Ibhodi libese livumelana ukunweba imigomo Ekuzinga le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli* kundawo yotshalo-zimali nezimpahla zefa. Uhlu ngokuvamile liwumphumela wokungena kuhlelo lemvume yesevisi njengoba liba yingxenye yokusebenza kohlelo lwemvume yesevisi. Uhlu alufakwa kububanzi Bezinga le-GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli.*

Izinga lenzalo elisetshenziselwe ukunquma inkokhiso yemali kumodeli yesikweletu sezimali

BC17. I-IPSAS 32 idinga isinikezeli ukuthi sibone isikweletu sezimali esingaphansi kohlelo lwemvume yesevisi ngokweZinga lokuthi sinesibopho esingenamkhawulo sokukhokhela imali noma enye impahla yezezimali ukuya kusisebenzisi ngokwakhiwa, ukutholwa kokuthuthukiswa noma ukuthuthukiswa kwempahla yemvume yesevisi (isb. imodeli yesikweletu sezimali).

BC18. Umhlahlandlela we-PPP udinge ukuthi isinikezeli sisebenzise imigomo ku-GRAP 104 ekubaleni ingxenye yenkokhelo yezimali ngaphansi kwemodeli yesikweletu sezimali. I-GRAP 104 idinga ukuthi ibhizinisi ukuthi linqume inani lenzalo elihlobene nemakethe ngokucabanga kohlobo lomsebenzi kanye nenye ingxenye ebandakanyekayo. Lokhu kusho ukuthi ibhizinisi lizosebenzisa ukulinganiswa komsebenzi ofanayo ngemigomo efanayo, elungiselwe ingcuphe yesikweletu yenye ingxenye ebambisene ethintekayo.

BC19. Iseluleko esinikeziwe kumhlahlandlela we-PPP besikade sifana neseluleko esisetshenziswe yisisebenzisi ku-IFRIC 12 ngokuthi i-IFRIC 12 idinga isisebenzisi ukuthi sisebenzise imigomo ku-IAS 32, IAS 39, IFRS 7 naku-IFRS 9.

BC20. Kodwa i-IPSAS 32 inquma ukuthi inani lenzalo ekubalweni kwenkokhelo yezezimali kumele inqunywe ngokuya ngezindleko zesisebenzisi zekhephithali eziqondiswe kumpahla yemvume yesevisi. Ekuthuthukiseni lesi siding, i- IPSASB iphothule ngokuthi isinikezeli ngokuvamile ngeke sibe nolwazi olwanele lokunquma inani lenzalo lasemakethe. I-IPSAS 32 iqhubeka inqume ukuthi, akwazeki ukunquma izindleko zekhephithali zesisebenzisi, ngenani (a) elingekho sobala ekuhlelweni okucaciswe kumpahla, (b) inani lokuboleka lokukhuphula lesinikezeli, noma (c) elinye izinga elifanelekile kumigomo nemibandela yohlelo okumele isetshenziswe. Kulapho kuphela uma ngabe ulwazi olwenele lungekho khona, lapho inani elisetshenziselwa ukunquma inkokhelo yezimali ezolinganiswa ngenkomba eya kunani elizolindelwa ekutholeni impahla efanayo.

BC21. Ibhodi liphothule ngokuthi kufaneleke kakhulu ukusebenzisa imigomo ekhona Kumazinga we-GRAP kunokuthula imigomo emisha. Kubese kuvunyelwana ukuthi umgomo ku-GRAP 104 kumele usetshenziswe ekunqumeni inani lenzalo okumele lisetshenziswe ekubaleni inkokhelo yezimali kumodeli yesikweletu sezimali. Lo mgomo uyafana ne-IFRIC 12 futhi uzoholela ekuphathweni okufanayo phakathi kwesinikezeli nesisebenzisi kuhlelo lwemvume yesevisi.

Ukubalwa kwemali kwenkontileka yokuqinisekiswa kwezimali

BC22. I-IPSAS 32 idinga isinikezeli ukuthi sisebenzise imigomo kuma-IPSAS abhekene nezinto zokusebenza zezezimali ekubalweni kwemali kweziqinisekiso ezenziwe yisinikezeli ngenkathi sihlangabezana nencazelo yenkontileka yokuqinisekiswa kwezimali.

BC23. Umsuka weziphetho we-GRAP 104 (bona i-GRAP 104 BC 11 ukuya ku-BC 16) usetha ukubuka Kwamabhodi ngokuthi kungani ibhizinisi limele likhulumele isiqinisekoso, esihlangabezana nencazelo yenkontileka eqinisekisa ezezimali, kusetshenziswa Izinga le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona* (GRAP 19) futhi hhayi ngokuya nge-GRAP 104. Ngokwalesi siphetho, i-GRAP 32 idinga isinikezeli ukuthi sikhulumele izinkontileka zokuqinisekisa imali ngokuya nge-GRAP 19 futhi hhayi ngokwe-GRAP 104.

Ukuqhathaniswa ne-International Public Sector Accounting Standard *Kuzinhlelo Zemvume Yesevisi: Isinikezeli* (Okthoba 2011)

Izinga le- GRAP *Kuzinhlelo Zemvume Yesevisi: Isinikezeli* (GRAP 32) lithathwa kakhulu kusukela ku-International Public Sector Accounting Standard *Kuzinhlelo Zemvume Yesevisi: Isinikezeli* (IPSAS 321). Umehluko omkhulu phakathi kwe-GRAP 32 ne-IPSAS 32 ungendlela elandelayo:

- I-IPSAS 32 isebenzisa itemu elithi "uhlelo olubophezelayo" ekuchazeni ubudlwelwano obuphakathi kwesinikezeli nesisebenzisi. I-GRAP 32 isebenzisa igama elithi "isivumelwano senkontileka" njengoba kuchazwe eZingeni le-GRAP *Lamathuluzi Ezezimali* (GRAP 104).
- I-GRAP 32 isebenzisa igama elithi "umsebenzi wegunya" ekuchazeni isevisi yomphakathi eyenziwa isisebenzisi senzela ibhizinisi lomkhakha womphakathi. I-IPSAS 32 isebenzisa igama elithi "isevisi yomphakathi" kodwa ayilichazi lelo gama.
- I-GRAP 32 idinga ukuthi isimo sokunquma sokulawula kokuqala sokubheka kumele sihlangatshezwe uma impahla isetshenziswa kuhlelo lwemvume yesevisi ngayo yonke impilo yayo yezomnotho. I-IPSAS 32 isho "impilo yokusebenziseka".
- Imigomo eku-IPSAS 32 isebenza kundawo, iplanti nokokusebenza nezimpahla ezingaphatheki ezisetshenziselwa ukunikeza isevisi kwenzelwa isinikezeli. I-GRAP 32 idinga ukuthi imigomo, kumele, ngokungeziwe, iphinde isetshenziswe ezimpahleni zefa nendawo yotshalo-zimali.
- I-IPSAS 32 idinga ukuthi inani lenzalo okumele lisetshenziswe ekubaleni izindleko zezezimali ngaphansi kwemodeli yezikweletu zezezimali kumele lisuselwe kuzindleko zesisebenzisi zekhephithali ecaciswe kumpahla yemvume yesevisi. I-GRAP 32 idinga ukuthi imigomo ekhona ku-GRAP 104 kumele isetshenziswe.
- I-IPSAS 32 idinga ukuthi isinikezeli sisebenzise imigomo kuma-IPSAS abhekene nezinto zokusebenza zezezimali ngokukhulumela izinkontileka zokuqinisekiswa kwezezimali. Ngokuthuthukiswa kwe-GRAP 104, Ibhodi livume ukuthi ukuqinisekiswa kumele kushiwo ngokwamaZinga e-GRAP *Emibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona* (GRAP 19). I-GRAP 32 idinga ukuthi ukuqinisekiswa kumele kushiwo ngokuya nge-GRAP 19.
- Ukudingwa kokudalulwa ku-GRAP 32 kucacisiwe ukuze kudinge isinikezeli ukuthi sidalule ulwazi lakho konke ukusebenza ngakunye kohlelo lwesevisi yemvume yakho konke okokusebenza futhi kuhambisana nezinhlelo ezingazodwana zemvume yesevisi yokungekona okokusebenza.
- Ukunikezwa okuguqukayo kuleli Zinga le-GRAP kubhekwana nakho ngokuhlukile kune-IPSAS 32.