ACCOUNTING STANDARDS BOARD

IZINGA LE-GRAP

LOKUDLULISELWA KWEMISEBENZI PHAKATHI KWAMABHIZINISI ANGAPHANSI KOKULAWULWA OKUFANAYO

(GRAP 105)

Ikhishwe yi-Accounting Standards Board

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GRAP 105

Amazwi Okubonga

Ekuthuthukiseni Izinga le-Generally Recognised Accounting Practice (GRAP) kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo* ireferensi yenziwe ku-International Financial Reporting Standard (IFRS) *Yokuhlanganiswa Kwamabhizinisi* eyakhishwa yi-International Accounting Standards Board (IASB). I-IASB ikhiphe umzimba oqondekayo we-International Financial Reporting Standards (IFRSs). Izindatshana ze-IFRS *Zokuhlanganiswa Kwamabhizinisi* zikhiqizwe kabusha kuleli Zinga le-GRAP ngemvume ye-IASB.

Umbhalo ovunyelwe we-IFRSs yilowo oshicilelwe yi-IASB ngolimi lesiNgisi futhi amakhophi angatholakala kusukela ku:

Umnyango Wezokushicilela Oyisisekelo we-IFRS

30 Cannon Street

London EC4M 6XH

United Kingdom

Inthanethi: http://www.ifrs.org

Ilungelo lobunikazi ku-IFRSs, okungakapheli kokukhishwa nokunye ukushicilelwa kwe-IASB kufakwe ku-International Accounting Standards Committee Foundation (IASCF) futhi nemigomo nemibandela enamathiselwe kufanele ibhekwe.

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Imvume yokushicilela izingxenye ezilinganiselwe zale ncwadi ngokuvamile ngeke igodlwe.

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UKUDLULISELWA KWEMISEBENZI PHAKATHI KWAMABHIZINISI ANGAPHANSI KOKULAWULA OKUFANAYO

Leli Zinga le-GRAP lakhishwa ngokoqobo yi-Accounting Standards Board (Ibhodi) ngoNovemba 2010. Kusukela lokho, lashintshwa njengokulandelayo:

- Ukucacisa imithetho ephathelene nokunaka nesilinganiso sokuqala yisitholi.
- Ngezinguqulo zemiphumela kulandela ukubuyekezwa ku-GRAP 100 *Imisebenzi Enqanyuliwe* ngo-2013.
- Imibandela yezinguquko yokwamukelwa kokuqala *Kokudluliswa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo* (GRAP 105), *Ukudluliswa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo* (GRAP 106) kanye *Nokuhlanganiswa Kwamabhizinisi* (GRAP 107) yachibiyelwa ngenxa yezichibiyelo zeZiqondiso ezenziwa ngoMashi 2016.

Isethulo

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali (GRAP)

I-Accounting Standards Board (Ibhodi) liyadingeka ngokuya Ngomthetho Wokuphatha Izimali Zomphakathi, Umthetho 1 wango-1999, oshicilelwe (PFMA), ukucacisa umkhuba wokubalwa kwemali onakwayo ngokuvamile obhekiswe kuwo Njengamazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali (GRAP).

Ibhodi kufanele licacise i-GRAP ye:

(a) iminyango (kufaka phakathi yakazwe lonke neyezifunda nezinto ezikahulumeni);

(b) amabhizinisi womphakathi;

(c) amabhizinisi athengisayo (njengoba kuchaziwe ku-PFMA);

(d) izikhungo zezemithetho;

(e) Omasipala namabhodi, amakhomishini, izinkampani, izinhlangano zezimali namanye amabhizinisi ngaphansi kobunikazi bokulawulwa umasipala

(f) Nephalamende nemithetho yezifunda.

Okungenhla kuhlangenwe kubizwa ngokuthi "amabhizinisi" emazingeni we-GRAP

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Ibhodi livume ukusetshenziswa Kwezitatimende ze-Generally Accepted Accounting Practice (GAAP), njengoba kuhlelwe Ibhodi Lezokwenza Izibalo futhi yakhishwa i-South African Institute of Chartered Accountants kusuka ngomhla ka-1 Ephreli 2012 ukuthi zibe i-GRAP ye-:

(a) Izinkampani zebhizinisi zikahulumeni (njengoba kuchaziwe ku-PFMA);

(b) Noma iliphi elinye ibhizinisi, ngaphandle kokamasipala, amasheya wakhona avamile, amasheya avamile anamandla noma izikweletu kuyathengiswa esidlangalaleni kumamakethe amakhulu; futhi

(c) Namabhizinisi angaphansi kokulawulwa kobunikazi banoma yimaphi kulawa mabhizinisi.

Ibhodi livume ukusetshenziswa kwe-International Financial Reporting Standards (IFRSs) ekhishwe i-International Accounting Standards Board ukuthi kube i-GRAP kulezi zinkampani ezisebenzisa i-FRSs. Izitatimende zezimali kufanele zichazwe njengezihambelana nezilinganiso ze-GRAP kuphela uma zithobelana nazo zonke izimfuneko zezinga ngalinye le-GRAP nokunye ukuhlobana kokuhumushwa kwezilinganiso ze-GRAP.

Noma yokuphi ukukhawulelwa kokusebenzisa kwezilinganiso ezithile noma ukuhumushwa kwenziwa kucace kulezo zilinganiso noma ukuhumusha kwezilinganiso ze-GRAP.

Izinga le-GRAP kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo* lisethwe kumapharagrafu .01 kuya ku-.65. Zonke izigaba zamazinga e-GRAP zingegunya elilinganayo. Isimo nobuphathimandla bokufakiwe kusetshenzwa ngakho esithasiselweni ngasinye. Izilinganiso kufanele zifundwe kokuqukethwe kwezinhloso zakhona, izesekelo zakhona zokuphetha uma zikhona, *Isethulo Zamazinga e-GRAP, Isethulo Zezincazelo Zamazinga e-GRAP* kanye *noHlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

Amazinga we-GRAP nokuhumushwa kwamazinga we-GRAP kufanele nakho kufundwe ngokuhlanganisa nanoma yiziphi iziqondiso ezikhishwe ibhodi elichaza ukushintsha kokunikezwa, nanoma yimiphi imithetho ekhishwe uNgqongqoshe Wezezimali ngokuya ngosuku lokuqala ukusebenza kwamazinga we-GRAP ashicilelwe ku-Government Gazette.

Ireferensi ingenziwa lapho Ezingeni le-GRAP engakhishiwe ngesikhathi sokukhishwa kwaleli Zinga. Lokhu kwenziwa ukugwema ukushintsha amazinga asevele akhishiwe uma kukhishwa incwadi yezinga. Isigaba .11 Samazinga we-GRAP *Ezinqubomgomo Zokubala Imali*, *Izinguquko Zezilinganiso Zokubala Imali Namaphutha* sinika isisekelo sokukhetha nokusebenzisa izinqubomgomo zokubalwa kwemali ngaphandle komhlahlandlela ocacile.

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Inhloso

.01 Inhloso yaleli Zinga ukuqalisa imithetho yokubalwa kwemali yesitholi nesidluliseli ekudluliselweni kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo.

Ububanzi

.02 Isitholi nesidluliseli esilungiselela futhi sethule izitatimende zezimali ngaphansi kwezisekelo zokubalwa kwemali zizosebenzisa leli Zinga emsebenzini noma isehlakalo esihlangabezana nencazelo yokudluliselwa komsebenzi.

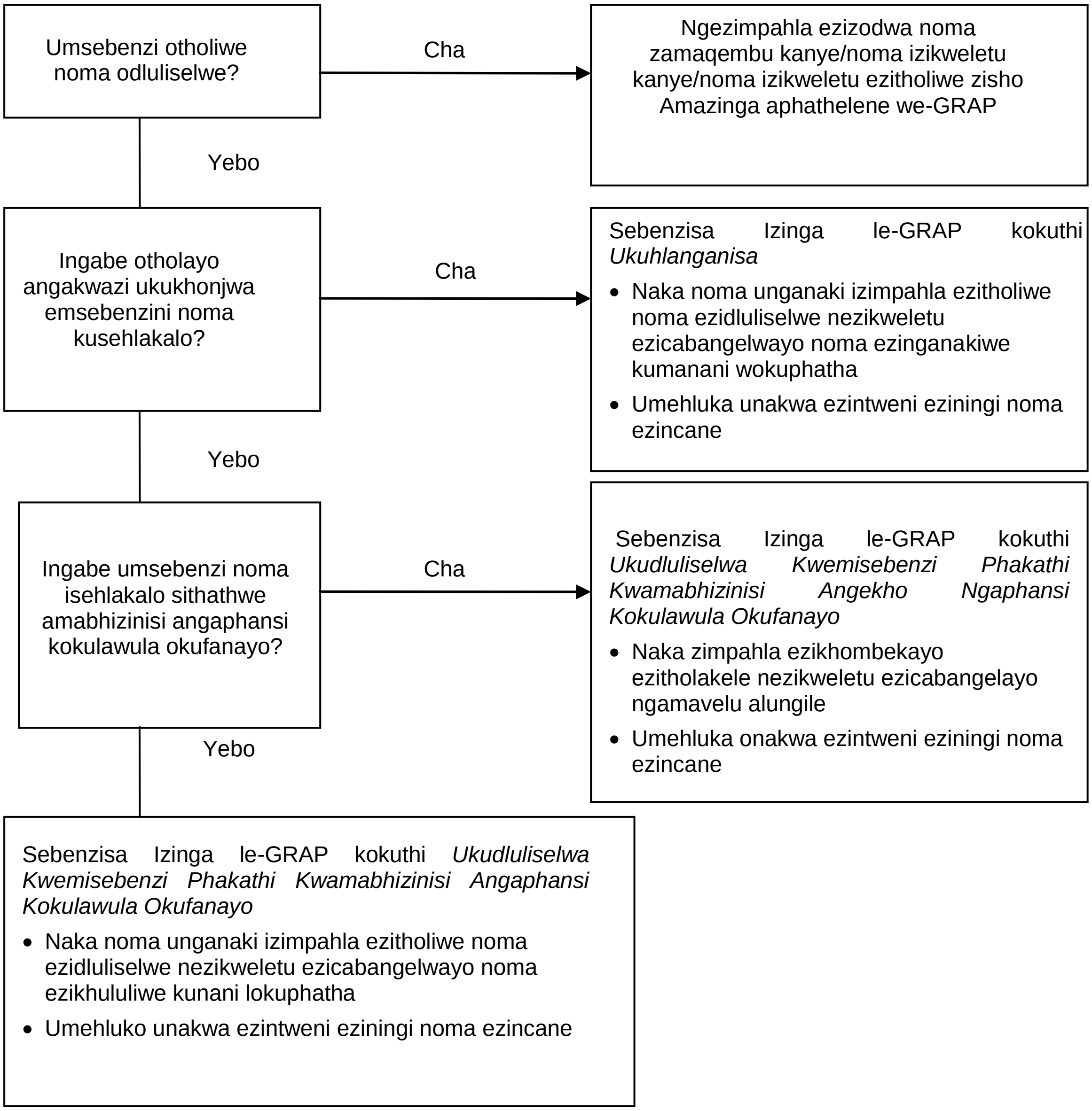
.03 Leli Zinga alisebenzi ku-:

(a) ukudluliselwa kwezimpahla ezizodwa noma eziyiqembu kanye/noma izikweletu ezingahlangabezani nencazelo yokudluliselwa kwemisebenzi (bona Amazinga asebenzayo we-GRAP);

(b) ukudluliselwa kwemisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo (bona Izinga le-GRAP kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo);* kanye

(c) nokuhlanganiswa kwamabhizinisi (bona Izinga le-GRAP *Lokuhlanganiswa Kwamabhizinisi).*

.04 Amabhizinisi kufanele abheke umfanekiso olandelayo ukucacisa ukuthi ingabe leli Zinga kufanele lisetshenziswe ekubalweni kwemali komsebenzi noma isehlakalo esibandakanya ukudluliselwa kwemisebenzi noma komhlanganisi:



.05 Izidluliseli ezizodwa noma amaqembu wezimpahla kanye/noma izikweletu kukhishiwe ohlelweni laleli Zinga njengoba lokhu kuhlela kuholela ekutholeni noma ukudluliselwa kwempahla noma kweqembu lezimpahla kanye/noma ukucabanga noma ukudluliselwa kwesikweletu noma iqembu lezikweletu ibhizinisi kunokudlulisela imisebenzi. Isibonelo, uma isisebenzeli semigwaqo sithatha ukulawula somgwaqo wesifunda kusuka kuminyango yesifunda ehlukahlukene njalo, kungukudluliselwa kwezimpahla ezizodwa.

.06 Uma singekho isitholi esingakhonjwa kumsenzi noma isehlakalo, Izinga le-GRAP kokuthi *Ukuhlanganiswa Kwamabhizinisi* kufanele lisetshenziswe. Ukuhlanganisa ukuqalisa ibhizinisi elisha elihlanganisiwe lapho kungekho amanye amabhizinisi wangaphambilini athole ukulawula kwezinye futhi kungekho otholayo ongakhonjwa.

.07 Umsebenzi noma isehlakalo lapho isitholi singakhonjwa, nalokho okuvela phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo kuwela ngaphakathi kohlelo laleli Zinga. Ukudluliselwa kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo kungukuhlela kabusha kanye/noma ukubuyisana kwemisebenzi phakathi kwamabhizinisi alawulwe yilelo bhizinisi ngaphambi nangemuva kwemisebenzi, futhi lokho kulawula akudluliswa.

.08 Umsebenzi noma isehlakalo lapho isitholi singakhonjwa futhi sithathwe phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo kufanele kubalwe ngokuya Ngezinga le-GRAP kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo.*

Izincazelo

.09 Amatemu alandelayo asetshenziswa kuleli Zinga ngokuchaza okucacisiwe:

<u>Isitholi</u> kuyibhizinisi elithola ukulawula kwesitholwa noma isidluliseli.

<u>Inani lokuphatha lempahla noma isikweletu</u> inani lelo impahla noma isikweletu esinakwa ngalo kusitatimende sendawo yezimali.

<u>Ukulawula</u> amandla wokubusa izinqubomgomo zokusebenza nezezimali zelinye ibhizinisi ukuze lizuze emisebenzini yalo.

<u>Umsebenzi</u> kuyisethi eqinisiwe yemisebenzi okwazi okwenzeka futhi uphathwe ngezinhloso zokufeza izinhloso zebhizinisi, noma ngabe ngokunikeza izinzuzo zomnotho noma ukuqina kwesevisi.

<u>Ukuhlanganiswa kwamabhizinisi</u> ukuqaliswa kwebhizinisi elisha elihlanganisiwe lapho kungekho amanye amabhizinisi wangaphambilini athola ukulawula kwamanye futhi kungekho isitholi esingakhonjwa.

<u>Usuku lokudlulisela</u> usuku lapho isitholi sithola ukulawula komsebenzi futhi isidluliseli silahlekelwa ukulawula kwalowo msebenzi.

<u>Ukudluliselwa kwemisebenzi</u> ukuhlela kabusha kanye/noma ukunika kabusha kwemisebenzi phakathi kwamabhizinisi ngokudlulisela imisebenzi phakathi kwamabhizinisi noma kwelinye ibhizinisi.

Isidluliseli ***ibhizinisi elikhulula ukulawula komsebenzi.***

Amatemu achanzwe kwamanye Amazinga we-GRAP asetshenziswa kuleli Zinga ngokuchaza okufanayo kulawo amanye Amazinga we-GRAP.

Ukulawulwa okufanayo

.10 Ukuze umsebenzi noma isehlakalo sivele phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo, umsebenzi noma isehlakalo sidinga ukuthathwa phakathi kwamabhizinisi angaphakathi kwegatsha elilodwa likahulumeni noma phakathi kwamabhizinisi ayingxenye yebhizinisi elilodwa lomnotho. Amabhizinisi alawulwa ibhizinisi elilodwa ngaphambi nangemuva kokudlulisela imisebenzi angaphakathi kwebhizinisi lomnotho elilodwa. Isibonelo, umnyango wezempilo kazwelonke ukhonjelwe ngokomthetho ukudlulisela uhlelo lawo lokudla lezikolo zamabanga aphansi emnyangweni wezemfundo. Ngoba umnyango wezemfundo ukhonjwe njengesitholi, futhi iminyango yomibili ingaphakathi kwegatsha likahulumeni nangaphakathi kwebhizinisi yezomnotho, ukudluliselwa kwemisebenzi kuwela ngaphakathi kohlelo laleli Zinga.

.11 Izinga lezinzuzo ezingalawuli kwibhizinisi ngalinye elibandakanyekayo ekudluliselweni kwemisebenzi ngaphambi nangemuva kokudluliselwa kwemisebenzi alihlobene ekucaciseni ukuthi ingabe umsebenzi noma isehlakalo sibandakanya amabhizinisi angaphansi kokulawulwa okufanayo.

Umsebenzi

.12 Umsebenzi kuyisethi eqinisiwe yemisebenzi okwazi ukuthi wenziwe futhi uphathwe ngezinhloso zokufeza izinhloso zebhizinisi, noma ngabe ngokunikeza izinzuzo zomnotho noma ukuqina kwesevisi. Umsebenzi uqukethe okungenayo nezinqubo ezisetshenziswa kulokho okungenayo umandla wokudala okuphumayo. Umsebenzi ungahle ube yingxenye noma isiqephu sebhizinisi noma uqukethe ibhizinisi lonke. Noma ngabe umsebenzi ungaba nokuphumayo, okuphumayo akudingekile ukufaneleka njengomsebenzi. Izinto ezintathu zomsebenzi ziyachazwa ngokulandelayo:

(a) **Okungenayo:** Noma yisiphi isisetshenziswa esidala, noma esinamandla wokudala, siyaphuma uma unqubo eyodwa noma eziningi zisetshenziswa kuso. Izibonelo zibandakanya izimpahla okungezona zamanje (kubandakanya izimpahla noma amalungelo wokusebenzisa izimpahla okungezona zamanje), indawo yebhizinisi, namandla wokuthola ukufinyelela izinto ezibalulekile noma amalunga nabasebenzi.

(b) **Inqubo:** Noma iyiphi isistimu, izinga, iphrothokholi, ukuguqulelwa noma umthetho othi uma usetshenziswa kokungenayo noma okungenayo okuningi, kudala noma kunamandla wokudala okuphumayo. Izibonelo zifaka phakathi

izinqubo zokuphatha ngokohlelo, inqubo yokusebenza nezinqubo zokuphatha zezisetshenziswa. Izinqubo uqobo zibhaliwe, kodwa uhlelo lokusebenza elihleliwe linamakhono abalulekile nolwazi kulandela imithetho nokuguqulelwa kungahle kunikeze izinqubo ezibalulekile ezikwazi ukuthi zisetshenziswe kokungenayo ukudala okuphumayo. (Ukubalwa kwemali, ukukhokha, i-payroll namanye amasistimu wokuphatha uqobo akuwona izinqubo ezisetshenziswe ukudala okuphumayo.)

(c) **Okuphumayo:** Umphumela wokungenayo nezinqubo ezisetshenzisiwe ukufeza nokuthuthukisa ukwanela. Lokhu kungaba yindlela yokufeza izinhloso zokulethwa kwezinsiza zomphakathi, noma ukulethwa kwezimpahla kanye/noma amasevisi.

.13 Kodwa, ukuze kukwazi ukwenziwa nokuphathwa ngezinhloso ezichaziwe, umsebenzi udinga izinto ezimbili ezibalulekile - okungenayo nezinqubo ezisetshenziswe kulokho okungenayo, lapho kuhlangene khona kungahle noma kuzosetshenziswa ukudala okuphumayo. Kodwa, umsebenzi awudingi ukubandakanya konke okungenayo nama izinqubo ezizosetshenziswa ekusebenziseni lowo msebenzi uma amabhizinisi akwazi ukuthola umsebenzi nokuqhubeka nokukhiqizo okuphumayo, isibonelo, ngokuqinisa umsebenzi ngokungenayo nokuphumayo kwalo.

.14 Imvelo yezinto zomsebenzi iyehluka ngesakhiwo semisebenzi yebhizinisi (imisebenzi), kufaka phakathi isigaba sokuthuthuksa sebhizinisi. Imisebenzi eqaliwe ngokuvamile inezinhlobo eziningi zokuphumayo, izinqubo, lapho imisebenzi emisha ivame ukuba nokungenayo okumbalwa nezinqubo futhi kwesinye isikhathi ukuphuma okukodwa nje. Cishe yonke imisebenzi nayo inezikweletu, kodwa umsebenzi awudingi ukuba nezikweletu.

.15 Umsebenzi esigabeni sokuthuthukisa ungahle ungabi nakho okuphumayo. Uma kungenjalo, ezinye izinto kufanele zibhekwe ukucacisa ukuthi ingabe isethi eqinisiwe yemisebenzi ihlangabezana nencazelo yomsebenzi. Lezo zinto zibandakanya, kodwa azikhawulelwe, noma ngabe umsebenzi:

(a) uqale imisebenzi yemithetho ehleliwe;

(b) unabasebenzi, isu lomuntu nokunye okungenayo nezinqubo ezingasetshenziswa kulokho okungenayo;

(c) uqala uhlelo lokukhiqiza okuphumayo; noma

(d) uzokwazi ukuthola ukufinyelala kuzinzuzo zomnotho noma amandla wesevisi.

Akuzona zonke lezo zinto ezidinga ukubakhona esigabeni sokuthuthukisa ukuhlangabezana nencazelo yomsebenzi.

Ukukhomba isitholi nesidluliseli

.16 Ngokudlulisela ngakunye komsebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo isitholi nesidluliseli zizokhonjwa.

.17 Imigomo nemibandela yesidluliseli somsebenzi othathwe phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo kusethwe ohlelweni olubophezelayo. Lokhu kuhlela kungafakazelwa ngezindlela ezimbalwa futhi kungahlanganisa isivumelwano esibhaliwe phakathi kwamabhizinisi, umthetho ovunywe ephalamende noma umthetho wesifunda, isinqumo sekhabhinethi, uhlelo leziphathiswa, isinqumo esenziwe umkhandlu kamasipala, ukulawula noma isaziso noma ezinye izindlela zomthetho.

.18 Eukudluliselweni kwemisebenzi, kungeyodwa yezinhlangano kumsenzi noma isehlakalo kufanele kukhonjwe njengesitholi. Uhlelo olubophezelayo olubusa imigomo nemibandela yesidluliseli semisebenzi ingahle ikhombe ukuthi iliphi ibhizinisi emsebenzini noma kusehlakalo eliyisidluliseli nokuthi iliphi ibhizinisi eliyisitholi. Lapho uhlelo olubophezelayo lungakhombi kahle isitholi noma isidluliseli, ukuziphatha noma izenzo zamabhizinisi zingahle zikhombise ukuthi iliphi ibhizinisi eliyisitholi nokuthi iliphi ibhizinisi eliyisidluliseli. Isibonelo, uma umnyango wezempilo ujwayele ukuphakela izingane zezikole zamabanga aphansi nsuku zonke futhi unqume ukungasaqhubeki ngokulandela ukudlulisela uhlelo emnyangweni wezemfundo, lokhu kukhombisa ngokusobala ukuthi umnyango wezempilo uyisidluliseli futhi umnyango wezemfundo iyisitholi. Ubufakazi obungeziwe kungaba ukuthi ibhizinisi alisatholi izimali kusuka kusiphathi sezimali ukwenza eminye imisebenzi.

.19 Ekudluliseleni kwemisebenzi okuthinteke ekuqaleni ngokudlulisela imali noma ezinye izimpahla (uma kusebenza) noma ngokuveza izikweletu, isitholi sivame ukuba ibhizinisi elidlulisela umali noma ezinye izimpahla (uma kusebenza) noma ukuveza izikweletu.

.20 Ekudluliselweni kwemisebenzi okubandakanya ibhizinisi elingaphezu kwelilodwa, elilodwa emabhizinisini aye kade ekhona ngaphambi komsebenzi noma isehlakalo lingakhonjwa njengesitholi ezisekelweni zobufakazi. Isibonelo, uma abaphathi bamabhizinisi kwelilodwa abandakanyeka ekudluliselweni kwemisebenzi balawula ukukhethwa kwethimba labaphathi kubhizinisi elisha eliqaliwe, ibhizinisi elilawulayo ngokuvamile isitholi.

.21 Ukucacisa isitholi kuzofaka phakathi ukunakwa, phakathi kwezinye izinto, ukuthi iliphi emabhizinisini abandakanyekayo ekudluliselweni kwemisebenzi eliqale umsebenzi noma isehlakalo, usayizi ophathelene wamabhizinisi, kanye nokuthi ingabe izimpahla noma inzuzo yenye yamabhizinisi abandakanyekayo emsebenzini noma isehlakalo esidlula amanye amabhizinisi. Asikho isitholi esingakhonjwa, umsebenzi noma isehlakalo kufanele kubalwe ngokuya

Ngezinga le-GRAP kokuthi *Ukuhlanganisa*.

Ukunquma usuku lokudlulisela

.22 ***Isitholi nesidluliseli kuzokhomba usuku lokudlulisela, okuwusuku lapho isitholi sithola ukulawula futhi isidluliseli silahlekelwa ukulawula kwalowo msebenzi.***

.23 Ukuhlela okubophezelayo okubusa imigomo nemibandela yesidluliseli semisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo kungahle kucacise ukuthi umsebenzi noma isehlakalo siyasebenza kusuka ngosuku okucacisiwe. Usuku lapho isitholi sithola khona ukulawula kwemisebenzi kuwusuku lapho isitholi sidlulisela ukunaka (uma kukhona), sithola izimpahla njengoba kukhonjiwe kuhlelo olubophezelayo. Kodwa, isitholi singahle sithole ukulawula ngosuku olungaphambili noma ngemuva kunosuku lapho izimpahla nezikweletu zudluliselwa isidluliseli ahlanganisayo, noma acacisiwe kuhlelo olubophezelayo. Isibonelo, umthetho uvunywe ePhalamende ngomhla ka-1 Ephreli 20X1 udinga ukuthi umnyango A uthathe imisebenzi yomnyango B. Iminyango yomibili ingaphakathi kwesifunda esisodwa. Ukulawula kukhishiwe okusho ukuthi usuku lokuqala lokudlulisela ngomhla ka-1 Juni 20X1. Umnyango A noma kunjalo, uthola kuphela ukulawula kwezimpahla nezikweletu ngomhla ka-1 Julayi 20X1 ngememorandamu yokuqonda ebhalwe phakathi kweminyango emibili. Njengoba umnyango A ungasebenzisa kuphela noma azuze ngenye indlela ekudluliselweni kwemisebenzi ngokuqalisa izinhloso zawo, noma ukhiphe noma ubuse ngenye indlela ukufinyelela kwabanye kulezo zinzuzo kusuka ngomhla ka-1 Julayi 20X1, umsebenzi noma isehlakalo kufanele sibalwe kusuka ngomhla ka-1 Julayi 20X1 Isitholi kufanele sinake zonke izinto ezihlobene nezimo ekukhombeni usuku lokudlulisela.

.24 Ngoba ukuhlela okubophezelayo kukhona kudala umthetho womunye noma zombili izinhlangano ukwenza ngendlela yokugcwalisa imigomo nemibandela yokuhlela. Lokhu kusho ukuthi ngaphansi kohlelo olubophezelayo, isitholi sinokufuna okuphoqelelayo kumdluliseli noma ngabe, ukukhulula ukulawula kwebhizinisi, noma kuzimpahla nezikweletu zomsebenzi ukuthi zildluliselwe.

Izimpahla ezitholakele noma ezidlulisiwe nezikweletu ezicabangelwayo noma ezikhululiwe

.25 ***Ukunakwa kwezimpahla nezikweletu isitholi, nokunganakwa kwezimpahla nezikweletu umdluliseli kukhonjelwe kumigomo ecaciswe kumapharagrafu ngezansi.***

Indlela yesitholi nesidluliseli

.26 Izimpahla nezikweletu ezifaneleka ukuthi zinakwe isitholi noma ukunganakwa umdluliseli ekudluliselweni kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo kuvame ukubuswa imigomo nemibandela yohlelo olubophezelayo.

.27 Izimpahla ezitholiwe noma ezidluliselwe nezikweletu ezicabangelwano noma ezikhululiwe kufanele kube yinxenye okuvunyelwena ngayo kumigomo yohlelo lokuhlanganisa, kunokuba umphumela wemisebenzi ehlukile. Isitholi nesidluliseli zizosebenzisa umhlahlandlela kumapharagrafu .28 no-.29 ukucacisa ukuthi iziphi izimpahla ezitholwayo noma ezidluliselwayo nokuthi iziphi izikweletu ezicabangelwayo noma ezikhululiwe njengengxenye yokudlulisela imisebenzi nokuthi, uma kukhona, ingabe umphumela womsebenzi owehlukile uzobalwa ngokuya ngesimo sabo Nezinga le-GRAP.

Ukucacisa ukuthi yini ingxenye yomsebenzi wokudluliselwa kwemisebenzi

.28 Isitholi nesidluliseli bangaba nobudlelwano bangaphambinili ngaphambi noma uma ukuphikisana kokudluliselwa komsebenzi kuqala, noma bangangena ohlelweni olubophezelayo phakathi kwezimpikiswano ezehlukile ekudluliselweni kwemisebenzi. Kunoma isiphi isimo, isitholi sizokhomba noma imaphi amanani angeyona ingxenye lapho isitholi nesidluliseli badlulisele khona ekudluliseleni kwemisebenzi. Leli Zinga lisebenza kuphela ekunakeni okudluliselwe, uma kukhona, nezimpahla ezitholiwe nezikweletu ezicabangelwe isitholi ekudluliselweni kwemisebenzi njengoba kubuswa imigomo nemibandela yohlelo olubophezelayo. Ngokufanayo, isidluliselwa sizosebenzisa leli Zinga ukunaka kuphela umnako otholakele (uma ukhona) nokunganaki izimpahla ezidluliselwe nezikweletu ezikhululiwe ekudluliselweni kwemisebenzi njengoba kubuswa imigomo nemibandela yohlelo olubophezelayo. Ngaphandle kwaleyo misebenzi ekhonjwe kumapharagrafu .31 no-.32, imisebenzi ehlukile izobalwa ngokuya Ngamazinga we-GRAP ahlobene.

.29 Okulandelayo izibonelo zemisebenzi ehlukile okungeyona ingxenye yokudluliselwa kwemisebenzi:

(a) umsebenzi oqeda ubudlelwano obabukohona ngaphambilini phakathi kwesitholi nesidluliseli;

(b) umsebenzi owemboza isidluliseli ukukhokhela izindleko eziphathelene nokuthola zesitholi; futhi

(c) ukuhlanganyela okutholakele kusuka kuzinkampani zangaphandle njengesichephezeliso zamasevisi wethu wangakusasa njengomphumela

wokuthatha ukudluliselwa kwemisebenzi.

.30 Isitholi nesidluliseli kufanele banake izinto ezilandelayo, ezizinhlangothi zombili hhayi olulodwa ngokuphetha, ukucacisa ukuthi ingabe umsebenzi uyingxenye yokudlulisela noma yomsebenzi noma umsebenzi wehlukile.

(a) **izizathu zomsebenzi** — Ukuqonda izizathu zomsebenzi kunganika imininingwane yokuthi noma ngabe kuyingxenye yokunakwa okudluliselwe, uma kukhona, nezimpahla ezitholakele noma ezidluliselwe noma izikweletu ezicabangelwayo noma ezikhululiwe. Isibonelo, amanani avela kusidluliseli kusuka ohlelweni langaphambilini phakathi kwesidluliseli njengomhlinzeki wesevisi ngeke enze ingxenye yokudluliselwa kwemisebenzi njengoba amasevisi anikeziwe kwakungewokuqala kwinzuzo yesidluliseli kunenzuzo yesitholi.

(b) **isikhathi somsebenzi** — isikhathi somsebenzi singahle sinikeze imininingwane yokuthi noma ngabe kuyingxenye yokunakwa, uma kukhona, kusidluliseli.

Ukuqedwa okusebenzayo kobudlelwano obabukhona ngaphambilini phakathi kwesitholi nesidluliseli ekudluliselweni kwemisebenzi (ukusetshenziswa kwepharagrafu .29(a))

.31 Ubudlelwano obabukhona ngaphambilini phakathi kwesitholi nesidluliseli bungaba obenkontileka (isibonelo, umthengisi nekhasimende noma umnikezeli) noma bungabi ebenkontileka (isibonelo, osolelayo nomvikeli).

.32 Ekudluliselweni kwemisebenzi lapho kusebenza okuqeda ubudlelwano obabukhona ngaphambilini, isitholi sibona ukuzuza noma ukulahlekelwa, okulinganiswe ngale ndlela:

(a) ngobudlelwano obungebona benkontileka obabukhona ngaphambilini, ivelu elilungile.

(b) ngobudlelwano benkontileka obabukhona ngaphambilini, kuba kuncane ku-(i) naku-(ii):

(i) inani elithandwa noma elingathandwa uhlelo olubophezelayo kusuka kumbono wesitholi uma kuqhathaniswa nemigomo ngemisebenzi yemakethe yamanje ngezinto ezizodwa noma ezifanayo. (Inkontileka engathandeki kuyinkontileka engathandeki ngemigomo yemakethe yamanje. Akuyona nje inkontileka enzima lapho izindleko ezingavikeleki zokuhlangabezana nezibopho ngaphansi kwenkontileka ezidlula izinzuzo zomnotho noma isevisi elindeleke ukutholwa ngaphansi kwayo.

(ii) inani lanoma yikuphi ukunikezwa kokuqedwa elishiwo kuhlelo

olubophezelayo elitholakala kunhlangano yezimali lapho inkontileka ingathandeki.

Uma i-(ii) ingaphansi kune-(i), umehluko uyafakwa njengengxenye yokubalwa okudluliselwa kwemisebenzi. Inani lokuzuza noma lokulahlekelwa eziboniwe lingahle lincike engxenyeni ukuthi noma ngabe isitholi sibone ngaphambilini impahla noma isikweletu esihlobene, futhi ukuzuza nokulahlekelwa okubikiwe ngakho-ke kungahluka kusuka kunani elibalwe ngokusebenzisa izimfuneko ezingenhla.

Indlela yesitholi

.33 Izimpahla ezitholiwe nezikweletu ezicabangelwayo ezifanelekela ukunakwa njengoba kusethwe kuhlelo lokubophezela kufanele kuhlangabenzane nezincazelo zezimpahla nezikweletu kokuthi *Uhlelo Lokusebenza Lokulungisela Nokwethulwa Kwezitatimende Zezimali* nendlela yokubona Kumazinga asebenzayo we-GRAP ngosuku lomdluliseli.

.34 Izindleko lezo isitholi esizilindele kodwa isitholi asibophezelekile ukuthola ikusasa ukuthinta uhlelo lalo lokuphuma emsebenzini wesidluliseli noma ukuphelisa ukuqashwa, noma ukushintsha indawo yabasebenzi bomdluliseli, akufanele kubhekwe njengenxenye yezikweletu ngosuku lokudlulisela. Isitholi akufanele sibheke lezo zindleko njengengxenye yokudlulisela kwemisebenzi. Esikhundleni salokho, isitholi sibona lezo zindleko kuzitatimende zazo zezimali ngemuva kokuthi isidluliseli sivelile, ngokuya Ngamazinga asebenzayo we-GRAP.

Ukubalwa kwemali isitholi

Ukunaka kokuqala nesilinganiso

.35 Kusuka ngosuku lokudlulisela, isitholi sizobona ukunakwa kokuthenga okukhokhiwe (uma kukhona) kusidluliseli nazo zonke izimpahla ezitholiwe nezikweletu ezicabangelwe ekudluliselweni kwemisebenzi. Izimpahla ezitholiwe nezikweletu ezicabangelwayo kuzolinganiswa kumanani wakhona wokuphatha.

.36 Inani lokuphatha lempahla elitholiwe noma isikweletu esicabangelwayo kuyinani lapho ifa noma isikweletu sibonwa isidluliselwa kusitatimende sakhe sesimo sezimali kusuka ngosuku lokudlulisela.

.37 Uma, ngosuku lokudlulisela, isidluliseli singasebenzisanga Amazinga we-GRAP, isitholi kufanele silungise izisekelo zokubala ezisetshenziselwe izimpahla ezitholiwe nezikweletu ezicabangelwayo ukuqondisana Namazinga we-GRAP ngaphambi kokudlulisela.

.38 Ukunakwa okukhokhelwe isitholi kungaba ngendlela yemali, ukulingana kwemali noma ezinye izimpahla. Ukunakwa okukhokhiwe kungendlela yezinye izimpahla, isitholi ngeke sinake izimpahla ezinjalo ngosuku lokudlulisela kumanani wabo wokuphatha, okuyinani lapho impahla inakwa isitholi kusitatimende sakhe ezimo zezimali kusuka ngosuku lokudlulisela.

.39 Umehluko phakathi kwamanani wokuphatha wezimpahla ezitholiwe, izikweletu ezicabangelwayo nokunaka okukhokhiwe (uma kukhona) kusidluliselwa nokulungiswa okudingekayo kuzisekelo zokubala njengoba kuchaziwe esigabeni .37 kufanele kubonwe kokuningi noma okuncane okuqoqiwe.

Isikhathi sokulinganisa

.40 Ukubala kokuqala kokudlulisela kwemisebenzi akuphelele ngesikhathi sokuphela sokubika lapho ukudlulisela kuvela khona, isihlanganisi sizobika kuzitatimende zaso zezimali amanani anikeziwe ngezinto zezokubala ezingaphelele. Phakathi kwesikhathi sokulinganisa, isitholi sizolungisa amanani wangaphambini anikeziwe abonwayo kusuku lesidluliseli ukubonisa ulwazi olusha olutholakele mayelana nezinto nezimo ezazikhona zosuku lesidlulise futhi, uma kwaziwa, lawo angahle aphazamise isilinganiso samanani abonwayo njengalolo suku. Isikhathi sesilinganiso siyaphela ngokushesha njengoba isitholi sithola ulwazi esilifunayo mayelana nezinto nezimo ezazikhona kusuka ngosuku lokudlulisela noma sifunda ukuthi ulwazi olubanzi selutholakele. Kodwa, isikhathi sesilinganiso ngeke sidlule iminyaka emibili kusukela kusuku lokudlulisela.

.41 Isikhathi sokulinganisa yisikhathi ngemva kosuku lokudlulisela lapho ibhizinisi isitholi singahle singalungise amanani anikeziwe abonwayo wokudlulisela kwemisebenzi. Isikhathi sokulinganisa sinikeza isitholi ngesikhathi esihle sokuthola ulwazi oludingekayo ukukhomba nokulinganisa okulandelayo kusuka ngosuku lokudlulisela ngokuya ngezimfuneko zaleli Zinga:

(a) izimpahla ezitholiwe nezikweletu ezicabangelwayo;

(b) ukunakwa okudluliselwe, uma kukhona, ngesidluliseli; futhi

(c) ubuningi obuholelayo bokuthenga okukhokhiwe kokunaka (uma kukhona) ezimpahleni ezitholiwe nezikweletu ezicabangelwayo.

.42 Isitholi sizobheka zonke izinto eziphathelene ukucacisa noma ngabe ulwazi olutholiwe ngemuva kosuku lokudlulisela kufanele luhollele ekulungiseni kumanani anikeziwe abonwayo noma ukuthi ulwazi luholela kusuka kuzehlakalo ezivele ngemuva kosuku lokudlulisela. Izinto eziphathelene zifaka phakathi usuku lapho ulwazi olungeziwe lutholakala nokuthi noma ngabe isitholi

singakhomba isizathu soshintsho kumanani anikeziwe. Ulwazi olutholakele kafushane ngemuva kosuku lokudlulisela lingathanda ukubonisa izimo ezazikhona ngosuku lokudlulisela kunolwazi olutholakele kuzinyanga ezimbalwa ngaphambilini.

.43 Isitholi sibonisa ukungezeka (ukwehla) kunani elinikezwe elibonelwa impahla (isikweletu) ngezindlela zokwehla (ukungezeka) ubuningi bokukhona okunakwayo kokuthenga (uma kukhona) kunani lokuphatha lezimpahla ezitholiwe nezikweletu ezicabangelwayo ezibonwe ngaphambilini kokuningi noma okuncane okutholiwe. Kodwa, ulwazi olusha olutholakele phakathi kwesikhathi sesilinganiso kwesinye isikhathi lungaholela ekulungiseni kunani elinikeziwe elingaphezu kwempahla noma isikweletu esisodwa. Isibonelo, isitholi lingahle licabangele isikweletu ukukhokhela Ukonakala okuphathelene nengozi kwezinye zezindawo zesidluliselwa, ingxenye noma konke lapho ambozwa umshwalense wesikweletu somdluliselwa. Uma isitholi sithola ulwazi olusha phakathi kwesikhathi sokulinganisa mayelana namanani wokuphatha wosuku lokudlulisela laleso sikweletu, ukulungisa kokuningi okuvela kushintsho kwinani elinikeziwe elibonwayo lesikweletu lizokhishwa (lonke noma ingxenye) ngokulungisa okuhambelanayo kokuningi okubonwe ngaphambili kokuningi okuqoqiwe kokuncane okuholela kusuka kushintsho kwinani langaphambilini elibonwayo lokufuna okutholakele kofakile.

.44 Phakathi kwesikhathi sesilinganiso, isitholi lizobona ukulungisa kumanani anikeziwe okufana nokuthi ukubala kokudlulisela imisebenzi kuqediwe ngosuku lokudlulisela. Ngakho-ke, isitholi sizobuyekeza ulwazi oluqhathanisayo lezikhathi zangaphambilini ezethulwe kuzitatimende zezimali njengoba kudingeka, kufaka phakathi ukwenza ushintsho ekwehleni, ukukhkha noma okunye okungenayo okuthinta okuboniwe ekuqedeleni ukubala kokuqala.

.45 Ngemuva kokuphela kwesikhathi sokulinganisa, isitholi sizobuyekeza ukubalwa kokudlulisela kwemisebenzi kuphela ukulungisa iphutha ngokuya Ngezinga le-GRAP kokuthi *Izinqubomgomo Zokubala, Izinguquko Kuzilinganiso Zezokubala Namaphutha.*

Izindleko eziphathelene nokuthola

.46 Izindleko eziphathelene nokuthola kuyizindleko isitholi esizivezayo ukuthinta ukudlulisela kwemisebenzi. Izindleko zifaka phakathi umeluleki, ezomthetho, ukubalwa nezinye izindleko eziphezulu noma zokuxhumana, izindleko ezivamile zokuqondisa, nezindleko zokubhalisa nokukhipha ukuvekal kwezikweletu nokulinganayo (uma kukhona). Isitholi sizobala izindleko eziphathelene nokuthola njengokusebenzisa esikhathini lapho izindleko zivele khona futhi amasevisi atholiwe, ngokukhishwa kwezindleko ezivele ukukhipha ukuvikela kwezikweletu noma ukulingana (uma kusebenza). Izindleko ezinjalo zizonakwa ngokuya Ngezinga le-GRAP kokuthi *Izisetshenziswa Zemali*.

Ukulinganisa okungezansi

.47 ***Isitholi sizolinganisa noma iziphi izimpahla ezitholiwe nanoma yiziphi izikweletu ezicabangelwayo ekudluliselweni kwemisebenzi ngokuya Ngamazinga asebenzayo we-GRAP.***

.48 ***Ngosuku lokudlulisela, isitholi sizohlela noma sinikeze izimpahla ezitholiwe nezikweletu ezicabangelwayo njengokubalulekile okusebenza Kumazinga we-GRAP ngezansi. Isitholi sizokwenza lokho kuhlela noma kunikeza ngezisekelo zemigomo yohlelo olubophezelayo, izimo zomnotho, izinqubomgomo zokusebenza noma zokubala nezinye izimo ezikhona ngosuku lokudlulisela.***

.49 Kwezinye izimo, Amazinga we-GRAP anikeza ukubala okwahlukile ngokuya ngokuthi ibhizinisi lihlela noma linikeza impahla noma isikweletu esithize. Izibonelo zokuhlela noma ukunikeza isitholi esizenzayo kuzisekelo zezimo eziphathelene njengoba zikhona kusuku lokudlulisela, uhlelo lezimpahla nezikweletu zezimali ezithize ngevelu eliphansi noma izindleko ezehlisiwe ngokuya ngezinga le-GRAP kokuthi *Izisetshenziswa Zezimali*.

.50 Ukukhetha kuzimfuneko esigabeni .48 kuhlelo noma ukunikezwa kwezimpahla ezitholiwe nezikweletu ezicabangelwayo ngosuku lokudlulisela, ukuthi isitholi sizohlela izinkontileka ezilandelayo ngezisekelo zemigomo yezinkontileka nezinye izinto ekuqaleni kwenkontileka (noma, uma imigomo yenkontileka ishintshiwe ngendlela engashintsha uhlelo lakhona, engahle kube usuku lokudlulisela):

(a) ukuhlela kwenkontileka yokuboleka noma ngabe ukubolekwa kokusebenza noma kwezezimali ngokuya ngezinga le-GRAP kokuthi *Ukubolekwa*;

(b) nohlelo lwenkontileka njengenkontileka yomshwalense ngokuya nge-International Financial Reporting Standard kokuthi *Izinkontileka Zomshwalense.*

Ukubalwa kwemali isidluliseli

Ukunganakwa kwezimpahla ezidluliselwe ngezikweletu ezikhululiwe

.51 ***Kusuka ngosuku lokudlulisela, isidluliseli sizoyeka ukunaka kusuka kuzitatimende zezimali, zonke izimpahla ezidluliselwe nezikweletu ezikhululiwe ekudluliselweni kwemisebenzi njengamanani wakhona wokuphatha.***

.52 Kuze kufike usuku lokudlulisela, isidluliseli sizoqhubeka nokulinganisa lezo zimpahla nezikweletu ngokuya ngamazinga asebenzayo we-GRAP.

.53 Ukunakwa okutholiwe kusuka kusitholi kungaba ngendlela yemali, ukulingana kwemali noma ezinye izimpahla. Uma ukunaka okutholiwe kungendlela yezinye izimpahla, isidluliseli sizolinganisa lezo zimpahla ngevelu yakhona elungile kusuku lokudlulisela ngokuya Ngezinga elisebenzayo le-GRAP.

.54 Umehluko phakathi kwamanani wokuphatha wezimpahla ezidluliselwe, izikweletu ezikhululiwe nokunakwa okutholiwe (uma kukhona) kusuka kusitholi kuzonakwa kokuningi noma okuncane okuzuziwe.

Ukuveza

.55 Isitholi nesidluliseli bazoveza ulwazi elivumela abasebenzisi bezitatimende zezimali ukulinganisa okuthinta ubunjalo nezimali zokudluliselwa kwemisebenzi okuvelayo:

(a) phakathi kwesikhathi sokubika samanje; noma

(b) ngemuva kokuphela kwesikhathi sokubika kodwa ngaphambi kwezitatimende zezimali zigunyazelwa ukukhishwa.

.56 Isitholi nesidluliseli bizoveza okulandelayo kokudluliselwa kwemisebenzi okuvele phakathi kwesikhathi sokubika:

(a) inqubomgomo yokubala esetshenziswe ekudluliselweni kwemisebenzi okuvele phakathi kwesikhathi sokubika;

(b) igama lamabhizinisi abandakanyekayo ekudluliselweni kwemisebenzi, incazelo ebanzi yokudluliselwa kwemisebenzi nesizathu sokuthatha umsebenzi noma isehlakalo; futhi

(c) usuku lokudlulisela.

.57 Kwemisebenzi enakwa ngokwehlukile kusuka ekudluliselweni kwemisebenzi ngokuya ngepharagrafu .28:

(a) incazelo yomsebenzi ngamunye;

(b) umsebenzi wabalelwa kanjani;

(c) amanani anakiwe emsebenzini ngamunye into yomugqa kuzitatimende zezimali laphoa inani linakwa khona; futhi

(d) uma umsebenzi ungukuqeda okusebenzayo kobudlelwano obabukhona ngaphambilini, indlela esetshenziswe ukucacisa inani lokuqeda.

Isitholi

.58 ***Isitholi sizoveza okulandelayo ekudluliselweni kwemisebenzi ngakunye okuvele phakathi kwesikhathi sokubika:***

(a) entweni yomugqa ngayinye ethintekile kuzitatimende zezimali, ivelu lezimpahla ezitholiwe nezikweletu ezicabangelwayo ekudluliselweni kwemisebenzi;

(b) umehluko phakathi kwamanani wokuphatha wezimpahla ezitholiwe, izikweletu ezicabangelwayo nokunaka okukhokhiwe (uma kukhona) kusidluliseli nokulungiswa okudingekayo kuzisekelo zokubala njengoba kuchaziwe esigabeni .37 njengento yomugqa ehlukile kuzimpahla eziphelele;

(c) izikweletu ezikhosele ezingeziwe nezimpahla ezikhosele ezivezwe ngokuchasisekayo ekudluliselweni kwemisebenzi; futhi

(d) inzuzo nokuchithiwe okuchasisekayo ekudluliselweni kwemisebenzi ngaphansi kwesidlulisei.

Izitatimende zezimali zezikhathi ezingaphansi azidingi ukuphinda lokho kuvezwa.

.59 ***Uma ukuvezwa okuthize kudingeka ngalokhu namanye amazinga we-GRAP angahlangabezani nezinhloso ezisethwe esigabeni .58, isitholi sizoveza nanoma uluphi ulwazi olungeziwe lubalulekile ukuhlangabezana nalezo zinhloso.***

.60 ***Isitholi sizoveza ulwazi olulandelayo emsebenzini ngamunye wokudlulisela noma kokubaliwe ekudluliselweni kwemisebenzi okubaliwe kokudluliselwa kwemisebenzi uma ukubala kokuqala kokudlulisela kwemisebenzi kungaphelele (bona isigaba .40) kuzimpahla ezithize, izikweletu, noma okunye ukunaka namanani anakwayo kuzitatimende zezimali ekudluliselweni kwemisebenzi:***

(a) izizathu zokuthi kungani ukubala kokuqala kokudluliselwa kwemisebenzi kungaphelele;

(b) izimpahla, izikweletu, noma ukunaka lapho ukubala kokuqala kungaphelele; futhi

(c) ubunjalo nenani lanoma ikuphi ukulungisa kwesikhathi sokulinganisela esibonwe phakathi kwesikhathi sokubika ngokuya ngepharagrafu .44.

Isidluliseli

.61 Isidluliseli sizoveza okulandelayo ngokungeziwe kuzimfuneko zokuveza Ezingeni le-GRAP kokuthi Imisebenzi Enqanyuliwe, ekudluliseleni kwemisebenzi ngakunye okuvele phakathi kwesikhathi sokubika:

(a) kwinto yomugqa ngayinye ethintekile kuzitatimende zezimali, inani lokuphatha lezimpahla ezidluliselwe nezikweletu ezikhululiwe;

(b) umehluko phakathi kwamanani wokuphatha wezimpahla ezidluliselwe, izikweletu ezikhululiwe nokunakwa okutholiwe (uma kukhona) kusuka kusitholi, njengento yomugqa ehlukile kuzimpahla eziphelele.

Izitatimende zezimali zezikhathi ezingaphansi azidingi ukuphinda lokho kuvezwa.

Ukunikezwa kokudluliselwa

Ukuhambisana kokuqala kwamazinga we-GRAP

.62 Ukunikezwa koshintsho okuzosetshenziswa amabhizinisi ekuqalini kwaleli Zinga kuchazwe kokukhombayo. Ukunikezwa kwaleli Zinga kuzofundwa ngokuhlangana nokuqondisa ngakunye.

Ushintsho emazingeni we-GRAP

.63 Izigaba .37, .39 no .58 zishintshiwe ukumboza ukufakwa kwezidingo ezazinikezwe ibhodi phakathi kukaFebhruwari 2013. Ibhizinisi lizosebenzisa lokho kushintsha ngokulungile emsebenzini noma isehlakalo esibandakanya ukudlulisela kwemisebenzi uma usuku lokudlulisela lingosuku lokuhlanganisa noma ngemuva Kwezinga.

.64 Izigaba .66 no- .67 zachibiyelwa ukuze kuvunyelwe amabhizinisi ukuthi aqhubeke esebenzisa usizo olutholakala ngokulinganiswa kwamafa nezikweletu ezitholwe ngokudluliswa kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo ngaphambi kosuku lokuqala ukusebenza kweZinga. Lezi zichibiyelo ziqale ukusebenza ngomhla ka-1 Ephreli 2015.

Usuku lokuqala ukusebenza

.65 Ibhizinisi lizosebenzisa leli Zinga le-GRAP ngezitatimende zezimali zonyaka ezimboza izikhathi ekuqaleni noma ngemuva kosuku ukuthi zicaciswe uNgqongqoshe Wezezimali kumthetho ozoshicilelwa ngokuya

ngesigaba 91(1)(b) Somthetho Wezokuphathwa Kwezimali Zomphakathi, Umthetho 1 wango-1999, njengoba kushintshiwe.

.66 Ibhizinisi akudingeki ukuthi lisebenzise isikhathi sokulinganisa esisesigabeni .40 kuya ku- .45 uma lingene esivumelwaneni sokudlulisa imisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo ngaphambi kosuku lokuqala kokusebenza kwaleli Zinga.

.67 Umhlahlandlela kusikhathi sokulinganisa njengoba kufakiwe kumapharagrafu .40 kuya ku-.45 kuzosebenza kuphela uma ukuqondiswa 2 kuya ku-4 okuchaza ukunikezwa koshintsho emabhizinisini ekusebenziseni kokuqala Kwamazinga we-GRAP akhishiwe. Iziqondiso 2 kuya ku-4 zazivumela isikhathi sokulinganisa seminyaka emithathu ekwamukelweni kokuqala kwamaZinga e-GRAP. Ibhizinisi elenze isivumelwano sokudluliswa kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo ngaphambi kosuku lokuqala kokusebenza kweZinga le-GRAP *Lokudluliswa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo,* angaqhubeka nokusebenzisa isikhathi sokulinganisa esiyiminyaka emithathu.

I-Appendix – Ushintsho lwemiphumela wamazinga we-GRAP

Inhloso ye-appendix ukukhomba ushintsho oluwumphumela Kumazinga we-GRAP aholela kusuka enkingeni yeZinga le-GRAP kokuthi Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawula Okufanayo.

Umbhalo oshintshiwe uboniswa nombhalo omusha odwetshelwe futhi nombhalo osuliwe okudwetshwe phezu kwawo.

Ushintsho *Kuhlelo Lokusebenza Lokulungiselela Nokwethulwa Kwezitatimende Zezimali* (Uhlelo Lokusebenza)

A1. Shintsha isigaba .38 esigabeni 'Ukunaka' sohlelo lokusebenza njengokulandelayo:

Ukunaka

.38 Izitatimende zezimali kufanele zilungiselwe ekucabangeleni okufanayo lapho ibhizinisi lizonaka khona, futhi zizoqhubeka ekusebenzeni ekusaseni elibonakalayo. Izinkinga zezimali zamabhizinisi womkhakha womphakathi zivame ukuxazululwa ngamandla wokukhulisa intela noma okunye ukuhlanganisa okukhona ukuze kuqinisekiswe ukuthi amasevisi ayanakekelwa. Empeleni, ukunaka kubandakanya ukubheka ukuthi ingabe ibhizinisi lizoqhubeka ngendlela yakhona yamanje noma eshintshiwe, <u>engabandakanya ukuhlanganiswa kwamabhizinisi</u>. Ezimeni ezimbalwa kakhulu lapho imisebenzi iphela yonke isb. uma uhulumeni ayekisa isiqinisekiso sesikweletu futhi kungekho okunye ukuhlanganyela okwenziwayo kubhizinisi ukuthi liqhubeke njengokunaka. Kulezo zimo, izitatimende zezimali kufanele zilungiselwe ngezisekelo ezahlukahlukene futhi, uma kunjalo, isisekelo esisetshenzisiwe siyavezwa.

Izinga le-GRAP kokuthi *Isethulo Sezitatimende Zezimali* (Ekhishwe ngo-2004)

A2. Shintsha isigaba esilandelayo ku-GRAP 1:

Ukunaka

.28 Izitatimende zezimali ngokuvamile zilungiselelwa ekucabangeleni ukuthi ibhizinisi liyanaka futhi lizoqhubeka ngomsebenzi noma <u>indlela ethile eshintshiwe, isibonelo ukuhlanganiswa kwamabhizinisi</u>, futhi uhlangabezana nezibopho ezimisiwe zekusasa elibonakalayo. Ekuhloleni ukuthi ingabe ukucabangela ukunaka kufanele yini, labo ababophezeleke ukulungisela izitatimende zezimali banaka lonke ulwazi olukhona mayelana nekusasa, okungokuncane, kodwa akukhawulelwe, ezinyangeni eziyishumi nambili kusukela ngosuku lokubika.

.99 Izimo ezingakhulisa ukuveza okwahlukile kwezinto zenzuzo nokuchitha zifakiwe:

(a) zonke izinto ezibhalwe phansi kuvelu noma impahla enakekayo yensalela, indawo nesisetshenziswa kwinani elitholakalayo, kanye nokubuyiswa kwalokho kubhala.

(b) ukwakha kabusha kwemisebenzi yebhizinisi nokubuyiselwa kwanoma yikuphi ukunikeza kuzindleko zokwakha kabusha;

(c) ukulahlwa kwezinto zempahla, zendawo nesisetshenziswa;

(d) ukulahlwa kokubaka;

(e) ukungasaqhubekisi ukusebenza;

(f) ukuqedwa kwezinkantolo; ~~futhi~~

(g) nokunye ukubuyiswa kokunikezwa;

(h) umehluko phakathi kwezimpahla ezitholakele nezikweletu ezicabangelwayo nokunakwa okudluliselwe kotholayo (uma akhona) ekudlulisweni kwemisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo.

.110 Ibhizinisi lizothula isitatimende soshintsho kwizimpahla, libonise ebusweni besitatimende:

(a) okuningi noma okuncane kwesikhathi;

(b) into ngayinye yenzuzo nokuchitha, njengoba kudingeka kwamanye Amazinga we-GRAP, ibhekwa ngqo kuzimpahla, nenani eliphelele lalezo zinto;

(c) inzuzo ephelele nezindleko zesikhathi (kubalwa njenani (a) no-(b)), ibonisa amanani ahlukene achazwa kubaphathi bezimpahla bebhizinisi elilawulayo futhi nezinzuzo ezincane; ~~futhi~~

(d) kwinto ngayinye yezimpahla eziphelele, imiphumela yoshintsho kuzinqubomgomo zokubala nokulungiswa kwamaphutha wesikhathi sangaphambilini anakiwe ngokuya Ngamazinga we-GRAP kokuthi Izinqubomgomo Zokubala, Ushintsho Kwezokubala Ezicabangelwayo Namaphutha; futhi

(e) entweni ngayinye yezimpahla eziphelele umphumela wokudluliselwa kwemisebenzi nomhlanganisi ngokuya Ngamazinga we-GRAP kokuthi Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Ngaphansi Kokulawula Okufanayo noma Abahlanganisi.

I-Appendix – Izibonelo ezibonisayo

IBHIZINISI – ISITATIMENDE SOKUSEBENZA KWEZIMALI

(UKUBONISA UKUHLELWA KWEZINDLEKO NGOMSEBENZI)

	20X2	20X1
Inzuzo		
Izintela	X	X
Izindleko, ukukhokhisa, izinhlawulo namalayisensi	X	X
Inzuzo kusuka emisebenzini yokushintsha	X	X
Ukudluliselwa kusuka kwamanye amabhizinisi kahulumeni	X	X
Zuza okuchazwayo ekudluliseleni kwemisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo	X	X
Enye inzuzo yokusebenza	X	X
Inzuzo ephele	**X**	**X**

(UKUBONISA UKUHLELWA KWEZINDLEKO NGOKWEMVELO)

(ngezinkulungwane zamarandi)

	20X2	20X1
Inzuzo		
Izintela	X	X
Izindleko, ukukhokhisa, izinhlawulo namalayisensi	X	X
Inzuzo kusuka emisebenzini yokushintsha	X	X
Ukudluliselwa kusuka kwamanye amabhizinisi kahulumeni	X	X
Zuza okuchazwayo ekudluliseleni kwemisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo	X	X
Enye inzuzo yokusebenza	X	X
Inzuzo ephelele	**X**	**X**

IBHIZINISI – ISITATIMENDE SOSHINTSHO KUZIMPAHLA EZIPHELELE

	Okuchazekayo kubanikazi bezimpahla eziphelele kwebhizinisi elilawulayo					Ubuncane inzuzo	Okuphelele ukulingana
	Okuhlanganyelwe	**Ukuhlola ukubuyela emuva**	**Ukubuyela emuva okuhumushiwe**	**Okuningi okutholiwe (okuncane)**	**Okuphelele**		
Ibhalansi ngomhla ka 31 Disemba 20X0	**X**	**X**	**(X)**	**X**	**X**	**X**	**X**
Ukuzuza noma ukulahlekelwa kusuka ekudluliseleni kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa				(X)			(X)
Ukuzuza noma ukulahlekelwa kusuka kubahlanganisi				(X)			(X)
Ibhalansi ngomhla ka 31 Disemba 20X1	**X**	**X**	**(X)**	**X**	**X**	**X**	**X**
Ukuzuza noma ukulahlekelwa kusuka ekudluliseleni kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa				(X)			(X)
Ukuzuza noma ukulahlekelwa kusuka kubahlanganisi				(X)			(X)
Ibhalansi ngomhla ka 31 Disemba 20X2	**X**	**X**	**(X)**	**X**	**X**	**X**	**X**

Izinga le-GRAP kokuthi *Imiphumela Yoshintsho Kumazinga Wokushintsha Wangaphandle* (okwakhishwa ngo-2007)

A3. Shintsha isigaba esilandelayo ku-GRAP 4:

.15 Isici esibalulekile sento yemali ilungelo lokuthola (noma isibopho sokuletha) inombolo yamayunithi ebekiwe noma ehlaziyekayo yohlobo lwemali. Izibonelo zifaka phakathi: izibopho zemali yokunakekela ingabe nezinye izinzuzo zabasebenzi okufanele zikhokhwe ngemali; ukunikezwa okufanele kuqedwe ngemali; ukuzuza kwemali noma ukusabalalisa okufanayo okubhekwa njengesikweletu. Ngokubhekisa emuva, isici esibalulekile sento okungeyona eyemali ukungabikhona kwelungelo lokuthola (noma isibopho sokuletha) inombolo yamayunithi ebekiwe noma ehlaziyekayo yohlobo lwemali. Izibonelo zifaka phakathi: amanani wezinto namasevisi akhokhelwe ngaphambilini (isb. ukuqashiswa okukhokhwa ngaphambilini); ~~okuhle;~~ izimpahla ezingafanelekile; uhlu; impahla, indawo nesisetshenziswa; nokunikezwa okufanele kuqedwe ngokulethwa kwempahla okungeyona eyemali.

.54 Umehluko phakathi kwezimpahla ezitholiwe, izikweletu ezicabangelwayo nokunakwa okudluliselwe (uma kukhona) okuvelayo ekutholeni komsebenzi wangaphandle kuzobalwa ngendlela yezinga le-GRAP kokuthi Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawula Okufanayo. ~~futhi~~ noma yikuphi ukulungisa kumanani wokuphatha wezimpahla nezikweletu ezivelayo ekutholeni kwalokho kutholakala komsebenzi wangaphandle kuzophathwa njengezimpahla nezikweletu zomsebenzi wangaphandle. Ngakho-ke zizocindezelwa kwimali yomsebenzi yomsebenzi wangaphandle futhi izohumushwa ngezinga lokuvala ngokuya ngepharagrafu .42 no-.46.

Izinga le-GRAP kokuthi *Ukubikwa Kwezezimali ku-Hyperinflationary Economies* (kukhishwe ngo-2007)

A4. Shintsha isigaba esilandelayo ku-GRAP 10:

.16 Izinto eziningi okungezona zemali ziphathwa ngezindleko noma izindleko eziphansi; futhi zigququzelwa kumanani ngosuku lokuthola. Izindleko ezifakwe kabusha, noma izindleko eziphansi, zento ngayinye icaciswa ngokusebenzisa kuzindleko zakhona zangaphambilini nokwehla okutholiwe ushintsho kwinkomba yentengo evamile kusuka ngosuku lokuthola kusuku lokubika. Ngakho, impahla, indawo nezisetshenziswa, ukubeka okwenziwa ngezindleko, ukungena kwezinto ezintsha nokuthengisa, ~~ukuma okuhle,~~ amaphethini, izimpawu zokuhweba nezimpahla ezifanayo zifakwa kabushsa kusuka ngosuku lokuthenga. Ukungena kokuqedwa inhlangano nezimpahla eziqediwe kufakwe kabusha kusuka kuzinsuku lapho izindleko zokuthenga nekuguqulela kuvela.

.20 Ukuze ucacise ukuthi noma ngabe inani elishiwo kabusha lento okungeyona eyemali lilimele futhi kufanele lehliswe, ibhizinisi isebenzisa amazinga we-GRAP kokuthi Ukonakala Kwezimpahla. Ngakho-ke, kulezo zimo, amanani afakwe kabusha wezimpahla, indawo nezisetshenziswa, ~~ukuma okuhle,~~ amaphethini nezimpawu zokuhweba kuyehliswa kuya

kwinani elitholakalayo noma inani lesevisi elitholakalayo, namanani afakwe kabusha wokungenayo kuyehliswa kuya kwivelu eliphelele elibonakalayo namanani afakwe kabusha wokubeka kwamanje kwehliselwa kwivelu lemakethe

Izinga le-GRAP kokuthi *Izinkontileka Zokwakha* (kukhishwe ngo-2006)

A5. Engeza isigaba esilandelayo ku-GRAP 11:

.06A Leli zinga alisebenzi ekunakeni kokuqala nokulinganiswa kokuqala kwezinto kwinkontileka yokwakha etholakele kokuthi*ukudluliselwa kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (boma Izinga lee-GRAP kokuthi Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawula Okufanayo) noma ahlanganisiwe (bona Izinga le-GRAP kokuthi Abahlanganisi).*

Izinga le-GRAP kokuthi Okungenayo (kukhishwe ngo-2006)

A6. Shintsha isigaba esilandelayo ku-GRAP 12:

.02 Ibhizinisi elilungiselela nelethula izitatimende zezimali ngaphansi kokuthola okuvamile kokubala lizosebenzisa leli Zinga ekubaleni okungenayo. Izinga lisebenza kukho konke okungenayo, ngaphandle:

.....

<u>(e)</u> ekunakeni kokuqala nokulinganiswa kokuqala kwezinto ezitholakele kokuthi ukudluliselwa kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (bona Izinga le-GRAP kokuthi Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawula Okufanayo) noma ahlanganisiwe (bona Izinga le-GRAP kokuthi Abahlanganisi).

Izinga le-GRAP kokuthi Ukubolekwa (kukhishwe ngo-2006)

A7. Shintsha isigaba esilandelayo ku-GRAP 13:

.02 Ibhizinisi elilungiselela nelethula izitatimende zezimali ngaphansi kokuthola okuvamile kokubala lizosebenzisa leli Zinga ekubaleni zonke ukubolekwa ngaphandle:

(c) ukunaka kokuqala nokulinganiswa kokuqala kwezimpahla nezikweletu kusivumelwano sokuboleka ezitholakele kokuthi ukudluliselwa kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (bona Izinga le-GRAP kokuthi Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi

Angaphansi Kokulawula Okufanayo) noma ahlanganisiwe (bona Izinga le-GRAP kokuthi Ukuhlanganisa).

Izinga le-GRAP kokuthi *Impahla Yokubeka* (kukhishwe ngo-2004)

A8. Shintsha isigaba esilandelayo ku-GRAP 16:

.04 Leli Zinga alisebenzi ku-:

……

(c) ukunaka kokuqala nokulinganiswa kokuqala empahleni yokubeka etholakele kokuthi ukudluliselwa kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (bona Izinga le-GRAP kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawula Okufanayo*) noma ahlanganisiwe (bona Izinga le-GRAP kokuthi Abahlanganisi).

.85 Ngokwengeziwe ekuvezweni okudingekayo esigabeni .84, ibhizinisi elisebenzisa imodeli yalo yevelu elungile kumapharagrafu .41 - .63 lizoveza ukupholisa phakathi kwamanani wokuphatha wendawo yokubeka ekuqaleni nasekupheleni kwesikhathi, libonise okulandelayo:

…….

(b) ukungeza okuholela kusuka ekutholeni ngokudluliselwa kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo, ukudluliselwa kwemisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo noma ahlanganisiwe,

.88 Ngokwengeziwe kokuvezwayo okudingekayo esigabeni .84, ibhizinisi elisebenzisa imodeli yezindleko esigabeni .64 lizoveza:

……

(d) ukubuyisana kwenani lokuphatha lendawo yokubeka ekuqaleni nasekupheleni kwesikhathi, kubonisa okulandelayo:

(i) okungeziwe, kuveze ngokwehlukile lokho kungeza okuholela kusuka ekutholeni nalokho okuholela kusuka ekuchithweni kwangaphansi okunakwa njengempahla,

(ii) ukungeza okuholela kusuka ekutholeni ngokudlulisela kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo, ukudluliselwa kwemisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo noma ahlanganisiwe

Izinga le-GRAP kokuthi *Impahla, Indawo Nezisetshenziswa* (kukhishwe ngo-2004)

A9. Shintsha isigaba esilandelayo ku-GRAP 17:

.02 Ibhizinisi elilungiselela nelethula izitatimende zezimali ngaphansi kokuthola okuvamile kokubala lizosebenzisa leli Zinga ekubaleni kwempahla, indawo nesisetshenziswa, ngaphandle:

…..

(e) ekunakeni kokuqala nesilinganiso sokuqala sempahla, indawo nezisetshenziswa ezitholakele ekudluliselweni kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (bona Izinga le-GRAP kokuthi Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawula Okufanayo) noma ahlanganisiwe (bona Izinga le-GRAP kokuthi Abahlanganisi.

.82 Izitatimende zemali zizoveza, esigabeni ngasinye sempahla, indawo nezisetshenziswa ezinakwayo kuzitatimende zezimali:

……

(e) ukubuyisana kwenani lokuphatha ekuqaleni nasekupheleni kwesikhathi esibonisayo:

(i) ukungeza,

(ii) ukulahla,

(iii) ukuthola ngokudluliselwa kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo, ukudluliselwa kwemisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo noma ahlanganisiwe,

Izinga le-GRAP kokuthi *Ukububikwa Kwesegmenti* (kukhishwe ngo-2004)

A10. Shintsha isigaba esilandelayo ku-GRAP 18:

.36 Amazinga we-GRAP angahle adinge ukuthi kwenziwe ukulungiswa kumanani wokuphatha wezimpahla nezikweletu ezikhombekayo zebhizinisi elitholakele ekutholeni (bona Amazinga we-GRAP kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawula Okufanayo*). Izilinganiso zezimpahla nezikweletu zesegmenti zifaka phakathi noma yokuphi ukulungisa kumanani wangaphambini wokuphatha nezikweletu zesegmenti zebhizinisi elitholakele ekudluliselweni kwemisebenzi ebalelwe ukuthenga, ngisho nalokho kulungiswa okwenziwe kuphela ngenhloso yokulungisela izitatimende zezimali ezehlisiwe futhi zingaqoshiwe kuzitatimende zezimali ezihlukile zebhizinisi elilawulayo noma elingalawuli. Ngokufanayo, uma impahla, indawo nezisetshenziswa zifakwe ivelu kabusha ngaphansi kokuthola ngokuya ngemodeli yokuhlola kabusha evunyelwe Izinga le-GRAP kokuthi *Impahla, Indawo Nezisetshenziswa, izilinganiso zezimpahla zesegmenti ezibonisa lokho kuhlola kabusha*.

Izinga le-GRAP kokuthi *Ukunikezwa, Izikweletu Ezingavela Nezimpahla Ezingavela* (kukhishwe ngo-2007)

A11. Shintsha isigaba esilandelayo ku-GRAP 19:

.12 Lapho elinye izinga le-GRAP lisebenza ngohlobo oluthize lokunikezwa, isikweletu esingavela nefa elingavela, ibhizinisi lisebenzisa lelo Zinga esikhundleni kwaleli Zinga. Ezinye izinhlobo zokunikeza nazo ~~futhi~~ zaziswa Kumazinga we-GRAP kokuthi: …….

Izinga le-GRAP kokuthi *Inzuzo kusuka Emisebenzini Engashintshwa (Izintela Nokudluliselwa)* (kukhishwe ngo-2008)

A12. Shintsha isigaba esilandelayo ku-GRAP 23:

.01 Inhloso yaleli Zinga ukuchaza izimfuneko zokubika kwezezimali zenzuzo evela kusuka emisebenzini engashintshwa, ngaphandle kwemisebenzi engashintshwa ebandakanya ukudluliselwa kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo noma ahlanganisiwe. Izinga lisebeza ngezindaba ezidinga ukunakwa ekunakeni nokulinganisa inzuzo kusuka emisebenzini engashintsheki, kufaka phakathi ukukhonjwa kokubamba iqhaza kusuka kubanikazi.

.02 Ibhizinisi elilungiselela nelethula izitatimende zezimali ngaphansi kokuthola okuvamile kokubala lizosebenzisa leli Zinga ekubaleni inzuzo, kusuka emisebenzini engashintsheki: Leli Zinga alisebenzi kokuthi ukudluliselwa kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo noma ahlanganisiwe ~~noma inhlanganisela yebhizinisi~~ engumsebenzi ongashintsheki (bona Amazinga we-GRAP kokuthi Ukudluliselwa Kwemisebenzi Phakathi

Kwamabhizinisi Angaphansi Kokulawula Okufanayo nom Abahlanganisi).

~~.04 Uhulumeni angahle ahlele kabusha umkhakha womphakathi, ahlanganise amanye amabhizinisi futhi ahlukanise amanye amabhizinisi ngamabili noma ngaphezulu emabhizinisini ahlukene. Inhlanganisela yebhizinisi ivela uma amabhizinisi abikayo amabili noma ngaphezulu ahlanganiswa ukwenza ibhizinisi elilodwa. Lokho kwakhiwa kabusha akubandakanyi ibhizinisi elilodwa elithenga elinye ibhizinisi, kodwa kungahle kuholele kwibhizinisi elisha noma elikhona ukuthi lithole zonke izimpahla nezikweletu zelinye ibhizinisi. Ibhodi alazisanga izinhlanganisela zebhizinisi futhi iwakhiphe kusuka ohlelweni laleli Zinga. Ngakho-ke, leli Zinga alicacisi ukuthi ingabe noma inhlanganisela yebhizinisi, ekuwumsebenzi ongashintsheki, lizonika ukukhula kwinzuzo noma cha.~~

Izinga le-GRAP kokuthi *Ukonakala Kwezimpahla ezingenzi imali* (ikhishwe ngo-2009)

A13. Engeza isigaba esilandelayo esigabeni .08:

.08A Umdluliseli ophethe impahla engenzi imali noma iqembu lezimpahla ezingenzi imali okufanele ziphendulelwe ekudluliselweni kweisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (bona Izinga le-GRAP kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawula Okufanayo)*, namabhizinisi ahlanganisayo aphethe impahla engenzi imali noma iqembu lezimpahla ezingenzi imali ezifanele zidluliselwe kumhlanganisi (bona Izinga le-GRAP kokuthi *Abahlanganisi)*, lizosebenzisa imithetho kuleli zinga kuze kube usuku lokudluliselanoma lomhlanganisi.

A14. Shintsha izinguqulo zemiphumela elandelayo ku-GRAP 21:

Izinga le-GRAP kokuthi *Ukubeka Ekuhlobaneni*

.40A Ekucaciseni inani ekusebenziseni kokubeka okwenza imali, izilinganiso zebhizinisi:

(a) kungukwabelana kweveli ekhona kwemali yangakusasa ecabangelwayo elindelwe ukwenziwa okuhlobene, kufaka phakathi imali kusuka ekusebenzeni kokuhlobene futhi iqhubekele phambili kusuka ekulahleni kwamanje kokubeka; noma

(b) ivelu elikhona lemali elandelayo elindelwe ukukhula kusuka kokuhlukanisiwe ukuthi litholwe kusuka ekubekeni nokulahla kwakhona manjalo.

Ngaphansi kokucabangela okuqondile, zombili izindlela zinika imiphumela efanayo. Noma yikuphi ukulahlela kokungalungile kokubekwa kunikezwa ngokuya Ngamazinga we-GRAP kokuthi *Ukonakala Kwezimpahla Ezingezi Imali Nokulimala Kwezimpahla Enzenza Imali.*

Izinga le-GRAP kokuthi *Izinzuzo Zabasebenzi* (kukhishwe ngo-2009)

A15. Shintsha isigaba esilandelayo ku-GRAP 25:

.02 Leli Zinga lizosetshenziswa umqashi ekubaleni zonke izinzuzo zabasebenzi, ngaphandle komsebenzi wokukhokha osuselwe ekwabelaneni (bona Izinga Lokubika Lezezimali Langamazwe kokuthi Inkokhelo Yokwabelana esuselwe), <u>nasekunakeni kokuqala</u> nesilinganiso sokuqala sezimpahla nezikweletu ezitholakele ekudluliseleni kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (bona Izinga le-GRAP kokuthi Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawula Okufanayo) noma ahlanganisiwe (bona Izinga le-GRAP kokuthi Abahlanganisi.

Izinga le-GRAP kokuthi *Ukonakala Kwezimpahla Ezenza Imali* (ikhishwe ngo-2009)

A16. Engeza isigaba esilandelayo esigabeni .08:

.08A Umdluliseli ophethe impahla eyenza imali noma iqembu lezimpahla ezenza imali okufanele ziphendulelwe ekudluliselweni kweisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (bona Izinga le-GRAP kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawula Okufanayo)*, namabhizinisi ahlanganisayo aphethe impahla engenzi imali noma iqembu lezimpahla ezingenzi imali ezifanele zidluliselwe kumhlanganisi (bona Izinga le-GRAP kokuthi *Abahlanganisi)*, lizosebenzisa imithetho kuleli zinga kuze kube usuku lokudlulisela noma lomhlanganisi.

A17. Sula isigaba esilandelayo ku-GRAP 26:

.09 Ngomhlahlandlela ekulimaleni kokuma okuhle nokuvezwa kwezimfuneko eziphathelene, ireferensi kufanele yenziwe kokuthi Izinga Lezokubala Langamazwe kokuthi *Ukonakala Kwezimpahla.*

A18. Shintsha izinguqulo zemiphumela elandelayo ku-GRAP 26:

Izinga le-GRAP kokuthi *Ukubeka Ekuhlobaneni*

.40A Ekucaciseni inani ekusebenziseni kokubeka okwenza imali, izilinganiso zebhizinisi:

.01 (a) kungukwabelana kwevelu ekhona kwemali yangakusasa ecabangelwayo elindelwe ukwenziwa okuhlobene, kufaka phakathi imali kusuka ekusebenzeni kokuhlobene futhi iqhubekele phambili kusuka ekulahleni kwamanje kokubeka; noma

.02 (b) ivelu ekhona yemali elandelayo elindelwe ukukhula kusuka kokuhlukanisiwe ukuthi litholwe kusuka ekubekeni nokulahla kwakhona manjalo.

Ngaphansi kokucabangela okuqondile, zombili izindlela zinika imiphumela efanayo. Noma yikuphi ukulahlela kokungalungile kokubekwa kunikezwa ngokuya Ngamazinga we-GRAP kokuthi *Ukonakala Kwezimpahla Ezingezi Imali Nokulimala Kwezimpahla Enzenza Imali.*

A19. Shintsha izigaba ezilandelayo Zezisekelo Zeziphetho:

<u>Ukuphathwa kokuma okuhle</u>

BC11. I-IAS 36 uqukethe izimfuneko nomhlahlandlela ekulimaleni kokuma okuhle, ukunikezwa kokuma okuhle kumayunithi enza imali namayuthini enza imali wokuhlola ngokuma okuhle kokulimala. Izinga le-GRAP kokuthu *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo* lidinga ukuthi umehluko phakathi kwezimpahla ezitholiwe nezikweletu ezicatshangelwayo nokunakwa okudluliselwe (uma kukhona) kusuka ngosuku lokuthola kokuningi noma kokuncane. Njengoba kungekho ukuma okuhle okubonwayo kusitatimende sendawo zezimali, imithetho yokulimala yokuma okuhle ayisebenzi.

A20. Shintsha ukuqhathanisa okulandelayo nge-IPSAS 26:

Ukuqhathanisa Nezinga Lezokubala Lomkhakha Womphakathi Wangamazwe kokuthi *Ukukhinyabezeka Kwama-asethi Aphehla Imali* (Januwari 2008)

Izinga le-GRAP *Lemisebenzi Enqanyuliwe* (elikhishwe ngo-2006)

A21. Engeza isigaba esilandelayo ku-GRAP 100:

<u>.02A</u> Izimfuneko zokuveza zaleli zinga azisebenzi emabhizinisini ahlanganisayo kumhlanganisi..

Izinga le-GRAP kokuthi *Ezolimo* (kukhishwe ngo-2006)

A22. Shintsha isigaba esilandelayo ku-GRAP 101:

.04 Leli Zinga alisebenzi ku-:

………

(d) ukunaka kokuqala nokulinganiswa kokuqala emsebenzini wezokulima otholakele kokuthi ukudluliselwa kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (bona Izinga le-GRAP *kokuthi Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo*) noma ahlanganisiwe (bona Izinga le-GRAP kokuthi Abahlanganisi).

.48 Ibhizinisi lizothula ukubuyisana kwezinguquko kunani lokuphatha lezimpahla zokuzala phakathi kokuqala nokuphela kwesikhathi samanje. Ukubuyisana kuzofaka phakathi:

…….

(e) ukwehla ngenxa yokuvuna;

(f) ukwehlisa njengomphumela wokudlulisela kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo noma ahlanganisiwe,

(g) ukukhula okuvela kusuka ekudluliseleni kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo, ukudluliselwa kwemisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo noma ahlanganisiwe;

Izinga le-GRAP kokuthi *Izimpahla Ezingafanelekile* (kukhishwe ngo-2006)

A23. Shintsha isigaba esilandelayo ku-GRAP 102:

.03 Leli zinga lizosetshenziswa ekubalweni ezimpahleni ezingafanelekile, ngaphandle:

…….

(d) ukunaka kokuqala nokulinganiswa kokuqala kwizimpahla ezingafanelekile ezitholakele kokuthi ukudluliselwa kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (bona Izinga le-GRAP kokuthi Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawula Okufanayo) noma ahlanganisiwe (bona Izinga le-GRAP kokuthi Abahlanganisi).

.04 Lapho ukubalwa kohlobo oluthize lempahla engafanelekile kuchazwa elinye Izinga le-GRAP, ibhizinisi lisebenzisa lelo zinga le-GRAP. Isibonelo, leli Zinga alisebenzi:

……..

(f) ukuma okuhle okutholakele kwinhlanganisela yebhizinisi (bona Izinga le-GRAP kokuthi *Izinhlanganisela Zamabhizinisi*).

(g) enqubweni yamaphrojekthi wocwaningo nokuthuthukisa atholwe ngehlanganisela yebhizinisi (bona Izinga le-GRAP kokuthi *Izinhlanganisela Zebhizinisi*).

.121 Ibhizinisi lizoveza okulandelayo esigabeni ngasinye sezimpahla ezingafanelekile, yehlukanise phakathi kwezimpahla ezingafanelekile zangaphakathi nezinye izimpahla ezingafanelekile:

……

(h) ukubuyisana kwenani lokuphatha ekuqaleni nasekupheleni kwesikhathi esibonisayo:

(i) ukuthola ngokudlulisela kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo, ukudluliselwa kwemisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo noma ahlanganisiwe,

Ukuqhathanisa Namazinga Wezokubala Wamazwe kokuthi *Izimpahla Ezingafanelekile* (Juni 2004)

Izinga le-GRAP kokuthi *Izimpahla Ezingafanelekile* lenziwa kokuqala kusuka Ezingeni Lezokubala Langamazwe kokuthi *Izimpahla Ezingafanelekile* (IAS 38). Umehluko omkhulu phakathi kwezinga le-GRAP kokuthi *Izimpahla Ezingafanelekile* kanye ne-IAS kokuthi *Izimpahla Ezingafanelekile* ungokulandelayo:

- Leli zinga likhipha umhlahlandlela kuleli Zinga ekubaleni izimpahla ezingafanelekile ezitholakele njengengxenye yokudlulisela imisebenzi inhlanganisela yebhizinisi nezindleko ezikunqubo yocwaningo nokuthuthukiswa ezitholakele ekudluliseleni kwemisebenzi inhlanganisela yebhizinisi yehlukile kunaleyo eku-IAS 38 njengoba Izinga le-GRAP kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo* ekhiphe okunye ukukhipha ekunakeni kanye/noma imithetho yokulinganisa kusuka ku-IFRS elinganayo. Umhlahlandlela ekuphathweni kokuma okuhle kuleli Zinga uqondiswe nezimfuneko Ezingeni le-GRAP kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo.*

A24. Isigaba esilandelayo kufanele ifakwe ku-GRAP 102:

Ukuthola njengengxenye yokudlulisela kwemisebenzi

.39A Ngokuya Ngezinga le-GRAP kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo*, uma impahla engafanelekile itholakala ekudluliseleni kwemisebenzi, izindleko zaleyo mpahla engafanelekile kuyivelu lakhona elilungile ngosuku lokuthola. Ivelu elilungile lempahla engafanelekile izobonisa okulindelwe mayelana nokuqonda ukuthi izinzuzo zomnotho zekusasa ezilindelekile

noma isevisi efakwe empahleni izogelezela kubhizinisi. Ngamanye amagama, ibhizinisi lilindele lapho ukuthi libe izinzuzo zomnotho noma isevisi enamandla, ngisho noma kunokungabaza mayelana nesikhathi noma inani lokugeleza. Ngakho-ke, indlela yokunquma ukunaka eqondile esigabeni .24(a) ihlala inakwa njengeyanelisekile ngempahla engafanelekile etholakele ekudluliselweni kwemisebenzi. Impahla etholakele ekudluliselweni kwemisebenzi iyehluka noma ivela kusuka kumalungelo wenkontileka (kufaka phakathi amalungelo avela kusuka kuzivumelwano zezibopho) noma amanye amalungelo wezomthetho (ngaphandle kwamalungelo ezinikwe umthetho), ulwazi olwanele lukhona ukulinganisa ukwethemba ivelu elilungile lempahla. Ngalokho, indlela yokunquma yokulinganisela ethembekile esigabeni .24(b) ihlala inakwa njengeyanelisekile ngezimpahla ezingafanelekile ezitholakele ekudluliselweni kwemisebenzi.

Izinga le-GRAP *Lezimpahla Eziyigugu* (kukhishwe ngo-2008)

A25. Shintsha isigaba esilandelayo ku-GRAP 103:

.02 Ibhizinisi elilungiselela futhi lethule izitatimende zezimali ngaphansi kokufaka kwenani ngalinye kwezokubala lizosebenzisa leli Zinga ekunakeni, ekulinganiseni nasekuvezeni kuzo zonke izimpahla ezihlangabezana nencazelo yempahla eyigugu, ngaphandle kokunaka kokuqala nesilinganiso sokuqala sezimpahla eziyigugu ezitholakele ekudluliselweni kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (bona Izinga le-GRAP kokuthi Ukudlulisela Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawula Okufanayo) noma ahlanganisiwe (bona Izinga le-GRAP kokuthi Abahlanganisi.

.83 Izitatimende zezimali aizoveza, esigabeni ngasinye sezimpahla eziyigugu ezinakwa kuzitatimende zezimali:

……..

(c) ukubuyisana kwenani lokuphatha ekuqaleni nasekupheleni kwesikhathi esibonisayo:

(iii) ukuthola ngokudlulisela kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo, ukudluliselwa kwemisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo noma ahlanganisiwe,

Izinga le-GRAP *Lamathuluzi Ezimali* (kukhishwe ngo-2009)

A26. Shintsha isigaba esilandelayo ku-GRAP 104:

.02 ***Ibhizinisi elilungiselela nelethula izitatimende zezimali ngaphansi kokuthola okuvamile kokubala lizosebenzisa leli Zinga izisetshenziswa zezimali ngaphandle:***

….

(c) ukunaka kokuqala nokulinganiswa kokuqala kwizisetshenziswa zezimali ezitholakele kokuthi ukudluliselwa kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (bona Izinga le-GRAP kokuthi Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawula Okufanayo) noma ahlanganisiwe (bona Izinga le-GRAP Lokuhlanganiswa Kwamabhizinisi).

Isisekelo sokuphetha

Lesi sisekelo sokuphetha sihambisana, kodwa asiyona ingxenye yeZinga le-GRAP.

BC1. Lesi sisekelo sokuphetha sifinqa ukunaka kwebhodi ekuthuthukiseni Izinga le-GRAP kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo.* Ekwenzeni amavelu wakhona, Ibhodi linake imibono egcizelelwe namazwana atholiwe kusuka kwabasebenzisanayo abaphendule Kusimemo Sokubeka Umbono (ITC) Ekhasini Lokuxoxisana kokuthi *Ukudluliselwa Kwemisebenzi* ekhishwe ngoNovemba 2007. Ibhodi ngokuthuthukile linake izimpendulo Kusimemo Sokubeka Umbono kokungakapheli okuveziwe kwezinga le-GRAP kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawula Okufanayo* (kukhishwe ngoMeyi 2010).

BC2. Ekuthuthukiseni leli Zinga le-GRAP, Ibhodi inake imithetho emazingeni we-GRAP kokuthi *Inzuzo kusuka Emisebenzini Yokushintsha* (GRAP 9), *Inzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliselwa Kwemali)* (GRAP 23), *Izimpahla Okungezona Zamanje Ezibanjelwe Ukuthengisa Nomsebenzi Onqanyuliwe* (GRAP 100) ne-International Financial Reporting Standard *Yokuhlanganiswa Kwamabhizinisi* (IFRS 3) (2008) ekhishwe i-International Accounting Standards Board (IASB).

BC3. Iphrojekthi ekubaleni kwinhlanganisela yebhizinisi evela kusuka emisebenzini yokushintsha ifakiwe kuhlelo lokusebenza le-International Public Sector Accounting Standards Board. Ibhodi lizoqhubeka nokwengamela le phrojekthi, ngesikhathi esifanele, libheke ukusetshenziswa kwephrojekthi ye-IPSASB Ezingeni le-GRAP kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo*.

Umlando

BC4. Ekhasini Lokuxoxisana, Ibhodi liphakamise ukuthi i-GRAP elingana ne-IFRS 3 asebenza ngezinhlanganisela zebhizinisi kufanele ikhishwe nokuthi izinhlanganisela zebhizinisi ezivela emisebenzini yokushintshisana ethathwe ngaphansi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo futhi afakwe kuhlelo lephrojekthi. Futhi kwaphakanyiswa ukuthi Izinga le-GRAP kufanele lithuthukiswe ukusebenza ngokudluliselwa kwemisebenzi ethethwe phakathi kwamabhizinisi lawo:

- angaphansi kokulawulwa okufanayo, noma ngabe ngendlela yokushintshisana nokungashintshisani komsebenzi; futhi
- angekho ngaphansi kokulawulwa okufanayo ngendlela yokushintshisana nokungashintshisani komsebenzi.

BC5. Ngokulandela iziphakamiso ezivela kubaphenduli Ekhasini Lokuxoxisana ukubandakanya umsebenzi noma isehlakalo othethwe ngaphansi kwamabhizinisi angaphansi kokulawulwa okufanayo ngendlela yokungashintshisani komsebenzi ohlelweni le-IFRS 3 elilingana Nezinga le-GRAP, Ibhodi livumile ekuthuthukisweni Kwamazinga we-GRAP alandelayo:

- Izinga le-GRAP kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo* ukufaka umsebenzi wakhona wohlelo othethwe phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo ngendlela yokushintshisana nokungashintshisani komsebenzi; futhi

- Izinga le-GRAP kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo* ukufaka umsebenzi wakhona wohlelo othethwe phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo ngendlela yokushintshisana nokungashintshisani komsebenzi.

BC6. Abanye abaphenduli ekuvezweni kokungakapheli bacele ukuthi leyo ndlela kufanele isetshenziswe ekubalweni kuyo yonke imisebenzi noma izehlakalo ezibandakanya ukudluliselwa kwemisebenzi ngaphakathi kokahulumeni. Kodwa, Ibhodi liphethe ngokuthi ukudluliselwa kwemisebenzi okuthathwe phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo lapho ngeke kuthinte izitatimende zezimali ezibuyisene, lapho ukudluliselwa kwemisebenzi kuthathwa phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo kuzothinta izitatimende zezimali ezibuyisene. Ibhodi liqinisekisile umbono walo ukuthi Amazinga amabili ahlukene kufanele aqaliselwe imisebenzi noma izehlakalo ezithathwe ngaphansi kwamabhizinisi angaphansi kokulawulwa okufanayo, nalawo athethwe ngaphansi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo.

BC7. Ibhodi futhi liqaphele ukuthi ukunakwa kokuqala nemithetho yokulinganisa yokudluliselwa kwemisebenzi ethethwe phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo ilawula indlela yomsebenzi wokungashintshisani, kufana naleyo yezinhlanganisela zamabhizinisi okwamanje angaphakathi kohlelo le-IFRS 3.

BC8. Ikhasi lokuxoxisana futhi liphakamise imithetho yokubala yemisebenzi nezehlakalo lapho ibhizinisi elilodwa lingafiphazwa ekutholeni ukulawula kwelinye ibhizinisi. Njengoba lezo zinhlelo azibandakanyi "ukulawula", abaphendulayo basekele ukuthuthukiswa Kwezinga le-GRAP elehlukile kokuthi *Ukuhlanganisw Kwamabhizinisi.*

Ukulawulwa okufanayo

BC9. Uhulumeni weRiphabhlikhi yaseNingizimu Afrika wehlukaniswe ngamagatsha amathathu ahlukene, okuyizwe lonke, izifunda, nokwendawo, ngalinye linikwe ukukhosela ekwenzeni izinqumo zegatsha elinye. Ukulawula kwezinhloso zokubala kuchazwe Ezingeni le-GRAP kokuthi *Izitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe* njengalokhu "Amandla wokubusa imithetho yezezimali nokusebenza kwebhizinisi ukuze lithole inzuzo kusuka emisebenzini yalo". Ukunaka okukhulu ekucaciseni ukuthi noma ngabe ukulawula kukhona ngezinhloso zokubala ukuthi ibhizinisi kufanele likwazi ukukhombisa kokubili ukuthi linamandla athile wokwenza izinqumo kusuka emisebenzini yalelo bhizinisi.

BC10. Uhulumeni kazwe lonke ubophezelekile ukusetha zonke izinqubomgomo nezinhloso zawo wonke amagatsha kahulumeni ekuqondiseni nemibhalo Yomthetho Sisekelo. Igatsha ngalinye likahulumeni nalo libophezelekile ukwenza imisebenzi enikwe lona ekuqondisaneni nazo zonke izinqubomgomo nezinhloso ezisethwe uhulumeni kazwe lonke. Ngokusebenza, uhulumeni kazwe lonke uzuza kusuka emisebenzini ethethwe amagatsha ahlukahlukene kahulumeni, njengoba lokho kubamba iqhaza ukufezeni zonke izinqubomgomo nezinhloso zakhe. Ngoba uhulumeni kazwe lonke unikezela ngezimali zokusebenza futhi angahle abuse isimo sokusebenza akusho ukulawula kwezinhloso zokubikwa kwezezimali.

BC11. ENingizimu Afrika, lokhu kusekelwa yizimfuno esigabeni 8 no-9 Somthetho Wokuphatha Izimali Zomphakathi, Umthetho 1 wango-1999, ochibiyelwe (PFMA) ukulungisela izitatimende zezimali ezihlanganisiwe zikazwelonke nezesifundazwe ngasinye. Ngokufanayo, isigaba 122 Somthetho Wokuphatha Izimali Zikamasipala, Umthetho 56 wango-2003 (MFMA) udinga ukulungiselwa kwezitatimende zezimali ezibuyisiwe kumasipala ngamunye.

BC12. Ezimweni ezingavamile, isibonelo, ngesishayamthetho sikazwe lonke, ibhizinisi egatsheni elilodwa likahulumeni lingangena phakathi ekuqondisweni kwebhizinisi kwelinye igatsha likahulumeni, uma lelo elinye bhizinisi lingakwazi futhi lingagcwalisi isibopho salo sokusebenza. Isibonelo, ibhizinisi egatsheni likazwe lonke likahulumeni lingangena phakathi ekuqondiseni kukamasipala uma umasipala angakwazi ukgcwalisa inhloso yezomthetho noma yesishayamthetho. Lokho kulamula kusho ukuthi izinqumo eziphezulu zithathwa engxenyeni yelinye ibhizinisi lize likwazi ukugcwalisa izibopho zesishayamthetho. Ukulamula okunjalo ngokuvamile akuhlali isikhathi eside. Kodwa, phakathi kwalesi sikhathi, izimo kufanele zihlolwe ukubona ukuthi ingabe ukulamula kuyahlangabezana nencazelo yokulawula noma cha.

Uhlelo

Ukudluliselwa kwezimpahla ezizodwa noma iqembu lezimpahla kanye/noma izikweletu (izigaba .03(a) no-.05)

BC13. Izinhlelo ezidinga ibhizinisi elilodwa ukuthi lithathe impahla noma iqembu lezimpahla, noma isikweletu noma iqembu lezikweletu zelinye ibhizinisi zingaphandle kohlelo laleli Zinga, njengoba lezo zinhlelo zingukuthola kuphela kwempahla noma iqebu lezimpahla kanye/noma ukucabangela kwesikweletu noma iqembu lezikweletu.

Ukuhlanganiswa Kwamabhizinisi (izigaba .03(c) no-.06)

BC14. Ukuhlanganisa kufaka phakathi ukuqaliswa kwebhizinisi elisha elihlanganisiwe elenziwe lapho kungekho amanye amabhizinisi wangaphambilini athole ukulawula kwamanye futhi kungekho otholayo ongakhonjwa Ukucacisa ukuthi ingabe isitholi singakhonjwa kokufaka phakathi ukunakwa, phakathi kwezinye izinto, kwamabhizinisi ahlanganisayo aqale umsebenzi noma isehlakalo, usayizi ophathelene wamabhizinisi ahlanganisayo, kanye nokuthi ingabe izimpahla noma inzuzo yenye yamabhizinisi ahlanganisayo ebandakanyekayo emsebenzini noma isehlakalo idlula yamanye amabhizinisi ekuhlanganiseni, amabhizinisi ahlanganisayo ayahlangana ngokwabelana okufanayo kobungozi nezinzuzo zebhizinisi elihlanganisiwe. Ukuhlanganisa akufakiwe ohlelweni laleli Zinga. Izinga le-GRAP kokuthi *Ukuhlanganiswa Kwamabhizinisi* kufanele lisetshenziswe ekubanlei kuzinhlelo ezinjalo.

Umsebenzi noma isehlakalo esithethwe phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (isigaba .02 no-.07)

BC15. Umsebenzi noma isehlakalo lapho isitholi singakwazi ukukhonjwa nesiholela ekudluliselweni kwemisebenzi phakathi kwamabhizinisi kugatsha elilodwa likahulumeni, kanye/noma phakathi kwamabhizinisi ayingxenye yebhizinisi elilodwa lezomthetho, kuzowela ngaphakathi kohlelo laleli ZInga njengoba umsebenzi noma isehlakalo sithethwe phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo. Amabhizinisi abandakanyekayo ekudluliselweni kwemisebenzi alawula ibhizinisi elilodwa ngaphambi nangemuva kokudluliselwa kwemisebenzi. Uma umsebenzi udluliselwe kubhizinisi elisha elalingekho ngaphambi kosuku lokudlulisela, isidluliseli naso sizowela ngaphakathi kohlelo laleli Zinga uma ibhizinisi elisha likhonjwa njengesitholi futhi isitholi nesidluliseli benza ingxenye yebhizinisi elilodwa lezomnotho ekudluliselweni kwemisebenzi.

Umsebenzi noma isehlakalo esithethwe phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo (isigaba .02(b) no-.08)

BC16. Umsebenzi noma isehlakalo lapho isitholi singakwazi ukukhonjwa nesiholela ekudluliselweni kwemisebenzi phakathi kwamabhizinisi kumagatsha kahulumeni, kanye/noma phakathi kwamabhizinisi angeyona ingxenye yebhizinisi elilodwa lezomthetho akaweli ngaphakathi kohlelo laleli Zinga njengoba umsebenzi noma isehlakalo sithethwe phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo. Amabhizinisi abandakanyekayo ekudluliselweni kwemisebenzi akawulwa ibhizinisi elilodwa ngaphambi

nangemuva kokudluliselwa kwemisebenzi. Amabhizinisi kufanele asebenzise Izinga le-GRAP kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawula Okufanayo* ekubaleni lokho kudluliselwa kwemisebenzi.

Ukunaka kokuqala nesilinganiso

BC17. Njengoba umhlahlandlela ukhona kumkhakha womphakathi ukuthi ukubalwa kokudluliselwa kwemisebenzi okuthethwe phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo, Ibhodi libheke ukufaneleka komhlahlandlela ekutholeni nokuvezwe kwezimpahla njengoba kufakiwe kwamanye Amazinga we-GRAP ekuthuthukiseni imithetho yokubona nokulinganisa izimpahla ezitholiwe noma ezidluliselwe nezikweletu ezicabangelwayo noma ezikhululiwe ekudluliselweni kwemisebenzi.

BC18. Ezimweni eziningi, umhlahlandlela unikezwe abanye abasethi bezinga, noma ngabe wokutholwa kwebhizinisi noma ingxenye yebhizinisi, noma ukutholwa kwezimpahla ezitholiwe kudinga ukusetshenziswa kwevelu elifanele njengezisekelo zesilinganiso.

BC19. Ikhasi lokuxoxisana liphethe ngokuthi amanani wokuphatha kufanele asetshenziswe ukubala umsebenzi noma isehlakalo esithathwe phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo. Isiphakamiso sokusebenzisa amanani wokuphatha sasekelwa ngokulandelayo:

- Uma amanani wokuphatha asetshenziswa okokubili isitholi nesidluliseli, akukho ukuzuza noma ukulahlekelwa okubonwa okunye njengoba kubhekiswe ekulinganiseni kabusha lezo zimpahla nezikweletu kuvelu elungile.
- Ukuzuza nokulahlekelwa akubonwa njengoba ibhizinisi elilawula isitholi nesidluliseli enza nje umsebenzi ngokwazo.
- Azikho izindleko ezidinga ukuvezwa ukuhlola kabusha noma yiziphi izimpahla noma izikweletu.

Abaphendulayo ekhasini lokuxoxisana baphumelele ngombono weBhodi.

BC20. Abaphendulayo ekuvezweni kokungakapheli basekele lesi siphakamiso, futhi neZinga le-GRAP kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo* kudinga ukuthi isitholi kufanele sinake izimpahla ezitholiwe nezikweletu ezicabangelwayo, ngosuku lokudlulisela, kunani lokuphatha lapho isidluliseli sibona izimpahla nezikweletu ezinjalo kuzitatimende zayo zazimali kusuka ngosuku lokudlulisela.

BC21. Phakathi kwesikhathi sokubeka imibono, abanye abaphendulayo baphakamise ukungaphatheki kahle ngokuthi amanani wokuphatha wesidluliseli angahle angaphelele ngosuku lokudlulisela ngenxa yamavelu angaqondile noma ngoba isidluliseli sisebenzisa izisekelo ezehlukile zokubala. Imfuneko ifakiwe Ezingeni ukucacisa ukuthi uma isidluliseli singasebenzisi izisekelo zokuthola zokubala ngaphambi kokudluliselwa kwemisebenzi, kufanele lishintshe izisekelo zalo zokubala kuya kuzisekelo zokuthola zokubala ngaphambi kokudlulisela.

Isikhathi sokulinganisa

BC22. Izinga linika isitholi isikhathi esifanele ngemuva kosuku lokudlulisela, isikhathi sokulinganisa, phakathi kokuthola ulwazi olubalulekile ukukhomba nokulinganisa izimpahla ezitholiwe nezikweletu ezicabangelwayo ekudluliselweni kwemisebenzi. Uma ulwazi olanele lungatholakali ngosuku lokudlulisela ukulinganisa izimpahla nezikweletu, isitholi sicacisa futhi sibheka amanani anikeziwe kuze kutholakale ulwazi okudingekayo.

BC23. Isibopho sibekwa esikhathini lapho sizofiphazwa kahle ukufuna ulwazi olubalulekile ukuqedela ukubalwa kokudlulisela imisebenzi. Isikhathi sesilinganiso siyaphela ngokushesha njengoba isitholi sithola ulwazi olufunekayo mayelana nezinto nezimo ezazikhona kusuka ngosuku lokudlulisela noma lifunda ukuthi ulwazi alutholakali. Ibhodi ivumile kusikhathi sokulinganisa seminyaka emibili.

BC24. Ibhodi futhi iphethe ngokuthi isitholi kufanele sinike abasebenzisi bezitatimende zezimali ulwazi oluhlobene mayelana nesimo sezinto ezilinganisiwe kusetshenziswa amanani wokunikeza. Imfuneko yokuveza ifakiwe ukunikeza ulwazi olunjalo.

Ukuqedwa okusebenzayo kobudlelwano obabukhona ngaphambilini phakathi kwesitholi nesidluliseli ekudluliselweni kwemisebenzi

BC25. Ukuqedwa kobudlelwano obabukhona ngaphambilini phakathi kwesitholi nesidluliseli akuyona ingxenye yokudluliselwa kwemisebenzi njengoba leyo misebenzi ifakwe khona, ngokuthi, noma engxenyengi yesitholi noma ngokwesisekelo sokuzuza nesidluliseli ngaphambi kokudluliselwa kwemisebenzi. Imisebenzi enjalo kufanele ibalwe ngemigomo Kumazinga we-GRAP asebenzayo.

BC26. Njengoba leyo misebenzi yafakwa ngobude bengalo, isitholi kufanele silinganise ukuzuza noma ukulahlekelwa uma siqeda ubuhlelwano obabukhona ngaphambilini kuvelu elungile.

Izindleko zokunakwa kokuthenga ezikhokhwe isitholi ngephezu kwezimpahla ezitholiwe

BC27. Ikhasi Lokuxoxisana liphakamise ukuthi izindleko zokunakwa kokuthenga ezikhokhwe isitholi ngaphezu kwevelu yezimpahla kuzimpahla ezitholiwe noma ezidluliselwe nezikweletu ezicabangelwayo noma ezikhululiwe kufanala kuphathwe njengokuthenga okukhulu futhi sokunakwa kokukhulu noma okuncane Ikhasi lokuxoxisana ngokuthuthukile liphakamise ukuthi isidluliseli kufanele sinake izindleko ezinjalo ngokuya Ngezinga le-GRAP kokuthi Inzuzo kusuka Emisebenzini Yokushintshisana, nanoma yiziphi izindleko zamanani wokuphatha wezimpahla ezidluliselwe nezikweletu ezikhululiwe ngaphezu kokunakwa okukhokhwe isitholi, kufanele kunakwe isidluliseli kokuncane noma okuningi.

BC28. Ibhodi linake kabusha ukubuka kwalo kokuqala kulandela umbono ovela kuziphenduli ekhasini lokuxoxisana. Kwavunyelwana ukuthi noma yikuphi ukunaka kokuthenga okukhokhwe isitholi (uma kukhona) ngaphezu kwevelu yempahla yezimpahla ezitholiwe noma ezidluliselwe nezikweletu ezicabangelwayo noma ezikhululiwe kufanele kunakwe ngokubili isitholi nesidluliseli kokuningi noma okuncane okutholiwe, njengoba umsebenzi phakathi kwesitholi nesidluliseli umela umsebenzi nabanikazi ovele phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo. Isitholi ngakho-ke sinikwe ingxenye yesidluliseli yokuningi noma okuncane okutholiwe okuphathelana nezimpahla ezidluliselwe nezikweletu ezikhululiwe.

BC29. Abaphenduli ekuvezweni kokungakapheli basekele lesi siphakamiso, Nezinga le-GRAP kokuthi *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo* lidinga ukuthi isitholi nesidluliseli kufanele babone umehluko phakathi kwezimpahla ezitholiwe nezidluliselwe, nezikweletu ezicabangelwayo noma ezikhululiwe nokunakwa okukhokhiwe noma okutholiwe (uma kukhona) kokuningi noma okuncane okutholiwe.