ACCOUNTING STANDARDS BOARD

IZINGA LE-GRAP

LOKUDLULISELWA KWEMISEBENZI PHAKATHI KWAMABHIZINISI ANGEKHO NGAPHANSI KOKULAWULWA OKUFANAYO

(GRAP 106)

Ikhishwe yi-Accounting Standards Board

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Amagama Okubonga

Leli Zinga le-Generally Recognised Accounting Practice (GRAP) *Ekudluliselweni Kwemisebenzi Ephakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo* lithathwa kususelwa ku-International Financial Reporting Standard (i-IFRS) on *Ekuhlanganisweni Kwamabhizinisi* okukhishwa yi-International Accounting Standards Board (i-IASB). I-IASB ikhiphe umzimba ophelele we-International Financial Reporting Standards (i-IFRSs). Ukukhishwa kwe-IFRS *Ekuhlanganisweni Kwamabhizinisi* kuphinda kukhiqizwe kuleli Zinga le-GRAP ngemvume ye-IASB.

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Okuphakathi

Izinga Lomkhuba Ovame Ukubonwa Wokubalwa Kwezimali

Ukudluliswa Kwemisebenzi Ephakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo

	Izigaba
Inhloso	.01
Ububanzi	.02 – .09
Izincazelo	.10 – .18
Ulawulo olujwayelekile	.11 – .12
Umsebenzi	.13 – .16
Inzalo eyinsalela	.17 – .18
Ukukhomba ukudluliswa kwemisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo	.19 – .21
Indlela yokuthola	.22 – .32
Ukukhomba isitholi	.24 – .29
Ukunquma usuku lokutholwa	.30 – .32
Ukubonwa nokulinganiswa kwezimpahla ezitholiwe ezingakhonjwa, izikweletu ezithathiwe kanye nanoma iyiphi intshisekelo engalawuli kusitholwa	.33 – .64
Umgomo wokubonwa	.33 – .47
Izimo zokubonwa	.34 – .44
Ukuqashiswa kokusebenza	.38 – .40
Izimpahla ezingaphatheki	.41 – .44
Ukufaka kusigaba noma ukufaka ezingeni izimpahla ezitholiwe nezikweletu ezithathwe ekudluliswení kwemisebenzi	.45 – .47

GRAP 106

Umgomo wokulinganisa	.48 – .54
Inzalo engalawuli kusitholwa	.49 – .52
Izimpahla ezinokuhamba kwemali okungaqinisekisiwe (ukuvunyelwa kwemali elinganiselwa kokuthile)	.53
Izimpahla ezingaphansi kokuqashiswa kokusebenza lapho isitholwa singumbolekisi khona	.54
Ukukhishwa ekubonweni noma kumigomo yokulinganiswa	.55 – .57
Ukukhishwa kumigomo yokubonwa	.56 – .57
Izikweletu ezincikene	.56 – .57
Ukukhishwa kukho kokubili ukubonwa nemigomo yesilinganiso	.58 – .60
Izinzuzo zesisebenzi	.58
Izimpahla zokubuyiselwa	.59 – .60
Okungaphandle kwemigomo yesilinganiso	.61 – .63
Amalungelo aphinde atholwa	.61 – .63
Ukubona nokulinganisela umehluko phakathi kwezimpahla ezitholiwe nezikweletu ezithathiwe kanye nokucatshangwa okudluliwe (uma kukhona)	.64 – .70
Ukucatshangwa kudlulisiwe	.65 – .66
Ukucatshangwa okuncikene	.67 – .68
Ukundluliswa kwemisebenzi etholwe kuzigaba	.69 – .70
Isikhathi sokulinganiswa	.71 – .76
Ukunquma ukuthi iyiphi ingxenye yokudluliswa kwemisebenzi	.77 – .83
Ukukhokhelwa okusebenza kahle kobudlelwano obukhona ngaphambili phakathi kwesitholi nesitholwa ekudlulisweni komsebenzi (ukusetshenziswa kwesigaba .78(a))	.80 – .82
Izindleko ezihlobene nokutholwa	.83

Ukulinganiswa okulandelanayo nokubalwa kwezimali .84 – .89
Amalungelo aphinde atholwa .85
Izikweletu ezincikene .86
Izimpahla zokubuyiselwa .87
Ukucatshangwa okuncikene .88 – .89
Ukudalula .90 – .96
Ukunikezwa okuguqukayo .97 - .98
Ukuchibiyelwa kwamaZinga e-GRAP .98
Usuku lokusebenza .99 – .101

Umsuka weziphetho

Ukuqhathaniswa ne-International Financial Reporting Standard
Ekuhlanganisweni Kwamabhizinisi (2008)

UKUDLULISWA KWEMISEBENZI PHAKATHI KWAMABHIZINISI ANGEKHO NGAPHANSI KOKULAWULWA OKUFANAYO

Leli Zinga ekuqaleni likhishwe yi-Accounting Standards Board (Ibhodi) ngo-Novemba 2010. Kusukela lapho, liguqulwe ngokuchibiyelwa okulandelayo:

- Izichibiyelo eziwumphumela ngemva kwezibuyekezo ze-GRAP 100 *Zemisebenzi Enqanyuliwe* ngo-2013.

- Imibandela yezinguquko zokwamukelwa 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 we-Generally Recognised Accounting Practice (GRAP)

I-Accounting Standards Board (Ibhodi) iyadingeka ngokuya Ngomthetho Wokuphathwa Kwezimali Zomphakathi, Umthetho Ongunombolo 1 wango-1999, ochibiyelwe (i-PFMA), ukuze kunqunywe ukusebenza okuvamise ukubonwa wokubalwa kwezimali owaziwa Njengezinga le-Generally Recognised Accounting Practice (GRAP).

Ibhodi kumele linqume i-GRAP kulokhu:

(a) iminyango (efaka ekazwelonke neyezifunda nezingxenye zikahulumeni);

(b) amabhizinisi womphakathi;

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

(d) izikhungo zesishayamthetho;

(e) omasipala namabhodi, amakhomishini, izinkampani, amabhizinisi, izikhwama zezimali noma amanye amabhizinisi angaphansi kobunikazi bolawulo buka masipala; kanye

(f) nePhalamende nezishayamthetho zesifunda.

Okungaphezulu ngokuhlanganyela kubizwa "njengamabhizinisi" Kumazinga we-GRAP.

(a) IBhodi ligunyaze ukusetshenziswa kwe-International Financial Reporting Standards (ama-IFRS) ekhishwe yi-International Accounting Standards Board yalokhu:izinkampani zebhizinisi zikahulumeni ezifinyelela izimfuneko zeSiqondiso 12 so-*Kukhethwa Kohlaka Olufanele Lokubika Kwamabhizinisi Kahulumeni;* kanye

(b) namabhizinisi angaphansi kolawulo lobunikazi banoma yimaphi amabhizinisi kulawa.

Izitatimende zezezimali kumele zichazwe njengezithobela Amazinga we-GRAP kuphela uma ngabe zithobela zonke izidingo Zezinga ngalinye elisebenzayo le-GRAP kanye nanoma yikuphi Ukutolikwa Kwamazinga we-GRAP.

Noma yimuphi umkhawulo wokusetshenziswa Kwamazinga athile noma Ukutolikwa wenziwa sobala kulawo Mazinga noma Ukutolikwa Kwamazinga we-GRAP.

Izinga le-GRAP *Ekudluliselweni Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo* lisethwa ezigabeni .01 kuya ku-.99. Zonke izigaba zamaZinga e-GRAP zinegunya elilinganayo. Isimo namandla wama-aphendisi kubhekwana naso esitatimendeni sangaphambili sesingezo ngasinye. Amazinga kumele afundwe kusimo senjongo yawo, umsuka weziphetho uma ukhona, the *ISethulo Samazinga e-GRAP, IiSethulo Sezincazelo Zamazinga e-GRAP* kanye *noHlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali.*

Amazinga we-GRAP neZincazelo Zamazinga we-GRAP kufanele nakho kufundwe ngokuhambisana nanoma yikuphi ukuqondiswa okukhishwe Yibhodi elicacisa ukunikezwa okuguqukayo, kanye nanoma yimiphi imithetho ekhishwe nguNgqongqoshe Wezezimali ngokuphathelene nezinsuku zokusebenza kahle Zamazinga we-GRAP, ashicilelwe ku-Government Gazette.

Kungakhulunywa lapha ngeZinga le-GRAP elingazange likhishwe ngesikhathi sokukhishwa kwaleli Zinga. Lokhu kwenziwa ukuze kugwenywe ukushintsha Amazinga asevele akhishiwe uma Izinga langemuva kwesikhathi nalo selikhishwa. Isigaba.11 Yezinga le-GRAP *Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* sinikeza ngomsuka wokukhetha nokusebenzisa izinqubomgomo zokubalwa kwezimali lapho kungekho siqondiso esisobala.

Inhloso

.01 Inhloso yaleli Zinga ukusungula imigomo yokubalwa kwezimali kusitholi ekudlulisweni kwemisebenzi engaphakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo.

Ububanzi

.02 Ibhizinisi elilungiselela liphinde lithule izitatimende zezezimali ngaphansi komsuka wenzalo eqongelelekayo yokubalwa kwemali lizosebenzisa leli Zinga enkokhelweni noma omunye umcimbi ohlangabezana nencazelo yokudluliswa kwemisebenzi.

.03 Leli Zinga alisebenzi kulokhu:

(a) Ukudluliswa kwezimpahla ezingazodwana noma zamaqembu kanye/noma izikweletu ezingahlangabezani nencazelo yokudluliswa kwemisebenzi (bona Izinga elisebenzayo le-GRAP).

(b) Ukudluliswa kwemisebenzi eyenziwe phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (bona Izinga le-GRAP *Ekudluliselweni Kwemisebenzi Ephakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo*);

(c) Ukuhlanganiswa (bona Izinga le-GRAP *Ekuhlanganisweni Kwamabhizinisi*); kanye

(d) Nefomethi yokuhlanganyela kokusebenzisana (bona Izinga le-GRAP *Lezinzalo Zokuhlanganyela Kokusebenzisana).*

.04 Ukudluliswa kwemisebenzi okuthathiwe ngaphakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo kungafaka ukutholwa noma ukudluliselwa kwelinye ibhizinisi noma ukutholwa noma ukudluliselwa kwengxenye yelinye ibhizinisi.

.05 Amabhizinisi kumele acabange lo mdwebo olandelayo ukuze anqume uma ngabe leli Zinga kumele lisetshenziswe ekubalweni kwezimali ngenkokhelo noma umcimbi ofaka ukudluliswa kwemisebenzi noma ukuhlanganiswa:

.06 Ukudluliswa kwezimpahla ezingazodwana noma zamaqembu kanye/noma izikweletu ezikhishiwe ekubanzini baleli Zinga njengoba lokhu kulungiselelwa kubangela ukutholwa kwempahla noma iqembu lezimpahla kanye/noma

ukuthathwa kwesikweletu noma iqembu lezikweletu ngebhizinisi kunokudluliswa kwemisebenzi. Isibonelo, uma i-ejensi yemigwaqo kazwelonke ithatha ulawulo lomgwaqo wesifunda kusukela kuminyango ehlukile yesifunda ngezikhathi ezithile, kungukudluliselwa kwezimpahla ezingazodwana.

.07 Uma singekho isitholi esikhonjwayo kunkokhiso noma kumcimbi, Izinga le-GRAP *Ekuhlanganisweni Kwamabhizinisi* kumele lisetshenziswe. Ukuhlanganiswa ukusungulwa kwebhizinisi elisha elihlanganisiwe lapho kungekho khona amabhizinisi wangaphambili angathola ulawulo ngaphezulu kwanoma yisiphi isitholi esingakhonjwa.

.08 Inkokhelo noma umcimbi lapho isitholi singakhonjwa, nalapho ivela phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo iwela ngaphakathi kobubanzi baleli Zinga. Ukudluliswa kwemisebenzi engaphakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo kungukuhlelwa futhi kanye/noma ukubekwa kabusha kwemisebenzi ephakathi kwamabhizinisi kakhulu angalawulwa yibhizinisi elifanayo kokubili ngaphambi nangemuva kokudluliswa kwemisebenzi futhi lokho kulawula okungaguquki.

.09 Inkokhelo noma umcimbi lapho isitholi singakhonjwa khona futhi esiholela ekudluliswení kwemisebenzi engaphakathi kwamabhizinisi angaphansi kokulawulwa okufanayo iyakhishwa kusukela kububanzi baleli Zinga. Inkokhelo enjalo noma umcimbi kumele ubalwe ngokuya Ngezinga le-GRAP *Ekudluliselweni Kwemisebenzi Ephakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo*.

Izincazelo

.10 Amagama alandelayo asetshenziswa kuleli Zinga ngezincazelo ezicacisiwe:

<u>Isitholwa</u> yibhizinisi kanye/noma imisebenzi etholwa wulawulo lesitholi ekudlulisweni kwemisebenzi.

<u>Isitholi</u> yibhizinisi elithola ulawulo lesitholwa noma isidlulisi.

<u>Usuku lokutholwa</u> wusuku lapho isitholi sithola ulawulo lesitholwa.

<u>Ukucatshangwa okuncikene</u> ngokuvamile, yisibopho sesitholi ukuze kudluliselwe izimpahla ezingeziwe noma inzalo eyinsalela kubanikazi bangaphambili besitholwa njengengxenye yoshintsho lokulawula lesitholwa uma ngabe imicimbi ezayo ecacisiwe iba khona noma kuhlangatshezwa izimo. Kodwa, ukucatshangwa okuncikene futhi kunganikeza isitholi ilungelo lokubuyela ekucatshangweni okudluliswe

ngaphambili uma ngabe kuhlangatshezwa izimo ezithile.

<u>Ulawulo</u> amandla wokubusa izinqubomgomo zezezimali nezokusebenza zelinye ibhizinisi ukuze kutholwe inzuzo kusukela emisebenzini yalo.

<u>Inani elifanelekile</u> yinani okungashintshaniswa ngalo impahla, noma kukhokhelwe isikweletu, phakathi kwezinhlangano ezazanayo, ezifisayo ngenkokhelo engafinyelelwa yingalo.

<u>Umsebenzi</u> yisethi ehlanganisiwe yemisebenzi ekwazi ukuqhutshwa iphinde iphathwe ngezinjongo zokuthola izimpokophelo zebhizinisi, ngokunikeza izinzuzo zezomnotho noma amandla wesevisi.

Impahla <u>ingakhonjwa</u> uma ngabe:

(a) ihlukaniseka, isb. iyakwazi ukuhlukaniseka noma ihlukaniswe kusukela ebhizinisini iphinde ithengiswe, idluliselwe, noma inikezwe ilayisense, iqashiswe noma ishintshaniswe, ngayodwana noma ndawonye nenkontileka ehlobene, impahla noma isikweletu; noma

(b) ivela kusukela kumalungelo wenkontileka (afaka amalungelo avela kusukela kuzinhlelo ezibophanayo) noma amanye amalungelo wezomthetho (angafaki amalungelo anikezwe ngomthetho), ngokunganaki uma ngabe lawo malungelo ayadluliseka noma ayahlukaniseka kusukela ebhizinisini noma kusukela kwamanye amalungelo nezibopho.

<u>Ukuhlanganiswa</u> wukusungulwa kwebhizinisi elisha elihlanganisiwe lapho kungekho khona amabhizinisi wangaphambili athola ulawulo olungaphezulu kwanoma yimaphi amanye futhi asikho isitholi esingakhonjwa.

<u>Inzalo engalawuli</u> yinzalo eezimpahleni zensalela yebhizinisi elilawulwayo elingabuyiseleki, ngokuqondile noma ngokungaqondile, ebhizinisini elilawulayo.

<u>Abanikazi</u> (ngezinjongo zalesi Sigaba), basetshenziswa ngokubanzi ukufaka abaphathi bezinzalo zensalela.

<u>Inzalo yensalela</u> yinoma iyiphi inkontileka eveza inzalo ezimpahleni zebhizinisi ngemuva kokudonsa zonke izikweletu zalo. Inzalo yensalela ifaka iminikelo evela kubanikazi, engaboniswa njengalokhu:

(a) okokusebenza kokulingana noma izinto ezifanayo zekhephithali esetshenzisiwe;

(b) ***indawo esemthethweni yokudluliswa kwezisetshenziswa (noma isigaba sokudluliswa okunjalo) yizingxenye enkokhelweni njengokuba yingxenye yezimpahla zensalela yebhizinisi, ngaphambi kokuthi kube khona umnikelo noma ngesikhathi somnikelo; noma***

(c) ***isivumelwano esisemthethweni, ngokuhlobene nomnikelo, esisungula noma esikhuphula inzalo yezezimali ekhona ezimpahleni zensalela yebhizinisi.***

Ukudluliswa kwemisebenzi ***wukuphnda kuhlelwe kanye/noma ukuphinda kunikezelwe kwemisebenzi engaphakathi kwamabhizinisi ngokudlulisa imisebenzi ngaphakathi kwamabhizinisi noma ukuya kwelinye ibhizinisi.***

Amagama achazwe kwamanye Amazinga we-GRAP asetshenziswa kuleli Zinga ngencazelo efanayo naleyo ekulawo Mazinga we-GRAP.

Ukulawulwa okufanayo

.11 Ukuze kwenzeke inkokhelo noma umcimbi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo, inkokhelo noma umcimbi kumele wenziwe ngaphakathi kwamabhizinisi asesigabeni esifanayo sikahulumeni noma phakathi kwamabhizinisi ayingxenye yebhizinisi elifanayo lezomnotho. Amabhizinisi agcina alawulwa yibhizinisi elifanayo ngaphambi nangemuva kokudluliswa kwemisebenzi angaphakathi kwebhizinisi elifanayo lezomnotho. Isibonelo, umnyango wezempilo kazwelonke unesibopho ngokomthetho ukuthi udlulise uhlelo lwawo lokondliwa komzimba lwesikolo samabanga aphansi kumnyango wezemfundo. Ngoba umnyango wezemfundo ukhonjwa njengesitholi, futhi yomibili iminyango ingaphakathi kwesigaba sikazwelonke sikahulumeni futhi ingaphansi kwebhizinisi elifanayo lezomnotho, ukudluliswa kwemisebenzi kuwela ngaphakathi kobubanzi Bezinga le-GRAP *Ekudluliselweni Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo*.

.12 Ibanga lezinzalo ezingalawuli ebhizinisini ngalinye elithintekayo ekudlulisweni kwemisebenzi ngaphambi nangemuva kokudluliswa kwemisebenzi akuhambisani ekunqumeni uma ngabe inkokhelo noma umcimbi ufaka amabhizinisi angaphansi kokulawulwa okufanayo.

Umsebenzi

.13 Umsebenzi yisethi ehlanganisiwe yemisebenzi ekwazi ukuqondiswa iphinde iphathwe ngezinjongo zokuthola izimpokophelo zebhizinisi, ngokunikeza izinzuzo zezomnotho noma amandla wesevisi. Umsebenzi wakhiwe okufakwayo nezinqubo ezisetshenziswe kulokho okufakwayo okunekhono

lokudala okukhishwayo. Umsebenzi ungaba yingxenye noma okuphakathi kwebhizinisi noma kungaqukatha lonke ibhizinisi. Noma imisebenzi ingaba nokukhishwayo, okukhishwayo akudingeki ukuze kufaneleke njengomsebenzi. Izinto ezintathu zomsebenzi zichazwa ngokulandelayo:

(a) **Ukufaka:** Noma yisiphi isisetshenziswa esidala, noma esinamandla wokudala, okukhishwayo uma inqubo eyodwa noma eziningi zisetshenziswa kuso. Izibonelo zifaka izimpahla okungezona zamanje (okufaka izimpahla ezingaphatheki noma amalungelo wokusebenzisa izimpahla okungezona zamanje), impahla ecatshangiwe kanye nekhono lokuthola ukufinyelela kuzinto ezidingekayo noma amalungelo nabasebenzi.

(b) **Inqubo:** Noma iyiphi isistimu, izinga, iphrothokholi, ukuguqulwa noma umyalo othi uma usetshenzisiwe kokufakwayo, kudala noma kunamandla wokudala okukhishwayo. Izibonelo zifaka izinqubo zokuphathwa kwamasu, izinqubo zokusebenza nezinqubo zokuphatha izisetshenziswa. Lezi zinqubo ngokuvamile zifakwa kumadokhumenti, kodwa izisebenzi ezihleliwe ezinamakhono adingekayo nesipiliyoni sokulandela imiyalo nemithetho zinganikeza ngezinqubo ezidingekayo ezingakwazi ukusetshenziswa kokokufaka ukuze kudalwe okukhishwayo. (Ukubalwa kwezimali, ukukhokhisa, uhlu lwenkokhelo namanye amasistimu wokuqondisa ngokuvamile akuzona izinqubo zokudala okukhishwayo.)

(c) **Ukukhipha:** Umphumela wokufakwayo nezinqubo zokuthola kuphinde kuthuthukiswe ukusebenza kahle. Lokhu kungaba ngesakhiwo sokuthola izimpokophelo zokuthunyelwa kwesevisi, noma ukuthunyelwa kwezimpahla kanye/noma amasevisi.

.14 Kodwa, ukuze kukwazi ukuqondiswa nokuphatheka ngezinjongo ezichaziwe, umsebenzi udinga izinto ezimbili ezibalulekile — okokufaka nezinqubo ezisetshenziswe kulokho kokufaka, lapho ndawonye zizosetshenziselwa ukudala okukhishwayo. Kodwa, umsebenzi akumele ufake konke okufakwayo noma izinqubo ezizosetshenziswa ekusebenziseni lokho kusebenza uma ngabe amabhizinisi ayakwazi ukuthola ukusebenza aphinde aqhubeke akhiqize okukhishwayo, isibonelo, ngokuhlanganisa ukusebenza nokufakwayo kwawo nezinqubo.

.15 Imvelo yezinto zomsebenzi iyahluka ngesakhiwo semisebenzi yebhizinisi (imisebenzi), okufaka isigaba sebhizinisi sokuthuthukiswa. Imisebenzi esunguliwe ngokuvamile inezinhlobo eziningi ezihlukile zokokufaka, izinqubo nokukhishwayo, lapho ukusebenza okusha ngokuvamile kunokokufaka okumbalwa nezinqubo futhi kwesinye isikhathi okokukhipha okukodwa kuphela. Cishe konke ukusebenza nakho kunezikweletu, kodwa umsebenzi akudingeki ukuthi ube nezikweletu.

.16 Umsebenzi okusigaba sokuthuthukisa kungenzeka ungabo nokukhishwayo. Uma kungenjalo, ezinye izinto kumele zicatshangwe ukuze kunqunywe uma ngabe isethi ehlanganisiwe yemisebenzi ihlangabezana nencazelo yomsebenzi. Lezo zinto zifaka, kodwa azikhawulelwe ekubeni, uma ngabe umsebenzi:

(a) Uqale imisebenzi yomgomo ehleliwe;

(b) Unabasebenzi, impahla ecatshangwayo nokunye kokufaka nezinqubo ezingasetshenziswa kulokho okokufaka;

(c) Ilandela icebo lokukhiqiza okukhishwayo; noma

(d) Uzokwazi ukuthola ukufinyelela kuzinzuzo zezomnotho noma amandla wesevisi.

Akuzona zonke lezi zinto okumele zibe khona kusigaba sokuthuthukiswa ukuze kuhlangatshezwe incazelo yomsebenzi.

Inzalo yensalela

.17 Inzalo yensalela yinkontileka ebonisa ubufakazi benzalo ezimpahleni zensalela yelinye ibhizinisi. Inzalo yensalela inikeza igunya umphathi wenzalo kungxenye yezimpahla zensalela zebhizinisi, futhi noma yiziphi izinkokhelo ezenziwe kumphathi ziyimfihlo, isb. ukwahlukaniswa noma ukusatshalaliswa okufanayo kukhokhelwa kubanikazi bezinzalo zensalela ngolwazi lomphathi

.18 Kumkhakha womphakathi, kukhona ikhephithali enikelwe yezinhlobo ezihlukile. Isibonelo, amanye amabhizinisi womphakathi angakhipha amasheya, ngenkathi amanye kungenzeka anikezwe iminikelo yekhephithali ngenqubo yesabelomali. Lapho ibhizinisi lithola iminikelo yekhephithali ngaphandle kokukhishwa kwamasheya noma enye ikhephithali engasetshenzisiwe, ubufakazi obulandelayo bungabonisa ukuthi umnikelo uyinzalo yensalela:

(a) Kukhona isakhiwo esisemthethweni somnikelo yizinhlangano ekukhokheleni ngaphambili noma ngesikhathi somnikelo; noma

(b) Kukhona isivumelwano esisemthethweni phakathi kwezinhlangano ezicacisa ukuthi umnikelo umele inzalo eyinsalela yelinye ibhizinisi.

Noma ngabe ukudluliselwa okusemthethweni kwezisetshenziswa bungafakazelwa yindawo noma isivumelwano esisemthethweni, ukuhlolwa kwebhizinisi kwemvelo yokudluliselwa okususelwa kunto yalo futhi hhayi nje isimo esisemthethweni salo.

Ukukhomba ukudluliswa kwemisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo

.19 ***Ibhizinisi lizonquma uma ngabe inkokhelo noma omunye umcimbi uwukudluliswa kwemisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo ngokusebenzisa incazelo kulesi Sigaba, okudinga ukuthi izimpahla ezitholiwe nezikweletu ezithathiwe zenza umsebenzi. Uma ngabe izimpahla ezitholiwe noma izikweletu ezithathiwe zingewona umsebenzi, ibhizinisi elibikayo kuzomele lichaze ngenkokhelo noma omunye umcimbi njengokuya Nezinga elisebenzayo le-GRAP.***

.20 Leli Zinga lichaza ukudluliswa kwemisebenzi njengokuphinda kuhlelwe kanye/noma ukuphinda kunikezwe kwemisebenzi ephakathi kwamabhizinisi noma ukuya kwelinye ibhizinisi. Ukudluliswa kwemisebenzi kumele kwenziwe phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo. Isitholi singathola ulawulo lesitholwa ngezindlela ezihlukile, njengesibonelo:

(a) Ngokudlulisa imali, okulingana nemali noma ezinye izimpahla (okufaka izimpahla zensalela ezakha umsebenzi);

(b) Ngokuthola izikweletu;

(c) Ngokushintshisana ngezinzalo zensalela;

(d) Ngokunikeza ukucatshangwa okungaphezulu kohlobo olulodwa; noma

(e) Ngaphandle kokucatshangwa kokudluliswa, okufaka ukuhlelwa okunesibopho.

.21 Ukudluliswa kwemisebenzi ngaphakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo kungakhiwa ngezindlela ezithile, ezifaka noma ezingakhawulelwe kulokhu:

(a) Umsebenzi owodwa noma eminingi iba ngamabhizinisi alawulwayo wesitholi noma izimpahla zensalela zomsebenzi owodwa noma eminingi etholwa ngokomthetho noma edluliswayo yisitholi; noma

(b) Ibhizinisi elilodwa lidlulisela izimpahla zalo zensalela, noma abanikazi balo badlulisela izinzalo zensalela zabo, kwelinye ibhizinisi noma abanikazi balo.

Indlela yokuthola

.22 ***Ibhizinisi lizodalula ngakho konke ukudluliswa kwemisebenzi ngaphakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo ngokusebenzisa indlela yokuthola.***

.23 Ukusebenzisa indlela yokuthola kudinga:

(a) Ukukhomba isitholi;

(b) Ukunquma usuku lokuthola;

(c) Ukubona nokulinganisa izimpahla ezingakhonjwa ezitholiwe, izikweletu ezithathiwe kanye nanoma iyiphi inzalo engalawuli kusitholwa; kanye

(d) Nokubonwa komahluko phakathi kuka-(c) nokucatshangwa okudluliselwe kumthengisi.

Ukukhomba isitholi

.24 ***Ngakho konke ukudluliselwa kwemisebenzi okuphakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo, ibhizinisi elilodwa lahlanganisayo lizokhonjwa njengesitholi.***

.25 Imigomo nemibandela yokudluliswa kwemisebenzi okwenziwa ngaphakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo isethwa kuhlelo olubophezelayo. Lolu hlelo lungabonakala ngezindlela ezithile futhi lingafaka isivumelwano esisemthethweni esibhaliwe phakathi kwamabhizinisi, umthetho oshaywe ephalamende noma kusishayamthetho sesifunda, isinqumo sekhabinethi, ukuhlelwa kongqongqoshe, isinqumo esenziwe yikhansela likamasipala, umthetho noma isaziso noma ezinye izindlela ezisemthethweni. Ekudluliselweni kwemisebenzi, kuthathwa ukuthi ingxenye eyodwa enkokhelweni noma kumcimbi ingakhonjwa njengesitholi. Uhlelo olubophezelayo eliphethe imigomo nemibandela yokudluliswa kwemisebenzi lungakhomba ukuthi yiliphi ibhizinisi inkokhelo noma umcimbi okungamabhizinisi ahlangeneyo nokuthi yiliphi ibhizinisi eliyisitholi.

.26 Ekudluliselweni kwemisebenzi okuthintwa kakhulukazi wukudlulisa imali noma ezinye izimpahla (lapho kusebenza khona) noma ngokuthola izikweletu, isitholi ngokuvamile siyibhizinisi elidlulisa imali noma ezinye izimpahla (lapho kusebenza khona) noma lithola izikweletu.

.27 Ekudluliselweni kwemisebenzi ethintwa kakhulukazi yizinzalo zokushintshanisa zensalela, isitholi yibhizinisi elingezwa ushintshi ekulawulweni.

.28 Ekudluliselweni kwemisebenzi efaka ibhizinisi elingaphezulu kwelilodwa, ibhizinisi elilodwa ebelikade likhona ngaphambi kwenkokhelo noma umcimbi

lingakhonjwa njengesitholi kumsuka wokutholakala kobufakazi obutholakalayo. Isibonelo, uma abaphathi bebhizinisi elilodwa kwathintekayo ekudlulisweni kwemisebenzi banamandla ekukhethweni kwethimba lokuphatha ebhizinisini elisungulwe kabusha, ibhizinisi elinamandla ngokuvamile liba yisitholi.

.29 Ukunquma isitholi kuzomele kufake ukucatshangwa, okungaphakathi kwezinye izinto, okufaka ukuthi yimaphi amabhizinisi ahlanganisayo aqale inkokhelo noma umcimbi, usayizi ohlobene wamabhizinisi ahlanganisayo, nanokuthi izimpahla noma imali engenayo yebhizinisi elilodwa kwathintekayo enkokhelweni noma kumcimbi lidlula kakhulu lawo wamanye amabhizinisi. Uma kungekho isitholi esingakhonjwa, inkokhelo noma umcimbi kumele ubhekwe ngokuya Ngezinga le-GRAP *Lokuhlanganiswa Kwamabhizinisi.*

Ukunquma usuku lokutholwa

.30 Isitholi sizokhomba usuku lokutholwa, okuwusuku lapho sithola khona isitholwa.

.31 Uhlelo olubophayo oluphethe imigomo nemibandela yokudluliswa kwemisebenzi ngaphakathi kwezinkampani ezingekho ngaphansi kokulawulwa okufanayo lungacacisa ukuthi inkokhelo noma umcimbi usebenza kusukela kusuku oluthile. Usuku lapho isitholi sithola ulawulo lwemisebenzi wusuku lapho isitholi sidlulisa ukucatshangwa (uma kukhona), kutholwa izimpahla futhi kuthathwa izikweletu zesitholwa njengoba kukhonjiwe kuhlelo olunesibopho. Kodwa, isitholi singathola ulawulo ngosuku elingaphambili noma elingemuva kunosuku lapho izimpahla nezikweletu zidluliswa khona yisitholwa, noma zicaciswe kuhlelo elinesibophezelo. Isibonelo, umthetho ophasiswe Ephalamende ngomhla ka-1 Ephreli 20X1 udinga umnyango ongu-A ukuthi uthathe ulawulo lwemisebenzi yomnyango ongu-B. Iminyango ayikho ngaphakathi kwebhizinisi elifanayo lezomnotho njengoba ingekho kundawo efanayo kahulumeni. Kukhishwa ukuqondiswa okusho ukuthi usuku lokuqala ukusebenza kokudluliswa wumhla ka-1 Juni 20X1. Umnyango ongu-A kodwa uthola kuphela ulawulo lwezimpahla nezikweletu ngomhla ka-1 Julayi 20X1 nge-memorandamu yokuqonda idwetshwayo ngaphakathi kweminyango emibili. Njengoba umnyango ongu-A ungasebenzisa kuphela noma uma kungenjalo uzuze kusukela ekudlulisweni kwemisebenzi ngokulandela izimpokophelo zawo, noma ungafaki noma uma kungenjalo uqondise ukufinyelela kwabanye kulezo zinzuzo kusukela ngomhla ka-1 Julayi 20X1, inkokhelo noma umcimbi kumele ubalwe kusukela ngomhla ka-1 Julayi 20X1. Isitholi sizocabanga wonke amaqiniso afanelekile nezimo ekukhombeni usuku lokutholwa.

.32 Ukuthi kukhona uhlelo olunesibopho kudala isibopho sengxenye eyodwa noma zombili ukuthi zisebenze ukuze kugcwaliswe imigomo nemibandela yohlelo. Lokhu kusho ukuthingaphansi kohlelo lwesibopho, isitholi sinokufuna

okungasebenziseka ngaphezulu kwesitholwa, ukuze sidedele ulawulo lebhizinisi, noma ngaphezulu kwezimpahla nezikweletu zomsebenzi ozodluliswa.

Ukubonwa nokulinganiswa kwezimpahla ezitholiwe ezingakhonjwa, izikweletu ezithathiwe kanye nanoma iyiphi inzalo engalawuli kusitholwa

Umgomo wokubonwa

.33 Ukusukela kusuku lokutholwa, isitholi sizobona, izimpahla ezingakhonjwa ezitholiwe, izikweletu ezithathiwe kanye nanoma iyiphi inzalo engalawuli kusitholwa. Ukubonwa kwezimpahla ezitholiwe ezingakhonjwa nezikweletu ezithathiwe kungaphansi kwezimo ezicaciswe esigabeni .34 kuya ku-.36.

Izimo zokubonwa

.34 Ukuze kufaneleke njengengxenye yokusebenzisa indlela yokuthola, izimpahla ezingakhonjwa ezitholiwe nezikweletu ezithathiwe kumele zihlangabezane nezincazelo zezimpahla nezikweletu *Ohlakeni Lokulungiselelwa Nokwethukwa Kwezitatimende Zezimali* kanye nesigaba sokubonwa Kuzigaba ezisebenzayo ze-GRAP ngosuku lokutholwa. Isibonelo, izindleko ezilindelwe yisitholi kodwa ezingenaso isibopho ukuthi zivele ngokuzayo ukuze kusetshenziswe uhlelo lwaso ukuze kuphunywe kumsebenzi wesitholwa noma kunqanyulwe ukuqashwa noma kumikiswe kwenye indawo yokuhlala izisebenzi zesitholwa ezingezona izikweletu ngosuku lokutholwa. Ngakho-ke, isitholi asiziboni lezo zindleko njengengxenye yokusebenzisa indlela yokuthola. Esikhundleni salokho, isitholi sibona lezo zindleko ezitatimendeni zazo zezezimali zangemuva kokuhlanganiswa ngokuya ngamanye Amazinga we-GRAP.

.35 Ngokungeziwe, ukuze kufaneleke ekubonweni njengengxenye yokusebenzisa indlela yokuthola, izimpahla ezingakhonjwa ezitholiwe nezikweletu ezithathiwe kumele zibe yingxenye yokuthi isitholi kanye nesitholwa (noma abanikazi balo bangaphambili) zivumelana ngani kuhlelo olubophezelayo kunomphumela wezinkokhelo ezihlukile. Isitholi sizosebenzisa inkomba ezigabeni .77 kuya ku-.83 ukuze kunqunywe ukuthi yiziphi izimpahla ezitholiwe noma izikweletu ezithathiwe eziyingxenye yokudluliswa kwemisebenzi kusitholwa futhi, uma ikhona, eba yimiphumela yenkokhelo ehlukile ezobalwa ngokuya ngendalo yayo kanye Namazinga asebenzisekayo we-GRAP.

.36 Ukusetshenziswa kwesihloli ngokubonwa komgomo nezimo kungabangela ukubonwa kwezinye izimpahla nezikweletu lapho isitholwa singazange ngaphambilini sikubone njengezimpahla nezikweletu ezitatimendeni zalo

zezezimali. Isibonelo, isitholi sibona izimpahla ezingaphatheki ezitholiwe ezingakhonjwa, ezifana negama lomkhiqizo, iphathenti noma ubudlelwano bekhasimende, lapho isitholwa esingazange sikubone njengezimpahla ezitatimendeni zalo zezezimali ngoba siye sazithuthukisa ngaphakathi saphinde sakhokhisa izindleko ezihlobene kuncithakalo.

.37 Izigaba .38 kuya ku-.44 kunikeza inkomba yokubona ukuqashiswa kokusebenza nezimpahla ezingaphatheki. Izigaba .56 kuya ku-.60 acacisa izinhlobo zezimpahla ezingakhonjwa nezikweletu ezifaka izinto lapho leli Zinga linikezela ngokungaphandle okukhawulelwe kumgomo oboniwe nezimo.

Ukuqashiswa kokusebenza

.38 Isitholi sizobona ukuthi azikho izimpahla noma izikweletu ezihlobene nokuqashiswa kokusebenza lapho isitholwa siyisibolekwa ngaphandle kokudingwa yisigaba .39 no-.40.

.39 Isitholi sizonquma uma ngabe imigomo yokuqashiswa kokusebenza lapho isitholwa siyisiqashiswa esisesimeni esihle noma esingekho sihle. Isitholi sizobona impahla engaphatheki uma ngabe imigomo yokuqashiswa kokusebenza ivuna ngokusondele kumigomo yemakethe kanye nesikweletu uma ngabe imigomo ingavuni ngokuhlobene nemigomo yemakethe. Isigaba .54 sinikeza isiqondiso sokulinganisela usuku lokutholwa lenani elifanelekile ngokuya ngokuqashiswa kokusebenza lapho isitholwa kuyisibolekisi khona.

.40 Impahla engakhonjwa engaphatheki ingahlotshaniswa nokuqashiswa kokusebenza, okungaba nophawu lokufuna kwababambi qhaza bemakethe ukukhokhela intengo ngokuqashiswa noma ngabe kuyimigomo yemakethe.

Izimpahla ezingaphatheki

.41 Isitholi sizobona ngokuhlukile izimpahla ezingakhonjwa ezingaphatheki ezitholwe ekudluliswenì kwemisebenzi. Impahla engaphatheki iyakhombeka uma ngabe ihlangabezana nesimo sokunquma sokuhlukanisa noma isimo sokunquma senkontileka esilungile somthetho.

.42 Impahla engaphatheki ehlangabezana nesimo sokunquma senkontileka esilungile somthetho iyakhombeka noma ngabe impahla ingadluliseki noma ihlukaniseke kusukela kusitholwa noma kusukela kwamanye amalungelo nezibopho. Isibonelo:

(a) Isitholwa siqashisa ngendawo yokukhiqiza engaphansi kokuqashiswa kokusebenza enemigomo evuna ngokuhlobene imigomo yemakethe. Imigomo yokuqashiswa ngokusobala ivimbela ukudluliselwa

kokuqashiswa (mhlawumbe ngokuthengiswa noma ngokuqashiswa okungaphansi). Inani lapho imigomo yokuqashiswa iyavuna ngokuqhathaniswa nemigomo yezinkokhelo zemakethe zamanje ngezinto ezizodwa noma izinto ezifanayo ziyimpahla engaphatheki ehlangabezana nesimo sokunquma senkontileka esilungile somthetho ngokubonwa okuhlukile, noma ngabe isitholi singakwazi ukuthengisa noma uma kungenjalo sidlulise inkontileka yokuqashisa.

(b) Isitholwa singumnikazi futhi sisebenzisa iplanti lamandla. Ilayisense lokusebenzisa lelo planti lamandla iyimpahla engaphatheki ehlangabezana nesimo sokunquma senkontileka esilungile somthetho ngokubonwa okuhlukile, noma ngabe isitholi singakwazi ukuthengisa noma ukuyidlulisa ngokuhlukile kusukela kupulanti lamandla elitholiwe. Isitholi singabona inani elifanelekile lelayisense yokusebenza kanye nenani elifanelekile lamandla wepulanti njengempahla eyodwa yezinjongo zokubika kwezezimali uma ngabe izimpilo ezisebenzisekayo zalezo zimpahla zifana.

(c) Isitholwa singumnikazi kokubonakele kobuchwepheshe. Sinikeze ilayisense lokho okubonakele kwabanye ukuze bakusebenzise ngokukhethekile ngaphandle kwemakethe yasendaweni, ukuthola amaphesenti acacisiwe wemali engenayo yamanye amazwe ezayo ngokushintshisana. Kokubili okubonakele kobuchwepheshe nesivumelwano esihlobene selayisense kuhlangabezana nesimo sokunquma senkontileka esilungile somthetho sokubonwa okuhlukile ngokuhlukile noma ngabe ukuthengisa noma ukushintshisana kokubonakele kanye nesivumelwano selayisense ehlobene ngokuhlukile kusukela kweyodwa kungeke kuze kukhonakale.

.43 Ukuhlukaniswa kwesimo sokunquma kusho ukuthi impahla etholiwe engaphatheki iyakwazi ukuhlukaniswa noma ihlukaniseke kusukela kusitholwa iphinde ithengiswe, idluliswe, inikezwe ilayisense, iqashiswe noma kushintshaniswe ngayo, ngayodwana noma ndawonye ngenkontileka ehlobene, impahla engakhonjwa noma isikweletu. Impahla engaphatheki isitholi esingakwazi ukuyithengisa, siyinikeze ilayisense noma uma kungenjalo siyishintshele into ethile ehlangabezana nenani isimo sokunquma sokuhlukanisa noma ngabe isitholi singenayo injongo yokuthengisa, ukunikeza ilayisense noma uma kungenjalo sishintshisane ngayo. Impahla etholiwe engaphatheki ihlangabezana nesimo sokunquma sokuhlukanisa uma ngabe kukhona ubufakazi bezinkokhelo zokushintshana zalolo hlobo lwempahla noma impahla yohlobo olufanayo, noma ngabe lezo zinkokhelo zingavamile nangokunganaki ukuthi isitholi siyathinteka kuzo. Isibonelo, uhlu lwekhasimende ngokuvamile linikezwa ilayisense futhi lihlangabezane nesimo sokunquma sokuhlukanisa. Noma ngabe isitholwa sikholelwa ukuthi uhlu lwamakhasimende waso linezici ezihlukile kusukela kolunye uhlu lwamakhasimende, ukuthi uhlu lwamakhasimende livamise ukunikezwa

amalayisense futhi lihlangabezane nesimo sokunquma sokuhlukanisa. Kodwa, uhlu lwekhasimende olutholwe ekudluliswеni kwemisebenzi ngeke luze luhlangabezane nesimo sokunquma sokuhlukanisa uma ngabe imigomo yobumfihlo noma ezinye izivumelwano zivimbela ibhizinisi ekuthengiseni, ekuqashiseni noma uma kungenjalo ekushintshaniseni ngolwazi mayelana namakhasimende walo.

.44 Impahla engaphatheki engahlukaniseki ngayodwana kusukela kusitholwa ihlangabezana nesimo sokunquma sokuhlukanisa uma ngabe ihlukaniswa ekudluliswеni kwemisebenzi ngenkontileka ehlobene, impahla engakhonjwa noma isikweletu. Isibonelo:

(a) Ababambi qhaza bemakethe bashintshisana ngesibambiso kanye nobudlelwano bombambisi ohlobene bezimpahla ezingathinteki kuzinkokhelo ezingabonwa zokushintshana. Ngakho-ke, isitholi kuzomele sibone ubudlelwano bombambisi bempahla engathinteki ngokuhlukile.

(b) Isitholwa singumnikazi wophawu lokuhweba olubhalisiwe nolufakwe kudokhumenti kodwa ubungcweti bobuchwepheshe bamalungelo akhethekile obusetshenziselwa ukukhiqiza umkhiqizo onophawu lokuhweba. Ukuze udlulise ubunikazi bophawu lokuhweba, umnikazi naye uyadingeka ukuthi adlulisele konke okufunekayo kumnikazi omusha ukuze akhiqize umkhiqizo noma isevisi engahlukaniseki kusukela kuleyo ekhiqizwe ngumnikazi wangaphambili. Ngoba ubungcweti bobuchwepheshe bamalungelo akhethekile kumele buhlukaniswe kusukela kusitholwa kuphinde kuthengiswe uma ngabe uphawu lokuhweba oluhlobene luthengiswa, kuhlangabezana nesimo sokunquma sokuhlukanisa.

Ukuhlela noma ukufaka esigabeni izimpahla ezingakhonjwa ezitholiwe nezikweletu ezithathiwe ekudluliswеni kwemisebenzi

.45 Ngosuku lokutholwa isitholi sizohlela noma sifake esigabeni izimpahla ezingakhonjwa ezitholiwe nezikweletu ezithathiwe njengezibalulekile ukuze kusetshenziswe amanye Amazinga we-GRAP ahambisana nosuku lokutholwa. Isitholi sizokwenza lokho kuhlelwa noma ukufaka esigabeni ngokuya ngemigomo yesivumelwano esibophezelayo, izimo zezomnotho, izinqubomgomo zokusebenza noma zokubalwa kwezimali kanye nezinye izimo ezihambisanayo njengoba zikhona ngosuku lokutholwa.

.46 Kwezinye izimo, Amazinga we-GRAP anikezela ngokubalwa kwezimali okuhlukile ngokuya ngokuthi ibhizinisi lihlela kanjani noma lifaka kanjani esigabeni impahla ethile noma isikweletu. Izibonelo zokuhlelwa noma zokufakwa esigabeni ezizokwenziwa yisitholwa ngokuya ngezimo

ezihambisanayo njengoba zikhona ngosuku lokutholwa zifaka kodwa azikhawulelwe lapha:

(a) Ukuhlelwa kwezimpahla ezithile zezezimali nezikweletu njengempahla yezezimali noma isikweletu ngenani elimaphakathi noma izindleko ezikhokhelwe ngokuhambisana Nesigaba se-GRAP *Samathuluzi Ezezimali*;

(b) Ukuhlolwa kokuthi ukukhishwa okunamathiselwe kumele kuhlukaniswe kusukela kunkontileka yomsingathi ngokwesigaba se-GRAP *Samathuluzi Ezezimali.*

.47 Okungaphandle kokudingekayo esigabeni .45 ekuhlelweni noma ukufaka esigabeni izimpahla ezingakhonjwa ezitholiwe nezikweletu ezithathiwe ngosuku lokutholwa, wukuthi isitholi sizohlela izinkontileka ezilandelayo ngokomsuka wemigomo yenkontileka nezinye izinto ekuqalisweni kwenkontileka (noma, uma ngabe imigomo yenkontileka ishintshiwe ngendlela ezoguqula ukuhlelwa kwayo, ngosuku lokushintshwa, okungaba wusuku lokutholwa):

(a) Ukuhlelwa kwenkontileka yokuqashisa njengokuqashiswa kokusebenza noma ukuqashiswa kwezezimali ngokuya Nezinga le-GRAP *Lokuqashisa*; kanye

(b) Nokuhlelwa kwenkontileka njengenkontileka yomshwalense ngokuya nge-International Financial Reporting Standard *Kuzinkontileka Zomshwalense*.

Umyalo wokulinganisa

.48 Isitholi sizolinganisela izimpahla ezingakhonjwa ezitholiwe kanye nezikweletu ezithathiwe ngamanani amaphakathi wazo wosuku lokutholwa.

Inzalo engalawuli kusitholwa

.49 Ngokudluliswa ngakunye kwemisebenzi, isitholi sizolinganisa ngosuku lokutholwa izingxenye ezingalawuli kusitholwa okukhona kuzinzalo zobunikazi kuphinde kunikeze igunya abanikazi balo isabelo esithile samasheya ezimpahleni zensalela yebhiznisi uma kungenzeka kube khona izikweletu eziningi lapha:

(a) Kunani elimaphakathi; noma

(b) Izinto zokusebenza ezikhona manje zobunikazi zesabelo esiyingxenye

kumanani abonwayo wezimpahla ezingakhonjwa zensalela zesitholwa.

Zonke ezinye izingxenye zezintshisekelo ezingalawuli zizolinganiswa ngamanani amaphakathi wazo wosuku lokutholwa, ngaphandle kokuthi omunye umsuka wokulinganisa udingwa Amazinga we-GRAP.

.50 Kwesinye isikhathi isitholi sizokwazi ukulinganisela inani elifanelekile losuku lokutholwa lentshisekelo engalawuli ngokuya ngezintengo ezisebenzayo zemakethe ngamasheya wokulingana angaphethwe yisitholi. Kwezinye izimo, kodwa, intengo yemakethe esebenzayo yamasheya alinganayo ngeke aze atholakale. Kulezo zimo, isitholi sizolinganisela inani elifanelekile lentshisekelo engalawuli lisebenzisa obunye ubuchwephshe bokulinganisa imali ngokuthile.

.51 Amanani afanelekile wentshisekelo yesitholi kusitholwa kanye nentshisekelo engalawuli kumsuka wesheya ngalinye angahluka. Umahluko omkhulu kakhulukazi ungaba sekufakweni kwemali ekhishwa njalo ngenyanga elawulayo kunani elifanelekile lesheya ngalinye lenzalo yesitholi kusitholwa noma, ngokuphambene, ukufakwa kwesaphulelo sokushodelwa ulawulo (futhi okwaziwa njengesaphulelo esincane) kunani elifanelekile lesheya ngalinye lenzalo engalawuli.

.52 Izigaba .53 no-.54 zinikeza ngokuqondiswa kokulinganisela inani elilungile lezimpahla ezithile ezingakhonjwa. Izigaba .56 kuya ku-.63 zicacisa izinhlobo zezimpahla ezingakhonjwa nezikweletu ezifaka izinto lapho leli Zinga linikeza ngokukhishwa okunomkhawulo ekubonweni noma kumgomo wokulinganisa.

Izimpahla ezinokuhamba kwezimali okungaqinisekisiwe (ukuvunyelwa kokulinganiswa kwemali)

.53 Isitholi akumele sibone ukuvunyelwa kokulinganiswa kwemali kusukela ngosuku lokutholwa lwezimpahla ezitholwe ekudlulisweni kwemisebenzi elinganiswa ngamanani wayo afanelekile ngosuku lokutholwa ngoba imithelela yokungaqiniseki mayelana nokuhamba kwemali kufakwa ekulinganisweni kwenani elifanelekile. Isibonelo, ngoba leli Zinga lidinga isitholi ukuthi silinganise okutholiwe okwamukelwe, okufaka izimali mboleko, ngamanani afanelekile waso ngosuku lokutholwa, isitholi asiboni ukuvunyelwa kokulinganiswa kwemali okuhlukile ngokuhamba kwemali kwenkontileka okuthathwa njengokungaqoqwa ngalolo suku.

Izimpahla ezingaphansi kokuqashiswa kokusebenza lapho isitholwa kuyisiqashisi

.54 Ekulinganisweni kwenani elifanelekile losuku lokutholwa lempahla elifana nebhilidi noma okusobala okungaphansi kokuqashiswa kokusebenza lapho isitholwa singumqashisi, isitholi kumele sicabange imigomo yokuqashiswa. Ngamanye amagama, isitholi asiboni impahla ehlukile noma isikweletu uma

ngabe imigomo yokuqashiswa kokusebenza ivuna noma ingavuni uma iqhathaniswa nemigomo yemakethe yokuqashisa lapho isitholwa singumqashisi.

Ukukhishwa kokubonwa noma kwemigomo yokulinganiswa

.55 Leli Zinga linikeza ukukhishwa okukhawulelwe ekubonweni kwalo nemigomo yokulinganisa. Izigaba .56 kuya ku-.63 acacisa kokubili izinto ezithile lapho ukukhishwa kunikezwa khona kanye nemvelo yalokho kukhishwa. Isitholi sizokhulumela lezo zinto ngokusebenzisa izigaba .56 kuya ku-.63, okuzoholela kwezinye izinto ukuthi:

(a) Zibonwe ngokusebenzisa izimo zokubonwa ngokungeziwe kulezo zigaba .34 no-.35 noma ngokusebenzisa okudingekayo kwamanye Amazinga we-GRAP, ngemiphumela ehlukile kusukela kumgomo wokubonwa nezimo.

(b) Zilinganiswa ngelinye inani ngaphandle kwamanani afanelekile wosuku lokutholwa.

Ukukhishwa kumigomo yokubonwa

Izikweletu ezincikene

.56 Izinga le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona* zichaza isikweletu esincikene njengalokhu:

(a) Isibopho esingaba khona esivela kusukela kumicimbi yangaphambili, nokuba khona kwayo okuzoqinisekiswa kuphela yisehlakalo noma ukungabikho kwaso kwemicimbi eyodwa noma eminingi engaqinisekisiwe yokuzayo engaphelele ngaphakathi kolawulo lwebhizinisi; noma

(b) Isibopho esikhona esivela kusukela kumicimbi edlule kodwa esingabonwa ngoba:

(i) Akwazeki ukuthi ukugeleza kuphume kwezisetshenziswa ezimboze izinzuzo zezomnotho noma amandla wesevisi kudingeke ukuze kukhokhelwe isibopho; noma

(ii) Inani lesibopho alikwazi ukulinganiswa ngokuthembeka okwanele.

.57 Izidingo zezinga le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona* azisebenzi ekunqumeni ukuthi yiziphi izikweletu

ezincikene ukuze kubonwe njengosuku lokutholwa. Esikhundleni salokho, isitholi sizobona kusukela ngosuku lokulandwa isikweletu esincikene esithathiwe ekudluliswenі kwemisebenzi uma ngabe kuyisibopho esikhona esivela kumicimbi edlule futhi inani laso elifanelekile lingalinganiswa ngokuthembeka. Ngakho-ke, ngokuphikisana Nezinga le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona,* isitholi sibona isikweletu esincikene esithathwe ekudluliswenі kwemisebenzi ngosuku lokutholwa noma kungenakwenzeka ukuthi ukugeleza kuphume kwezisetshenziswa ezimboze izinzuzo zezomnotho noma amandla wesevisi zidingeke ukuze kukhokhelwe isibopho. Ipharagrafu engu-.86 inikeza ngenkomba ekubalweni kwezimali okulandelanayo kwezikweletu ezincikene.

Ukukhishwa kukho kokubili ukubonwa nemigomo yokulinganiswa

Izinzuzo zesisebenzi

.58 Isitholi sizobona siphinde silinganisele isikweletu (noma impahla, uma ikhona) ehlobene nezinhlelo zenzuzo yesisebenzi sesitholwa ngokuya Ngezinga le-GRAP *Lezinzuzo Zesisebenzi*.

Izimpahla zokubuyiselwa

.59 Umthengisi ekudluliswenі kwemisebenzi angabuyisela ngokwenkontileka isitholi ngomphumela oncikene noma wokungaqiniseki okuhlobenenakho konke noma ingxenye yempahla ethile noma isikweletu. Isibonelo, umthengisi angabuyisela isitholi ngokulahlekelwa okungaphezulu kwenani elithile kusikweletu esivela kusukela ekuncikeni okuthile; ngamanye amagama, umthengisi uzoqinisekisa ukuthi isikweletu sesitholi ngeke size sidlule inani elithile. Njengomphumela, isitholi sithola impahla yembuyiselo. Isitholi sizobona impahla yembuyiselo ngesikhathi esifanayo naleso lapho sibona khonainto ebuyiselwayo ngendlela efanayo nento ebuyiselwayo, ngokuya ngesidingo sokuvunyelwa kokulinganiswa kwemali ngamanani angaqoqeki. Ngakho-ke, uma ngabe ukubuyiselwa kuhlobene nempahla noma nesikweletu esibonwa ngosuku lokutholwa futhi silinganiswe ngenani elifanelekile laso losuku lokutholwa, isitholi sizobona impahla yokubuyiselwa ngosuku lokutholwa olulinganiselwa ngenani elifanelekile layo losuku lokutholwa. Ukuze impahla yokubuyiselwa ilinganiselwe ngenani elifanelekile, imithelela yokungaqiniseki mayelana nokugeleza kwezimali okuzayo ngenxa yokucatshangwa okungaqoqwa iyafakwa kusilinganiso senani elifanelekile futhi ukulinganiswa kwemali kwesivumelwano akudingeki (isigaba .53 sinikeza ngokuqondisa okuhlobene nokusebenzisa).

.60 Kwezinye izimo ukubuyiselwa kungahlobana nempahla noma isikweletu esikhishiwe ekubonweni noma kumigomo yokulinganisa. Ngenye indlela, ukubuyiselwa kungahlobana nempahla noma isikweletu, isibonelo, leso esivela kusukela kunzuzo yesisebenzi, elinganiselwa kususelwa kunani elifanelekile losuku lokutholwa. Kulezo zimo, impahla yokubuyiselwa izobonwa iphinde

ilinganiselwe kusetshenziswa imicabango ehambisana naleyo esetshenziselwa ukulinganisa into ebuyiselwayo, ngokuya ngokuhlolwa komphathi wokuqoqwa kwempahla ebuyiselwayo kanye nanoma yimuphi umkhawulo wenkontileka ngenani elibuyiselwayo. Isigaba .87 sinikeza isiqondiso ekubalweni kwezimali okuhambisanayo kwempahla ebuyiselwayo.

Okungaphandle komgomo wokulinganisa

Amalungelo adingwayo

.61 Isitholi sizolinganisa inani lelungelo eliphinde latholwa elibonwayo lempahla engaphatheki ngokuya ngomgomo osele wenkontileka wenkontileka ehlobene noma esinye isivumelwano esibophezelayo ngokunganaki uma ngabe ababambi qhaza bemakethe bazocabanga ukuvuselelwa okunamandla kwenkontileka noma esinye isivumelwano esibophezelayo ekunqumeni inani laso elifanelekile. Izigaba .62 no-.63 zinikeza inkomba yokusebenza ehlobene.

.62 Njengengxenye yokudluliswa kwemisebenzi, isitholi singaphinda sithole ilungelo elisinikeze ngaphambili isitholwa ukuthi sisebenzise impahla eyodwa noma eziningi ezibonwayo noma ezingabonwa zesitholi. Ilungelo eliphinde latholwa yimpahla engaphatheki isitholi esiyibona ngokuhlukile kusukela kumehluko ngaphakathi kwezimpahla ezingakhonjwa ezitholiwe nezikweletu ezithathiwe nokucatshangwa okudluliselwe (uma kukhona). Isigaba .61 sinikeza isiqondiso ekubalweni kwezimali okuhambisanayo kwelungelo eliphinde latholwa.

.63 Uma ngabe imigomo yohlelo olubophezelayo inikeza ukunyuka kulungelo eliphinde latholwa evuna noma engavuni ngokuhlobene nemigomo yezinkokhelo zamanje zemakethe ngezinto ezizodwa noma ezifanayo, isitholi sizobona inzuzo yenkokhelo noma ukulahlekelwa. Isigaba .81 sinikeza inkomba yokulinganisea leyo nzuzo yenkokhelo noma ukulahlekelwa.

Ukubona nokulinganisa umehluko phakathi kwezimpahla ezitholiwe nezikweletu ezithathiwe nokucatshangwa okudlulisiwe (uma kukhona)

.64 Isitholi sizobona umehluko phakathi kwezimpahla ezitholiwe nezikweletu ezithathiwe nokucatshangwa okudlulisiwe (uma kukhona) kusukela ngosuku lokutholwa eningini noma kokushodayo. Lo mehluko ulinganiswa njengensalela yokungaphezulu kuka-(a) okungaphansi kuka-(b):

(a) Isilinganiso salokhu:

(i) Ukucatshangwa okudlulisiwe (uma kukhona) okulinganiswe ngokuya naleli Zinga, ngokuvamile okudinga inani elifanelekile losuku lokutholwa (bona isigaba .65);

(ii) ***Inani lanoma iyiphi inzalo engalawuli kusitholwa elinganiselwa ngokuya naleli Zinga; futhi***

(iii) ***Ekudluliselweni kwemisebenzi okutholwe kuzigaba (bona izigaba .69 no-.70), inani elifanelekile losuku lokutholwa lenzalo elinganayo eliphathwe ngaphambilini isitholi kusitholwa.***

(*b*) ***insalela yamanani wosuku lokutholwa wezimpahla ezingakhonjwa ezitholiwe nezikweletu ezithathiwe ngokulinganiswa kuhambisana naleli Zinga.***

Ukucatshangwa okudlulisiwe

.65 Ukucatshangwa kokudluliswa ekudlulisweni kwemisebenzi kuzolinganiswa ngenani elifanelekile, okuzobalwa njengenani lamanani afanelekile wosuku lokutholwa lwezimpahla ezidluliselwe yisitholi, izikweletu ezitholwe yisitholi kubanikazi bangaphambili besitholwa nezinzalo eziyinsalela ezikhishwe yisitholi. Izibonelo zamafomu anamandla wokucatshangwa zifaka imali, ezinye izimpahla, umsebenzi noma ibhizinisi elilawulwayo lesitholi, ukucatshangwa okulandelanayo, izinto zokusebenza zokulingana, izinketho, iziqinisekiso kanye nezinye izintshisekelo zomnikazi.

.66 Ukucatshangwa okudlulisiwe kungafaka izimpahla noma izikweletu zesitholi ezinamanani athwalayo ahlukayo kusukela kumanani wakho afanelekile ngosuku lokutholwa (isibonelo, izimpahla okungezona zemali noma umsebenzi wesitholi). Uma kunjalo, isitholi sizophinda silinganise izimpahla ezidluliselwe noma izikweletu kumanani waso afanelekile kusukela ngosuku lokutholwa siphinde sibone umphumela wezinzuzo noma wokulahlekelwa, uma kukhona, okungaphezulu noma okushodayo. Kodwa, kwesinye isikhathi izimpahla ezidluliselwe noma izikweletu ziyasala ngaphakathi kwebhizinisi elihlanganisiwe ngemuva kokudluliswa komsebenzi (isibonelo, ngoba izimpahla noma izikweletu ziye zadluliselwa kusitholwa kunabanikazi baso bangaphambili), futhi isitholi sibese sigcina ulawulo lwazo. Kuleso simo, isitholi sizolinganisa lezo zimpahla nezikweletu ngamanani wazo wokuthwala ngokushesha ngaphambi kosuku lokutholwa futhi ngeke zibone inzuzo noma ukulahlekelwa kokungeziwe noma okushodayo ezimpahleni noma ezikweletini elizilawulayo ngaphambi nangemuva kokudluliswa kwemisebenzi.

Ukucatshangwa okuncikene

.67 Ukucatshangwa isidlulisi esikudlulisayo ngokushintshisana kusitholwa kufaka noma iyiphi impahla noma isikweletu esivela kusukela ekuhlelweni kokucatshangwa okuncikene (bona isigaba .65). Isitholi sizobona inani elifanelekile losuku lokutholwa lokucatshangwa okuncikene njengengxenye yokucatshangwa okudlulisiwe kushintshaniswa nesitholi.

.68 Isitholi sizohlela isibopho sokukhokhela ukucatshangwa okuncikene njengesikweletu noma njengezimpahla zensalela ngokuya ngezincazelo zenzalo yensalela nesikweletu sezezimali Kuzinga le-GRAP *Lamathuluzi Ezezimali*, noma kwelinye Izinga elisebenzayo le-GRAP. Isitholi sizohlela njengempahla ilungelo lokubuyisela ekucatshangweni okudluliselwe kwangaphambili uma ngabe kuhlangatshezwa izimo ezithile. Isigaba .88 sinikeza isiqondiso ekubalweni kwezimali okulandelanayo ngokucatshangwa okuncikene.

Ukudluliswa kwemisebenzi okutholwa ngezigaba

.69 Isitholi kwesinye isikhathi sithola ulawulo lesitholi lapho sibambe khona inzalo yensalela ngokushesha ngaphambi kosuku lokutholwa. Isibonelo, ngomhla ka-31 Mashi 20X1, Ibhizinisi elingu-A liphethe amaphesenti angu-35 wegunya lesabelo elingalawuli Ebhizinisini elingu-B. Ngalolo suku, Ibhizinisi elingu-A lithenga inzalo engeziwe engamaphesenti angu-40 Ebhizinisini elingu-B, alinikeza ulawulo Lebhizinisi elingu-B. Leli Zinga lisho ukuthengiswa okunjalo okufana nokudluliswa kwemisebenzi okuthilwe ngezigaba, kwesinye isikhathi okuphinda kusho ukutholwa kwesinyathelo.

.70 Ekudluliselweni kwemisebenzi okutholwe ngamazinga, isitholi sizophinda silinganisele intela yaso ephathwe ngaphambili kusitholwa ngenani elifanelekile losuku lokutholwa kwaso siphinde sithole inzuzo ebangelwayo noma ukulahlekelwa, uma kukhona, ngokungaphezulu noma ngokushodayo. Kuzikhathi zangaphambili zokubika, isitholi kungenzeka sibone ushintsho kunani lenzalo yalo eyinsalela kusitholwa eningini noma kokushodayo. Uma kunjalo, inani eliye labonwa eningini noma kokushodayo lizobonwa ngomuzwa ofanayo njengoba kuzoba kudingeka uma ngabe isitholi sizobe silahle ngokuqondile inzalo eyinsalela ebikade iphethwe ngaphambilini.

Isikhathi sokulinganisa

.71 Uma ngabe ukubalwa kwemali kwasekuqaleni kokudluliswa kwemisebenzi kungaphelele ngokuphela kwesikhathi sokubika lapho kwenzeka khona ukudluliswa, isitholi sizobika ezitatimendeni zaso zezezimali amanani wokunikezwa wezinto lapho ukubalwa kwemali kungaphelele khona. Ngesikhathi sokulinganiselwa, isitholi sizolungisa kahle amanani anikezwayo abonwayo ngosuku lokutholwa ukuze kuboniswe ulwazi olusha olutholiwe mayelana namaqiniso nezimo ebezikhona kusukela ngosuku lokutholwa futhi, uma kwaziwa, abekade azothinta isilinganiso samanani abonwayo kusukela ngalolo suku. Ngesikhathi sokulinganiswa, isitholi sizophinda sibone izimpahla ezingeziwe noma izikweletu uma ngabe ulwazi olusha lutholwa mayelana namaqiniso nezimo ezibe khona kusukela ngosuku lokutholwa futhi, uma kwaziwa ezibangele ukubonwa kwalezo zimpahla nezikweletu kusukela ngalolo suku. Isikhathi

sokulinganisa siphela ngemuva nje kokuthi isitholi sithole ulwazi ebelikade lisifuna mayelana namaqiniso nezimo ebezikhona kusukela ngosuku lokutholwa noma sifunda ukuthi olunye ulwazi alutholakali. Kodwa, isikhathi sesilinganiso akumele sidlule iminyaka emibili kusukela kusuku lokutholwa.

.72 Isikhathi sokulinganisa yisikhathi esingemuva kosuku lokutholwa lapho isitholi singalungisa amanani anikezwayo abonelwa ukudluliswa kwemisebenzi. Isikhathi sokulinganisa sinikeza isitholi ngesikhathi esifanelekile ukuze kutholwe ulwazi oludingekayo ukuze kukhonjwe kuphinde kulinganiswe okulandelayo kusukela ngosuku lokutholwa ngokuya nezidingo zaleli Zinga:

(a) Izimpahla ezingakhonjwa ezitholiwe, izikweletu ezithathiwe nanoma iyiphi intshisekelo engalawuli kusitholwa;

(b) Ukucatshangwa okudlulisiwe, uma kukhona, kwesitholwa;

(c) Ekudluliselweni kwemisebenzi okutholiwe kuzigaba, inzalo kusitholwa ngokudlule ebanjwe yisitholi; futhi

(d) Okungaphezulu okungumphumela wokuthenga okucatshangwayo okukhokhelwe (uma kukhona) ngaphezulu kwenani elifanelekile lezimpahla ezitholiwe nezikweletu ezithathiwe.

.73 Isitholi sizocabanga zonke izinto ezifanelekile ekunqumeni uma ngabe ulwazi olutholiwe ngemuva kosuku lokutholwa luzomele libangele ukulungiswa kumanani anikezwayo abonwayo noma uma ngabe lolo lwazi liwumphumela ovela kusukela kumicimbi evele ngemuva kosuku lokutholwa. Izinto ezihambisanayo zifaka usuku lapho ulwazi olungeziwe lutholwa khona kanye nokuthi isitholi singakhomba isizathu soshintsho kumanani anikezwayo. Ulwazi olutholwa kafushane ngemuva kosuku lokutholwa lungavela kakhulu kuzimo ezibe khona ngosuku lokutholwa kunolwazi olutholwe ngezinyanga ezithile ngemuva kwalokho. Isibonelo, ngaphandle komcimbi ongenelelayo oshintshe inani elifanelekile lawo ongakhonjwa, ukuthengiswa kwempahla kunkampani yangaphandle kafushane ngemuva kosuku lokutholwa kunani elihlukayo kakhulu kusukela kunani layo elifanelekile elinikezwayo elinqunywe ngosuku kungenzeka libonise iphutha kunani elinikezwayo.

.74 Isitholi sibona ukukhuphuka (ukwehla) kunani elinikezwayo elibonelwa impahla engakhonjwa (isikweletu) ngendlela yokwehlisa (ukukhuphula) imali engaphezulu yokuthenga kokucatshangwa okukhokhelwe (uma kukhona) ngaphezulu kwenani elifanelekile lezimpahla ezitholiwe nezikweletu ezithathiwe ngokudlule ezibonwe kokungaphezulu noma kokushodayo. Kodwa, ulwazi olusha olutholwe ngesikhathi sokulinganisa kwesinye isikhathi lungabangela ekulungisweni kwenani elinikezwayo lokungaphezulu kwempahla eyodwa noma isikweletu. Isibonelo, isitholi kungenzeka sithathe isikweletu ukuze sikhokhele

ukumosheka kungozi endaweni eyodwa yesitholwa, ingxenye noma konke okumbozwe yisikweletu sesitholwa senqubomgomo yomshwalense. Uma ngabe isitholi sithola ulwazi olusha ngesikhathi sokulinganisa mayelana nenani elifanelekile losuku lokutholwa laleso sikweletu, ukulungiswa kokungaphezulu okubangelwa ukushintsha kwenani elinikezwayo elibonelwa isikweletu elizoba sekuqaleni (ngokuphelele noma ngengxenye) ngokulungiswa okuhambisanayo kokungaphezulu okubnwa ngaphambili okuningi noma okushodayo okubangelwa wushintsho kunani elinikezwayo elibonelwa ukufunwa okungatholwa kumshwalense.

.75 Ngesikhathi sokulinganisa, isitholi sizobona ukulungiswa kunamani anikeziwe ngazuthi ukubalwa kwemali kokudluliswa kwemisebenzi kuqediwe ngosuku lokutholwa. Ngalokho, isitholi sizobuyekeza ulwazi olungaqhathaniseka ngezikhathi zangaphambili ezethulwe ezitatimendeni zezimali njengoba kudingeka, okufaka noma yiluphi ushintsho ekwehliseni, ekukhokhelweni izikweletu noma okunye okuthinta imali engenayo ebonwayo ekuqedeleni ukubalwa kwemali kwasekuqaleni.

.76 Ngemuva kokuphela kwesikhathi sesilinganiso, isitholi sizobuyekeza ukubalwa kwemali ngokudluliswa kwemisebenzi ukuze kulungiswe kuphela iphutha ngokuya Ngezinga le-GRAP *Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha*.

Ukunquma ukuthi iyiphi ingxenye yenkokhelo yokudluliswa kwemisebenzi

.77 Isitholi nesitholwa singaba nobudlelwano obukhona ngaphambilini noma okunye ukuhlelwa ngaphambi noma uma ukukhulumisana kokudluliswa kwemisebenzi kuqala, noma zingangena kuhlelo olubophezelayo ngesikhathi sezingxoxo esihlukile kusukela ekudlulisweni kwemisebenzi. Kunoma yisiphi isimo, isitholi sizokhomba noma yimaphi amanani angeyona ingxenye yokuthi isitholi nesitholwa (noma abanikazi bayo bangaphambili) bashintshisane khona ekudluliswei kwemisebenzi. Isitholi sizobona njengengxenye yendlela yokusebenzisa ukutholwa ukucatshangwa okudluliselwe kuphela (uma kukhona) kusitholwa nezimpahla ezitholiwe nezikweletu ezithathwe yisitholwa ekudlulisweni kwemisebenzi okuphethwe yimigomo nemibandela yezivumelwano esibophezelayo. Ngaphandle kwezinkokhelo ezikhonjwe esigabeni .80 no-.81, izinkokhelo ezihlukile zizobalwa ngokuya Ngamazinga afanelekile we-GRAP.

.78 Okulandelayo izibonelo zezinkokhelo ezihlukile okungamele zifakwe ekusetshenzisweni kwendlela yokutholwa:

(a) Inkokhelo ezosebenza ngokukhokhela ubudlelwano obukhona ngaphambili

phakathi kwesitholi nesitholwa;

(b) Inkokhelo ebuyisela isitholwa noma abanikazi bangaphambili ngokukhokhela izindleko ezihlobene zokuthola kwesitholi; futhi

(c) Iminikelo etholwe kusukela ezinkampanini zangaphandle njengesinxephezelo samasevisi azayo njengomphumela wokuthatha ukudluliswa kwemisebenzi.

Izigaba .79 kuya ku-.82 zinikeza iseluleko sokusebenza okuhlobene.

.79 Isitholi sizocabanga izinto ezilandelayo, ezikhetheke ngokufanayo noma ezibandakanya ngazodwana, ukuze kunqunywe uma ngabe inkokhelo iyingxenye yokudluliswa kwemisebenzi noma uma ngabe inkokhelo ihlukile kusukela ekudlulisweni komsebenzi:

(a) **Izizathu zenkokhelo** — Ukuqonda izizathu zenkokhelo kunganikeza ulwazi ngokuthi ingabe kuyingxenye yokucatshangwa okudlulisiwe, uma kukhona, kanye nezimpahla ezitholiwe noma ezidlulisiwe noma izikweletu ezithathiwe noma eziyekeliwe. Isibonelo, amanani afunwa yisitholwa kusukela ekuhlelweni okudlule okuphakathi kwesitholwa njengomnikezeli wesevisi ngeke kube yingxenye yokudluliswa kwemisebenzi njengoba amasevisi anikeziwe ekuqaleni bokungowenzuzo yesitholwa kunenzuzo yesitholi.

(b) **Isikhathi senkokhelo** — Isikhathi senkokhelo singaphinda sinikeze ngolwazi lokuthi siyingxenye yokucatshangwa, uma kukhona, kusitholwa.

Ukukhokhelwa okusebenza kahle kobudlelwano obukhona ngaphambili ngaphakathi kwesitholwa nesitholi ekudlulisweni kwemisebenzi (ukusetshenziswa kwesigaba .78(a))

.80 Ubudlelwano obukhona bangaphambili ngaphakathi kwesitholi nesitholwa bungaba kunkontileka (isibonelo, umthengisi nekhasimende noma umnikezeli) noma bungabi kunkontileka (isibonelo, ummangali nomangalelwa).

.81 Uma ukudluliswa kwemisebenzi okusebenzayo kukhokhela ubudlelwano obukhona ngaphambilini, isitholi sibona inzuzo noma ukulahlekelwa, okulinganiselwa ngokulandelayo:

(a) Ngobudlelwano obukhona ngaphambili obungebona benkontileka, inani elifanelekile.

(b) Ngobudlelwano obukhona ngaphambili benkontileka, isibolekisi se-(i) nese-(ii):

(i) Inani lapho uhlelo olubophezelayo luvuna noma lingavuni kusukela ekubukweni kwesitholi uma kuqhathaniswa nemigomo yezinkokhelo

zamanje zemakethe ngezinto ezizodwa noma ezifanayo. (Inkontileka engavuni yinkontileka engavuni ngokuya kwemigomo yamanje yemakethe. Akuyona inkontileka enzima lapho izindleko ezingagwemeki zokuhlangabezana nezibopho ezingaphansi kwenkontileka ezidlula izinzuzo zezomnotho noma amandla wesevisi alindelwe ukuthi atholwe ngaphansi kwayo.)

(ii) Inani lanoma yikuphi ukunikezwa kokukhokhelwa okushiwo kuhlelo olubophezelayo elitholakala kwenye ingxenye lapho inkontileka ingavuni khona.

Uma i-(ii) ingaphansi kune-(i), umehluko uyafakwa njengengxenye yokudluliswa kwemisebenzi yokubalwa kwezimali. Inani lenzuzo noma lokulahlekelwa lingancika kungxenye yokuthi isitholi siye sabona ngaphambilini impahla ehlobene noma isikweletu, futhi inzuzo ebikiwe noma ukulahlekelwa kungahluka kusukela kunani elibalwe kusukela ekusebenziseni izidingo ezingaphezulu.

.82 Ubudlelwano obukhona ngaphambili bungaba yinkontileka ebonwa yisitholi njengelungelo eliphinde latholwa. Uma ngabe ukuhlelwa okubophezelayo kufaka imigomo evunayo noma engavuni uma kuqhathaniswa nentengo yezinkokhelo zamanje zemakethe ngezinto ezizodwa noma ezifanayo, isitholi sibona, ngokuhlukile kusukela ekudluliswени kwemisebenzi, inzuzo noma ukulahlekelwa kokukhokhelwa okusebenzayo kwenkontileka, okulinganiswa ngokuya ngesigaba .81.

Izindleko ezihlobene nokutholwa

.83 Izindleko ezihlobene nokutholwa yizindleko ezitholwa yisitholi ukuze senze ukudluliswa kwemisebenzi. Lezo zindleko zifaka ukucebisa, ezomthetho, ukubalwa kwezimali, ukulinganiswa kwemali nezinye izinkokhelo zemisebenzi noma zokuxoxisana, izindleko ezijwayelekile zokuqondisa, nezindleko zokubhalisa nezokukhipha isikweletu nokuvikela kokulingana (uma kusebenza). Isitholi sizokhuluma ngezindleko ezihlobene nokutholwa njengezincithakalo kuzikhathi lapho izindleko zitholwa khona futhi kutholwa namasevisi, ngokungaphandle okukodwa. Izindleko zokukhipha isikweletu noma ukuphepha kokulingana (uma kukhona) zizobonwa ngokuya Ngezinga le-GRAP *Lamathuluzi Ezezimali*.

Ukulinganiswa okulandelanayo nokubalwa kwemali

.84 Ngokuvamile, isitholi sizolinganisa ngokulandelanayo siphinde sikhulumele izimpahla ezitholiwe, izikweletu ezithathiwe noma ezitholiwe nenzalo yensalela ekhishiwe ekudluliswени kwemisebenzi ngokuya ngamanye Amazinga we-GRAP asebenzayo walezo zinto, ngokuya ngemvelo yazo. Kodwa, leli Zinga linikeza ngeseluleko ngokulinganiswa okulandelanayo nokubalwa kwemali kwezimpahla ezilandelayo ezitholiwe,

izikweletu ezithathiwe noma ezitholiwe nenzalo yensalela ekhishwe ekudlulisweni kwemisebenzi:

(a)** **Amalungelo aphinde atholwa;

(b)** **Izikweletu ezincikene ezibonwayo kusukela ngosuku lokutholwa;

(c)** **Izimpahla ezibuyiselwe; futhi

(d)** **Ukucatshangwa okuncikene.

Amalungelo aphinde atholwa

.85 Ilungelo eliphinde latholwa elibonwe njengempahla engaphatheki lizokhokhelwa ngaphezulu kwesikhathi esisele senkontileka lapho ilungelo liye lanikezwa khona. Isitholi esithengisa ngokulandelana ilungelo eliphinde latholwa kunkampani yangaphandle kuzofaka inani lokuthwala lempahla engaphatheki ekunqumeni inzuzo noma ukulahlekelwa kokuthengiswa.

Izikweletu ezincikene

.86 Ngemuva kokubonwa kokuqala futhi kuze kukhokhelwe isikweletu, sikhanselwe noma siphelelwe ysikhathi, isitholi sizolinganisela isikweletu esincikene esibonwa ekudlulisweni kwemisebenzi ngokuphakama kwalokhu:

(a) Inani elizobonwa ngokuya Nezinga le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona;* kanye

(b) Nenani elibonwe ngaphambili lilincane, uma kufanelekile, elikhokhelwe ngokuqongelelekayo okubonwe ngokuhambisana Nezinga le-GRAP *Lemali Engenayo Evela Ezinkokhelweni Zokushintshisana*.

Lesi sidingo asisebenzi kuzinkontileka ezikhulunyelwe ngokuya Ngezinga le-GRAP *Lamathuluzi Ezezimali.*

Izimpahla zembuyiselo

.87 Ekupheleni kwaso sonke isikhathi sokubika esilandelanayo, isitholi sizolinganisa impahla yembuyiselo eye yabonwa ngosuku lokutholwa ngendlela efanayo nesikweletu sembuyiselo noma sempahla, ngokuya nganoma yimiphi imikhawulo njengoba isethwa kuhlelo lokubophezela kunani layo kanye, nakumpahla yembuyiselo engalinganiswa ngokulandelana kunani layo elifanelekile, ukuhlolwa kokuphatha kokuqoqeka kwempahla yembuyiselo. Isitholi sizoyeka ukubona impahla yembuyiselo kuphela uma ngabe siqoqa impahla, siyithengisa noma uma kungenjalo silahlekelwa yilungelo kuyo.

Ukucatshangwa okuncikene

.88 Olunye ushintsho kunani elifanelekile lokucatshangwa okuncikene okubonwa yisitholi ngemuva kosuku lokutholwa kungaba wumphumela wolwazi olungeziwe olutholwa yisitholi ngemuva kwalolo suku mayelana namaqiniso nezimo ezibe khona ngosuku lokutholwa. Kodwa, ushintsho oluvela kumicimbi engemuva kosuku lokutholwaefana nokuhlangabezana nempokophelo yokusebenza, noma ukufika kubanga elibalulekile kucwaningo nakuphrojekthi yokuthuthukisa, okungesona isikhathi sokulinganiswa. Isitholi sizokhulumela ushintsho kunani elifanelekile ekucatshangweni okuncikene okungekhona ukulungiswa kwesikhathi sokulinganiswa njengokulandelayo:

(a) Ukucatshangwa okuncikene okufakwe kusigaba njengezimpahla ezincikene akumele kuphinde kulinganiswe futhi inkokhelo elandelanayo izonikezwa ngokungaphakathi kwezimpahla zensalela.

(b) Ukucatshangwa okuncikene okufakwe kusigaba njengempahla noma isikweletu esenza lokhu:

(i) Yinto yokusebenza yezezimali futhi kungaphakathi kobubanzi Bezinga le-GRAP *Lamathuluzi Ezezimali* okuzolinganiswa ngenani elifanelekile, nganoma iyiphi inzuzo engumphumela noma ukulahlekelwa okubonwa kokuningi noma kokushodayo ngokuya ngalelo Zinga le-GRAP.

(ii) Akukho ngaphakathi kobubanzi Bezinga le-GRAP *Lamathuluzi Ezezimali* kuzoshiwo ngokuya Ngezinga le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona* noma elinye Izinga le-GRAP njengoba kufanelekile.

.89 Izibonelo zamanye Amazinga we-GRAP ezinikeza ngezeluleko zokulinganiswa okulandelanayo nokubalwa kwemali kwezimpahla ezitholiwe nezikweletu ezithathiwe noma ezitholwe ekudlulisweni kwemisebenzi zifaka:

(a) Izinga le-GRAP on *Lezimpahla Ezingaphatheki* zicacisa ukubalwa kwezimali kwezimpahla ezingaphatheki ezingakhonjwa ezitholwe ekudlulisweni kwemisebenzi.

(b) I-International Financial Reporting Standard *Kuzinkontileka Zomshwalense* (IFRS 4) inikeza iseluleko ngokubalwa kwezimali okulandelanayo kwenkontileka yomshwalense etholiwe ekudlulisweni kwemisebenzi.

(c) Izinga le-GRAP *Lezitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe* linikeza ngeseluleko ekukhulumeleni ushintsho ebhizinisini elilawulayo kuntshisekelo yobunikazi ebhizinisini elilawulwayo ngemuva kokutholwa kokulawulwa.

Ukudalulwa

.90 Isitholi sizodalula ulwazi olunikeza amandla abasebenzisi ngezitatimende zabo zezezimali ukuze bahlole imvelo nomthelela wezezimali ekudluliswenі kwemisebenzi okwenzeka:

(a) Ngesikhathi samanje sokubika; noma

(b) Ngemuva kwesikhathi sokubika kodwa ngaphambi kwezitatimende zokubika ezigunyazelwe ukukhishwa.

.91 Ukuze kuhlangatshezwe impokophelo esigabeni .90, isitholi sizodalula ulwazi olulandelayo ngokudluliswa ngakunye kwemisebenzi okuvela ngesikhathi sokubika:

(a) Igama nencazelo yesitholwa.

(b) Usuku lokutholwa.

(c) Amaphesenti wamalungelo wokuvota atholwe ngenzalo yensalela.

(d) Izizathu eziyinhloko zokudluliswa kwemisebenzi nencazelo yokuthi isitholi sithole kanjani ulawulo lesitholwa.

(e) Inani elifanelekile losuku lokutholwa lakho konke ukucatshangwa okudluliselwe nenani elifanelekile losuku lokutholwa lesigaba ngasinye esikhulu sokucatshangwa, esifana nalokhu:

(i) imali;

(ii) ezinye izimpahla eziphathekayo noma ezingaphatheki, ezifaka umsebenzi noma ibhizinisi eliphethwe lesitholi;

(iii) izikweletu ezitholiwe, isibonelo, isikweletu sokucatshangwa okuncikene; kanye

(iv) nenzalo eyinsalela yesitholi, efaka inombolo yezinto zokusebenza noma ezingakhipheka nendlela yokunquma inani elifanelekile lalezo zinto zokusebenza noma izinzalo.

(f) Ngohlelo lokucatshangwa okuncikene nezimpahla ezibuyiselwayo:

(i) Inani eliboniwe ngosuku lokutholwa;

(ii) Incazelo yokuhlelwa nomsuka wokunquma inani lenkokhelo; kanye

(iii) Nesilinganiso sebanga lemiphumela (uengenaso isaphulelo) noma, uma ibanga lingakwazi ukulinganiselwa, lelo qiniso nezizathu zokuthi kungani ibanga lingakwazi ukulinganiselwa. Uma ngabe inani elikhulu lenkokhelo lingenamkhawulo, isitholi sizodalula lelo qiniso.

(g) Kuzinto ezitholwayo ezitholiwe:

(i) inani elifanelekile lokutholwayo;

(ii) amanani amakhulu wenkontileka angatholwa; kanye

(iii) nokulinganiswa okuhamba phambili ngosuku lokutholwa lokugeleza kwemali kwenkontileka okungalindelwe ukuthi kutholwe.

Ukudalulwa kuzonikezwa ngezigaba ezinkulu zokutholwayo, okufana nezimali mboleko, ukuqashiswa okuqondile kwezezimali kanye nesinye isigaba sokutholwayo.

(h) Amanani abonwayo kusukela ngosuku lokutholwa lesigaba ngasinye esikhulu sezimpahla ezitholiwe nezikweletu ezithathiwe.

(i) Izikweletu ezingeziwe ezincikene nezimpahla ezincikene ezithathiwe noma ezitholwe ekudlulisweni kwemisebenzi.

(j) Ngezinkokhelo ezibonwa ngokuhlukile kusukela ekutholweni kwezimpahla nasekuthathweni kwezikweletu ekudlulisweni kwemisebenzi ngokwesigaba .77:

(i) Incazelo yenkokhelo ngayinye;

(ii) Ukuthi kanjani isitholi lapho sikhulumele khona ukukhokhela ngakunye;

(iii) Amanani abonelwa inkokhelo ngayinye nento yolayini ezitatimendeni zezezimali lapho inani ngalinye libonwa khona; futhi

(iv) Uma inkokhelo kuwukukhokhela okusebenza kahle kobudlelwano obukhona ngaphambili, indlela esetshenziselwa ukunquma inani lokukhokhiswa.

(k) Ukudalulwa kwezinkokhelo ezibonwayo ezidingwa yi-(j) kuzofaka inani lezindleko ezihlobene nokutholwa kanye, nokuhlukile, inani lalezo zindleko ezibonwa njengencithakalo. Inani lanoma yiziphi izindleko zokukhishwa ezingabonwa njengencithakalo nokuthi zibonwe kanjani kuzophinda kudalulwe.

(l) Ngokudluliswa ngakunye komsebenzi lapho isitholi siphatha okungaphansi kunamasenti angu-100 wokulingana kusitholwa ngosuku lokutholwa:

(i) Inani lentshisekelo engalawuli kusitholwa elibonwa ngosuku lokutholwa nomsuka wokulinganiswa walelo nani; futhi

(ii) Nentshisekelo ngayinye engalawuli kusitholwa elinganiswa ngenani elifanelekile, izindlela zokulinganisa imali nokokufaka okungukhiye kwemodeli okusetshenziselwa ukunquma lelo nani.

(m) Ekudluliselweni kwemisebenzi okutholwa ngezigaba:

(i) Usuku lokutholwa lenani elifanelekile lenzalo eyinsalela kusitholwa esiphethwe yisitholi ngokushesha ngaphambi kosuku

lokutholwa; kanye

(ii) Nenani lanoma yikuphi ukutholwa noma ukulahlekelwa okubonwayo njengomphumela wokuphinda kulinganiswe kunani elifanelekile kunzalo yensalela kusitholwa okuphethwe yisitholwa ngaphambi kokudluliswa kwemisebenzi (bona isigaba .70) nento yolayini esitatimendeni sokuhlanganisa sezezimali ekusebenzeni lapho kubonwa khona inzuzo noma ukulahlekelwa.

(n) Ulwazi olulandelayo:

(i) Amanani wemali engenayo nokuningi noma okushodayo kwesitholwa kusukela ngosuku lokutholwa; futhi

(ii) Imali engenayo nokuningi noma okushodayo okuhlanganisiwe kwebhizinisi kwesikhathi sokubika samanje njengoba usuku lokutholwa lakho konke ukudluliselwa kwemisebenzi okuvele ngaphakathi nonyaka okube njalo kusukela ekuqaleni kwesikhathi sokubika sonyaka.

Uma ukudalulwa kwanoma yiluphi ulwazi oludingwa yilesi sigaba kungasebenziseki, isitholi sizodalula lolo daba siphinde sichaze ukuthi kungani ukudalulwa kungenzeki kusebenze. Leli Zinga lisebenzisa igama elithi 'okungasebenziseki' ngokusho okufanayo Nakuzinga le-GRAP Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha.

.92 Isitholi sizodalula umehluko phakathi kwezimpahla ezitholiwe nezikweletu ezithathiwe nokucatshangwa okudluliselwe (uma kukhona), njengento yelayini ehlukile ekusebenzeni kwesitatimende sezezimali (uma kukhona), njengolayini ohlukile wento esitatimendeni sokusebenza kwezimali.

.93 Ngokudluliswa kwemisebenzi engayodwana engezona izinto ezenzeka ngesikhathi sokubika okungokokusebenza okuqoqiwe, isitholi sizodalula ngokulingene ulwazi oludingwa yisigaba .91 (e) – (n).

.94 Isitholi sizodalula ulwazi olunika amandla abasebenzisi bezitatimende zabo zezezimali ukuze kuhlolwe imithelela yezezimali yokulungiswa kusikhathi sokubika sanamnje esihlobene nokudluliswa kwemisebenzi okuvele esikhathini noma kuzikhathi zokubika ezidlule.

.95 Isitholi sizodalula ulwazi olulandelayo ngento ngayinye yemisebenzi noma kusilinganiso sokungeyona into eyodwana yokudluliswa kwemisebenzi okuyiqoqo yezinto zokusebenza:

(a) Uma ukubalwa kwemali kwasekuqaleni kokudluliswa kwemisebenzi kungaphelele (bona isigaba .70) yezimpahla ezithile, izikweletu, izinzalo ezingalawuli noma yikuphi ukucatshangwa namanani abonwa ezitatimendeni zezezimali zokudluliswa kwemisebenzi okunqunyiwe:

(i) Izizathu zokuthi kungani ukubalwa kwemali kwasekuqaleni kokudluliswa kwemisebenzi okungaqediwe;

(ii) Izimpahla, izikweletu, izinzalo zensalela noma yikuphi ukucatshangwa lapho ukubalwa kwemali kwasekuqaleni kungaphelele; futhi

(iii) Nemvelo nenani lanoma yikuphi ukulungiswa kwesikhathi sokulinganisa esibonwe ngesikhathi sokubika ngokuya ngesigaba .75.

(b) Ngesikhatho sokubika ngasinye ngemuva kosuku lokutholwa kuze kube ibhizinisi liqoqa, lithengisa noma uma kungenjalo lilahlekelwa yilungelo lempahla yokucatshangwa encikene, noma kuze kube ibhizinisi likhokhela isikweletu sokucatshangwa okuncikene noma isikweletu sikhanselwe noma siphelelwe yisikhathi:

(i) Noma yiluphi ushintsho kumanani abonwayo, afaka noma yimuphi umehluko ovela ekukhokheleni;

(ii) Noma yiluphi ushintsho kubanga lemiphumela (olungenaso isaphulelo) nezizathu zalolo shintsho; kanye

(iii) Nesilinganiso semali sobuchwepheshe nokokufaka kwemodeli engukhiye ukuze kulinganiswe ukucatshangwa okuncikene.

(c) Ngezikweletu ezincikene ezibonwa ekudlulisweni kwemisebenzi, isitholi sizodalula ulwazi oludingekayo ngesigaba .107 no-.108 Yezinga le-GRAP Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba khona zesigaba ngasinye sokunikezwa.

(d) Inani nencazelo yanoma iyiphi inzuzo noma ukulahlekelwa okubonwa kusikhathi samanje sokubika kukho kokubili:

(i) Ihlobene nezimpahla ezitholiwe noma izikweletu ezithathiwe ekudlulisweni kwemisebenzi okuye kwathinteka kusikhathi sokubika samanje noma esedlule; futhi

(ii) Ingewosayizi onjalo, imvelo noma isehlakalo esenza ukudalulwa kuhambisane nokuqonda izitatimende ezihlanganisiwe zebhizinisi.

.96 Uma ukudalulwa okuthile kudingwa yilesi nezinye Izigaba ze-GRAP zingahlangabezani nezimpokophelo ezisethwe ezigabeni .91 no-.95, isitholi sizodalula noma yiluphi ulwazi olungeziwe oludingekayo ukuze kuhlangatshezwe lezo zimpokophelo.

Ukunikezwa okuguqukayo

.97 ***Ukunikezwa okuguqukayo okuzosetshenziswa ngamabhizinisi ekutholweni kwasekuqaleni kwaleli Zinga kuchazwa ekuqondisweni. Ukunikezwa kwaleli Zinga kuzofundwa ngokuhambisana nokuqondiswa ngakunye okusebenzayo.***

Izichibiyelo zamaZinga e-GRAP

.98 Izigaba .100 no- .101 zachibiyelwa ukuze zivumele amabhizinisi ukuth aqhubeke esebenzisa usizo oluhlinzekwa ukulinganiswa kwamafa nezikweletu ezitholakala ngokudluliswa kwemisebenzi phakathi kwamabhizinisi angekhc ngaphansi kokulawulwa okufanayo ngaphambi kosuku lokuqala lokusebenza kweZinga. Lezi zichibiyelo ziqale ukusebenza ngomhla ka-1 Ephreli 2015.

Usuku lokusebenza

.99 ***Ibhizinisi lizosebenzisa leli Zinga le-GRAP ezitatimendeni zezezimali zonyaka ezifaka izikhathi eziqala ngosuku noma ngemuva kwalo ezizonqunywa uNgqongqoshe Wezezimali emthethweni ozoshicilelwa ngokwesigaba 91(1)(b) soMthetho Wokuphathwa Kwezimali Zomphakathi, uMthetho 1 wango-1999, ochibiyelwe.***

.100 ***Ibhizinisi akudingeki ukuthi lisebenzise isikhathi sokulinganisa esisesigabeni .71 kuya ku- .76 uma singene esivumelwaneni sokudluliswa kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo ngaphambi kosuku lokuqala lokusebenzisa leli Zinga.***

. 101 Iseluleko sesikhathi sokulinganiswa njengoba sifakwe ezigabeni .71 ukuya ku-.76 azosebenza uma Ukuqondiswa okungu-2 ukuya kokungu-4 okuchaza ukunikezwa okuguqukayo kwamabhizinisi ekutholweni kokuqala Kwamazinga we-GRAP akhishwayo. 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.

Isisekelo seziphetho

Lesi sisekelo seziphetho sihambisana, kodwa asiyona ingxenye yezinga le-GRAP elishiwoyo.

BC1. Lesi sisekelo seziphetho sifinyeza okucatshangwa kweBhodi ekuthuthukiseni Izinga eliphakamisiwe le-GRAP *Ekudluliselweni Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo.* Ekwenzeni ukubuka kwazo, Ibhodi licabanga ukubuka okushiwo namazwana atholiwe kusukela kubabambi qhaza abaphendule ku-Invitation to Comment (ITC) Yephepha Lengxoxo *Ekudluliselweni Kwemisebenzi* elikhishwe ngoNovemba 2007.

BC2. Iphrojekthi ekubalweni kwemali ngokuhlanganiswa kwebhizinisi okuvela kusukela emisebenzini yokushintshisana ifakiwe kuhlelo lokusebenza lwe-International Public Sector Accounting Standards Board's (IPSASB). Ibhodi lizoqhubeka liqaphele le phrojekthi futhi, ngesikhathi esifanelekile, licabange imithelela yephrojekthi ye-IPSASB Kuzinga le-GRAP *Ekudluliselweni Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo*. Ibhodi liqhubeka licabange izimpendulo Kusimemo Sokuphawula ekuvezweni kokusalungiswa Kwezinga le-GRAP *Ekudluliselweni Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo* (ikhishwe ngoJulayi 2010).

Isizinda

BC3. Ephepheni Lengxoxo, Ibhodi liphakamise ukuthi okulinganayo kwe-GRAP kwe-IFRS 3 okubhekene nokuhlanganiswa kwebhizinisi kumele kukhishwe futhi ukuhlanganiswa kwebhizinisi okuvela emisebenzini yokushintshisana ethathwe ngaphakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo kumele nakho kufakwe kububanzi bephrojekthi. Kuphinde kwaphakanyiswa ukuthi Izinga le-GRAP kumele lithuthukiswe ukuze kubhekelwe ukudluliswa kwemisebenzi eyenziwe phakathi kwamabhizinisi:

- Angaphansi kokulawulwa okufanayo, ngendlela yokushintshisana noma ngomsebenzi ongashintshisani futhi
- Angekho ngaphansi kokulawulwa okufanayo ngendlela yomsebenzi ongashintshanisi.

BC4. Ukulandela izethulo ezivela kwabaphendulayo Kuphepha Lengxoxo ukuze kufakwe umsebenzi noma isehlakalo esithathwe ngaphakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo ngendlela yomsebenzi ongashintshisani kububanzi bokulingana ne-IFRS 3 Yezinga le-GRAP, Ibhodi livumela ukuthuthukiswa Kwamazinga alandelayo we-GRAP:

- Izinga le-GRAP *Ekudluliselweni Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo* ukuze kufakwe umsebenzi walo noma isehlakalo esenziwe ngaphakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo ngendlela yomsebenzi oshintshisanayo nongashintshisani; kanye

- Izinga le-GRAP *Ekudluliselweni Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo* ukuze kufakwe ububanzi bomsebenzi walo noma isehlakalo esithathiwe ngaphakathi kwamabhizinisi angaphansi kokulawulwa okufanayo.

BC5. Abanye abaphenduli ekuvezweni kokusalungisa kuphinde kwacela ukuthi indlela efanayo kumele kusetshenziswe ekubalweni kwemali ngayo yonke imisebenzi noma izehlakalo ezifaka ukudluliswa kwemisebenzi okungaphakathi kukahulumeni. Kodwa, Ibhodi liphethe ukuthi ukudluliswa kwemisebenzi okwenziwe ngaphansi kokulawulwa okufanayo ngeke kuze kube khona umthelela ezitatimendeni zezezimali ezihlanganisiwe. Ibhodi liphinda liqinisekise ukubuka kwalo kokuthi Amazinga womabili ahlukile kumele athuthukiselwe imisebenzi noma izehlakalo eziphakathi kwamabhizinisi angaphansi kokulawulwa okufanayo, futhi lezo ezithathiwe ngaphakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo.

BC6. Iphepha Lengxoxo liphinde laphakamisa imigomo yokubalwa kwemali ngomsebenzi noma ngesehlakalo lapho isitholi singakwazi ukukhonjwa khona, ibhizinisi alithathwa njengelithole ulawulo ngaphezulu kwelinye ibhizinisi. Abaphenduli baphinde basekela ukuthuthukiswa okuhlukile Kwezinga le-GRAP *Ekuhlanganisweni Kwamabhizinisi.*

Ulawulo olujwayelekile

BC7. Uhulumeni WaseNingizimu Afrika uhlukaniselwa kuzigaba ezintathu ezihlukile, isb. izwe lonke, isifunda, nasendaweni, ngamunye onikezwe ngokuhlukile kusukela ekwenzeni isinqumo senye indawo. Ulawulo lwezinjongo zokubalwa kwemali luchazwa Kuzinga le-GRAP *Lezitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe* njengalokhu: "Amandla wokubusa izinqubomgomo zezezimali nezokusebenza zebhizinisi ukuze kutholwe inzuzo kusukela emisebenzini yakho". Ukucatshangwa okungukhiye ekunqumeni uma ngabe kukhona ulawulo lwezinjongo zokubalwa kwemali kungukuthi ibhizinisi kumele likwazi ukubonisa kokubili kunamakhono wokwenza isinqumo ngaphezulu kwelinye, futhi kuzuzisa kusukela emisebenzini yalelo bhizinisi.

BC8. Uhulumeni kazwelonke unesibopho sokusetha zonke izinqubomgomo ezingaphezulu nezibophezelo zazo zonke izindawo zontathu zikahulumeni ngokuya nokunikezwa Komthetho sisekelo. Indawo ngayinye kahulumeni ngokuhambisana inesibopho sokusebenzisa imisebenzi yayo enikeziwe ngokuya ngezinqubomgomo ezingaphezulu nezibopho ezisethwe uhulumeni

kazwelonke. Ngokusebenza kahle, izinzuzo zikahulumeni kazwelonke ezisukela emisebenzini ethathwe yizindawo ezihlukile zikahulumeni, njengoba lezi zinomthelela ekutholeni zonke izinqubomgomo nezimpokophelo.

BC9. Kodwa, indawo ngayinye isebenza kakhulu kusukela kuhulumeni kazwelonke ekusebenziseni kwalezo zinqubomgomo nezimpokophelo, isb. indawo ngayinye kahulumeni singanquma ukuthi izothola kanjani lezo zimpokophelo kabili ngokusebenza nangezezimali. Iqiniso lokuthi uhulumeni kazwelonke unikeza ngemali ngalokhu kusebenza futhi kuzoqondisa imvelo yokusebenza ngokuthi akuqondile ukulawula izinjongo zokubikwa zezezimali. Amabhizinisi angaphakathi kwendawo eyodwa kahulumeni ahlukile kusukela kumabhizinisi akwenye indawo.

BC10. Eningizimu Afrika, kuqhutshekwa kusetshenziswe ngesidingo esikusigaba 8 nesiku-19 Somthetho Wokuphathwa Kwezezimali Zomphakathi, Umthetho ongunombolo 1 wango-1999, njengoba ushintshiwe (PFMA) odinga ukulungiselelwa kwezitatimende zezezimali ezihlanganisiwe kuleveli kazwelonke neyesifunda. Amabhizinisi afakwe ekuhlanganisweni okunjalo, kusukela ekubukeni kokubalwa kwezimali, okungenzeka kungadingeki ukuze kulungiselelwe izitatimende zezimali ezihlanganisiwe ezinjalo. Ngokufanayo, isigaba 122 soMthetho Wokuphathwa Kwezimali Zomphakathi, Umthetho ongunombolo 56 wango-2003 (MFMA) udinga ukulungiselelwa kwezitatimende zezezimali ezihlanganisiwe kusukela ekubukweni kukamasipala.

BC11. Kuzimo ezingavamile, isibonelo, ngomthetho kazwelonke, ibhizinisi elikundawo eyodwa kahulumeni lingaphazamisa ekuqondisweni kwebhizinisi kwenye indawo kahlulumeni, uma ngabe lelo bhizinisi lingakwazi futhi lingagcwalisi isibopho salo sokusebenza. Isibonelo, ibhizinisi liyindawo kazwelonke kahulumeni engaphazamisa ekuqondisweni kukamasipala uma ngabe loyo masipala akakwazi ukugcwalisa injongo yakhe yesishayamthetho noma yomthetho. Lokhu kuphazanyiswa kusho ukuthi izinqumo zokusebenzisa zithathelwa elinye ibhizinisi lize likwazi ukugcwalisa izibopho zalo zezomthetho. Ukuphazanyiswa okunjalo ngokwendalo kungokwesikhashana kuphela. Kodwa, ngalesi sikhathi, izimo kumele zihlolwe ukuze kusungulwe uma ngabe ukuphazamisa kuhlangabezana noma kungahlangabezani nencazelo yolawulo.

Ububanzi

Ukudluliswa kwezimpahla ezingazodwana noma amaqembu wezimpahla kanye/noma izikweletu (izigaba .03(a) no-.06)

BC12. Ukuhlelwa okudinga ibhizinisi elilodwa ukuthi lithathe ngaphezulu impahla noma amaqembu wezimpahla, noma isikweletu noma iqembu lezikweletu zelinye ibhizinisi ezingaphandle kobubanzi baleli Zinga, njengoba lokhu kuhlelwa kungukuthola nje impahla noma iqembu lezimpahla, noma ukuthathwa kwesikweletu noma iqembu lezikweletu.

Ukuhlanganiswa Kwamabhizinisi (isigaba .03(c) no-.07)

BC13. Ukuhlanganisa kufaka ukudalwa kwebhizinisi elisha elihlanganisiwe lapho kungekho khona amabhizinisi wangaphambili athola ulawulo ngaphezulu kwamanye futhi kungeke kukhonjwe khona isitholi. Ukunquma uma ngabe isitholi singakhonjwa okufaka ukucatshangwa, ngaphakathi kwezinye izinto, okufaka umsebenzi wasekuqaleni noma isehlakalo, usayizi ohlobene wamabhizinisi ahlanganisayo kanye nokuthi izimpahla noma imali engenayo yebhizinisi elilodwa elifakwe emsebenzini noma kusehlakalo esidlula kakhulu lawo wamanye amabhizinisi. Amabhizinisi ahlanganisayo ahlangene ndawonye ngokwabelana ndawonye kwezingcuphe nezinzuzo zebhizinisi elihlanganisiwe. Iphepha Lengxoxo licabange izindlela ezihlukile ezithile ngomsebenzi noma ngesehlakalo esihlangabezana nencazelo yokuhlanganiswa. Ekucabangeni i-IFRS 3, iBhodi livumelene ngokuthi indlela yokuthola ngeke ize ifaneleke ukuze ikhulumele umsebenzi noma isehlakalo esihlangabezana nencazelo yokuhlanganiswa. Indlela yokuthola idinga ukukhonjwa kwesitholi esithola ulawulo lesitholwa emsebenzini noma kusehlakalo esihlangabezana nencazelo yokuhlanganiswa kwebhizinisi, njengoba kuchazwe ku-IFRS 3. Ekuhlanganisweni isitholi asikhonjiwe. Ukuhlanganiswa kufaka ukusungulwa kwebhizinisi elisha elibikayo, elakhiwe kusukela ekuhlanganiseni kwamabhizinisi ahlanganyela ndawonye ngokwabelana ndawonye kwezingcuphe nezinzuzo. Ukuhlanganiswa akubangeli ibhizinisi elilodwa ukuthi lithole ulawulo olungaphezulu kwelinye. Ngenkathi amabhizinisi asekudluliswени kwemisebenzi athola ulawulo ngaphezulu kwelinye, ukuhlanganiswa akubandakanyi ulawulo. Leli Zinga ye-GRAP *Ekuhlanganisweni Kwamabhizinisi* kumele kusetshenziswe ekubalweni kwezimali zokuhlanganiswa kwawo.

Umsebenzi noma isehlakalo esenziwe ngaphakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo (izigaba .02 no-.08)

BC14. Umsebenzi noma isehlakalo lapho isitholi singakhonjwa futhi okubangela ekudluliswени kwemisebenzi ngaphakathi kwamabhizinisi asezindaweni ezihlukile zikahulumeni, kanye/noma ngaphakathi kwamabhizinisi angeyona ingxenye yebhizinisi elifanayo lezomnotho, awela ngaphakathi kobubanzi baleli Zinga njengoba umsebenzi noma isehlakalo senziwa ngaphakathi kwamabhizinisi angekho ngaphansi kolawulo olufanayo. Amabhizinisi abandakanyeka ekudluliswени kwemisebenzi awalawulwa kakhulu yibhizinisi elifanayo ngaphambi nangemuva kokudluliswa kwemisebenzi. Uma umsebenzi udluliselwa ebhizinisini elisha elisunguliwe ebelikade lingekho ngaphambili kosuku lokutholwa, ukudluliswa kuzophinda kuwele ngaphakathi kobubanzi baleli Zinga uma ngabe ibhizinisi elisha elisunguliwe nesitholwa kungabi yingxenye yebhizinisi elifanayo lezomnotho ngokulandela ukudluliswa kwemisebenzi.

Umsebenzi noma isehlakalo esithathiwe ngaphakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (izigaba .03(b), no-.09)

BC15. Umsebenzi noma isehlakalo lapho isitholi singakhonjwa khona futhi lokho kuholela ekudluliseweni kwemisebenzi okungaphakathi kwamabhizinisi endaweni efanayo kahulumeni, kanye/noma ngaphakathi kwamabhizinisi aba yingxenye yezitatimende zezezimali ezihlanganisiwe, ozowela ngaphandle kobubanzi baleli Zinga njengoba kwenziwa umsebenzi noma isehlakalo ngaphakathi kwamabhizinisi angaphansi kolawulo olufanayo.

Ukukhomba isitholi

BC16. I-IFRS 3 iphothula ukuthi ibhizinisi elisha elakhelwe ukusebenzisa ukuhlanganiswa kwebhizinisi kakhulukazi akusiso isitholi. Uma ibhizinisi elisha lakhelwa ukuze kushintshiswane ukulingana kwezintshisekelo ukuze kwenziwe kusebenze ukuhlanganiswa kwebhizinisi, eyodwa yamabhizinisi ahlanganisayo akade akhona ngaphambi kokuhlanganiswa kwebhizinisi izokhonjwa njengesitholi. Ngokuphikisana nalokho, ibhizinisi elisha elidlulisa imali noma ezinye izimpahla noma elithola izikweletu njengokucatshangwa lingaba isitholi.

BC17. Ibhodi liphethe ngokuthi lokhu ngeke kuze kwenzeke ekudluliseweni kwemisebenzi okufaka ukutholwa kwelinye ibhizinisi noma ukudluliswa kwezimpahla nezikweletu ezithathwe ngaphakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo kumkhakha womphakathi. Isiyalo sibese siyakhishwa kusukela kulesi Sigaba.

Ukubona nokulinganisela umehluko ngaphakathi kwezimpahla ezingakhonjwa ezitholiwe nezikweletu ezithathiwe, nokucatshangwa okudluliselwe (uma kukhona)

BC18. I-IFRS 3 idinga ukubonwa nokulinganiswa kwenjongo enhle, isb. noma yikuphi okungaphezulu kokuthenga okucatshangwayo okukhokhelwe ngaphezulu kwevelu efanelekile yezimpahla ezitholiwe nezikweletu ezithathiwe. Injongo enhle ibonwa njengempahla futhi ingaphansi kohlolo lonyaka lokonakala.

BC19. Ukuze into ihlangabezane nencazelo yempahla *Ohlakeni Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali* (Isakhiwo)*,* izinzuzo ezizayo zomnotho noma amandla wesevisi kumele atholakale kusukela kuleyo nto. Ekusebenziseni lowo mgomo kunoma yikuphi okuningi kokucatshangwa kokuthengwa okukhokhelwe ngaphezulu kwevelu elifanelekile lezimpahla ezitholiwe nezikweletu ezithathiwe, Ibhodi lithe isitholi kumele sikwazi ukuveza ukuthi imiphumela ebonisiwe ezayo yokusebenza kwebhizinisi elitholiwe izobe yenele ukuze kubuyiswe imali ekhokhelwayo njalo yokuthenga ngaphezulu kwesikhathi sokukhokhelwa. Isitholwa kumele sikwazi ukunikeza ngobufakazi obusekelayo ngemiphumela eshiwo ezayo, ngesibonelo sangempela nesicacisiwe sohlelo lwebhizinisi. Njengoba amabhizinisi womkhakha womphakathi engagxilisiwe ekukhiqizeni imbuyiselo yokuhweba, futhi njengoba iningi kungenzeka likhokhelwa ngezizathu zenqubo, Ibhodi liqhubeke lathi

kuzofaneleka kakhulu ukubona iningi njengencithakalo. Ibhodi liqhubeke lathi ekunqumeni ivelu efanelekile yezimpahla ezitholiwe nezikweletu ezithathiwe, izinzuzo ezizayo zomnotho zezimpahla noma zezikweletu noma amandla wesevisi azoboniswa kuvelu enqunywe ngosuku lokutholwa.

BC20. Ngokuya ngokushiwo ngaphezulu, Ibhodi liphethe ngokuthi, ngenxa yokungaphezulu kokucatshangwa kokuthenga okukhokhelwe (uma kukhona) ngaphezulu kwevelu efanelekile yezimpahla ezitholiwe nezikweletu ezithathiwe zingabonwa njenge-premium ekhokhelwa yisitholi kubanikazi bangaphambili, futhi ngoba incazelo yempahla noma isikweletu ngokoHlaka iyafinyelelwa ukuze kusekelwe ukubonwa kwenjongo enhle, okungaphezulu kumele kubonwe ngokungeziwe nangokushodayo ngosuku lokutholwa. Ibhizinisi kodwa kumele libone liphinde lilinganisele zonke izimpahla ezitholiwe nezikweletu ezithathiwe, ngokuya ngayo ihlangabezana nencazelo yempahla nesikweletu Kusakhiwo kanye nesimo sokunquma esibonwayo Kumazinga asebenzisekayo we-GRAP ngaphambi kokubona okungaphezulu esitatimendeni sokusebenza kwezezimali.

BC21. Abaphenduli ekuvezweni kokusalungiswa basekele lesi siphakamiso, kanye Nezinga le-GRAP *Ekudluliselweni Kwemisebenzi Phakathi Kwamabhizinisi Engekho Ngaphansi Kokulawulwa Okufanayo* kudinga ukuthi okungaphezulu kumele kubonwe kokuningi nokushodayo ngosuku lokutholwa.

Isikhathi sokulinganisa

BC22. Izinga linikeza isitholi ngesikhathi esizwakalayo ngemuva kosuku lokudluliswa, ngesikhathi sokulinganisa, ngesikhathi sokuthola ulwazi oludingekayo ukuze kukhonjwe kuphinde kulinganiswe izimpahla ezitholiwe nezikweletu ezithathiwe ekudlulisweni kwemisebenzi. Ibhodi livumele isikhathi sokulinganisa seminyaka emibili.

Ukuphothulwa okusebenza kahle kobudlelwano obukhona ngaphambili phakathi kwesitholi nesitholwa ekudlulisweni kwemisebenzi

BC23. Ukuphothulwa kobudlelwano obukhona ngaphambili phakathi kwesitholi nesitholwa akuyona ingxenye yokudluliswa kwemisebenzi njengoba le misebenzi kungenwe kuyo, yisitholi noma singenelwe noma kakhulukazi ngenzuzo yesitholi kunenzuzo yesitholwa ngaphambi kokudluliswa kwemisebenzi. Imisebenzi enjalo kumele ishiwo ngemigomo ngokuya Ngamazinga asebenzayo we-GRAP.

BC24. Njengoba kungenwe emisebenzini ngobude bengalo, isitholi kuzomele silinganisele inzuzo noma ukulahlekelwa uma kusethwa ubudlelwano obukhona ngaphambili, ngevelu yaso efanelekile.

Ukuthengwa komtitilizo

BC25. I-IFRS 3 isungula imigomo nokudingekayo kokubalwa kwemali kokuthengwa komtitilizo, isb. ukuhlanganiswa kwebhizinisi lapho inani elifanelekile lezimpahla ezitholiwe nezikweletu ezithathiwe lidlula ukucatshangwa okudluliselwe kusitholwa. I-IFRS 3 idinga ukuthi inzuzo enjalo kumele ibonwe ngokuningi noma ngokushodayo ngosuku lokutholwa.

BC26. Kusinqumo sayo sokuthuthukisa Izinga le-GRAP *Ekudluliselweni Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo* esithathwe ngendlela yomsebenzi wokushintshisana nokungashintshisani, Ibhodi liyavuma ukuthi ukubonwa kwasekuqaleni nemigomo yokulinganiswa yokudluliswa kwemisebenzi ngaphakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo athathwe ngendlela yomsebenzi wokungashintshisani, kumele afane nalokho kuhlanganiswa kwebhizinisi okuwela ngaphakathi kobubanzi be-IFRS 3. Imigomo yokuthenga komtitilizo, njengoba ifakwa ku-IFRS 3, kumele bese isetshenziswa ekudlulisweni komsebenzi okuphakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo enziwe ngendlela yomsebenzi wokungashintshisani. Noma yimuphi umehluko phakathi kwevelu efanelekile nezikweletu ezithathiwe, nokucatshangwa okudluliselwe (uma kukhona) kusitholwa kumele kubonwe kuningi lokushodayo ngosuku lokutholwa. Umgomo wokuphathwa kweningi lanoma iyiphi ivelu efanelekile yezimpahla ezitholiwe nezikweletu ezithathiwe kumsebenzi wokungashintshisani, uyafana nalowo okumsebenzi wokushintshisana (bona i-BC 18 ne-19). Lesi sethulo siye sasekelwa ngabaphenduli kokusalungiswa okuvezwayo.

Ukuqhathaniswa ne-International Financial Reporting Standard *Ekuhlanganisweni Kwamabhizinisi* (2008)

Izinga le-GRAP *Ekudluliselweni Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo* (i-ED GRAP 77) ikhishwa kakhulu kusukela ku-International Financial Reporting Standard *Ekuhlanganisweni Kwamabhizinisi* (IFRS 3). Umehluko omkhulu phakathi kwaleli Zinga ne-IFRS 3 uyalandela:

- Isihloko nombhalo ohlobene Wezinga ushintshiwe kusukela “ekuhlanganisweni kwebhizinisi” ukuya “ekudlulisweni kwemisebenzi engaphakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo” ukuze kuboniswe izimo zomkhakha womphakathi.
- Isigaba senhloso kuleli Zinga senziwe lula saphinde saqondiswa nesamanye Amazinga we-GRAP.
- Ububanzi Bezinga bunwetshiwe ukuze bukhiphe eminye imisebenzi ethile yomkhakha womphakathi. Umdwebo ufakiwe ukuze usize amabhizinisi ekunqumeni uma ngabe leli Zinga kumele lisetshenziswe ekubalweni kwezimali

zomsebenzi noma isehlakalo esifaka ukudluliswa kwemisebenzi noma ukuhlanganiswa.

- Iseluleko kumcabango wokulawulwa okujwayelekile ufakiwe kuleli Zinga ukuze kucaciswe ukusetshenziswa kwaleli Zinga kumkhakha womphakathi.
- Iseluleko esingeziwe esichazayo kumcabango wentela eyinsalela kusukela ku-GRAP 104 *Amathuluzi Ezimali* ufakiwe kuleli Zinga.
- Itemu "amandla wesevisi" lisetshenzisiwe kuleli Zinga njengoba imisebenzi yamabhizinisi womphakathi iphakamisa kokubili izinzuzo zomnotho namandla wesevisi.
- Izincazelo zomkhakha womphakathi nokuholwa kwencazelo kusukela kwamanye Amazinga we-GRAP zifakiwe kuleli Zinga lapho zihambisana khona ekuqondeni kwaleli Zinga.
- Noma yikuphi ukusetshenziswa kokuholwa okufakwe njenge-appendix ku-IFRS 3, kufakiwe njengengxenye yombhalo Wezinga, lapho kufaneleke khona.
- Iseluleko esingeziwe esichazayo ekukhombeni isitholi nasekunqumeni usuku lokutholwa sifakiwe Kuzinga.
- Isibonelo sifakiwe ukuze kucaciswe usuku lokutholwa kusukela ekubukeni komkhakha womphakathi.
- Ukukhishwa okuthile ekubonweni kanye/noma kumigomo kukhishiwe kusukela kuleli Zinga. Izinga lidinga ukuthi zonke izimpahla ezingakhonjwa nezikweletu ezihlangabezana nencazelo *Ohlakeni Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali* kanye nesimo sokunquma ekusebenziseni Izinga le-GRAP siyabonwa ekudlulisweni kwemisebenzi.
- Ukuphathwa kwenjongo enhle kubhekwana nakho ngokuhlukile kuleli Zinga. Leli Zinga lidinga ukuthi iningi lokucatshangwa kokuthengwa okukhokhelwe (uma kukhona) okungaphezulu kwevelu efanelekile yezimpahla ezitholiwe nezikweletu ezithathiwe, kumele ibonwe kokuningi nokushodayo.
- Njengoba leli Zinga lifaka ububanzi bemisebenzi yalo noma izehlakalo ezenziwe ngokuya ngomsebenzi wokushintshisana nowokungashintshisani, umbhalo ohlobene kuleli Zinga unwetshiwe ukuze ufake lo mcabango.
- Isikhathi sokulinganisa ku-IFRS 3 esivumela isitholi isikhathi esingeziwe ukuze kubonwe izimpahla nezikweletu ezithathiwe ekuhlanganisweni kwebhizinisi, singeziwe ukuze sibe yiminyaka emibili ngenxa yokucatshangwa kokungaba khona.
- Izinto ezisiza kuphela isitholi ukunquma uma ngabe umsebenzi uyingxenye yokudluliswa kwemisebenzi noma uma ngabe umsebenzi uhlukile kusukela ekudlulisweni kwemisebenzi ehambisana nomkhakha womphakathi, zifakiwe kuleli Zinga.

- I-appendix kuzibonelo ezibonisayo ku-IFRS 3 ayifakiwe kuleli Zinga, njengoba iningi lezibonelo zikhuluma ngezimo ezingasebenzi kuleli Zinga.
- Ukunikezwa okuguqukayo kuleli Zinga le-GRAP kubhekwana nakho ngokuhlukile kuleyo IFRS 3.