



IBHODI LEZIQONDISO ZOKUSINGATHWA KWEZIMALI

ISIQONDISO SEZINQUBO EZAMUKELWA KABANZI ZOKUSINGATHWA KWEZIMALI

IMIHLOMULO YABASEBENZI (GRAP 25)

Amazwi Okubonga

Isiqondiso Sezinqubo Ezamukelwa Kabanzi Zokusingathwa Kwezimali (GRAP) mayelana ne-*Mihlomulo Yabasebenzi* sisekelwe esiqondisweni sokusingathwa kwezimali okuthiwa yi-International Public Sector Accounting Standard (IPSAS) 39 on *Employee Benefits* ezitholakala kuyi-*Handbook of International Public Sector Accounting Pronouncements* ye-International Public Sector Accounting Standards Board (IPSASB), eshicilelwe yi-International Federation of Accountants (IFAC) futhi sisetshenziswe ngemvume ye-IFAC.

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Isingeniso

Iziqondiso Zezinqubo Ezamukelwa Kabanzi Zokusingathwa Kwezimali (GRAP)

IBhodi Leziqondiso Zokusingathwa Kwezimali (esizolibiza ngokuthi iBhodi) kulindeleke ukuba ngokuvumelana noMthetho Wokuphathwa Kwezimali Zikahulumeni, uMthetho No. 1 ka-1999, owachibiyelwa (PFMA), lingume ukuthi iyiphi inqubo ezokwamukelwa ebizwa lapha ngokuthi Iziqondiso Zezinqubo Ezamukelwa Kabanzi Zokusingathwa Kwezimali (GRAP).

IBhodi kumelwe kunqume i-GRAP:

- (a) yeminyango (ehlenganisa ekazwelonke, eyezifundazwe nekahulumeni);
- (b) izinhlangano zikahulumeni;
- (c) izinhlangano zezohwebo (ezichazwe kuyi- PFMA);
- (d) izikhungo zesishayamthetho;
- (e) omasipala namabhodi, amakhomishana, izinkampani, amabhizinisi, izikhwama zezimali nezinye izinhloko ezingaphansi kokulawula kukamasipala; kanye
- (f) Iphalamende nesishayamthetho sesifundazwe.

Zizonke lezi zinhloko ezingehlala zibizwa ngokuthi “izinhlangano” eziQondisweni ze-GRAP.

IBhodi ligunyazwe ukusetshenziswa kweziqondiso ze-International Financial Reporting Standards (IFRS® Standards) ezikhiswa yiBhodi Lomhlaba Jikelele Leziqondiso Zokuphathwa Kwezimali (International Accounting Standards Board®) ngokuqondene:

- (a) nezinhlangano zikahulumeni ezihlangabezana nezimfuneko ezibhalwe eZiyalezwani ezithi Ukukhetha Uhlaka Lokubika Olufanele Ezinhlanganweni Zikahulumeni; kanye
- (b) nezinhlangano eziphethwe yinoma yiziphi kulezi.

Isitatimende sezezimali kufanele sichazwe njengesihlangabezana neziQondiso zeGRAP kuphela uma sihlangebezana nazo zonke izimfuneko zesiQondiso ngasinye esithintekayo kanye nanoma yiziphi Izincazelo zeGRAP ezihlobene naso.

Noma yikuphi ukungafinyelelwa kokusetshenziswa kwalezo ziQondiso noma Izincazelo kucacisiwe kulezo ziQondiso noma Izincazelo.

Lesi siQondiso sichazwe ezigabeni .01 kuya ku-.184. Zonke izigaba ezikulesi siQondiso zinegunya elilinganayo. Isithunzi negunya lezithasiselo kukhulunywa ngako esethulweni ngasinye sesithasiselo. Lesi siQondiso kufanele sifundwe ngokomongo we nhloso yaso, isiseko seziphetho zaso uma sikhona, *iSandulela* seziQondiso zeGRAP, *iSandulela Sezincazelo Ze-GRAP* kanye noHlaka Lokulungiselelwa Nokwethulwa Kwesitatimende Sezimali.

IziQondiso ZeGRAP kanye Nezincazelo ZeziQondiso ZeGRAP kufanele futhi zifundwe kanye nanoma yiziphi iziyalezo ezikhishwe yiBhodi ezinikeza amalungiselelo oshintsho, nanoma yimiphi imithetho ekhishwe nguNgqongqoshe Wezezimali mayelana nezinsuku zokuqala kokusebenza kweziQondiso, olushicilelwe kuyiGazethi kaHulumeni.



GRAP 25

Kungabhekiselwa lapha esiQondisweni seGRAP ebesingakakhishwa ngesikhathi sokukhululwa kwalesi siQondiso. Lokhu kwenziwa ngenhloso yokugwema ukushintsha iziQondiso esezikhishiwe uma kamuva kukhishwa esinye isiQondiso sokwenezela. Isigaba .11 sesiQondiso seGRAP esimayelana neZinqubo Zokusingathwa Kwezimali, *uShintsho Ezilinganisweni Zezimali Namaphutha sinikeza isisekelo sokukhetha nokusebenzisa izinqubo zokusingathwa kwezimali lapho kungekho siqondiso esicacile.*

Inhloso

- .01 Inhloso yalesi Siqondiso ukuhlinzeka ukubalwa kwezimali nokuchazwa kwemihlomulo yabasebenzi. Lesi Siqondiso sidinga ukuba inhlangothi iqaphele:
- (a) isibopho enaso lapho isisebenzi senzele umqashi umsebenzi othile ukuze sithole umhlomulo esikhathini esizayo; kanye
 - (b) nezindleko lapho inhlangothi isebenzise imihlomulo yezimali noma amathuba omsebenzi ngenxa umsebenzi owenziwe isisebenzi ngethemba lokuthi sizothola imihlomulo.

Izinga

- .02 ***Lesi Siqondiso sizosetshenziswa umqashi lapho ebala yonke imihlomulo yesisebenzi, ngaphandle kwenkokhelo ehlanganyelwayo (bheka i-International Financial Reporting Standard® isihlokwana esimayelana noKukhokha Ngamasheya [Share-based Payment]), nasekuqapheleni kokuqala nasekulinganiseni kokuqala impahla nezibopho ezitholakale ngenxa yokudluliswa kwemisebenzi isuka kwenye inhlangothi iya kwenye kulezo ezingaphansi kokulawula okufanayo (bheka iSiqondiso seGRAP mayelana noKudluliswa Kwemisebenzi Ezinhlanganweni Ezilawulwa Ndawonye), ukudluliswa kwemisebenzi phakathi kwezinhlangano ezingaphethwe ndawonye (bheka iSiqondiso seGRAP mayelana noKudluliswa Kwemisebenzi Phakathi Kwezinhlangano Ezingaphethwe Ndawonye) noma ukuhlanganiswa (bheka iSiqondiso seGRAP mayelana noKuhlanganiswa [Mergers]).***
- .03 Lesi Siqondiso asiphathelene nokubikwa kwezinhlelo zemihlomulo yomhlalaphansi wabasebenzi (bheka i-International Accounting Standard® isihloko esimayelana Nokubala Izimali Nokubika iziNhlelo Zemihlomulo Yomhlalaphansi). Lesi Siqondiso asikhulumi ngemihlomulo yezenzalo engahlobene nomsebenzi okwenziwe abasebenzi noma abasebenzi besikhathi esidlule bezinhlangano.
- .04 Imihlomulo yesisebenzi lesi Siqondiso esisebenza kuyo ihlanganisa leyo enhlinzekwa:
- (a) ngaphansi kwezinhlelo ezisemthethweni nezivumelwano ezisemthethweni phakathi kwenhlangothi numuntu ngamunye oqashiwe, iqembu labasebenzi noma abameleli babo;
 - (b) ngaphansi kwezimfuno zesishayamthetho, noma izinhlelo zezimboni, lapho izinhlangano kulindeleke khona ukuba zifake imali ezinhlelweni zikazwelonke, ezesifundazwe, ezendawo noma ezinye izinhlelo zabaqashi abanabasebenzi abaningi; noma
 - (c) leyo mikhuba engahlelekile eyenza kudingeke isibopho esakhayo. Imikhuba engahlelekile ibangela isidingo sesibopho esakhayo lapho inhlangothi inganalutho olunye engalwenza ngaphandle kokukhokha umhlomulo wesisebenzi. Isibonelo sesibopho esakhayo yilapho ushintsho emikhubeni engahlelekile yenzelwano luzobangela ukulimala okungamukeleki ebudlelaneni bayo nabasebenzi.
- .05 Imihlomulo yabasebenzi ihlanganisa lena:
- (a) imihlomulo yabasebenzi ababamba amatoho, njengalena elandelayo, uma kulindeleke ukuba ibe isikhokhwe yonke zingakapheli izinyanga eziyishumi nambili ngemva kokuphela kwesikhathi sokubika, abasebenzi ababenza naso umsebenzi okubhekiselwe kuwo:

- (i) iholo leviki, umholo wenyanga noma wonyaka kanye nokufakwa kwemali esikhwameni sokuvikelwa kwezenhlalo;
 - (ii) ukuhlaba ikhefu emsebenzini okukhokhelwayo kanye nezinsuku zokugula ezikhokhelwayo;
 - (iii) amabhonasi, izimali zokukhuthaza nemivuzo yokusebenza kahle; kanye
 - (iv) nemihlomulo engeyona imali (njengokunakekelwa kwezokwelapha, indawo yokuhlala, izimoto kanye nempahla yamahhala noma yomxhaso noma izinkonzo) kubasebenzi bamanje;
- (b) imihlomulo etholakala ngemva kokushiya emsebenzini njengalena elandelayo:
- (i) imihlomulo yomhlalaphansi (isibonelo: impesheni nesamba semali yomhlalaphansi); kanye
 - (ii) neminye imihlomulo etholakala ngemva kokuyeka emsebenzini, njengomshwalense wokuphila wangemva kokushiya emsebenzini kanye nokukhokhelwa kwezindleko zokwelapha kwangemva kokuyeka emsebenzini;
- (c) eminye imihlomulo yabasebenzi abanesikhathi, njengalena elandelayo:
- (i) ukukhokhelwa isikhathi eside komuntu engekho emsebenzini njengokuya eholidini lomsebenzi noma iholide lesabatha;
 - (ii) eminye imihlomulo yesikhathi; kanye
 - (iii) nemihlomulo yesikhathi eside yokukhubazeka; kanye
- (d) ukunqanyulwa kwemihlomulo.
- .06 Imihlomulo yesisebenzi ihlanganisa imihlomulo enikezwa abasebenzi noma enikezwa labo abangaphansi kokunakekela kwabo futhi ingakhishwa ngokukhokhwa kwemali (noma ngokunikezwa izimpahla noma izinkonzo) enikezwa ngokuqondile abasebenzi, labo abashade nabo, izingane zabo noma abanye abangaphansi kwabo noma abanye, njengezinkampani zomshwalense.
- .07 Isisebenzi singase sisebenzele inhlango isikhathi esigcwele, okwesikhashana, siqashwe ngokugcwele, sisebenze ngezikhathi ezithile noma sibambe itoho. Ngokwenhloso yalesi siQondiso, abasebenzi bahlanganisa abaphathi njengoba kuchazwe esiQondisweni seGRAP esimayelana nokuDalula Okuphathelene Nezinhlangano Ezihlobene (GRAP 20).

Izincazelo

- .08 ***Kusetshenziswa la magama alandelayo kulesi siQondiso ngokwalezi zincazelo ezinikeziwe: Izincazelo zemihlomulo yesisebenzi***

Imihlomulo yesisebenzi yizo zonke izinhlobo zenkokhelo ezikhishwa yinhlangano ngenxa yomsebenzi ofezwe abasebenzi noma ngenxa yokuphela komsebenzi.

Imihlomulo yesisebenzi yesikhathi esifushane ibhekisela emihlomulweni yesisebenzi (ngaphandle kwemihlomulo yokuphela komsebenzi) okufanele ikhishwe yonke ngaphambi kokuphela kwezinyanga eziyishumi nambili ngemva kokuphela kwesikhathi sokubika, abasebenzi abenze ngaso lowo msebenzi.

Imihlomulo yangemva kokuyeka emsebenzini ibhekisela emihlomulweni yesisebenzi (ngaphandle kwemihlomulo yokuphela komsebenzi kanye nemihlomulo yesisebenzi yesikhathi esifushane) okufanele ikhokhwe ngemva kokuphuthulwa komsebenzi.

Eminye imihlomulo yesikhathi eside yesisebenzi yiyo yonke imihlomulo yesisebenzi ngaphandle kwemihlomulo yesisebenzi yesikhashana, imihlomulo yangemva kokuyeka emsebenzini nemihlomulo yokuphelelwa umsebenzi.

Imihlomulo yokuphelelwa umsebenzi lena imihlomulo enikezwa isisebenzi ngemva kokunqanyulwa kwesivumelwano somsebenzi ngenxa yesinye salezi zizathu:

- (a) isinqumo senhlangano sokuyekisa isisebenzi ngaphambi kokuba kushaye isikhathi esifanele sokuthatha umhlalaphansi; noma
- (b) isinqumo sesisebenzi sokwamukela umhlomulo othile onikezwa umqashi ukuze kuqedwe isivumelwano somsebenzi.

Izincazelo ezihlobene nokuhlukaniswa ngezigaba kwezinhlelo

Uhlelo olubophayo lubhekisela esivumelwaneni esihambisana namalungelo aphoqayo nezibopho kulabo abathintekayo njengokungathi basohlotsheni oluthile kwenkontileka. Luhlanganisa amalungelo ezinkontileka ezisayiniwe noma amanye amalungelo angokomthetho.

Izinhlalo zemihlomulo yangemva kokuyeka emsebenzini zibhekisela ezivumelwaneni ezisayiniwe noma ezenziwe ngomlomo lapho inhlangano inikeza isisebenzi esisodwa noma abasebenzi abaningi imihlomulo yangemva kokuyeka emsebenzini.

Imali yomhlalaphansi isho izinhlelo zemihlomulo yangemva kokuyeka emsebenzini lapho inhlangano ikhokha khona imali enqunyiwe engaguquguquki enhlanganweni ehlukele (esikhwameni semali) futhi ngeke ibe nesibopho esingokomthetho noma esakhayo sokufaka ezinye izimali kuleso sikhwama uma kungekho mali eyanele kuleso sikhwama yokukhokhela yonke imihlomulo yabasebenzi yomsebenzi wamanje nowesikhathi esidlule.

Imali yempesheni isho izinhlelo zemali etholakala ngemva kokuyeka umsebenzi ehlukile ezinhlelweni zokuzilondolozela imali.

Izinhlalo zokulondoloza imali ezihlanganyelwa abaqashi abaningi ziyizinhlelo zemali yomhlalaphansi (okungezona izinhlelo zikahulumeni) noma impesheni (okungeyona eyohlelo lukahulumeni):

- (a) ezihlanganisa impahla enikelwe izinhlangano ezihlukahlukene ezingekho ngaphansi kobuphathi obufanayo; kanye
- (b) nokusebenzisa leyo mpahla ukuze kuhlinzekwe abasebenzi bezinhlangano ezingana ngemihlomulo, ngesisekelo sokuthi imali enikelwayo nezinga lemihlomulo kunqunywa ngaphandle kokubheka inhlangano eqashe labo basebenzi.

Izinhlalo zikahulumeni ziyizinhlelo ezisungulwe yisishayamthetho ezisebenza njengokungathi ziyizinhlelo ezibandakanya abaqashi abaningi kuzo zonke izinhlangano emikhakheni yezomnotho ezibhalwe kusishayamthetho.

Izincazelo ezihlobene nesibopho sengqikithi yemali yomhlalaphansi (impahla)

Isibopho sengqikithi yemali yomhlalaphansi (impahla) imali eshodayo noma eyeqile, elungisiwe ngenxa yanoma yikuphi ukunqandwa kwengqikithi yempesheni ngenxa yokufinyelela ekugcineni kwempahla.

Ukushoda noma ukweqa kwemali kusho:

- (a) inali lamanje lesibopho semali yempesheni; kungabalwa
- (b) isilinganiso senani lempahla yohlelo (uma ikhona); kanye

(c) nanoma yisiphi isibopho esingokwezimali esingase sibe khona ngenxa yokuthi kwafunwa imali encane ezofakwa kulesi sikhwama.

Inggikithi yemali yempesheni inani lemali yanoma yimiphi imihlomulo yezomnotho engatholakala ukuba ibuyiswe ohlelweni lwempesheni noma kube nesaphulelo emalini ezofakwa esikhwameni sempesheni esikhathini esizayo.

Inani lamanje lesibopho semali yempesheni lisho inani elikhona njengamanje, ngaphandle kokudonsa noma iyiphi imali esohlelweni, izimali okulindeleke ukuba zikhokhwe esikhathini esizayo ukuze kufezwe isibopho ngenxa yomsebenzi owenziwa abasebenzi manje noma esikhathini esidlule.

Imali yohlelo ihlanganisa:

(a) izimali ezigcinwe esikhwameni semihlomulo yesikhathi eside yabasebenzi; kanye

(b) nezikhwama zemishwalense ezifanelekayo.

Izimali ezigcinwe esikhwameni semihlomulo yabasebenzi yesikhathi esidlule yizimali (okungezona izimali ezingadluliseki ezikhishwa yinhlangano eyenza umbiko):

(a) ezigcinwe yinhlangano (isikhwama) ehluke ngokomthetho enhlanganweni eyenza umbiko futhi ekhona kuphela ngenjongo yokukhokha noma ukunikeza abasebenzi izimali zabo; kanye

(b) ezikhona ngenjongo yokuba zisetshenziselwe kuphela ukukhokha imihlomulo yabasebenzi, azinakunikezwa abakweletisi benhlangano eyenza umbiko (ngisho noma kungathiwa isiyavalwa), futhi azinakubuyiselwa enhlanganweni eyenza umbiko, ngaphandle uma:

(i) imali esele kulesi sikhwama yanele ukuhlangabezana nazo zonke izibopho zohlelo zokukhokhela imihlomulo yabasebenzi noma zenhlangano eyenza umbiko; noma

(ii) izimali zibuyiselwe enhlanganweni ebikayo ukuze ithole isinxephezelo ngemali eseyikhokhele abasebenzi kakade ewumhlomulo noma impesheni.

Umshwalense ofanelekayo umshwalense okhishwe yinkampani yomshwalense engahlobene nenhlangano ebikayo (njengoba kuchazwe kuyi-GRAP 20), uma izimali ezikhishwa yilowo mshwalense:

(a) zingasetshenziswa kuphela ngenjongo yokukhokhela noma ukuxhasa imihlomulo yabasebenzi ngaphansi kohlelo lwempesheni; futhi

(b) zingeke zinikezwe abakweletisi benhlangano ebikayo (ngisho noma kuwukuthi isiyavalwa) futhi zingeke zikhokhelwe inhlangano ebikayo, ngaphandle uma:

(i) leyo mali evela kumshwalense iyimali eyeqile engeke idingeke ukuze kulangatshezwane nazo zonke izibopho zemali yemihlomulo yabasebenzi; noma

(ii) lezo zimali ezivela kumshwalense zinikezwa inhlangano ebikayo njengesinxephezelo semali eyikhokhele abasebenzi ewumhlomulo.

¹ Inkulumbo ethi umshwalense ofanelekayo ayibhekiseli kuyinkontileka yomshwalense esayiniwe (bheka i-International Financial Reporting Standard(s) (IFRS® Standard(s)) mayelana nomshwalense).

Izincazelo ezihlobene nezindleko zempesheni

Izindleko zomsebenzi zihlanganisa lezi:

- (a) *izindleko zomsebenzi zamanje, okuwukwenyuka kwenani lamanje lesibopho semali yempesheni ngenxa yomsebenzi owenziwa yisisebenzi phakathi nalesi sikhathi;*
- (b) *izindleko zomsebenzi odlule, okuwushintsho enanini lamanje lesibopho semali yempesheni yomsebenzi owenziwe yisisebenzi esikhathini esidlule, ngenxa yokuchibiyelwa kohlelo (ukwethulwa noma ukuhoxiswa noma ushintsho emalini ebekwe impesheni) ukuncipha (ukwehla okukhulu kwenani labasebenzi abakhokhelwa yinhlangano kulolu hlelo lwesikhwama sempesheni); kanye*
- (c) *nanoma iyiphi inzuzo noma ukulahlekelwa okube khona.*

Ingqikithi yenzalo yesamba semali yomhlalaphansi (impahla) ushintsho phakathi nesikhathi sesamba semali yomhlalaphansi (impahla) ngenxa yokuhamba kwesikhathi.

Ukukalwa kabusha kwesamba semali yomhlalaphansi (impahla) kuhlanganisa:

- (a) *ukuhlaziya amathuba okukhokha kancane nokukhokha kakhulu kunokulindelekile;*
- (b) *ukubuya kwemali yohlelo, ingabalwa imali ehlangiswe engqikithini yenzalo yesamba semali yomhlalaphansi (impahla); kanye*
- (c) *noma yiluphi ushintsho enani lemali yempesheni eyimfuneko, ingabalwa imali efakwe engqikithini yenzalo yesamba semali yomhlalaphansi enzalweni (impahla).*

Ukuhlaziywa kwamathuba okukhokha kancane nokukhokha kakhulu kunokulindelekile kusho ushintsho enanini lamanje lesibopho semali yempesheni ngenxa:

- (a) *yokuthi kube noshintsho (imiphumela yomehluko esiphethweni esafinyelwa ekuhlaziyweni kwamathuba okukhokha kancane nokukhokha kakhulu kulokho ngempela okwenzeka); kanye*
- (b) *nemiphumela yoshintsho eziphethweni zokuhlolwa kwamathuba okukhokha kakhulu noma kancane.*

Inzalo yemali yempesheni ibhekisela enzalweni, ezimalini ezibuyile noma kwezinye izimali ezabiwe ezifuze lezi nakwezinye nje izimali eziyinzuzo ezitholakale emalini yempesheni, kuhlanganise nenzuzo noma ukulahlekelwa okwenzekile nokungenzekanga ngendlela ebilindelekile emalini yempesheni, uma sekukhishwe:

- (a) *noma yiziphi izindleko zokuphathwa kwemali yempesheni; kanye*
- (b) *nanoma iyiphi intela ekhokhwa yimali yempesheni ngaphandle kwentela ebalwe ekuhlaziyweni obekucabangela inzuzo nokulahlekelwa*

okusetshenziswe ekukaleni inani lamanje lesibopho semali yempesheni.

Ukukhokha kusho imali ekhokhelwa zonke izinto zomthetho noma isibopho esakhayo sengxenywe noma sayo yonke imihlomulo ehlinzekwa ngaphansi kohlelo lwempesheni, ngaphandle kokukhokhwa kwemihlomulo kubasebenzi noma egameni labasebenzi, okuchazwe emibandeleni yohlelo nokuhlanganisiwe ekuhlaziyweni okwenziwe kwamathuba okukhokha kakhulu noma kancane emalini yomhlalaphansi.

Imibandela echazwe kwezinye iziQondiso zeGRAP isebenza ngokwenzazelo efanayo nakulesi siQondiso.

Izivumelwano ezibophayo

.09 Izivumelwano ezibophayo zibonakala ngezindlela eziningana:

- (a) isivumelwano esisayiniwe phakathi kwezinhlangothi ezimbili;
- (b) isishayamthetho, imithetho esekelayo nezinto ezifana nalezo kuhlangukise nemithetho, iziqondiso, izinqubo, izinqumo ezenziwe iziphathimandla njengekhebhini, amakomiti amakhulu, amabhodi, imikhandlu kamasipala kanye nemiyalo yongqongqoshe, kanye nokunye esingekwe sikwazi ukukubala; noma
- (c) ngokusebenza komthetho, kuhlangukise nomthetho kawonke-wonke.

Nakuba lokhu kungenzeki ngaso sonke isikhathi, isivumelwano esibophayo ngokuvamile sibhalwa phansi, siyisivumelwano esisayiniwe esiyinkontileka noma iphepha elibhale izingxoxo ebeziphakathi kwezinhlangothi ezithintekayo.

Imihlomulo yesikhashana yabasebenzi

.10 Imihlomulo yesikhashana yabasebenzi ihlanganisa izinto ezinjengalezi ezilandelayo, uma kulindeleke ukuba ibe isikhokhwe yaqedwa phakathi nezinyaga eziyishumi nambili ngemva kokuphela kwesikhathi sokubika lapho abasebenzi bebenza khona lowo msebenzi othintekayo:

- (a) iholo leviki, umholo wenyanga noma wonyaka kanye nomnikelo wezokuvikelwa kwezenhlalo;
- (b) ikhefu laphakathi nonyaka elikhokhelwayo kanye nokungabi bikho emsebenzini ngenxa yokugula okukhokhelwayo;
- (c) ibhonasi, imali enikwa isisebenzi ukusikhuthaza kanye nomklomelo wokusebenza kahle; kanye
- (d) imihlomulo engeyona imali njengokukhokhelwa kokunakekelwa kwempilo, indawo yokuhlala, izimoto nempahla nezinkonzo zamahhala zabasebenzi abaqashwe njengamanje.

.11 Asikho isidingo sokuba inhlangano yenze ushintsho ngokuqondene nesisebenzi sesikhashana uma lokho inhlangano ekulindele endabeni yokukhokha kushintsha okwesikhashana. Nokho, uma kuba noshintsho emihlomulweni (njengokushintsha kwemihlomulo enganqwabelani kuya emihlomulweni engqwabelanayo) noma uma ushintsho kulokho okulindelekile esikhathini sokukhokha lungelona olwesikhashana,

khona-ke inhlangothi iyohlola ukuthi umhlomulo usahambisana yini nencazelo yemihlomulo yabasebenzi yesikhashana.

Ukuqaphela nokulinganisa

Yonke imihlomulo yabasebenzi yesikhashana

.12 *Uma isisebenzi senzele inhlangothi umsebenzi phakathi nesikhathi esibikwayo, inhlangothi izoqaphela inani lemihlomulo yesisebenzi yesikhashana engaphuliwe ukuba ikhokhelwe isisebenzi ngomsebenzi waso:*

(a) *Njengesibopho (izindleko ezinqwabelene), ngemva kokudonswa kwanoma iyiphi imali esikhokhiwe kakade. Uma imali esikhokhiwe ingaphezulu kwenani lemihlomulo elingaphuliwe, inhlangothi izoqaphela leyo mali eyengeziwe njengemali yayo (izindleko ezikhokhwe kusengaphambili) ngezininga lokuthi, ngokwesibonelo, leyo mali ekhokhwe kusengaphambili izoholela ekuncipheni kwemali ezikhokhwa esikhathini esizayo noma imali ezobuyiswa.*

(b) *Njengezindleko, ngaphandle uma esinye isiQondiso se-GRAP sidinga noma sivumela ukuhlukaniswa kwemihlomulo ezindlekweni zemali ekhona (ngokwesibonelo, bheka iziQondiso ze-GRAP esihlokweni esithi Uhlu Lwayo Yonke Impahla [Inventories] (GRAP 12), Umhlaba, Imboni Nemishini Yokusebenza (GRAP 17), Impahla Engathinteki [Intangible Assets] (GRAP 31) nesithi Impahla Eyifa (GRAP 103)).*

.13 *Izigaba .14, .17 kanye no-.20 ziyachaza ukuthi inhlangothi izoyisebenzisa kanjani le mfuneko emihlomulweni yabasebenzi yesikhashana ngohlobo lokukhokhelwa lapho bengekho emsebenzini noma amabhonasi, ukunikwa imali yokukhuthaza noma imiklomelo ngomsebenzi omuhle owenziwe.*

Ukukhokhwa ngokungabi bikho kwesikhashana

.14 *Inhlangothi izoqaphela izindleko ezilindelekile zemihlomulo yabasebenzi yesikhashana ngokukhokhela izinsuku abasuke bengekho ngazo ngokwalokho okushiwo esigabeni .12 ngendlela elandelayo:*

(a) *ngokuqondene nokunqwabelana kokukhokhelwa lapho ungekho emsebenzini, lapho abasebenzi benza umsebenzi owenza kufanele bakhokhelwe esikhathini esizayo uma besuke bengezanga emsebenzini; kanye*

(b) *nasendabeni yokukhokhelwa lapho isisebenzi singekho emsebenzini, lapho kwenzeka siphutha emsebenzini.*

.15 *Inhlangothi ingabaholela abasebenzi lapho bengezanga emsebenzini ngezizathu ezihlukahlukene kuhlukanise ngenxa yamaholide, ukugula, ukukhubazeka kwesikhashana, owesifazane oyobeletsha noma ubaba onenkosikazi esanda kubeletsha. Ilungelo lokuba umuntu aholelwe lapho engekho emsebenzini lingena kule mikhakha emibili:*

(a) *izinsuku zokungabi bikho ezinqwabelanayo; kanye*

(b) nezinsuku zokungabi bikho ezingqwabelani.

- .16 Izinsuku zokungabi bikho emsebenzini ezingqwabelene ezikhokhelwayo yilezo ezidluliselwa phambili futhi zingasetshenziswa esikhathini esizayo uma zingasetshenziswanga ngokugcwele okwamanje. Izinsuku zokungabi bikho emsebenzini ezikhokhelwayo, kuba ukuthi abasebenzi banelungelo lokukhokhelwa imali engukheshe, yezinsuku zekhefu (ze-leave) abangazithathanga lapho sebeshiya emsebenzini, noma kube ukuthi abasebenzi abanalo ilungelo lokukhokhelwa imali engukheshe ngezinsuku zekhefu abangazithathanga lapho sebeshiya emsebenzini. Kuba nesikweletu lapho abasebenzi benza umsebenzi ozobangela ukuba kudingeke bakhokhelwe esikhathini esizayo lapho bengekho emsebenzini. Kuba nalesi sikweletu, futhi siyaqashelwa, ngisho noma izinsuku zokungabi bikho ezikhokhelwayo zingenasibopho sokukhokhelwa lapho isisebenzi sishiya emsebenzini, nakuba amathuba okuthi abasebenzi bangase bashiye ngaphambi kokusebenzisa izinsuku zabo ezingqwabelene kuchaphazela ukukalwa kwaleso sibopho.
- .17 Inhlango izobheka izindleko zezinsuku zokungabi bikho ezikhokhelwayo ezingqwabelene njengenani lokwenezela inhlango elindele ukulikhokha ngenxa yezinsuku ezingasetshenziswanga ezingqwabelene ekupheleni kwenkathi yombiko.**
- .18 Inqubo echazwe esigabeni .17 ikala isibopho ngokwenani lenkokhelo yokwenezela okulindeleke ukuba ibe khona ngenxa yokunqwabelana kwemihlomulo. Ezimweni eziningi, inhlango kungase kungadingeki yenze izibalo eziningi ukuze ithole ukuthi akukho sibopho sezinsuku zokungabi bikho emsebenzini ezikhokhelwayo ezingasetshenziswanga. Ngokwesibonelo, isibopho sokukhokhelwa kokungabi bikho ngenxa yokugula sizoba khona kuphela uma kunokuqonda okubhaliwe noma okuvunyelwene ngakho kokuthi izinsuku zokugula ezikhokhelwayo ezingazange zithathwe zingase zithathwe njengesikhathi seholide esikhokhelwayo.

- .19 Izinsuku zokungabi bikho emsebenzini ezikhokhelwayo ezinganqwabelani azidluliselwa phambili: ziyalahleka uma zingazange zisetshenziswe zonke esikhathini sombiko wamanje futhi ngeke zisetshenziswe ngenjongo yokuba abasebenzi bathole imali ngazo lapho sebeshiya enhlanganweni. Lokhu kuyinto ejwayelekile ngokuqondene nezinsuku zokugula (ngezinga lokuthi izinsuku ezingasetshenziswanga esikhathini esidlule azenezelwa kwezilandelayo ukuze umuntu abe neziningi), kanjalo nangezinsuku zokuyobeletha noma lapho ubaba ezalelwe umntwana. Inhlango ayinasibopho noma izindleko kuze kube yilapho umuntu engekho emsebenzini, ngoba umsebenzi owenziwa yisisebenzi awulenyusi inani lomhlomulo.

Ibhonasi, imali yesikhuthazo nokukhokhelwa ngenxa yokusebenza kahle

- .20 Inhlango izoqaphela izindleko ezilindelekile zamabhonasi, imali yokukhuthaza abasebenzi neholo lokuklomelisa abasebenze kahle ngaphansi kwesigaba .12 lapho kuphela:**

(a) inhlango inesibopho samanje sezomthetho nesakhayo sokukhokha lezo zimali ngenxa yezenzakalo ezedlule; kanye

(b) singenzeka isilinganiso esithembekile sesibopho.

Kusuke kunesibopho samanje lapho kuphela, inhlango inganakwenza ngenye indlela ngaphandle kokukhokha leyo mali.

- .21 Eminyango kahulumeni ezinye izinhlangano zinezinhlelo zokukhokhela abasebenzi imali yokukhuthaza ehlobene nokwenziwa komsebenzi noma ukufezwa kokuthile ezimalini. Ngaphansi kwezinhlelo ezinjalo abasebenzi bathola inani elithile lemali, ngemva kokuhlolwa kwegalelo labo ekufinyelelweni kwemigomo yenhlangano noma umnyango othile waleyo nhlangano. Kwezinye izimo lezo zinhlelo zingathinta amaqembu abasebenzi, njengalapho kuhlolwa izinga abasebenze ngalo bonke abasebenzi noma iqegebana elithile labasebenzi, kunokuba kuhlolwe umuntu ngamaunye. Ezinye izinhlangano zikahulumeni zingase zihlole imiphumela emihle ngokubheka ezezimali njengokungena kwemali kanye nokufinyelela imigomo yemali ebihlelelwe imisebenzi ethile. Ezinye izinhlelo zokukhuthaza abasebenzi zingahlanganisa ukukhokhela bonke abasebenzi abenza umsebenzi phakathi nesikhathi sombiko, ngisho noma kungenzeka bayeka ukusebenza kuleyo nhlangano ngaphambi kokuphela kwesikhathi esibikwayo. Nokho, ngaphansi kwezinye izinhlelo zokukhokhwa kwemali yesikhuthazo, abasebenzi bakhokhelwa kuphela beqhubekile besebenza kuleyo nhlangano phakathi nesikhathi okubhekiselwa kuso, ngokwesibonelo, imfuneko yokuba abasebenzi basebenze sonke isikhathi sombiko wezimali. Izinhlelo ezinjalo zenza kube nesibopho esakhayo njengoba abasebenzi benza umsebenzi owandisa inani leholo okufanele balithole uma beqhubekile besebenza kwaze kwaphela isikhathi esithile esinqunyiwe. Ukukalwa kwesibopho esakhayo esinjalo kuyinkomba yokuthi kungenzeka abanye abasebenzi bahambe bengazange bathole sikhuthazo neholo elihlobene nomsebenzi omuhle abawufezile. Isigaba .23 sinikeza eminye imibandela okufanele kuhlangatshezwane nayo ngaphambi kokuba inhlango iqaphele izindleko ezilindelekile zemali yokukhuthaza namaholo ahlobene nezinga lomsebenzi omuhle owenziwe.

- .22 Inhlango ingase ingabi naso isibopho esingokomthetho sokukhokha amabhonasi

noma imali yesikhuthazo. Noma kunjalo, kwezinye izimo, inhlango ingase ibe nomkhuba wokukhokha amabhonasi noma imali yokukhuthaza. Ezimweni ezinjalo, inhlango inesibopho esakhayo ngoba inhlango ayinayo enye indlela engenza ngayo ngaphandle kokukhipha amabhonasi noma izimali zokukhuthaza. Ukukalwa kwesibopho esakhayo kubonisa ukuthi kungenzeka abanye abasebenzi bahambe bengazane bayithole ibhonasi noma imali yesikhuthazo.

- .23 Inhlango ingenza isilinganiso esingethenjwa ngesibopho sayo esingokomthetho noma esakhayo ngaphansi kwamabhonasi, izimali zesikhuthazo kanye namaholo ehlobene nomsebenzi omuhle owenziwe kuphela lapho:
- (a) imibandela ebhalwe phansi yohlelo iquethe inqubo yokunquma inani lomhlomulo;
 - (b) inhlango inqume inani lemali ezokhokhwa ngaphambi kokugunyazwa kokukhishwa kwezitatimende zemali; noma
 - (c) okwenzeke esikhathini esidlule kunikeza ubufakazi obucacile benani lemali yesibopho esakhayo senhlango.
- .24 Isibopho ngaphansi kwebhonasi, imali yesikhuthazo nezinhlelo ezihlobene nokufezwa kahle komsebenzi kubangelwa umsebenzi owenziwe yisisebenzi hhayi abanikazi benhlango. Ngakho, inhlango iqaphela izindleko zebhonasi, izimali zokukhuthaza kanye nezinhlelo ezihlobene nokufezwa kahle komsebenzi njengokuyizindleko hhayi ukwabiwa kwemali eyeqile.
- .25 Uma amabhonasi, imali yesikhuthazo namaholo ahlobene nokwenziwa kahle komsebenzi kungalindelekile ukuba kukhokhwe ngokuphelele zingapheli izinyanga eziyishumi nambili ngemva kwesikhathi sombiko abasebenzi abenze ngaso umsebenzi, lawo maholo angena kweminye imihlomulo yabasebenzi yesikhathi eside (bheka izigaba .160 kuya ku-.167).

Izibonelo ezibonisa ukusebenza kwezigaba .20 kuya ku-.25: Ukubalwa kwezimali zesikimu sokukhuthaza

Inhlango yenza uhlelo lokukhuthaza abasebenzi bayo ngale ndlela:

- u-25% wezindleko zesisebenzi ngasinye ungakhokhwa njengemali yesikhuthazo;
- u-7.5% kulo-25% ukhokhwa ngokuzenzakalelayo kulabo abaqhubekile nokusebenza phakathi nawo wonke unyaka wobalozimali; futhi
- u-17.5% kulo-25% ukhokhelwa abasebenzi ngokusekelwe ezingeni abasebenza ngalo.

Inhlango iqaphela izindleko nesibopho ngokuqondene nenani labasebenzi okulindeleke ukuba basebenze unyaka ogcwele, ngokusekelwe ezindlekweni zenhlango ezingu-7.5%.

Lapho inhlango isilihlolile izinga lokusebenza komuntu ngamunye, iyoqaphela izindleko nesibopho sokusebenza kohlelo lokukhuthaza, ngokusekelwe esilinganisweni somuntu ngamunye esiphindwe ngo-17.5% wezindleko zalowo muntu enhlanganweni.

Ukudalula

- .26 Nakuba lesi siQondiso singadingi ukuba kudalulwe imihlomulo yabasebenzi yesikhashana, ezinye iziQondiso zingase zidinge idalulwe. Ngokwesibonelo, iGRAP 20 ithi kufanele kudalulwe isilinganiso somholo wabaphathi kanti nesiQondiso se-GRAP esiphathelene *Nokwethulwa Kwezitatimende Zezimali [Presentation of Financial Statements (GRAP 1)]* sidinga kudalulwe ulwazi mayelana nezindleko zemihlomulo yesisebenzi.

Imihlomulo etholakala ngemva kokuyeka emsebenzini: Umehluko phakathi kwezinhlelo zomhlalaphansi nezinhlelo zempesheni

.27 Imihlomulo etholakala ngemva kokuyeka emsebenzini ihlanganisa izinto ezinjengalezi ezilandelayo:

- (a) imali yomhlalaphansi (ngokwesibonelo: izimpesheni nesamba semali yomhlalaphansi); kanye
- (b) neminye imihlomulo etholakala ngemva kokuyeka emsebenzini, njemshwalense wokuphila wangemva kokuyeka emsebenzini kanye nokunakekelwa kwezempilo ngemva kokuyeka emsebenzini.

Izinhlelo lapho inhlango ihlinzeka ngemihlomulo etholakala ngemva kokuyeka emsebenzini zibizwa ngokuthi izinhlelo zemihlomulo yangemva kokuyeka emsebenzini. Inhlango isebenzisa lesi siQondiso kuzo zonke izinhlelo ezinjalo kungakhathaliseki ukuthi kudingeka kusungulwe inhlango ehluke ngale njongo noma cha, njengeskimu sempesheni noma iskimu somhlalaphansi, okuzofakwa kuyo izimali futhi ikhokhe lezo zimali zemihlomulo.

.28 Izinhlelo zemihlomulo etholakala ngemva kokuyeka emsebenzini zingena esigabeni sezimali zomhlalaphansi noma izimali zempesheni, kuye ngezomnotho zalezo zinhlelo njengoba zichazwe emigomweni nemibandela yakhona eyinhloko.

.29 Ngaphansi kwezinhlelo zezimali zomhlalaphansi isibopho zenhlango esingokomthetho nesakhayo siphela enanini lemali evuma ukuyifaka kulesi sikhwama. Ngakho, inani lemali yemihlomulo etholakala ngemva kokuyeka emsebenzini elithola isisebenzi linqunywa inani lemali elifakwe yinhlango (kanye mhlawumbe nayisisebenzi ngokwaso) esikhwameni sohlelo lwemihlomulo etholakala ngemva kokuyeka emsebenzini noma enkampanini yomshwalense, kanye nenzalo yezimali ezitshaliwe ezithathwe kule mali efakwa kulesi sikhwama. Ngenxa yalokho, ingcuphe ecatsangelwayo yokuthi imihlomulo ingase ibe phansi kunalokho okulindelekile nengcuphe yokutshalwa kwezimli (ukuthi izimali ezitshaliwe ngeke zanele ukuhlangabezana nemihlomulo elindelwe) iwela esisebenzini.

.30 Izibonelo zezimo lapho isibopho senhlango singapheleli enanini lemali evuma ukuyifaka esikhwameni somhlalaphansi yilapho inhlango inesibopho esingokomthetho noma esakhayo ngenxa yalokhu okulandelayo:

- (a) ifomula yohlelo lwemihlomulo engaxhumene kuphela namanani afakwa esikhwameni futhi kudinga ukuba inhlango ifake ezinye izimali uma imali ekhona inganele ukuhlangabezana nemihlomulo ebhalwe kuyifomula yohlelo lwemihlomulo;
- (b) isiqinisekiso, kungaba ngendlela engaqondile kusetshenziswa uhlelo noma ngokuqondile, senzalo egaguliwe yemali efakiwe; noma
- (c) leyo mikhuba engahlelekile eyenza kube nesibopho esakhayo. Ngokwesibonelo, isibopho esakhayo singase siphakame lapho inhlango inomlando wokubakhuphulela imihlomulo labo ababeyisebenzela ukuze ihambisane nokwehla

kwamandla emali nokwenyuka kwentengo yezinto ngisho nalapho kungekho sibopho esingokomthetho sokwenza kanjalo.

- .31 Ngaphansi kwezinhlelo zomhlalaphansi:
- (a) isibopho inhlango enaso esokuhlinzeka ngemihlomulo okuvunyelwene ngayo kubasebenzi bamanje nabesikhathi esidlule; kanye
 - (b) nokuthi ingcuphe yokuba imihlomulo ibize kakhulu kunalokho obekulundelekile nengcuphe yokutshalwa kwemali, kuzowela ezandleni zenhlango. Uma imihlomulo ibize kakhulu kunalokho obekulindelwe noma izimali ezitshaliwe zingalethanga inzuzo ebicatshangwa, isibopho senhlango singase sikhuphuke.
- .32 Izigaba .33 kuya ku-.52 zichaza umehluko okhona phakathi kwezimali zomhlalaphansi nezimali zempesheni ngokuqondene nezinhlelo ezibandakanya abaqashi abaningi abahlanganyelayo, izimali zempesheni ezibeka engcupheni izinhlangano ezingaphansi kobuphathi obufanayo, izinhlelo zikahulumeni kanye nemihlomulo ethathelwe umshwalense.

Izinhlelo zesikhwama esihlanganyelwa abaqashi abaningi

- .33 Inhlango izobheka uhlelo lwesikhwama esihlanganyelwa abaqashi abaningi njengesikhwama somhlalaphansi noma isikhwama sempesheni ngaphansi kwemibandela yohlelo (kuhlanganise noma yisiphi isibopho esakhayo esidlulela ngale kwemibandela esemthethweni).**
- .34 Uma inhlango ibamba iqhaza ohlelweni lwempesheni oluhlanganyelwa abaqashi abaningi, ngaphandle uma kusebenza isigaba .35, inhlango izokwenza lokhu okulandelayo:**
- (a) izobala ingxenye yayo eyifaka esikhwameni sempesheni, izimali ezikhona nezindleko ezihlobene nohlelo ngendlela efanayo nezinye izimali zempesheni; kanye**
 - (b) idalule ulwazi olufuneka ezigabeni .136 kuya ku-.155 (ngaphandle kwesigaba .155(d)).**
- .35 Uma kungekho ulwazi olwanele olungasetshenziselwa ukubala impesheni yohlelo lwempesheni oluhlanganyelwa abaqashi abaningi, inhlango izokwenza lokhu okulandelayo:**
- (a) izobala izimali zohlelo ngokuvumelana nezigaba .54 no-.55 njengokungathi uhlelo lwemali yomhlalaphansi; futhi**
 - (b) izodalula ulwazi oludingeka ezigabeni .155.**
- .36 Esinye isibonelo sohlelo lwempesheni oluhlanganyelwa abaqashi abaningi yilapho:
- (a) lolu hlelo luxhaswa ngenqubo yokukhokha kancane kancane: izimali ezifakwayo sinqunywe ngokwezinga okulindeleke ukuba lanele ukukhokhela imihlomulo ezophuma ngesikhathi esifanayo; kanti imihlomulo yesikhathi esizayo ezuzwe phakathi nalesi sikhathi izokhokhwa ezimalini ezizofakwa esikhathini esizayo; futhi
 - (b) imihlomuli yabasebenzi inqunywa ubude besikhathi abasisebenzile futhi

izinhlangano ezibambe iqhaza azinayo indlela yokuhoxa kulolu hlelo ngaphandle kokukhokha izimali zemihlomulo okufanele itholwe abasebenzi kuze kube usuku lokukhishwa kwayo. Uhlelo olunjalo lubeka inhlangano engcupheni yokuba ibe nemali enganele yokhokhela abasebenzi imihlomulo: uma ekugcineni izindleko zemihlomulo ezuziwe ekupheleni kwesikhathi sombiko zingaphezu kwalezo ebezilindelekile, inhlangano kungadingeke ikhethe phakathi kokunyusa inani lemali eyifakayo noma inxenxe abasebenzi ukuba bamukele imali encishisiwe yemihlomulo. Ngakho, uhlelo olunjalo lubizwa ngokuthi impesheni.

- .37 Lapho kunolwazi olwanele mayelana nohlelo lwempesheni oluhlanganyelwa abaqashi abaningi, inhlangano igxila ekukhokheni ingxenye yayo yesibopho sempesheni, imali ekhona nezindleko zemihlomulo etholakala ngemva kokuyeka emsebenzini ezihlobene nohlelo ngendlela efanayo neyanoma yiluphi olunye uhlelo lwempesheni. Nokho, inhlangano ingase ingakwazi ukucacisa ingxenye yayo yesimo sezimali ezihilelekile nokusebenza kohlelo ngokwethembeka okwanele ngenjongo yokubalwa kwezimali. Lokhu kungenzeka uma:

- (a) uhlelo luchaya izinhlangano ezibamba iqhaza engcupheni yokulahlekela ehlobene nabasebenzi bamanje nabesikhathi esidlule bezinye izinhlangano, okuba nomphumela wokuthi kungabi nasisekelo esizinzile nesingethenjwa sokwaba isibopho, izimali ezikhona nezindleko zenhlangano ngayinye ebambe iqhaza ohlelweni; noma
- (b) inhlangano ayinalo ulwazi olwanele mayelana nohlelo oluhlangabezana nezimfuneko zesiQondiso.

Ezimweni ezinjalo, inhlangano ibala izimali zohlelo njengokungathi ezohlelo lomhlalaphansi futhi idalula ulwazi olwengeziwe olufuneka esigabeni .155.

- .38 Kube nesivumelwano esiyinkontileka noma esifuze leso esibophayo noma ipholisi echaziwe phakathi kohlelo oluhlanganyelwa abaqashi abaningi nalabo ababambe iqhaza kulo esinquma indlela imali eyeqile kulolu hlelo ezokwabiwa ngayo phakathi kwababambiqhaza (noma indlela yokwenezela uma imali ishoda). Umbambiqhaza ohlelweni olubandakanya abaqashi abaningi olunohlelo olunjalo olubheka uhlelo njengolomhlalaphansi ngokuvumelana nesigaba .35 uzoqaphela imali ekhona noma isikweletu esiba khona ngenxa yesivumelwano senkontileka noma isivumelwano esifanayo esibophayo noma ipholisi echaziwe kanye nemali eyinzuzo etholakele noma izindleko ezeqile noma ezishodayo.

Isibonelo esichaza isigaba .38: Ukubalwa kwezimali kohlelo oluhlanganyelwa abaqashi abaningi

Kanye nabanye omasipala esifundazweni X, umasipala A ubamba iqhaza ohlelweni lwempesheni oluhlanganyelwa abaqashi abaningi. Ngenxa yokuthi lolu hlelo lubeka izinhlangano eziningi ezibambe iqhaza engcupheni yokulahlekela ehlobene nabasebenzi bamanje nabesikhathi esidlule babanye omasipala ababambe iqhaza kulolu hlelo, akukho sisekelo esingaguququguki nesiingathenjwa sokwaba isibopho, izimali ezikhona nezindleko zikamasipala ngamunye obambe iqhaza kulolu hlelo. Ngakho umasipala A ubheka lolu hlelo njengokungathi luwuhlelo lomhlalaphansi. Ukuhlolwa kokufakwa kwezimali, olungasekelwe eziphethweni ezihambisana nezimfuneko zalesi siQondiso, kubonisa ukushoda kwemali engu-R480 000 000 (izigidi zamarandi ezingu-480). Uhlelo luvumile ngaphansi kwesivumelwano ezibophayo sokufakwa kwezimali nabaqashi ababamba iqhaza kulolu hlelo oluzoqeda ukushoda kwemali eminyakeni emihlanu elandelayo. Inggikithi yemali efakwe umasipala A ngaphansi kwalesi sivumelwano iyizigidi zamarandi ezingu-40.

Inhlangano iqaphela isikweletu semali okufanele ifakwe elungisiwe ngesikhathi, nobungakho bemali nezindleko ezilinganayo ezeqile noma ezishodayo.

.39 Izinhlelo zabaqashi abaningi zihlukile ezinhlelweni ezibandakanya iqembu. Uhlelo olubandakanya iqembu limanje nje liwukuhlanganiswa kohlelo lomqashi oyedwa ukuze kuvunyelwe abaqashi abaningi ukuba bafake izimali ngenjongo yokuzitshala nokunciphisa ukuphathwa kokutshalwa kwezimali nezindleko zokuqondisa, kodwa izicelo zezimali zabaqashi abahlukahlukene ziyahlukaniswa ngenxa yenzuzo yabasebenzi bomqashi ngamunye. Izinhlelo zokuphathwa kweqembu azidali zinkinga ekubalweni kwezimali ngenxa yokuthi ulwazi lutholakala kalula ukuze babhekwe njengomqashi ozimele nangenxa yokuthi izinhlelo ezinjalo azichazi izinhlangano ezibamba iqhaza engcupheni yokuba nemali engaphansi kwaleyo elindelwe yokukhokha izimpesheni okuhlobene nabasebenzi bamanje nabesikhathi esidlule bezinye izinhlangano. Izincazelo zalesi siQondiso zifuna ukuba inhlangano ichaze uhlelo loluphathwa kweqembu njengemali yomhlalaphansi noma yempesheni ngokuvumelana nemibandela yohlelo (kuhlanganise nanoma yisiphi isibopho esakhayo esidlulela ngale kwemibandela ebhaliwe).

.40 Ekunqumeni ukuthi kunini lapho kufanele iqashelwe khona, nokuthi ingafakalwa kanjani indaba yesibopho esihlobene nokuvalwa kohlelo lwempesheni olubandakanya abaqashi abaningi, noma ukuphuma kwenhlangano ohlelweni lwempesheni oluhlanganisa abaqashi abaningi, inhlangano kufanele isebenzise isiQondiso se GRAP esiphathelene namaLungiselelo, iZibopho Ezingase Zibe Khona Nezimali Ezingase Zibe Khona (GRAP 19).

Izimali zempesheni zinobungozi obufanayo phakathi kwezinhlangano ezingaphansi kobuphathi obufanayo

.41 Izimali zempesheni ezinobungozi obufanayo phakathi kwezinhlangano eziphethwe ndawonye, ngokwesibonelo, izinhlangano ezilawulayo nezilawulwayo, azizona izinhlelo zabaqashi ababambisene.

.42 Inhlangano ebamba iqhaza ohlelweni olunjalo ithola ulwazi mayelana nohlelo lulonke olulinganiswa ngokuvumelana nalesi siQondiso ngesisekelo sesiphetho esisebenza kulo lonke uhlelo. Uma kunesivumelwano senkontileka noma isibopho esifuze lesa



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esibophayo noma esishiwo kuyipholisi sokukhokhisa izindleko zengqikithi yempesheni kulo lonke uhlelo esilinganiswa ngokuvumelana nalesi siQondiso enhlanganweni ngayinye kulolu mbimbi lwezomnotho, inhlango kufanele, esitatimendeni sayo esizimele noma esiqondene nayo yodwa, iqaphele izindleko zengqikithi yempesheni ezifakiwe. Uma singekho isivumelwano esinjalo, uhlelo noma ipholisi, izindleko zengqikithi yempesheni zizobalelwa ezitatimendeni ezihlukahlukene zenhlango ngayinye okuyiyona mqashi oxhasa lolu hlelo ngokusemthethweni. Lezi ezinye izinhlangano, ezitatimendeni zazo ngazinye noma ezehlukile, zizoqaphela izindleko ezilingana nemali eziyifakile phakathi nesikhathi esibikwayo.

- .43 Kunezikkhathi lapho eminyango kahulumeni inhlango elawulayo kanye nenhlango eyodwa noma ngaphezulu ezilawulwayo zibamba iqhaza ohlelweni lwempesheni. Ngaphandle uma kunesivumelwano esisayiniwe noma esinye isivumelwano esinjengaleso esibophayo noma ipholisi echaziwe, njengoba kuphawulwe esigabeni .42, inhlango elawulwayo ichaza ngezimali zomhlalaphansi esitatimendeni sayo sokuvumelanisa ubalozimali. Inhlango elawulwayo echaza ngezimali zempesheni inikeza nemininingwane yenhlango elawulayo, futhi iyachaza, esitatimendeni sezimali esivunyelwaniswayo, ukuthi izimali ezibalwayo eziphathelene nempesheni. Inhlango elawulayo ibuye inikeza incazelo edingeka esigabeni .155.
- .44 Ukubamba iqhaza ohlelweni olunjalo kuwukudluliselwa kwezimali okuhlobene kwenhlango ngayinye. Ngakho inhlango, esitatimendeni sayo esihlukile nesiqondene nayo kuphela, izodalula ulwazi olufuna esigabeni .155.**

Izinhlelo zikahulumeni

- .45 Inhlango izokwenza umbiko wezimali wohlelo lukahulumeni ngendlela efanayo naleyo eyenza ngayo ohlelweni lwabaqashi abahlanganyelayo bheka izigaba .33 no-.40).**
- .46 Izinhlelo zikahulumeni zisungulwe ngokwesishayamthetho ukuze zivikele zonke izinhlangano (noma zonke izinhlangano emkhakheni othile, ngokwesibonelo, imboni ethile ngokuqondile) futhi ziphethwe uhulumeni kazwelonke, owesifundazwe noma wasekhaya noma omunye umkhandlu (ngokwesibonelo, uphiko olwenzelwe ngokuthe ngqo le nhloso). Lesi siQondiso siphathelene kuphela nemihlomulo yesisebenzi senhlango futhi asikhulumi ngokwenza umbiko wezimali zanoma yisiphi isibopho esingaphansi kwezinhlelo zikahulumeni ezihlobene nabasebenzi nabasebenzi besikhathi esidlule bezinhlangano ezingalawulwa yinhlangano eyenza umbiko. Nakuba uhulumeni engase asungule izinhlelo zikahulumeni futhi ahlinzeke ngezimpesheni kubasebenzi bezinkampani ezizimele kanye/noma abantu abazisebenzayo, izibopho eziba khona ngenxa yezindlelo ezinjalo akukhulunywa ngazo kulesi siQondiso. Ezinye izinhlelo ezisungulwe yinhlangano zihlinzeka ngemihlomulo etholwa yiwo wonke umuntu, esikhundleni semihlomulo ebingase inakekelwe ngaphansi kohlelo lukahulumeni, kanye neminye imihlomulo yokwenezela. Lezo zinhlelo ezinjalo akuzona ezikahulumeni.
- .47 Izinhlelo eziningi zikahulumeni zixhaswa kancane kancane: izimali ezifakwayo azibekwa esilinganisweni okulindeleke ukuba sanele ukukhokhela imihlomulo edingekayo phakathi nesikhathi esifanayo; imihlomulo yesikhathi esizayo etholakale phakathi nalesi sikhathi izokhokhwa ezimalini ezifakwayo esikhathini esizayo. Izinhlangano ezingaphansi kohlelo lukahulumeni zihlanganisa ekubalweni kwezimali lezo zinhlelo njengezimali ezifakwe yizo kwezomhlalaphansi noma zempesheni. Indlela yokubalwa kwezimali incike ekutheni inhlangano inaso yini isibopho esingokomthetho noma esakhayo sokukhokha imihlomulo esikhathini esizayo. Uma okuwukuphela kwesibopho inhlangano enaso siwukukhokha imali yesikhwama somhlalaphansi futhi inhlangano ingenaso isibopho sokukhokha imihlomulo yempesheni esikhathini esizayo, ibala izimali zohlelo lukahulumeni zezimali zezimpesheni.
- .48 Uhlelo lukahulumeni lungase luchazwe ngokuthi izimali zomhlalaphansi zenhlango elawulwayo. Nokho, kuba yisinqumo senkantolo ukuthi uhlelo lukahulumeni luzofakwa yini ezimpeshenini yinhlangano elawulayo. Uma leso sinqumo senkantolo sikhishwa, ukubalwa kwezimali kohlelo lukahulumeni kwenziwa njengemali yomhlalaphansi.

Imihlomulo enomshwalense

- .49 Inhlango ingase ikhokhe imali yomshwalense yanyanga zonke ukuze ixhase isikhwama somhlalaphansi wangemva kokuyeka emsebenzini. Inhlango izobheka lolo hlelo njengohlelo lomhlalaphansi ngaphandle uma inhlangano izoba nesibopho esingokomthetho noma esakhayo (kungaba ngokuqondile noma ngokungaqondile ngohlelo) ngalezi zinjongo:**

(a) ukukhokhela imihlomulo yesisebenzi ngokuqondile uma sesishayile isikhathi; noma

(b) ikhokhe imali eyengeziwe uma umshalense ungazikhokhi zonke izimali zabasebenzi esikhathini esizayo ngenxa yomsebenzi owenziwa yisisebenzi manje noma ngaphambi kwesikhathi esibikwayo.

Uma inhlango isenaleso sibopho esingokomthetho noma esakhayo, inhlango izophatha uhlelo njengohlelo lwempesheni.

- .50 Imihlomulo ethathelwe umshalense akudingeki ihlobane ngandlela thile nesibopho senhlango emihlomulweni yesisebenzi. Izinhlelo zemihlomulo yangemva kokuyeka emsebenzini zizokwehlukaniswa ngendlela efanayo ekubalweni kwezimali nasekuxhasweni ngezimali njengoba kunjalo ngezinye izinhlelo.
- .51 Lapho inhlango ixhasa isibopho semihlomulo yangemva kokuyeka umsebenzi ngokukhokhela umshwalense inhlango (kungaba ngokuqondile, ngokusebenzisa uhlelo, ngohlelo lokufaka izimali zokukhokhela umshwalense zesikhathi esizayo noma ngobudlelwane obuphakathi kwenhlango ehlobene nayo nomshwalense) engaphansi kwesibopho ngokuqondene nawo sezomthetho noma esakhayo, imali yokukhokhela umshwalense nyanga zonke ngeke ingene ohlelweni lwemali yomhlalaphansi. Kuzodingeka ukuba inhlango:
- (a) ibale izimali zomshwalense njengezimali ezikhona zohlelo (bheka isigaba .08); futhi
- (b) iqaphele eminye imishwalense njengenelungelo lokubuyiselwa imali yiyo (uma leyo mishwalense ihlangabezana nomkhakha osesigabeni .123).
- .52 Uma umshwalense usegameni lombambiqhaza ochaziwe noma iqembu lababambiqhaza ohlelweni futhi inhlango ingenaso isibopho esingokomthetho noma esakhayo sokukhokhela noma yikuphi ukulahlekelwa okuqondene nomshwalense, inhlango ayinaso isibopho sokukhokhela abasebenzi imihlomulo futhi umshwalense yiwo onesibopho ngokugcwele sokukhokha lezo zimali somhlomulo wabasebenzi. Ukukhokha kwemali yomshalense enqunyiwe ngaphansi kwesivumelwano esinjalo, ngamanye amazwi, kuwukuphothulwa kwesibopho sempesheni, kunokuba kube ukutshalwa kwemali ukuze kuhlangelelwe nesibopho. Ngakho, inhlango ibheka izimali ezinjalo ezikhokhile njengohlelo lomhlalaphansi.

Imihlomulo yangemva kokuyeka emsebenzini: Izinhlelo zomhlalaphansi

- .53 Ukubalwa kwezimali zezinhlelo zomhlalaphansi kuqondile ngoba isibopho senhlango eyenza umbiko wesikhathi ngasinye sokubika inqunywa yinani lemali okufanele ikhokhwe ngaleso sikhathi. Ngenxa yalokho, akukho kuhlola izingozi zokuba ingabi bikho imali elindelekile yokukhokhela izimpesheni noma ibe ngaphezulu kwelindelekile ukuze kuhlolwe isibopho noma izindleko kanti futhi awekho amathuba okuzuza noma okulahlekelwa. Ngaphezu kwalokho, izibopho zikalwa ngesaphulelo, ngaphandle kwalapho kungalindelekile ukuba zikhokhwe ngokugcwele ngaphambi kokuphela kwezinyanga eziyishumi nambili ngemva kokuphela kwesikhathi sokubika lapho abasebenzi benza khona umsebenzi.

Ukuqaphela nokulinganisa

.54 Lapho isisebenzi sisebenzele inhlango phakathi nesikhathi esibikwayo, inhlango kufanele iqaphele inkokhelo okufanele ukhokhwe yomhlalaphansi ngenxa yomsebenzi owenziwe:

(a) njengesikweletu (izindleko esezibe khona), ngemva kokudonsa noma iyiphi imali esikhokhiwe kakade. Uma imali esikhokhiwe ingaphezu kwemali okufanele ikhishwe ngokuqondene nomsebenzi owenziwe ngaphambi kokuphela kwesikhathi sokubika, inhlango izoqaphela leyo mali eyeqile njengemali yayo (izindleko ezikhokhwe kusengaphambili) ngezina lokuthi leyo mali ekhokhwe kusengaphambili izohlela ekuncishisweni kwezimali ezizokhokhwa esikhathini esizayo noma ekubuyiselweni imali, uma senza isibonelo; kanye

(b) nanjengezindleko, ngaphambe uma esinye isiQondiso sifuna noma sivumela ukufakwa kwenye imali ezindlekweni zemali ekhona (ngokwesibonelo, bheka i-GRAP 12, GRAP 17, GRAP 31 ne-GRAP 103).

.55 Uma izimali ezifakwe esikhwameni sempesheni kungalindelekile ukuba zikhokhwe ngokuphelele ngaphambi kokuphela kwezinyanga eziyishumi nambili ngemva kokuphela kwenkathi yombiko lapho abasebenzi benze khona umsebenzi, zizokhishwa kusetshenziswa isilinganiso sokuncishiswa kwezimali esichazwe esigabeni .89.

Ukudalula

.56 Inhlango izodalula inani lemali ebhekwa njengezindleko zomhlalaphansi.

.57 Lapho kudingeka ngokwesiqondiso seGRAP 20 inhlango idalula ulwazi mayelana nezimali ezifakile zokuphathwa kwesikhwama somhlalaphansi.

Imihlomulo yangemva kokuyeka emsebenzini: Impesheni

.58 Ukubalwa kwezimali zempesheni akuyona neze into elula ngenxa yokuthi kudingeka ukucabangela kokuthi imali ingase ingeneli noma yeqe lapho sekufanele ikhokhwe ukuze kunqunywe isibopho nezindleko futhi kunamathuba okuba kube nenzuzo noma ukulahlekelwa ngokwezimali. Ngaphezu kwalokho, izibopho zilinganiswa ngesisekelo sesaphulelo ngenxa yokuthi zingase zikhokhwe ngemva kweminyaka isisebenzi senze umsebenzi waso ohlobene.

Ukuqaphela nokulinganisa

.59 Izimali zempesheni zingase zingaxhaswa, noma zingase zixhaswe ngokwengxenywe noma ngokuphelele ngemali ekhishwe yinhlangano, ngezinye izikhathi abasebenzi bayo, yafakwa enhlanganweni noma esikhwameni, esihlukile kunenhlangano eyenza umbiko nokuyiyona ezokhokhela imihlomulo yabasebenzi. Ukukhokhwa kwemihlomulo exhaswe ngokwezimali uma sekufike isikhathi akuncikile kuphela esimweni sezimali nasendleleni okuhambe ngayo ukutshalwa kwezimali kodwa futhi nasekuzinzeni kwenhlangano, ukuzimisela kwayo ukuphesha noma yikuphi ukushoda kwezimali zesikhwama. Ngakho-ke, ngamanye amazwi, inhlango, izibophezela ukukhokha uma kushoda ezimalini nasezingcupheni zokutshalwa kwezimali ezihlobene nalesi

sikhwama. Ngenxa yalokho, izindleko eziqashelwayo zemali yempesheni akuyona empeleni imali okufanele ifakwe nesikhathi sokubika.

.60 Ukwenza umbiko wezimali zempesheni kuhlenganisa lezi zinyathelo ezilandelayo:

(a) Ukunquma ukushoda noma ukweqa kwemali. Lokhu kuhlenganisa:

- (i) ukusebenzisa inqubo yokuhlaziya izingozi zokungabi bikho kwemali eyanele noma ukweqa ngesikhathi sokukhokha, inqubo yezikweletu ehlawumbiselwayo, ukulinganisa ngendlela ethembekile kwezindleko ezobhekana nazo inhlangano ekugcineni ngemihlomulo yabasebenzi abazoyithola ngenxa yomsebenzi wabo wamanje noma wesikhathi esidlule (bheka izigaba .73 kuya ku-.75). Lokhu kudinga ukuba inhlangano inqume ukuthi ungakanani umhlomulo ozobhekwa njengowesikhathi samanje nesidlule (bheka izigaba .76 kuya ku-.80) nokuba yenze izilinganiso (ukuhlawumbisela kokuba nemali eyeqile noma ukushoda kwayo) izimo ezithile ezingase zibe khona (ukukhiqiza kwabasebenzi nokushona) nezimo eziguquguqukayo zezimali (njengokukhuphuka kwamaholo esikhathini esizayo nezindleko zezokwelapha) okuzochaphazela izindleko zemihlomulo (bheka izigaba .81 kuya ku-.104);
- (ii) ukungawubali lowo mhlomulo ngenjongo yokunquma inani lamanje lesibopho sempesheni kanye nezindleko zomsebenzi wamanje (bheka izigaba .73 kuya ku-.75 kanye no-89 kuya ku-.92); kanye
- (iii) ukudonsa kwenani eliyisilinganiso lanoma iyiphi impahla yohlelo (bheka izigaba .120 kuya ku-.122) enanini lamanje lesibopho sempesheni.

(b) Ukunquma inani lemani yesibopho sengqikithi yempesheni (imali ekhona) njengemali eshodayo noma eyengeziwe enqunye (a), ngokulungisa noma yimiphi imithelela enciphisa ingqikithi yempahla yempesheni esilinganisweni esinqunyiwe (bheka izigaba .67).

(c) Ukunquma amanani okufanele abhekwe njengemali eyeqile noma eshodayo:

- (i) Izindleko zamanje zomsebenzi (bheka izigaba .76 kuya ku-.80 kanye nesigaba .129).
- (ii) Noma yiziphi izindleko zesikhathi esidlule kanye nenzuzo noma ukulahleka ngesikhathi sokukhokha (bheka izigaba .105 kuya ku-.119).
- (iii) Ingqikithi yenzalo yengqikithi yesibopho sempesheni (imali ekhona) (bheka izigaba .130 kuya ku-.134).

(d) Lapho kunqunya ukuba kuhlolwe ingqikithi yesamba semali yempesheni (impahla), kudingeka kuqashelwe lapho imali yeqile noma lapho ishodile, okuhlenganisa:

- (i) ukuhlawumbisela ukuthi imali izoba ngaphezulu ngenani elingakanani noma ukuthi izobe ishoda ngenani elingakanani lapho sekukhokhwa izimpesheni (bheka izigaba .136 no-.137);
- (ii) ukubuyela ohlelweni lwempahla, ngaphandle kwezimali ezihlanganiswe engqikithini yenzalo yesamba semali yempesheni (impahla) (bheka izigaba .138); kanye

(iii) noma yiluphi ushintsho emiphumeleni yemali enqunyiwe okufanele ikhokhwe

(bheka isigaba .67), ngaphandle kwezimali ezihlanganiswe engqikithini yenzalo yesamba semali yempesheni (impahla).

Lapho inhlango inohlelo lwempesheni olungaphezu kolulodwa, inhlango ilandela lezi zinqubo ohlelweni ngalunye.

- .61 Inhlango izonquma isamba semali yempesheni (impahla) zikhathi zonke ukuthi inani lemali eliphawulwe esitatimendeni sezimali alehlukile yini ngokuphawulekayo enanini elizonqunywa ekupheleni kwenkathi yokufaka umbiko.**
- .62** Lesi siQondiso sikhuthaza inhlango, kodwa asiyiphoqi, ukuba isebenzise umhlaziyi oqeqeshiwe lapho ihlola zonke izibopho zemihlomulo yangemva kokuyeka kwabantu emsebenzini. Ngezizathu ezizwakalayo, inhlango ingase icele umhlaziyi oqeqeshiwe ukuba ahlaziye kanzulu isibopho ngaphambi kokuphela kwenkathi yokubika. Noma kunjalo, imiphumela yalokho kuhlaziya iyalungiswa lapho kuzoba nezimali ezingenayo noma eziphumayo kanye nezinye izimo ezishintshayo (kuhlanganise noshintsho lwamanani ezimakethe zemali nezilinganiso zenzalo) kuze kube sekupheleni kwenkathi yokubika.
- .63** Kwezinye izimo izibalo, amanani ahlawumbiselayo nokubala okunqamulelayo kungase kunikeze izilinganiso ezingethenjwa zokubalwa okubanzi okuboniswe kulesi siQondiso.

Ukubalwa kwezimali zesibopho esakhayo

- .64 Inhlango ngeke igcine ngokubala izimali zesibopho sayo esingokomthetho ngaphansi kwemibandela esemthethweni yohlelo lwempesheni, kodwa nezanoma yisiphi isibopho esakhayo esibangelwa imikhuba yenhlangano engahlelekile. Imikhuba engahlelekile ibangela ukuba kube nesibopho esakhayo lapho inhlango ingalutho olunye engalwenza ngaphandle kokuba ikhokhe imihlomulo yabasebenzi. Isibonelo sesibopho esakhayo yilapho ushintsho emikhutsheni engahlelekile lubangela umonakalo ongamukelekile ebuhlotsheni bayo nabasebenzi.**
- .65** Imibandela esemthethweni yohlelo lwempesheni ingavumela inhlango ukuba inqamule isibopho sayo ngaphansi kohlelo. Noma kunjalo, ngokuvamile kunzima ngenhlango ukuba inqamule isibopho sayo ngaphansi kohlelo (ngaphandle kokukhokha) uma abasebenzi beqhubeka besebenza khona. Ngakho, lapho bungekho ubufakazi obuhlukile, ukubalwa kwezimali zemihlomulo yangemva kokuyeka emsebenzini kusekelwe ekutheni inhlango ethembisa leyo mihlomulo izoqhubeka yenza kanjalo phakathi nesikhathi esisele sokuphila kwezisebenzi zayo ezikhona njengamanje.

Isimo sezimali

- .66 Inhlango izoqaphela isamba semali yempesheni (impahla) esitatimendeni sayo sezimali**
- .67 Uma inhlango inemali eyeqile yohlelo lwempesheni, izolinganisa imali ekhona eyisamba sempesheni ngaphansi:**
- (a) kwemali eyeqile yohlelo lwempesheni; kanye**



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(b) nemali enqunyiwe, enqunywa kusetshenziswa inani lesaphulelo esichazwe esigabeni .89.

.68 Noma yiluphi ushintsho olubangelwa imingcele yesigaba .67(b) izoqashelwa ngokwemali eyeqile noma eshodayo.

.69 Kungase kube nengqikithi yemali yempesheni uma uhlelo lwempesheni lufakwe imali eningi ngokweqile noma kube khona inzuzo enkulu kunobekulindelekile. Inhlangano iqaphela ingqikithi yemali yempesheni esimweni esinjalo ngoba:

- (a) inhlangano ilawula amandla, okuyigunya lokusebenzisa imali eyeqile ukuzwe kutholakale imihlomulo esikhathini esizayo;
- (b) lokho kulawula kuwumphumela wezigameko ezedlule (izimali ezifakwe yinhlangano nemisebenzi eyenziwe yisisebenzi); futhi
- (c) imihlomulo yezomnotho yesikhathi esizayo iyatholakala enhlanganweni njengesaphulelo semali ezofakwa esikhathini esizayo noma ukubuyiswa kwemali engukheshe, kungaba ngokufakwa ngokuqondile kuyi-akhawunti yenhlangano noma ngokuyifaka kolunye uhlelo. Imali enqunyiwe inani lamanje laleyo mihlomulo yesikhathi esizayo.

Inani lemali elinqunyiwe: Lapho inani eliphansi lemali yokuxhasa lingase libangele isikweletu

- .70 Uma inhlango inesibopho ngaphansi kwemfuneko yokufaka imali ephansi sokukhokha ukuze kuhlengatshwane nemali eshodayo ngaphansi kwemfuneko yemali ephansi ngokuqondene nomsebenzi owenziwe, inhlango iyanquma ukuthi imali okufanele ikhokhwe izotholakala njengemali ebuyiswayo noma izonciphisa inani elizokhokhwa esikhathi esizayo ngemva kokuba seyikhokhiwe ohlelweni.
- .71 Uma izimali okufanele zikhokhwe zizobe zingatholakali ngemva kokuba zikhokhelwe uhlelo, inhlango izoqaphela isikweletu engaso uma kuphakama isibobho. Isikweletu sinciphisa izimali zempesheni ezikhona noma sikhuphule isikweletu semali yempesheni ngezinga lokuba kungalindeleki nzuzo noma ukulahlekelwa ngokusebenzisa isiqondiso esisesigabeni .67 lapho kukhokhwa izimali zohlelo.

Ukuqaphela nokulinganisa: Ukuvikela inani lemali yempesheni nezindleko zomsebenzi wamanje

- .72 Izindleko zangempela zempesheni zingase zichaphazelwe yizimo ezihlukahlukene, njengemihlo yokucina, ukushiya kwabasebenzi emsebenzini kanye nokushona, izimali ezifakwa abasebenzi nezindleko zezokwelapha. Izindleko zokucina zohlelo aziqinisekisiwe futhi lokhu kungaqiniseki kungase kuqhubeke isikhathi eside. Ukuze kukalwe inani lamanje lesibopho semihlomulo yangemva kokushiya emsebenzini kanye nezinye izindleko zemisebenzi yamanje ezihlobene nako, kuyadingeka ukuba:
- (a) kusetshenziswe inqubo yokuhlaziya izingozi zokulahlekelwa (bheka izigaba .73 kuya ku-.75);
 - (b) kubhekwe imihlomulo njengebangelwe yizikhathi zomsebenzi (bheka izigaba .76 kuya ku-.80); nokuba
 - (c) kwenziwe izilinganiso zezimo ezingaba nomthelela esikhathini esizayo (bheka izigaba .81 kuya ku-.104).

Inqubo yokuhlaziya ukuba sengcupheni yokulahlekelwa

- .73 ***Inhlango izosebenzisa inqubo yokuhlola izikweletu ezingaba khona esikhathini esizayo ukuze kunqunywe inani lamanje lesibopho semali yempesheni kanye nezindleko ezihlobene nomsebenzi wamanje, kanye nezindleko zomsebenzi wesikhathi esidlule, uma zikhona.***
- .74 Inqubo yokuhlukanisa ingqikithi yemali yomhlalaphansi ngokweminyaka umuntu azoyisebenza (ngezinye izikhathi echazwa ngokuthi inqubo yemihlomulo/iminyaka yokusebenza) ibheka inkathi ngayinye yomsebenzi njengebangela ukufanelekela enye ingxenye yomhlomulo eyengeziwe (bheka izigaba .76 kuya ku-.80) futhi ikala ingxenye ngayinye ngokuyehlukanisa nezinye ukuze kwakhiwe isibopho sokucina (bheka izigaba .81 kuya ku-.104).

Izibonelo ezicacisa isigaba .74: Inqubo yokuhlukanisa ingqikithi yemali yomhlalaphansi ngokweminyaka umuntu azoyisebenza



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Umhlomulo oyisamba semali sikhokhelwa umuntu lapho eyeka emsebenzini futhi ulingana no-1% womholo wokugcina wonyaka ngamunye wokusebenza. Umholo wenyanga ngonyaka 1 ungu-R10 000 futhi kulindeleke ukuba ukhuphuke ngo-7% (kuhlanganisa konke) unyaka ngamunye. Isilinganiso sesaphulelo esisetshenziswayo ngonyaka kuba u-10%.

Ishadi elilandelayo libonisa indlela isibopho esakhekha ngayo kumsebenzi okulindeleke ukuba ashiye emsebenzini ekupheleni konyaka wesi-5, uma kucatshangwa ukuthi ngeke kube nalushintsho eziphethweni ezifinyelelwe lapho kulinganiswa izingozi zokulahlekelwa esikhathini sokuvuthwa kwempesheni.

Ukuze kube lula, lesi sibonela silushaya indiva ushintsho olwengeziwe oludingekayo ukuze kuboniswe ukuthi umsebenzi angase ashiye enhlanganweni ngaphambi kwesikhathi esilindelekile noma ngemva kwaso.

<i>Unyaka</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
<i>Imihlomulo eqondene:</i>	R	R	R	R	R
– neminyaka engaphambili	-	131	262	393	524
– yilo nyaka (u-1% womholo ophelele)	131	131	131	131	131
– yilo nyaka neminyaka edlule	131	262	393	524	655
<i>Unyaka</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
<i>Isibopho sokuvula</i>	-	89	196	324	476
<i>Inzalo ewu-10%</i>	-	9	20	33	48
<i>Izindleko zomsebenzi wamanje</i>	89	98	108	119	131
<i>Isibopho sokuvala</i>	89	196	324	476	655
<i>Ukuphawula:</i>					
1. <i>Isibopho sokuvula yinani lamanje lemihlomulo yeminyaka edlule.</i>					
2. <i>Izindleko zomsebenzi wamanje yinani lamanje lemihlomulo eqondene nalo nyaka.</i>					
3. <i>Isibopho sokuvala yinani lamanje lemihlomulo yalo nyaka neminyaka edlule.</i>					

- .75 Inhlango ayizibali zonke izibopho zemihlomulo yengemva kokuyeka emsebenzini, ngisho noma ingxenywe yesibopho kulindeleke ukuba ikhokhwe zingakapheli izinyanga eziyishumi nambili zenkathi yombiko.

Ukubheka imihlomulo njengetholakale eminyakeni yokusebenza

- .76 ***Lapho inquma inani lamanje lezibopho zempesheni kanye nezindleko zomsebenzi ezihlobene, futhi lapho lokhu kusebenza, izindleko zomsebenzi wesikhathi esidlule, inhlango izobheka imihlomulo njengevela enkathini yokusebenza ngaphansi kwenqubo yemihlomulo yohlelo. Nokho, uma umsebenzi womqashwa eminyakeni yamva uzohlela enanini eliphakeme kakhulu lemihlomulo kunaseminyakeni yokuqala, inhlango izonquma imihlomulo ngendlela engashintshashintshi ukusuka:***

(a) osukwini lapho umsebenzi womqashwa uqala ukuholela emihlomulweni engaphansi kohlelo (noma ngabe imihlomulo incike ekuqhubekeni esebenza noma cha); kuze kube

(b) sosukwini lapho umsebenzi owengeziwe owenziwa umsebenzi ungasabaneli inani elikhulu lemihlomulo eyengeziwe ngaphansi kohlelo, ngaphandle nje kuphela kokwenyuka kweholo lenyanga.

- .77 Inqubo yokuhlukanisa ingqikithi yemali yomhlalaphansi ngokweminyaka umuntu azoyisebenza idinga ukuba inhlango ibheke imihlomulo njengebangela umsebenzi wamanje (ukuze kunqunywe izindleko zomsebenzi wamanje) nenkathi yamanje kanye

neyedlule (ukuze kunqunywe inani lamanje lesibopho sempesheni). Inhlango ibheka imihlomulo njengevela enkathini lapho kwaphakama khona isibopho sokuhlinzeka ngemihlomulo yangemva kokuyeka emsebenzini. Leso sibopho siba khona njengoba abasebenzi benza umsebenzi ngenjongo yokuthola imihlomulo yempesheni inhlango elindele ukuba iyikhokhe enkathini ezayo yombiko. Izinqubo zokuhlola izingozi ezizoba khona esikhathini esizayo zivumela inhlango ukuba ihlaziye isibopho ngezinga elanele lokwethemba ukuze kube nokuhambisana nokuqaphela isikweletu.

Isibonelo esichaza isigaba .77: Ukubheka imihlomulo njengebangelwa yizinkathi zomsebenzi

1. Uhlelo lwempesheni lunikeza isamba somhlomulo esiwu-R100 esikhokhwa ngesikhathi somhlalaphansi unyaka ngamunye wokusebenza.

Umhlomulo ka-R100 ubhekwa njengowonyaka ngamunye. Izindleko zamanje zomsebenzi yileli nani lamanje elingu-R100. Inani lamanje lesibopho sempesheni yileli nani lamanje elingu-R100, liphindwe ngenani leminyaka umuntu ayisebenzayo kuze kube sekupheleni kwenkathi ebikwayo.

Uma impesheni ikhokhwa ngesikhathi isisebenzi esiyeka ngaso emsebenzini, izindleko zamanje zomsebenzi nenani lamanje lesibopho sempesheni kubonisa usuku okulindeleke ukuba isisebenzi siyeke ngaso enhlanganweni. Ngakho, ngenxa yemiphumela yezaphulelo, izimali zincane kunalezo obekuzoba yizo ukube isisebenzi besiyeke ekupheleni kwenkathi ebikwayo.

2. Uhlelo luhlinzeka ngempesheni yanyanga-zonke ewu-0.2% womholo wokugcina wonyaka ngamunye wokusebenza. Impesheni iqala ukukhokhelwa umuntu lapho eseneminyaka engu-65.

Umhlomulo olingana nenani lamanje, ngosuku olulindelekile lomhlalaphansi, wempesheni yanyanga zonke engu-0.2% womholo wokugcina olinganiselwayo kusukela osukwini okulindeleke ukuba umuntu athathe ngalo umhlalaphansi kuya osukwini lokushona olulindeleke ubhekwa njengowonyaka ngamunye wokusebenza. Izindleko zamanje zomsebenzi ziyinani lamanje lalowo mhlomulo. Inani lamanje lesibopho sempesheni liyinani lamanje lokukhokhwa kwempesheni yanyanga zonke engu-0.2% womholo wokugcina, ophindwe ngenani leminyaka umuntu ayisebenzile ukufika enkathini yokwenziwa kombiko. Izindleko zamanje zokusebenza kanye nenani lamanje lesibopho sempesheni akunakwa ngenxa yokuthi ukukhokhwa kwempesheni kuzoqala lapho umuntu eseneminyaka engu-65.

.78 Umsebenzi owenziwe yisisebenzi wenza kube nesibopho sokuba sithole impesheni ngisho noma ngabe kuthiwa leyo mali yempesheni inemibandela yokuba umuntu aphinde aqashwe esikhathini esizayo (ngamanye amazwi, akukabi eyakhe). Umsebenzi owenziwa yisisebenzi ngaphambi kosuku loluba imali ibe ngeyasobanela isibopho esakhayo ngenxa yokuthi, ekupheleni kwenkathi ngayinye yokubika kwezilandelenayo, inani lomsebenzi ozokwenziwa yisisebenzi esikhathini esizayo ngaphambi kokuba afanelwe ukuthola impesheni liyancipha. Lapho ikala isibopho sayo sempesheni, inhlango ihlola amathuba okuba abanye abasebenzi bangase bangahlangabezani nezimfuneko zokuba babe nempesheni. Ngokufanayo, nakuba eminye imihlomulo

yangemva kokuyeka emsebenzini, ngokwesibonelo, imihlomulo yokunakekelwa kwezokwelashwa yangemva kokuyeka emsebenzini, ikhokhwa kuphela uma kuba nesenzakalo esithile esigagulwe ngegama lapho futhi lapho umuntu angasesebenzi, lesi sibopho sakheka lapho isisebenzi senza umsebenzi othile esizokwenza ukuba sifanelwe ukuthola umhlomulo walesi senzakalo esichaziwe. Amathuba okuba leso senzakalo sibe khona achaphazela isilinganiso sesibopho, kodwa awanqumi ukuthi isibopho ngokwaso sikhona yini noma cha.

Izibonelo esicacisa isigaba .78: Imihlomulo enobunikazi nengenabo ubunikazi

1. Uhlelo lukhokha umhlomulo ka-R100 ngonyaka ngamunye wokusebenza. Imihlomulo isuke isingeyomnikazi ngemva kweminyaka eyishumi.

Kuba nomhlomulo ka-R100 wonyaka ngamunye. Enyakeni ngamunye kweyishumi yokuqala, izindleko zamanje zomsebenzi kanye nenani lamanje lesibopho kubonisa amathuba okuthi isisebenzi singase singayiqedi iminyaka eyishumi sesebenza.

2. Uhlelo lukhokha umhlomulo ka-R100 ngonyaka ngamunye wokusebenza, kungabalwa umsebenzi owenziwe lapho eseneminyaka engaphansi kwengu-25. Imihlomulo iba ngeyesisebenzi ngaso leso sikhathi.

Akukho mhlomulo oqondene nomsebenzi umuntu owenza eseneminyaka engaphansi kuka-25 ngoba umsebenzi umuntu owenza ngaphambi kokuhlanganisa leyo minyaka awunikezwa mihlomulo (kungaba enemibandele noma engenamibandela). Kube sekuba nomhlomulo ka-R100 wonyaka ngamunye kwelandelayo.

- .79 Isibopho siyaqhubeka sikhula kuze kube usuku lapho umsebenzi owengeziwe owenziwa yisisebenzi ungeke usaholela enanini elithile elengeziwe lemhlo. Ngakho, yonke imihlomulo eyesikhathi esiphela ngalolo suku noma ngaphambi kwalo. Umhlomulo uba ngokwenkathi ethile ebikwayo ngaphansi kwenqubo yohlelo lwemihlomulo. Nokho, uma umsebenzi owenziwa yisisebenzi eminyakeni yamuva uzoholela enanini eliphakeme lemhlo kunaseminyakeni yokuqala, inhlangothi isebenzisa imihlomulo engashintshashintshi kuze kube yilapho ukuqhubeka kwesisebenzi kungeke kusaholela ekukhuphukeni kwemihlomulo. Lokhu kungenxa yokuthi umsebenzi ofezwa yisisebenzi phakathi naso sonke isikhathi ekugcineni uzoholela emihlomulweni ephakeme kakhulu.

Izibonelo ezichaza isigaba .79: Ukuhlobanisa imihlomulo nenkathi ebikwayo

1. Uhlelo lukhokha isamba semali yomhlomulo engu-R1 000 evuthwa ngemva kweminyaka eyishumi. Ngemva kwalokho uhlelo alube lusanezela mhlomulo ngeminyaka elandelayo.

Umhlomulo ka-R100 (u-R1 000 ohlukaniswe kayi-10) ungowonyaka ngamunye kweyokuqala eyi-10. Izindleko zomsebenzi zamanje zonyaka ngamunye kweyishumi yokuqala zibonisa ukuthi isisebenzi singase singayiqedi iminyaka eyi-10. Akukho mhlomulo weminyaka elandelayo.

2. Uhlelo lukhokha isamba semali yomhlomulo womhlalaphansi engu-R2 000 kubo bonke abasebenzi abasebenza abaneminyaka engu-55 ngemva kokuba sebesebenze iminyaka engu-20, noma abasasebenza abaneminyaka engu-65, noma ngabe banesikhathi esingakanani besebenza.

Ngokuqondene nabasebenzi abafika beneminyaka engaphansi kuka-35, umsebenzi uqale uholele emihlomulweni engaphansi kohlelo eminyakeni engu-35 (isisebenzi singashiya lapho sineminyaka engu-30 siphinde sibuye lapho sineminyaka engu-33, ngaphandle kokuba kuthikamezeke inani nesikhathi sokuphuma komhlomulo waso). Leyo mihlomulo inemibandela ngokuqhubeka kokusebenza. Kanti futhi, imisebenzi eyenziwa lapho umuntu eseneminyaka engaphezu kuka-55 ngeke iholele emihlomulweni eyengeziwe. Ngokuqondene nalaba basebenzi, inhlango inikeza umhlomulo ka-R100 (u-R2 000 ohlukaniswe kayi-20) onyakeni ngamunye kusukela eminyakeni engu-35 kuya eminyakeni engu-55.

Ngokuqondene nabasebenzi abafika beneminyaka ephakathi kuka-35 no-45, umsebenzi abawenza sebeneminyaka engaphezu kwengamashumi amabili ngeke yenezele mihlomulo eyengeziwe. Ngokuqondene nalaba basebenzi, inhlango ifaka umhlomulo ka-R100 (u-R2 000 ohlukaniswe kayi-20) onyakeni ngamunye kulena engamashumi amabili.

Ngokuphathelene nesisebenzi esifika sesineminyaka engu-55, lapho sesisebenze iminyaka engaphezu kweyishumi ngeke kusaba namihlomulo yokwenezela. Ngokuqondene nalesi sisebenzi, inhlango izokhipha umhlomulo ka-R200 (u-R2 000 ohlukaniswe kayi-10) ngonyaka ngamunye kweyokuqala eyi-10.

Ngokuqondene nabo bonke abasebenzi, izindleko zomsebenzi wamanje nenani lamanje lesibopho kubonisa amathuba okuthi isisebenzi singase singasiqedi isikhathi esidingekayo sokusebenza.

3. Uhlelo lokunakekelwa kwezokwelapha lwangemva kokuyeka emsebenzini luzonxephezela ngokwezimali amaphesenti angu-40 ezindleko zokwelapha zesisebenzi zangemva kokuyeka emsebenzini uma leso sisebenzi siyeke sesineminyaka engaphezu kweyi-10 kodwa engaphansi kwengama-20 sisebenza bese kuba amaphesenti angu-50 alezo zindleko uma isisebenzi siyeke sesisebenze iminyaka engu-20 noma ngaphezulu.

Ngaphansi kwenqubo yohlelo lwemihlomulo, inhlango ikhipha amapheseni angu-4 enani lamanje lezindleko zezokwelapha (u-40% ohlukaniswe kayi-10) enyakeni ngamunye kweyokuqala eyishumi bese kuba u-1% (u-10% ohlukaniswe kayi-10) onyakeni ngamunye kweyeshumi lesibili. Izindleko zomsebenzi zamanje onyakeni ngamunye zibonisa ukuthi kunamathuba okuba isisebenzi singasiqedi isikhathi esilindelekile ukuze sithole ingxenye noma yonke imihlomulo yaso.

Ngokuqondene nabasebenzi okulindeleke ukuba bayeke phakathi neminyaka eyi-10, akukho mihlomulo ekhishwayo.

4. Uhlelo lwezokwelapha lwengemva kokuyeka emsebenzini lufaka u-10% wezindleko zezokwelapha zesisebenzi zangemva kokuyeka emsebenzini uma isisebenzi siyeke ngemva kweminyaka engaphezu kweyi-10 kodwa engaphansi kwengu-20 bese kuba u-50% walezo zindleko uma isisebenzi siyeka ngemva kweminyaka engu-20 noma ngaphezulu.

Umsebenzi ofezwa yisisebenzi eminyakeni yamuva uzoholela emihlomulweni ephakeme kakhulu kuneminyaka yokuqala. Ngakho, ngokuqondene nabasebenzi okulindeleke ukuba bayeke emsebenzini ngemva kweminyaka engama-20 noma ngaphezulu, inhlangothi ifaka imihlomulo engashintshashintshi ngaphansi kwesigaba .79. Umsebenzi ofezwa yisisebenzi ngemva kokuhlanganisa iminyaka engama-20 ngeke usanezela mihlomulo ephakeme. Ngakho, imihlomulo ekhokhelwa unyaka ngamunye kwengama-20 yokuqala iba ngu-2.5% wenani lamanje lezindleko zezokwelapha ezilindelekile (u-50% ohlukaniswe kayi-20).

Ngokuqondene nabasebenzi okulindeleke ukuba bayeke emsebenzini phakathi neminyaka eyi-10 kuya kwengama-20, umhlomulo ozofakwa onyakeni ngamunye kweyi-10 yokuqala uzoba u-1% wenani lamanje lezindleko zezokwelapha ezilindelekile. Ngokuqondene nalaba basebenzi, akukho mhlomulo ozofakwa ngomsebenzi abawenza ngesikhathi esingemva kweminyaka eyishumi besebenza kuze kube usuku abayeka ngalo emsebenzini.

Ngokuqondene nabasebenzi okulindeleke ukuba bayeke emsebenzini phakathi neminyaka eyi-10, akukho mhlomulo ozofakwa.

- .80 Lapho inani lomhlomulo liyingxenye efanayo yomholo wokugcina wonyaka ngamunye womsebenzi, ukukhuphuka komholo esikhathini esizayo kuzochaphazela inani lemali elidingekayo ukuze kufezwe isibopho esikhona ngomsebenzi ngaphambi kokuphela kwenkathi yombiko, kodwa ngeke kudale isibopho esisha. Ngakho:
- (a) ngokwenhloso yesigaba .76(b), ukukhuphuka kweholo ngeke kubangele imihlomulo eyengeziwe, ngisho noma inani lemihlomulo lincike emholweni wokugcina; futhi
 - (b) inani lomhlomulo oqondene nesikhathi ngasinye liba yingxenye efanayo yomholo ohlobene nomhlomulo.

Isibonelo esichaza isigaba .80: Ukuhlobanisa imihlomulo nezinkathi zokubika

Abasebenzi banelungelo lokuthola umhlomulo ka-3% womholo wokugcina unyaka ngamunye besebenza ngaphambi kokuhlanganisa iminyaka engama-55.

Umhlomulo ka-3% womholo wokugcina olinganiselwayo ufakwa onyakeni ngamunye kuze kube yilapho umuntu ehlanganisa iminyaka engama-55. Lolu usuku lapho ukuqhubeka komuntu esebenza kungeke kusabangela imihlomulo ephakeme ngaphansi kwalolu hlelo. Akukho mihlomulo efakwayo ngemva kokuhlanganisa leyo minyaka.

Amanani okuhlawumbisela

- .81 Amanani okuhlawumbisela kufanele angenzeleli futhi asekele zonke izinhlangothi.**

- .82 Amanani okuhlawumbisela ayindlela engcono kakhulu yenhlangothi yokuqagela izinto ezingaba nomthelela ezizongquma izindleko zokugcina zemihlomulo yangemva

kokuyeka emsebenzini. Amanani okuhlawumbisela ahlanganisa:

- (a) Ukuhlawumbisela ngesimo sabasebenzi okuphathelele nekusasa labasebenzi abakhona manje nabangesikhathi esidlule (kanye nabantu abanekekelayo) okufanele bahlole imihlomulo. Ukuhlawumbisela ngesimo sabasebenzi kuthinta izinto ezinjengalezi ezilandelayo:
 - (i) ukufa (bheka izigaba .87 kuya ku- .88);
 - (ii) izinga lokuyeka umsebenzi kwabasebenzi, ukukhubazeka nemihlalaphansi esheshe yathathwa;
 - (iii) inani lamalungu ohlelo anabantu abangaphansi kwawo okuzofanele bathole imihlomulo;
 - (iv) inani lamalungu ohlelo azokhetha uhlobo ngalunye lokukhokhelwa olukhona ngaphansi kwemibandela yohlelo; kanye
 - (v) izinga lokufakwa kwezicelo zemali ezinhlelweni zezokwelashwa.
 - (b) Ukuhlawumbisela ngezezimali, kuthinta izinto ezinjengalezi ezilandelayo:
 - (i) izinga lezaphulelo (bheka izigaba .89 kuya ku- .92);
 - (ii) amazinga emihlomulo, zingabalwa noma yiziphi izindleko zemihlomuko okufanele zikhokhwe abasebenzi kanye namaholo esikhathi esizayo (bheka izigaba .93 kuya ku- .101);
 - (iii) ngokuqondene nemihlomulo yezokwelapha, izindleko zesikhathi esizayo zezokwelapha, kuhlanganise nezindleko zokuphathwa kwemali (ngokwesibonelo: izindleko ezizoba khona lapho kufakwa futhi kukhokhwa izicelo, kuhlanganise nezindleko zezomthetho nezomhloli wezemishwalense) (bheka izigaba .102 kuya ku- .104); kanye
 - (iv) izintela ezikhokha uhlelo ngezimali ezifakwa esikhwameni eziqondene nomsebenzi ngaphambi kokuphela kwenkathi yokubika noma ngemihlomulo ebangelwa umsebenzi.
- .83 Amanani okuhlawumbisela asuke engenzeleli uma engabonisi ukuntula ubuhlakani futhi engazami ukuthatha uhlangothi.

- .84 Amanani okuhlawumbisela ayaphelelisana uma ebonisa ukuvumelana kwezomnotho phakathi kwezinto ezinjengokukhuphuka kwamanani, izinga lokwenyuka kwamaholo kanye nezinga lezaphulelo. Ngokwesibonelo, konke okuhlawumbisela okuncike ekunyukeni kwamanani ezinto (njengokuhlambisela kwamanani enzalo nomholo nokwenyuka kwemihlomulo) kunoma yisiphi isikhathi esizayo kusekelwa ezingeni lokwenyuka kwezinto langaleso sikhathi.
- .85 Inhlango inquma inani lesaphulelo nokuhlawumbisela ngezinye izimali ngemibandela eshiwo, ngaphandle uma izilinganiso ngokwemibandela yangempela (ngemva kokulungiswa kokwenyuka kwamanani ezinto) zithembeke kakhudlwana, ngokwesibonelo, lapho amanani ezinto ekhuphuka ngokweqile (bheka isiQondiso seGRAP ngaphansi kwesihloko esithi *Umbiko Wezimali Emnothweni Obheke Nokwenyuka Ngokweqile Kwamanani [Financial Reporting in Hyperinflationary Economies]*), noma lapho imihlomulo ilawulwa ukukhuphuka kwamanani ezinto futhi izimakethe zokuhweba zihamba kahle ohlelweni oluvikela imali etshaliwe.
- .86 *Ukuhlawumbisela kwezezimali kuzosekelwa kulokho okulindelekile ezimakethe zemali, ekupheleni kwenkathi yokubika, isikhathi isibopho okufanele sifezwe ngaso.***

Amanani okuhlawumbisela: Ukufa

- .87 *Inhlango izonquma ukuqagela kwayo okuphathelene nokufa ngokubhekisela esilinganisweni sayo esingcono kakhulu ngamathuba okushona kwamalungu ohlelo ngesikhathi esasebenza nangemva kokuthatha umhlalaphansi.***
- .88 Ukuze ilinganise izindleko zokugcina zomhlomulo inhlango icabanga ngoshintsho olulindelekile endabeni yokufa, ngokwesibonelo ngokwenza ushintsho eshadini elivamile elibonisa ukufa ukuze lithuthukiswe ngezibalo zamuva.

Amanani okuhlawumbisela: Izinga lesaphulelo

- .89 *Inani elisetshenziselwa ukwehlisa isibopho semihlomulo yangemva kokuye emsebenzini (exhaswayo nengaxhaswa) lizobonisa amanani emali ngokuvumelana nesikhathi. Uhlobo lwemali kanye nenkathi yalelo thuluzi lemali elikhethiwe ukuze libonise inani lemali ngokuvumelana nesikhathi kuzofanele kuhambisane nohlobo lwemali kanye nenkathi ekaliwe yesibopho somhlomulo wangemva kokuyeka emsebenzini.***
- .90 Elinye inani lokuhlawumbisela elinegalelo elikhulu izinga lesaphulelo. Izinga lesaphulelo libonisa inani lemali ngokuvumelana nesikhathi kodwa alibonisi izingozi zenani lokuhlawumbisela noma zokutshalwa kwemali. Ngaphezu kwalokho, inani lesaphulelo alibonisi izingozi zezikweletu zenhlango ezivela kubakweletisi, alibonisi nezingozi zalokho okuzokwenzeka esikhathini esizayo okungase kwehluke enanini eliqagelwe.
- .91 Inani lesaphulelo libonisa isikhathi okucatshangwa ukuthi izokhokhwa ngaso imihlomulo. Ngokuvamile inhlango lokhu ikufeza ngokusebenzisa inani elilodwa elicatshangelwe elibonisa isikhathi esicatshangwayo nenani lomhlomulo elizokhokhwa, kanye nohlobo lwemi imihlomulo ezokhokhwa ngayo.

- .92 Inani lesaphulelo elibonisa amandla emali ngokwesikhathi kungcono likalwe

ngokwalokho okuvezwa yizimakethe ekupheleni kwenkathi yokubikwa kwamabhondi kahulumeni. Lapho kungekho kuzinza kumabhondi kahulumeni azovuthwa ngesikhathi eside ngokwanele ukuze avumelane nesikhathi sokukhokha imihlomulo, inhlango isebenzisa izilinganisa zezimakethe zenkathi efanele ukuze kwenziwe izaphulelo zokukhokhwa kwezimali zenkathi emfushane, kwenziwe nezilinganiso zezaphulelo zezimali ezizovuthwa esikhathini eside ngokunweba izilinganiso zezimakethe zamanje eshadini. Ingqikithi yemali yempesheni ekhona mancane amathuba okuba ichaphazelwe inani lesaphulelo elisetshenziswa engxenyeni yemihlomulo ekhokhwa ngale kwesikhathi sokuvuthwa kokugcina kwethuluzi lezimali.

Amanani ahlawumbiselwayo: Imiholo, imihlomulo nezindleko zezokwelapha

.93 Inhlango izokala isibopho sayo sempesheni ngendlela ebonisa:

- (a) imihlomulo evumelana nemibandela yohlelo (noma ngenxa yesibopho esakhayo esidlulela ngale kwemibandela) ekupheleni kwenkathi yokubika;**
- (b) noma yikuphi ukwenyuka kwemiholo okucatshangwayo okuthinta imihlomulo;**
- (c) igalelo lokufaka isandla komqashi ezindlekweni zemihlomulo ezayo;**
- (d) ukufaka kwabasebenzi imali noma abaxhasi ukuze kwehliswe izindleko zokugcina enhlanganweni kuleyo mihlomulo; kanye**
- (e) noshintsho lwesikhathi esizayo olucatshangwayo kunoma yimiphi imihlomulo kahulumeni ekhokhwa njengempesheni, uma kuphela:**
 - (i) lolo shintsho zenziwa ngaphambi kokuphela kwenkathi yombiko; noma**
 - (ii) ulwazi oluwumlando, noma obunye ubufakazi, kubonisa ukuthi leyo mihlomulo kahulumeni izoshintsha ngandlela thile, ngokwesibonelo, ngokuvumelana noshintsho lwesikhathi esizayo lwamanani noma imiholo.**

.94 Amanani aqagelwayo abonisa ushintsho emihlomulweni yenkathi ezayo asemibandeleni yohlelo (noma isibopho esakhayo esidlulela ngale kwaleyo mibandela) ekupheleni kwenkathi yokubika. Lokhu kuba njalo uma, ngokwesibonelo:

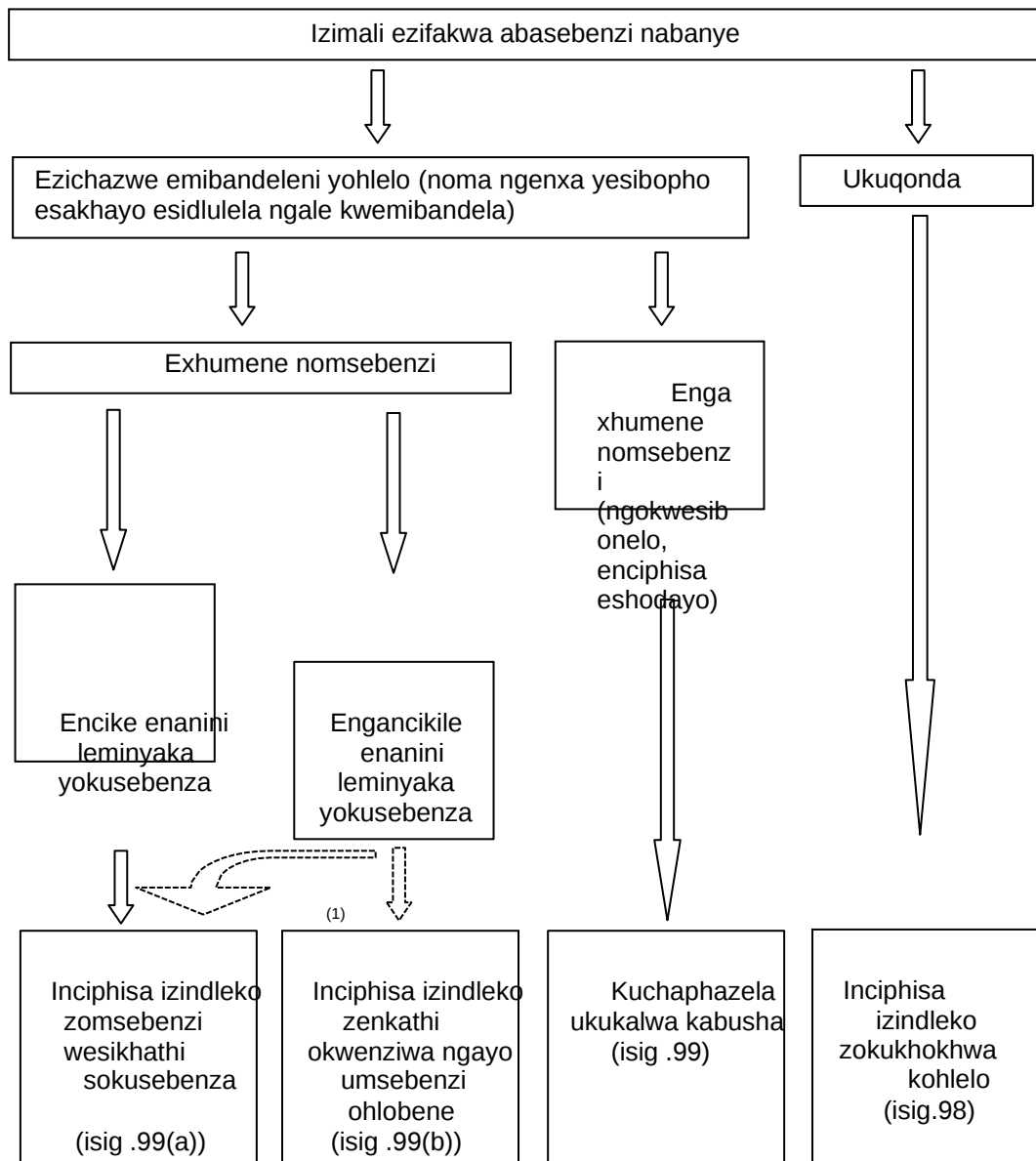
- (a) inhlango inomlando wokwenyusa imihlomulo, ngokwesibonelo, ukuze ihlangabezane nokukhuphuka kwamanani futhi kungekho zimpawu zokuthi lo mkhuba uzoshintsha esikhathini esizayo;**
- (b) inhlango ibophekile, kungaba ngenxa yemibandela yohlelo (noma isibopho esakhayo esidlulela ngale kwaleyo mibandela) noma isishayamthetho, ukusebenzisa noma iyiphi imali eyeqile ohlelweni ngokwenzuzo yababambiqhaza abasohlelweni (bheka isigaba .115(c)); noma**
- (c) imihlomulo iyahlukahluka ngenxa yomgomo noma okunye. Ngokwesibonelo, imibandela yohlelo ingase ithi izokhokha imihlomulo ephansi noma ifuna imali yokwengeza evela kubasebenzi uma ishoda imali yohlelo. Ukukalwa kwesibopho kubonisa isilinganiso esingcono segalelo lomgomo nokunye.**

.95 Amanani okuqagela awabonisi ushintsho lwemihlomulo yenkathi ezayo olungachaziwe emibandeleni yohlelo (noma esibophweni esakhayo) ekupheleni kwenkathi yokubika. Lezo zinguquko zizobangela:

- (a) izindleko zomsebenzi odlule, ngezinga eshintsha ngayo imihlomulo yomsebenzi ngaphambi koshintsho; kanye
- (b) nezindleko zomsebenzi wamanje wenkathi engemva koshintsho, ngezinga eshintsha ngalo imihlomulo yomsebenzi ngemva koshintsho.
- .96 Izilinganiso zokwenyuka kwamaholo esikhathini esizayo zibheka ukukhupuka kwamanani ezinto, isikhathi umuntu asisebenzile, ukukhushulelwa isikhundla nezinto izimo ezihlobene, njengobuningi nokushoda kwekhono umuntu analo.
- .97 Ezinye izinhlelo zempesheni ziyalinciphisa inani okufanele likhokhwe inhlango. Izindleko zokugcina zemihlomulo zibala nemithelela yala manani aphantsi. Igalelo lokufakwa kwemali encane linqunywa:
- (a) ubungakho besikhathi le nhlangano iqhubeka isebenza; kanye
- (b) ubungakho besikhathi uhlelo luqhubeka lusebenza.
- .98 Ezinye izinhlelo zempesheni zidinga ukuba abasebenzi noma abanye bafake isandla ezindlekweni zohlelo. Izimali ezifakwa abasebenzi zinciphisa izindleko zemihlomulo ezikhokhwa yinhlangano. Inhlango iyahlola ukuthi imali efakwa abanye abaseceleni inciphisa izindleko zemihlomulo ezikhokhwa yinhlangano yini noma imane iyilungelo lesinxephezelo elichazwe esigabeni .123. Izimali ezifakwa abasebenzi kanye nabanye kungaba ukuthi zichazwe emibandeleni yohlelo (noma zibangelwa yisibopho esakhaya esidlulela ngale kwaleyo mibandela), noma ziwukuqonda. Izimali ezibonisa ukuqonda ezifakwa abasebenzi noma abanye zinciphisa izindleko zomsebenzi lapho lezo zimali zikhokhwa ohlelweni.
- .99 Izimali ezifakwa abasebenzi noma abanye ezichazwe emibandeleni yohlelo inganciphisa izindleko zomsebenzi (uma zixhunyaniswe nomsebenzi), noma zichaphazele ukuhlolwa kabusha kwesibopho sengqikithi yempesheni (imali ekhona) (uma ingaxhunyanisiwe nomsebenzi). Isibonelo sezimali ezingaxhunyanisiwe nomsebenzi yilapho lezo zimali kudingeka zinciphise ukushoda kwemali ngenxa yokulahleka kwezimali ohlelweni noma ngenxa yokulahleka emananini aqagelwe. Uma imali efakwa abasebenzi noma abanye ixhumene nomsebenzi, leyo mali izonciphisa izindleko zomsebenzi ngendlela elandelayo:
- (a) uma inani le mali efakwayo lincike enanini leminyaka yokusebenza, inhlango izobheka leyo mali njengeyesikhathi somsebenzi isebenzisa inqubo edingeka esigabeni .76 ngokuqondene nomhlomulo usuwonke (isibonelo: kungaba ukusebenzisa inqubo yokufakwa kwemali yohlelo noma isisekelo esiqondile); noma
- (b) uma inani le mali efakwayo lincike enanini leminyaka yokusebenza, inhlango ivunyelwe ukubheka leyo mali njengenciphisa izindleko zomsebenzi zenkathi lowo msebenzi owenziwa ngayo. Izibonelo zezimali ezingancikile enanini leminyaka yomsebenzi zihlanganisa imihlo yabasebenzi engamapheseni anqunyiwe, inani elinqunyiwe phakathi naso sonke isikhathi sokusebenza noma encike eminyakeni yesisebenzi.

Isibonelo esichaza izigaba .98 no- .99: Izimali ezifakwa abasebenzi nabanye

Izimfuneko zokubalwa kwezimali ezifakwa abasebenzi nabanye ziboniswe kuleli shadi elingezansi.



(1) Lo mcipisholo onemigqa ubonisa ukuthi inhlangothi ingakhetha noma iyiphi indlela yokubalwa kwezimali.

.100 Ngokuqondne nezimali ezifakwa abasebenzi nabanye ezibhekwa njengezenkathi yokusebenza ngokuvumelana nesigaba .99(a), ushintsho kulezo zimali liholela:

- (a) ezindlekweni zamanje nezedlule zokusebenza (uma lezo zindleko zingachaziwe emibandeleni yohlelo futhi zingaveli esibophweni esakhayo); noma
- (b) amanani aqagelwayo emali ezozuzwa noma ezolahleka (uma lolo shintsho lungabhalwe emibandeleni yohlelo, noma lungaveli esibophweni esakhayo).



- Izindleko zomsebenzi odlule nenzuzo nokulahlekelwa lapho kukhokhwa**

- .105 Lapho kunqunywa izindleko zomsebenzi odlule, noma inzuzo noma ukulahlekelwa ngokwezimali lapho kukhokhwa, inhlango izokala kabusha isibopho sengqikithi yempesheni (imali ekhona) isebenzisa izibalo zokulinganisela zamanje zempahla kanye namanani okuqagela amanje (kuhlanganise nezinga lokukhuphuka nokwehla kwezinto namanye amanani ezimakethe), kubonise:**
- (a) imihlomulo enikezwa ngaphansi kohlelo kanye nempahla yohlelo ngaphambi ngokuchibiyelwa kohlelo, ukunciphisa noma ukukhokhwa; kanye**
- (b) nemihlomulo ekhishwa uhlelo nempahla yohlelo ngemva kokuchibiyela, ukunciphisa noma ukukhokhwa kwemali.**
- .106 Asikho isidingo sokuba inhlango ihlukanise phakathi kwemisebenzi yesikhathi esidlule ebangele ukuchibiyelwa kohlelo, izindleko zomsebenzi ezidlule ezibangelwe ukunciphisa kanye nenzalo nokulahlekelwa ngesikhathi sokukhokha uma lokhu kwenzeka ngesikhathi esifanayo. Kwezinye izimo, ukuchibiyelwa kohlelo kwenzeka ngaphambi kokukhokha, njengalapho inhlango ishintsha imihlomulo ngaphansi kohlelo bese ikhokha imihlomulo echibiyelwe kamuva. Kulezo zimo, inhlango iqaphela izindleko zomsebenzi odlule ngaphambi kwenzuzo noma ukulahlekelwa ngenxa**

yokukhokha.

- .107 Ukukhokha kwenzeka kanye nokuchibiyelwa kohlelo kanye nokunciphisa uma uhlelo lunqanyulwa bese umphumela uba ukuthi isibopho sikhokhiwe nohlelo luyayeka ukusebenza. Nokho, ukuqedwa kohlelo akukhona ukukhokha uma uhlelo luthathelwa indawo olunye olusha olunikeza imihlomulo enesisido nefanayo.
- .108 Lapho kuchibiyelwa uhlelo, kuba nokunciphisa noma kukhokhwa, inhlango izoqaphela futhi ihlole zonke izindleko zomsebenzi ezedlule, noma inzuzo noma ukulahlekela okwenzeka lapho kukhokhwa, ngokuvumelana nezigaba .105 kuya ku- .107 nezigaba .109 kuya ku- .119. Lapho yenza kanjalo, inhlango ngeke izikhathaze ngegalelo lemali enqunyiwe ukuba ifakwe. Inhlango iyobe isinquma igalelo lemali enqunyiwe ukuba ifakwe ngemva kokuchibiyelwa kohlelo, ukunciphisa noma ukukhokhwa kwemali futhi izoqaphela noma yiluphi ushintsho olube umphumela ngokuvumelana nezigaba .60(d).

Izindleko zomsebenzi ezidlule

- .109 Izindleko zomsebenzi ezidlule zisho ushintsho enanini lamanje lesibopho sempesheni ngenxa yokuchibiyelwa kohlelo noma ukuncishiswa.
- .110 Inhlango izobheka izindleko zomsebenzi ezidlule njengezindleko ezindala zalezi zinsuku ezilandelayo:**
- (a) lapho kuchibiyelwa uhlelo noma kuncishiswa; kanye**
- (b) nalapho inhlango iqaphela izindleko zokuhlela kabusha (bheka i-GRAP 19) noma ukunqanyulwa kwemihlomulo (bheka isigaba .173).**
- .111 Ukuchibiyelwa kohlelo kwenzeka lapho inhlango yethula, noma ihoxisa uhlelo lwempesheni noma ishintsha imihlomulo ezokhokhwa ngaphansi kohlelo lwempesheni olukhona.
- .112 Ukunciphisa kwenzeka lapho inhlango ilinciphisa kakhulu inani labasebenzi abangaphansi kohlelo lempesheni. Ukunciphisa kungabangelwa yisimo esiqhamuke kungalindelekile, njengokuvalwa kwendawo, ukuyeka kwayo ukusebenza noma ukunqanyulwa noma ukumiswa okwesikhashana kohlelo.
- .113 Izindleko zomsebenzi ezedlule zingaba zinhle (uma imihlomulo yethulwa noma ishintshwa ngendlela eyenza ukuba inani lamanje lesibopho sempesheni linciphe).
- .114 Lapho inhlango inciphisa imihlomulo ekhokhwa ngaphansi kohlelo olukhona lwempesheni futhi ngesikhathi esifanayo, ikhuphula eminye imihlomulo ekhokhwa ngaphansi kohlelo yabasebenzi abafanayo, inhlango ibheka lolo shintsho njengoshintsho olulodwa olukhulu.
- .115 Izindleko zomsebenzi ezedlule azihlanganisi:
- (a) igalelo lomehluko phakathi kwezinga owenyuka ngalo umholo nalelo okwakucatshangwa ukuthi uzokwenyuka ngalo esibophweni sokukhokha imihlomulo yemisebenzi yeminyaka engaphambili (azikho izindleko zomsebenzi odlule ngoba amanani ayeqagelwe avumela imiholo ebelindelwe);
- (b) izilinganiso eziphansi neziphezulu zempesheni engeyona imfuneko ziyakhuphuka lapho inhlango inesibopho esakhayo zokukhuphula ngaleyo ndlela (azikho

izindleko zomsebenzi ezedlule ngoba amanani aqagelwe ayakuvumela lokho kukhuphuka);

- (c) izilinganiso zokuthuthuka kwemihlomulo okubangelwa ukubuya kwemali obekuqagelwe noma inzalo yemali yohlelo eqashelwe esitatimendeni sokubalwa kwezimali uma inhlango inesibopho, kungaba ngokwemibandela ebhaliwe yohlelo (noma ngokwesibopho esakhayo esidlulela ngale kwaleyo mingcele) noma isishayamthetho, ukusebenzisa noma iyiphi imali eyeqile yohlelo ngokwenzuzo yababambiqhaza bohlelo, ngisho noma imihlomulo ingakenyuswa ngokusemthethweni (azikho izindleko zomsebenzi ezedlule ngoba ukwenyuka okube umphumela esibophweni kuwukulahlekelwa ngokwezimali okwenzeka lapho kukhokhwa imihlomulo, bheka isigaba .94(b)); futhi
- (d) ukwenyuka kwemihlomulo enobunikazi (isibonelo: imihlomulo ingancikile ekuqashweni komuntu kwesikhathi esizayo, bheka isigaba .78) lapho, ingekho imihlomulo emisha noma ethuthukisiwe, abasebenzi baphothula izimfuneko zokuba babe nobunikazi bemihlomulo (azikho izindleko zomsebenzi odlule ngoba inhlango iqaphela izindleko ezilinganiselwayo zemihlomulo njengezindleko zomsebenzi wamanje njengoba lo msebenzi wenziwa).

Inzuzo nokulahlekelwa lapho kukhokhwa

.116 Inzuzo nokulahlekelwa lapho kukhokhwa iwumehluko phakathi:

- (a) kwenani lamanje lesibopho sempesheni elikhokhwayo, elinqunywa ngosuku lokukhokha; kanye
- (b) izindleko zokukhokha, kuhlenganise nanoma yiziphi izimali zohlelo ezidluliselwe nanoma yikuphi ukukhokha okwenziwe ngokuqondile yinhlangano ngokuqondene nokukhokhela le mpesheni.

.117 Inhlango izoqaphela inzuzo noma ukulahlekelwa lapho ikhokha impesheni ngesikhathi sokukhokha.

.118 Ukukhokha kwenzeka lapho inhlango ithatha isinyathelo sokudluliselwa kwemali okuqeda zonke izibopho ezingokomthetho noma isibopho esakhayo ngenxenye yemihlomulo noma yonke imihlomulo ehlinzekwa ngaphansi kohlelo lwempesheni (ngaphandle kokukhokhwa kwemihlomulo kubasebenzi noma egameni labasebenzi ngokuvumelana nemibandela yohlelo futhi okuhlenganisiwe emananini aqagelwe enzuzo nokulahlekelwa lapho kukhokhwa). Ngokwesibonelo, ukudluliselwa ngesikhathi esisodwa kwesibopho somqashi ngaphansi kohlelo siyiswa enkampanini yomshwalense ngokuba kuthengwe ipholisi yomshwalense kuwukukhokha; ukukhokhwa kwesamba semali, ngaphansi kwemibandela yohlelo, kubabambiqhaza bohlelo ukuze badebele ilungelo labo lokuthola imihlomulo echaziwe ngemva kokuyeka emsebenzini akukhona ukukhokha.

.119 Kwezinye izimo, inhlango ithenga umshwalense ukuze ixhase eminye noma yonke imihlomulo yesisebenzi ngomsebenzi waso esiwenze enkathini ebikwa manje noma ngaphambi kokubika. Ukuthathwa kwalowo mshwalense akukhona ukukhokha uma inhlango iqhubeka nokulondoloza isibopho esingokomthetho noma isibopho esakhayo (bheka isigaba .49) sokukhokha imali eyengeziwe uma inkampani

yomshwalense ingayikhokhi imihlomulo echazwe kuyipholisi yomshwalense. Izigaba .123 kuya ku-.126 zikhuluma ngokuqaphela nokukala ilungelo lokubuyiselwa imali ngaphansi kwamapholisi emishwalense angeyona imali yohlelo.

Ukuqaphela nokulinganisa: Imali yohlelo

Inani lentengo yempahla yohlelo

- .120 Inani lentengo lanoma iyiphi impahla likhishwa enanini lamanje lesibophu sempesheni ukuze kunqunywe ukushoda kwemali noma ukweqa kwayo.
- .121 Impahla yohlelo ayizimali izimali ezingakhokhiwe okudingeka zikhokhwe yinhlangano esikhwameni sempesheni, kuhlanganise nanoma yimaphi amanye amathuluzi angadluliseleki ezimali akhishwe yinhlangano futhi agcinwe yisikhwama sempesheni. Impahla yohlelo incishiswa yinoma yiziphi izikweletu zesikhwama ezingahlobene nemihlomulo yabasebenzi, ngokwesibonelo, izimali okufanele zikhokhwe nezikweletu zamathuluzi okugcinwa kwezimali.
- .122 Lapho impahla yohlelo ihlanganisa amapholisi omshwalense efanelekayo alingana ncamashi nenani nesikkhathi seminye noma yonke imihlomulo okufanele ikhokhwe ngaphansi kohlelo, inani lentengo yalawo mapholisi omshwalense libhekwa njengenani lamanje lezibophu ezihlobene (okungase kudonswe kulo noma iyiphi imali edingekayo uma imali okufanele ikhishelwe amapholisi omshwalense inganakubuya ngokugcwele).

Ukubuyiselwa imali

- .123 Lapho kuphela kuqinisekwa ngokuthi kunenkampani ezobuyisa ezinye noma zonke izimali ezisetshenzisiwe ezidingekayo ukuze kukhokhwe isibophu sempesheni, inhlangano izokwenza lokhu:**

(a) Izoqaphela ilungelo layo lokubuyiselwa imali njengempahla ehlukile. Inhlangano izolinganisa leyo mpahla njengenani lentengo.

(b) Izohlukanisa futhi iqaphele izinguquko enanini lentengo lelungelo layo lokubuyiselwa imali ngendlela efanayo noshintsho lwenani lentengo yempahla yohlelo (bheka izigaba .132 no- .134). Izingxenye ezakha izindleko zempesheni ngokuvumelana nesigaba .127 zingabhekwa njengengqikithi yemali ehlobene noshintsho emalini eyilungelo lokubuyiselwa.

- .124 Ngezinye izikhathi, inhlangano iyakwazi ukucela enye inkampani, njengenkampani yomshwalense, ukuba ikhokhe ingxenye noma zonke izindleko ezidingekayo ukuze kukhokhelwe isibophu sempesheni. Amapholisi omshwalense afanelekela lokhu, njengoba echazwe esigabeni .08, ayimpahla yohlelo. Inhlangano ibala amapholisi omshwalense efanelekayo ngendlela efanayo nenye impahla yohlelo futhi isigaba .123 asithinteki kule ndaba (bheka izigaba .49 kuya ku- .52 no- .122).
- .125 Lapho umshwalense othathwe yinhlangano ungangeni kulesi sigaba esamukelwayo samapholisi emishwalense, lowo mshwalense awuyona impahla yohlelo. Isigaba .123 siyasebenza ezimweni ezinjalo: inhlangano iqaphela ilungelo layo lokubuyiselwa imali ngaphansi kwepholisi yomshwalense njengempahla eseceleni, kunokuba kube imali engadonswa ukuze kunqunywe ukushoda kwempesheni noma ukweqa kwayo. Isigaba .148(b) sidinga ukuba inhlangano idalule incazelo emfushane yokuhlobana phakathi

kokubuyiselwa imali nesibopho esihlobene nako.

- .126 Uma ilungelo lokubuyiselwa imali liphakama ngaphansi kwepholisi yomshwalense noma isivumelwano esibophayo esingokomthetho esiqondana nenani kanye nesikhathi seminye noma yonke imihlomulo okufanele ikhokhwe ohlelweni lwempesheni, inani lentengo lelungelo lokubuyiselwa imali libhekwa njengenani lamanje lesibopho esihlobene (kungase kuncishiswe noma iyiphi imali edingekayo uma ukubuyiselwa imali kungenakwenzeka ngokugcwele).

Izingxenywe ezakha izindleko zempesheni

- .127 Inhlango izoqaphela izingxenywe ezakha izindleko zempesheni njengemali eyeqile noma eshodayo, ngaphandle uma esinye isiQondiso sifuna noma sivuma ukuba zihlanganiswe ezindlekweni zempahla, ngale ndlela:**

- (a) izindleko zomsebenzi (bheka izigaba .72 kuya ku- .119 no- .129);
- (b) ingqikithi yenzalo esibophweni esiyingqikithi sempesheni (impahla) (bheka izigaba .130 kuya ku- .134); kanye
- (c) nokukalwa kwabusha kwengqikithi yesikweletu sempesheni (impahla) (bheka izigaba .135 kuya ku- .138).

- .128 Ezinye iziQondiso zeGRAP zidinga ukuba kubalwe ezinye zezindleko zemihlomulo yabasebenzi kanye nezindleko zempahla (ngokwesibonelo, bheka iGRAP 12, GRAP 17, GRAP 31 ne-GRAP 103). Noma yiziphi izindleko zemihlomulo yangemva kokuyeka emsebenzini ezindlekweni zempahla ezinjalo zihlanganisa nengxenywe efanele yezingxenywe ezibalwe esigabeni .127.

Izindleko zomsebenzi wamanje

- .129 Inhlango izonquma izindleko zomsebenzi zamanje isebenzisa amanani aqagelwe anqunywe ekuqaleni kwenkathi yokubika. Nokho, uma inhlango iphinda ihlaziya ingqikithi yesikweletu sempesheni (impahla) ngokuvumelana nesigaba .105, izonquma izindleko zomsebenzi zamanje zenkathi yokubika esele ngemva kokuba uhlelo luchibiyelwe, ukunciphisa nokukhokha kusetshenziswa amanani aqagelwe asetshenziselwa ukuhlaziya kabusha isibopho sengqikithi yempesheni (impahla) ngokuvumelana nalokho okushiwo yisigaba .105(b).**

Ingqikithi yenzalo yesikweletu sesamba sempesheni (impahla)

- .130 Inhlango izonquma ingqikithi yenzalo yesikweletu sesamba sempesheni (impahla) ngokuphindaphinda isikweletu sesamba sempesheni (impahla) ngenani lesaphulelo elichazwe esigabeni .89.**
- .131 Ukuze kunqunywe ingqikithi yenzalo ngokuvumelana nesigaba .130, inhlango izosebenzisa isibopho sengqikithi yempesheni (impahla) nenani lesaphulelo elinqunywe ekuqaleni kwenkathi ebikwayo. Nokho, uma inhlango iphinde ihlaziya isibopho sengqikithi yempesheni (impahla) ngokwesigaba .105, inhlango izonquma ingqikithi yenzalo yesikhathi sokubika esisele ngemva kokuchibiyelwa kohlelo, ukunciphisa noma ukukhokha isebenzisa:**
- (a) isibopho sengqikithi yempesheni (impahla) enqunywe ngokwesigaba .105(b);

(b) nenani lesaphulelo elisetshenzisiwe ukuze kuphinde kuhlaziywe isibopho sengqikithi yempesheni (impahla) ngokuvumelana nesigaba .105(b).

Ngokwenza lokhu okushiwo kulesi sigaba, inhlango izocabangela nanoma yiluphi ushintsho esibophweni sengqikithi yempesheni (impahla) phakathi nesikhathi sokukhokhelwa kohlelo noma ukukhokhwa kwemihlomulo.

- .132 Inggikithi yenzalo esibophweni sengqikithi yempesheni (impahla) izobhekwa njengehlanganisa inzalo yempahla yohlelo, izindleko zenzalo zesibopho sempesheni nenzalo ewumphumela wemali efunekayo okukhulunywe ngayo esigabeni .67.
- .133 Inzalo etholakele empahleni yohlelo iyingxenye yenzuzo yempahla yohlelo, futhi inqunywa ngokuphindaphinda inani lentengo lempahla yohlelo ngenani lesaphulelo elichazwe esigabeni .131. Inhlango izonquma inani lentengo lempahla yohlelo ekuqaleni kwenkathi ebikwayo. Nokho, uma inhlango iphinde ihlola isibopho sengqikithi yempesheni (impahla) ngokuvumelana nesiqondiso esisesigabeni .105, inhlango izonquma inzuzo etholakele yenkathi yokubika esele ngemva kokuchibiyelwa kohlelo, ukunciphisa nokukhokha isebenzisa impahla yohlelo esetshenziselwa ukukala kabusha isibopho sengqikithi yempesheni (impahla) ngokuvumelana nalokho okushiwo yisigaba .105(b). Lapho kwenziwa lokhu okushiwo yilesi sigaba, inhlango izocabangela nanoma yiluphi ushintsho empahleni yohlelo ebanjwe ngesikhathi esibangelwe yizimali ezinikelwe nemihlomulo ekhokhiwe. Umehluko phakathi kwenzuzo etholakele empahleni yohlelo kanye nenzalo yempahla yohlelo uhlanganisiwe ekuhlaziyweni kwesibopho sengqikithi yempesheni (impahla).
- .134 Inzalo ebangelwe inani lemali enqunyiwe iyingxenye yalo lonke ushintsho egalelweni lemali enqunyiwe, futhi inqunywa ngokuphindaphinda igalelo lemali enqunyiwe ngenani lesaphulelo elichazwe esigabeni .131. Inhlango izonquma igalelo lemali enqunyiwe ekuqaleni kwenkathi yokubika. Nokho, iphinda ihlola isamba semali yenzuzo echaziwe (impahla) ngokuvumelana nokushiwo yisigaba .105, inhlango izonquma inzalo ebangelwe yimali enqunyiwe yenkathi yokubika esele ngemva kokuchibiyelwa kohlelo, ukunciphisa nokukhokha, icabangela noma yiluphi ushintsho emiphumeleni yemali enqunyiwe ngokwesigaba .108. Umehluko phakathi kwenzalo ebangelwe imali enqunyiwe noshintsho oluphelele egalelweni lemali enqunyiwe kuhlanganisiwe ekuhlolweni kabusha kwesamba semali yenzuzo echaziwe (impahla).

Ukuhlolwa kabusha kwesamba semali yenzuzo echaziwe (impahla)

- .135 Ukuhlolwa kabusha kwesamba semali yenzuzo echaziwe (impahla) kuhlanganisa:
- (a) amanani aqagelwalyo enzuzo nokulahlekelwa (bheka izigaba .136 no-.137);
 - (b) inzuzo yempahla yohlelo (bheka isigaba .138), kungabalwa amanani afakwe engqikithini yenzalo yesamba semali yenzuzo echaziwe (impahla) (bheka isigaba .133); kanye
 - (c) nanoma yiluphi ushintsho emiphumeleni yemali enqunyiwe, kungabalwa amanani ahlanganiswe engqikithini yenzalo yesamba semali yenzuzo echaziwe (impahla) (bheka isigaba .134).
- .136 Amanani aqagelwayo enzuzo nokulahlekelwa abangelwa ukwenyuka noma ukwehla

kwenani lamanje lesibopho sempesheni ngenxa yokushintsho emananini aqagelwe enzuzo nokulahlekelwa nokulungisa okwenziwe. Izimbangela zokulahleka nenzuzo emananini aqagelwayo zihlanganisa:

- (a) ukuyeka kwabasebenzi umsebenzi ngezinga elikhulu noma elincane kunebelilindelekile, ukushesha kwabantu ukuthatha umhlalaphansi noma ukushona noma ukukhuphuka kwamaholo, imihlomulo (uma imibandela ebhaliwe noma eyakhayo yohlelo ikuvumela ukukhuphuka kwemihlomulo ngenxa yokunyuka kwamanani ezinto) noma izindleko zezokwelapha;
- (b) imiphumela yoshintsho eziphethweni ezifinyelelwe mayelana nezindlela zokukhokhela imihlomulo;
- (c) igalelo loshintsho ezilinganisweni zokushiya kwabasebenzi emsebenzini, ukushesha kwabantu ukuthatha umhlalaphansi noma ukushona noma ukukhuphuma kwamaholo, imihlomulo (uma imibandela ebhaliwe noma eyakhayo yohlelo ikuvumela ukukhuphuka kwemihlomulo ngenxa yokunyuka kwamanani ezinto) noma izindleko zezokwelapha; kanye
- (d) negalelo loshintsho enanini lesaphulelo.

.137 Inzuzo nokulahlekelwa okuqagelwe akuhlanganisi ushintsho emananini amanje esibopho sempesheni ngenxa yokwethulwa, ukuchibiyelwa, ukuncishiswa noma ukukhokhwa kwempesheni, noshintsho emihlomulweni okufanele ikhokhwe njengengxenywe yempesheni. Ushintsho olunjalo luholela ezindlekweni zomsebenzi odlule noma enzuzweni noma ekulahlekelweni lapho kukhokhwa izimali.

.138 Lapho inquma inzuzo etholakale empahleni yohlelo, inhlango ikhipha izindleko zokunakekelwa kwempahla yohlelo nanoma iyiphi intela okufanele ikhokhwe uhlelo ngokwalo, ngaphandle kwentela ehlanganiswe emananini aqagelwe asetshenziswe lapho kuhlolwa isibopho sempesheni (isigaba .82). Ezinye izindleko zokuphathwa kwemali azikhishwa enzuzweni yempahla yohlelo.

Ukwethula

Ukuphesha

.139 Inhlango izosebenzisa impahla ehlobene nolunye uhlelo ukuze ipheshe isikweletu esihlobene nolunye uhlelo lapho, futhi kuphela lapho, inhlango:

(a) inelungelo eligunyazwe umthetho lokusebenzisa imali eyeqile yolunye uhlelo ukuze ikhokhele isikweletu solunye uhlelo; futhi

(b) ihlose ukukhokha lesi sikweletu ngesamba, noma ukuqaphela imali eyeqile kolunye uhlelo bese ikhokhela isikweletu solunye uhlelo ngasikhathi-sinye.

.140 Inqubo yokuphesha iyefana naleyo esebenza kwamanye amathuluzi ezimali esiQondisweni seGRAP ngaphansi kwesithi *Amathuluzi Ezimali* (GRAP 104).

Umuhluko wamanje/nongewona owamanje

.141 Ezinye izinhlangano ziyahlukanisa phakathi kwempahla yamanje nezikweletu nempahla engeyona eyamanje nezikweletu. Lesi siQondiso asisho ukuthi inhlango kufanele iwenze yini lo mehluko noma cha emihlomulweni yangemva kokuyeka emsebenzini.

Izingxenye ezakha izindleko zempesheni

.142 Isigaba .127 sifuna ukuba inhlangothi iqaphele izindleko zomsebenzi, ingqikithi yenzalo yesamba semali yenzuzo echaziwe (impahla) kanye nokuhlaziya kabusha imali eyeqile noma ezoshoda. Lesi siQondiso asichazi ukuthi inhlangothi ingazigwema kanjani izindleko zamanje zomsebenzi, ingqikithi yenzalo yesamba semali yenzuzo echaziwe (impahla) nokuhlaziya kabusha. Inhlangothi yethula lezo zingxenye ngokuvumelana ne-GRAP 1.

Ukudalula

.143 Inhlangothi izodalula ulwazi:

- (a) *oluchaza ukwakheka kwezinhlelo zayo zempesheni nezingozi ezihlobene nalezo zinhlelo (bheka isigaba .147);*
- (b) *isho futhi ichaze amanani asesitatimendeni sayo aphantelene nezimpesheni zayo (bheka izigaba .148 kuya ku- .151); futhi*
- (c) *ichaze ukuthi izimpesheni zayo zingase ziwachaphezele kanjani amanani, isikhathi nokungaqiniseki kokuhamba kwezimali enhlanganweni esikhathini esizayo (bheka izigaba .152 kuya ku- .154).*

.144 Ukuze ihlangabezane nemigomo esesigabeni .143, inhlangothi izohlola zonke lezi zinto ezilandelayo:

- (a) *izinga lemininingwane edingekayo ukuze kuhlengatshelwe nezimfuneko zokubika;*
- (b) *kufanele izimfuneko ezihlukahlukene ziqokonyiswe ngezinga elingakanani;*
- (c) *kungakanani ukuhlengatshelwa noma ukuhlukaniswa okufanele kwenziwe; nokuthi*
- (d) *abasebenzisa izitatimende zezimali badinga ulwazi olwengeziwe yini ukuze bacubungule ulwazi oludaluliwe.*

.145 Uma ukudalula okwenziwe ngokuvumelana nalesi siQondiso nezinye iziQondiso ze-GRAP kungenele ukuba kuhlengatshelwe nemigomo esesigabeni .143, inhlangothi izodalula ulwazi olwengeziwe oludingekayo ukuze kuhlengatshelwe naleyo migomo. Ngokwesibonelo, inhlangothi ingase yethule ukuhlaziya kwenani lamanje lesibopho sempesheni okuchaza uhlobo, ukwakheka nezingozi zesibopho. Lolo lwazi oludaluliwe lungase luhlukanise:

- (a) *Phakathi kwemali ekweletwa amalungu akhona, amalungu asamisiwe kanye nasebesempeshenini.*
- (b) *Phakathi kwemihlomulo enabanikazi nesaqongelelwa nodwa engakabaphumeli abanikazi.*
- (c) *Phakathi kwemihlomulo enemibandela, izimali ezizosetshenziselwa ukukhuphuka kwamaholo esikhathini esizayo neminye imihlomulo.*

.146 Inhlangothi izohlola ukuhti konke noma okunye ukudalla kufanele kuhlukaniswe ukuze kuhlukaniswe izinhlelo noma noma amaqembu ezinhlelo anezingozi



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ezihlule kakhulu. Ngokwesibonelo, inhlango ingase ikuhlukanise ukudalula kwayo ngezinhlelo ezibonisa eyodwa noma eziningana zalezi zinto:

- (a) Izindawo ezihlukene.***
- (b) Izinhlobo ezihlukene njengohlelo lwempesheni olusekelwe emholweni ongashintshi, uhlelo lwempesheni olusekelwe emholweni wokugcina noma izinhlelo zokunakekelwa kwezempilo ngesikhathi somhlalaphansi.***
- (c) Izimo zokulawula ezingefani.***
- (d) Izingxenye zokubika ezingafani.***
- (e) Izinhlelo zokuxhasa ngokwezimali ezingefani (e.g. engaxhaswanga nhlobo, exhaswe ngokuphelele noma exhaswe ngokwengxenye).***

Incazelo ngezinhlelo zezimpesheni nezingozi ezihlobene nazo

.147 Inhlango izodalula:

(a) Ulwazi mayelana nesimo sezinhlelo zempesheni yayo, kuhlangele:

- (i) Uhlobo lomhlomulo ohlinzekwa yilolo hlelo (e.g. uhlelo lwempesheni olusekelwe eholweni lokugcina noma uhlelo lomhlalaphansi oludinga amalungu afake imali oluqinisekisiwe).**
- (ii) Incazelo yohlaka lokulawula uhlelo olusebenza ngaphansi kwalo, ngokwesibonelo izinga eliphansi lemali yokusekela eyimfuneko, kanye nannoma yimuphi umthelela wohlaka lokulawula lohlelo, njengenani lemali efunekayo (bheka isigaba .67).**
- (iii) Incazelo yemithwalo yanoma yiziphi ezinye izinhlangano endabeni yokwenganyelwa kohlelo, ngokwesibonelo, umthalo osemahlombe abaphathi noma abaqondisi bohlelo.**

(b) Incazelo yezingozi uhlelo oluchaya kuzo inhlangano, ukugxila kunoma yikuphi okungavamile, izingozi eziqondene nenhlangano noma eziqondene nohlelo, nanoma iyiphi indawo lapho ingozi inkulu khona. Ngokwesibonelo, uma impahla yohlelo itshalwe ngokuyinhloko ohlotsheni olulodwa lokutshala, ngokwesibonelo, emihlabeni noma ezakhiweni, uhlelo lungachaya inhlangano engozini yezimakethe zemihlaba.

(c) Incazelo yanoma ukuchibiyelwa okwenziwe ohlelweni, ukunciphisa nokukhokha.

(d) Isisekelo inani lesaphulelo elinqunywe ngaso.

Incizelo yamanani ezitatimente zezezimali

.148 Inhlangano izohlinzeka ngombiko obonisa ukusebenza kwezimali kusukela emalini okuvulwe ngayo kuye emalini okuphethwe ngayo entweni ngayinye kulokhu okulandelayo, uma kuthinteka:

(a) Isamba semali yenzuzo echaziwe (impahla), ebonisa ukusebenza kwemali okuhlukene:

- (i) Impahla yohlelo.**
- (ii) Inani lamanje lesibopho sempesheni.**
- (iii) Imiphumela yemali efunekayo.**

(b) Noma yimali amalungelo okubuyiselwa imali. Inhlangano izochaza nokuhlobana kwanoma yiliphi ilungelo lokubuyiselwa imali nesibopho.

.149 Ukuhlaziywa kokusebenza kwemali ngakunye okusesigabeni .148 kuzobonisa lokhu okulandelayo, uma kukhona:

(a) Izindleko zamanje zomsebenzi.

(b) Inzalo eyenziwe noma izindleko.

(c) Ukuhlaziywa kwabusha kwesamba semali yenzuzo echaziwe (impahla), eboniswa ngokwehlukahluka:

- (i) Inzalo yempahla yohlelo, engabalwa amanani efakwe enzalweni (b).**

- (ii) *Inzuzo nokulahlekelwa emananini aqagelwayo athathwe eziphethweni ezifinyelelwe mayelana nesimo sabantu (bheka isigaba .82(a)).*
- (iii) *Inzuzo nokulahlekelwa emananini aqagelwayo ngenxa yokushintsho eziphethweni ezihlongozwayo zezezimali (bheka isigaba .82(b)).*
- (iv) *Ushintsho egalelweni lesamba semali yempesheni egciniwe emihlomulweni ekhona, ingabalwa imali efakwe enzalweni (b). Inhlango izodalula nokuthi yalinquma kanjani inani lemihlumulo eliphakeme enalo, isibonelo: kungaba ukuthi leyo mihlumulo izoba yimali-mbuyiselo, ukuncishiselwa imali ezokhokhwa esikhathini esizayo noma kokubili.*
- (d) *Izindleko zomsebenzi owenziwe nenzuzo nokulahlekelwa ngenxa yezimali ezikhokhiwe. Njengoba kugunyaziwe esigabeni .106, izindleko zomsebenzi odlule nenzuzo nokulahlekelwa okubangelwa ukukhokhwa kwemali akudingeki kuhlukaniswe uma kwenzeka ndawonye.*
- (e) *Igalelo loshintsho emananini okushintshwa kwezimali zakwamanye amazwe.*
- (f) *Ukufaka imali ohlelweni lwempesheni, okuboniswa ngokwehluka phakathi kwalokho okwenziwa umqashi nokwenziwa ababambiqhaza ohlelweni.*
- (g) *Inkokhelo evela ohlelweni lwempesheni, ziboniswe ngokwehluka izimali ezikhokhelwa abathile.*
- (h) *Igalelo lokudluliselwa kwezindima, ukuhlukaniswa nokudayiswa kwamasheya.*
- .150** *Inhlango izohlukanisa inani lentengo lempahla yohlelo lwempesheni ilifake ngokwezigaba zohlobo nobungozi balezo zimpahla, kuphinde kuhlukaniswa ngezicatshana ezincane zempahla yohlelo kube yilezo ezinamanani emakethe nalezo ezingenawo. Ngokwesibonelo, futhi kucatshangelwa izinga lokudalula okukhulunywa ngalo esigabeni .144, inhlango ingahlukanisa phakathi:*
 - (a) *kwemali engukheshe nenani elilingana nokheshe;*
 - (b) *amathuluzi amasheya (ahlukaniswe ngokwezimboni, ubukhulu benkampani, indawo nokunye.);*
 - (c) *amathuluzi ezikweletu (ahlukaniswe ngokwenkampani ewakhiphayo, izinga lesikweletu, indawo nokunye.);*
 - (d) *umhlaba noma izakhiwo (zihlukaniswe ngokwezindawo nokunye.); kanye*
 - (e) *nayo yonke enye impahla.*
- .151** *Inhlango izodalula amanani aqagelwayo asetshenziselwe ukunquma inani lamanje lempesheni (bheka isigaba .86). Lokho kudalula kuzoba nemibandela ephelele (isib. amaphesenti agcwele, hhayi nje izilinganiso zomehluko wamaphesenti nezinye izimo). Lapho inhlango idalula izinhlelo ngokwamaqembu, izokwenza lokho kudalula ngokwezilinganiso ezihlolisisiwe noma ezinomehluko omncane.*

Amanani, izikhathi nokungaqiniseki ngokuhamba kwemali esikhathini esizayo

.152 Inhlango izodalula:

- (a) *Ukuhlaziya ukuthi yini engenzeka ngaphansi kwezimo ezithile okwenziwayo ngokuqondene nokuqagela izinto ezizokwenzeka ezimalini (njengoba kuvezwe esigabeni .151) ekupheleni kwenkathi yokubika, okuonisa indlela isibopho sempesheni esizochaphazelwa ngayo ushintsho kulokho okuqagelwayo ngekusasa lezezimali okwakungenziwa ngaleso sikhathi.*
- (b) *Izinqubo neziphetho ezisetshenzisiwe lapho kulungiselelwa ukuhlaziya izinto ezingenzeka ngaphansi kwezimo ezithile ezidingeka ku (a) nobufushane balokho okungafezwa yilezo zinqubo.*
- (c) *Ushintsho enkathini yokubika edlule ezinqubeni neziphetho ezasetshenziswa lapho kulungiselelwa ukuhlaziya izinto ezingenzeka ngaphansi kwezimo ezithile nezizathu zalezo zinguquko.*
- .153 Inhlango izokhipha incazelo yanoma yiziphi izinqubo ezivumelana nesibopho enaso sempahla ezisetshenziswe uhlelo noma inhlango, kuhlanganise nokusetshenziswa kwezimali ezikhokhwa ngonyaka nezinye izindlela, njengokudluliselwa kwezimpesheni zabantu abaphila isikhathi eside kumshwalense, ukuze kusingathwe izingozi zokulahlekelwa.**
- .154 Ukuze inikeze izinkomba zegalelo lempesheni ezimalini zenhlango esikhathini esizayo, inhlango izokhipha:**
- (a) *Incazelo yanoma yiziphi izinhlelo zokusekela ngezimali nepholisi esekela ngezimali ezithinta izimali ezizofakwa esikhathini esizayo.*
- (b) *Izimali ezizofakwa ezilindelekile ohlelweni enkathini elandelayo yokubika.*
- (c) *Ulwazi oluphathelele neminingwane yokuvuthwa kwempesheni. Lokhu kuzohlanganisa nesikhathi esilinganiselwayo esihlolisisiwe sempesheni futhi kungase kuhlanganise nolunye ulwazi mayelana nokusabalaliswa kwezikhathi zokukhokhwa kwezimpesheni, njengokuhlaziywa kokuvuthwa kwempesheni.*
- Izinhlelo ezibandakanya abaqashi abaningi**
- .155 Uma inhlango ibamba iqhaza ohlelweni lwempesheni olunabaqashi abaningi, kufanele idalule:**
- (a) *Incazelo zezinhlelo zokusekela ngezimali, kuhlanganise indlela esetshenzisiwe ukunquma inani lomnikelo wenhlango nanoma yiziphi izimfuneko eziyisisekelo zokusekela ngezimali.*
- (b) *Incazelo yezinga inhlango engase ibe nesibopho ngalo ohlelweni ngenxa yezibopho ezenziwe ezinye izinhlangano ngaphansi kwemigomo nemibandela yohlelo oluhlanganisa abaqashi abaningi.*
- (c) *Incazelo yanoma yikuphi ukwabiwa kwemali eshodayo noma eyeqile okuvunyelwene ngakho:*
- (i) *ukuvalwa kohlelo; noma*
- (ii) *ukuhoxa kwenhlango ohlelweni.*
- (d) *Uma inhlango ibala lolo hlelo njengokungathi lihloselwe umhlalaphansi*

okhokhelwa abasebenzi ngokuvumelana nesigaba .35, kufanele idalule lokhu okulandelayo, ukwenezela olwazini oludingeka ku (a) kuya ku- (c) futhi esikhundleni solwazi oludingeka ezigabeni .147 kuya ku- .154:

- (i) *Iqiniso lokuthi uhlelo lungolwempesheni.*
- (ii) *Isizathu esenza kungabi nolwazi olwanele ukuze inhlangotho ichaze ngohlelo lwempesheni.*
- (iii) *Inani okulindeleke ukuba lifakwe ohlelweni enkathini yokubika ezayo.*
- (iv) *Ulwazi nganoma yikuphi ukushoda noma ukweqa kwemali ohlelweni okungachaphazela imali ezofakwa ngokuzayo, kuhlenganise isisekelo esasetshenziswa ukunquma ukushoda noma ukweqa nokuthinteka kwenhlangano uma kukhona.*
- (v) *Uphawu lwezininga lokubandakanyeka kwenhlangano ohlelweni uma kuqhathaniswa nezinye. Izibonelo zezinyathelo ezinikeza lolo phawu zihlanganisa ingqikithi yemali efakwa yinhlangano ohlelweni ngenxa yabasebenzi abasekhona, asebethathe umhlalaphansi nababengamalungu kodwa abasenelungelo emihlomulweni, uma lukhona lolo lwazi.*

Izim-pesheni ezinobungozi obuhlanganyelwa yizinhlangano eziphethwe ndawonye

.156 Uma inhlangotho isohlelweni lwempesheni oluhlanganyela izingozi phakathi kwezinhlangano eziphethwe ndawonye, izodalula:

- (a) *Isivumelwano sokukhokhisa izindleko zempesheni noma ubufakazi bokuthi lukhona lolo hlelo.*
- (b) *Ipholisi yokunquma imali okufanele ifakwe yinhlangano.*
- (c) *Uma inhlangotho ikhokha zonke izindleko zesamba sempesheni njengoba kuphawulwe esigabeni .42, lonke ulwazi ngohlelo njengoba luchazwe ezigabeni .143 kuya ku- .154.*
- (d) *Uma inhlangotho ikhokha imali yenkathi evezwe esigabeni .42, ulwazi ngalo lonke uhlelo olufuneka ezigabeni .143 kuya ku- .145, .147, .150 kuya ku- .151 no- .154(a) no- (b).*

.157 Ulwazi oludingeka esigabeni .156(c) no- (d) lungadalulwa ngokukhonjwa yizitatimende zezimali zelinye iqembu:

- (a) *Ieso sitatimende sezimali salelo qembu lichaza ngokwehlukile ulwazi oludingekayo lohlelo; futhi*
- (b) *isitatimende sezimali salelo qembu bangasithola abasenzisa isitatimende sezimali ngemibandela efana neyezitatimende zezimali zenhlangotho nangesikhathi esifanayo noma ngaphambi kokutholakala kwesitatimende sezimali senhlangotho.*

Izimfuneko zokudalula kwezinye iziQondiso ze-GRAP

.158 Lapho kuyala i-GRAP 20 inhlangotho izodalula lolu lwazi mayelana:

- (a) *ukuhamba kwezimali okuhlobene nezinhlelo zemihlomulo yomhlalaphansi; kanye*

(b) nemihlomulo yomhlalaphansi ukuze iphathwe.

- .159 Lapho iGRAP 19 ifuna ukuba inhlango idalule ulwazi mayelana nezikweletu engangena kuzo esikhathini esizayo ngenxa yezibopho enazo zokukhokhela impesheni labo abayobe sebethathe umhlalaphansi, inhlango iyokwenza kanjalo.

Eminye imihlomulo yesikhathi eside yesisebenzi

- .160 Eminyane imihlomulo yesikhathi eside yesisebenzi ihlanganisa izinto ezinjengalezi ezilandelayo, uma kungalindelekile ukuba zibe sezikhokhelwe zonke zingakapheli izinyanga eziyishumi nambili ekupheleni kwesikhathi esibikwayo abasebenzi abenze ngaso umsebenzi:
- (a) izikhathi zokungabi bikho isikhathi eside emsebenzini ezikhokhelwayo njengeholide lomsebenzi noma ukuyohlaba ikhefu;
 - (b) eminye imihlomulo yabasebenze isikhathi eside;
 - (c) imihlomulo yokukhubazeka okuthatha isikhathi eside;
 - (d) ibhonasi, izimali zokukhuthaza nokukhokhelwa ngenxa yokusebenza kahle;
 - (e) imihlo egodliwe ezokhokhwa kamuva; kanye
 - (f) isibonelelo esikhokhwa yinhlangano kuze kube yilapho umuntu ethola omunye umsebenzi.
- .161 Ukulinganisa eminye imihlomulo yesisebenzi yesikhathi eside ngokuvamile ayibi nokungaqiniseki okufanayo nokulinganiswa kwemihlomulo yomuntu osethathe umhlalaphansi. Ngenxa yalokho, lesi siQondiso zidinga inqubo eyenziwe lula yokubala eminye imihlomulo yesisebenzi yesikhathi eside.
- .162 Lesi siQondiso sihlanganisa neziphetho ezigunyazwe yinkantolo zokuthi ukukhokhelwa komuntu onokukhubazeka kwesikhathi eside ngokuvamile akunalo izinga lokungaqiniseki elifana nokulinganiswa kwemihlomulo yomhlalaphansi. Uma lesi siphetho sigunyaziwe yinkantolo inhlango izohlola ukuthi ukuthi ezinye izimali ezizokhokhwa noma zonke zokukhubazeka okuthatha isikhathi eside kufanele zibalwe ngokwezigaba .58 kuya ku- .159 yini noma cha.

Ukuqaphela nokulinganisa

- .163 Lapho iqaphela futhi ilinganisa imali eyeqile noma eshodayo ohlelweni lomhlomulo wesisebenzi wesikhathi eside, inhlango izosebenzisa izigaba .59 kuya ku-.104 no-.120 kuya ku-.122. Inhlango izosebenzisa izigaba .123 kuya ku-.126 ekuqapheleni nasekuhloleni noma yiliphi ilungelo lokubuyiselwa imali.**
- .164 Ngokuqondene neminye imihlomulo yesisebenzi yesikhathi eside, inhlango izoqaphela ingqikithi yalezi zimali ezilandelayo ezeqile noma ezishodayo, ngaphandle kwalokho esinye isiQondiso sifuna noma sivumela ukuba zifakwe ezindlekweni zempahla:**
- (a) izindleko zomsebenzi (bheka izigaba .72 kuya ku-.119 no-.129);**
 - (b) ingqikithi yenzalo yesamba semali yenzuzo echaziwe (impahla) (bheka izigaba .130 kuya ku-.134);**



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(c) ukulinganiswa kabusha kwesamba semali yenzulo echaziwe (impahla) (bheka izigaba .135 kuya ku- .138).

- .165 Olunye uhlobo lwemihlomulo yesisebenzi yesikhathi eside imihlomulo yokukhubazeka isikhathi eside. Uma izinga lomhlomulo lincike ebudeni besikhathi sokusebenza, kuba nesibopha lapho kwenziwa umsebenzi. Ukulinganisa leso sibopha kubonisa ukuthi kungenzeka kudingeke inkokhelo nobude besikhathi sokukhokhwa kwayo. Uma imihlomulo ifana kubo bonke abasebenzi noma ngabe baneminyaka emingaki besebenza, izindleko ezilindelekile zaleyo mihlomulo zibonakala lapho kwenzeka isehlakalo esibangela ukukhubazeka okungamahlalakhona.

Ukudalula

.166 Inhlango izodalula ulwazi:

- (a) oluchaza ngeminye imihlomulo yayo yabasebenzi yesikhathi eside nezingozi ezihlobene nayo;
- (b) ithole futhi ichaze amanani ezitatimende zayo zezimali ezivela kweminye imihlomulo yesikhathi eside yabasebenzi; futhi
- (c) ichaze indlela imihlomulo yayo yabasebenzi yesikhathi eside ezochaphazela ngayo inani, isikhathi nokungaqiniseki ngezimali esikhathini esizayo.

- .167 Lesi siQondiso asidingi ukuba kudalulwe ulwazi oluqondile ukuze kuhlengatshwane nemigomo esesigabeni .166. Inhlango izohlola ukuthi izimfuneko zokudalula kwezinye iziQondiso zeGRAP ziyasiza yini ekuhlengabezane nale migomo. Ihlanganisa lena:

- I-GRAP 20 idinga kudalulwe imihlomulo yesisebenzi, okuhlanganisa imihlomulo yesikhathi eside yabaphathi.
- i-GRAP 1 idinga ukuba kudalulwe izindleko zemihlomulo yesisebenzi nemithombo eyinhloko yezilinganiso zokungaqiniseki.
- i-GRAP 19 idinga ukuba kudalulwe izikweletu ezingase zibe khona.

Uma ulwazi oludalulwe ngokuvumelana nezimfuno zezinye iziQondiso zeGRAP lungenele ukuhlengabezane nemigomo yesigaba .166, inhlango izodalula olunye ulwazi oludingekayo ukuze kuhlengatshwane naleyo migomo.

Imihlomulo yokuphelelwa umsebenzi

- .168 Lesi siQondiso siqondene nemihlomulo yokuphela komsebenzi ehluke kweminye imihlomulo yesisebenzi ngoba isigameko esidala lesi sibopha ukuphelelwa umsebenzi hhayi ukuthi isikhathi isisebenzi sesithath umhlalaphansi. Imihlomulo yokuphelelwa umsebenzi ibangelwa ukuthi inhlango inqume ukuyekisa umuntu emsebenzini noma isinqumo sesisebenzi sokwamukela imihlomulo etuswa umqashi ukuze umuntu ayeke umsebenzi let me go now ever ever kkkka akakakakakakakakak akakakak akakakak ak.

- .169 Imihlomulo yokuphela komsebenzi ayihlanganisi imihlomulo yesisebenzi etholakala ngokuphela komsebenzi ngoba isisebenzi sicele ukuyeka emsebenzini ngaphandle kokucelwa umqashi, noma ngenxa yemfuneko eyimpoqo yokuthatha umhlalaphansi,

ngoba leyo mihlomulo iyimihlomulo yangemva kokuyeka emsebenzini. Ezinye izinhlangano zikhipha imihlomulo ephansi lapho isisebenzi sizinqumela sona ukushiya emsebenzini (ngamanye amazwi, umhlomulo wangemva kokuyeka emsebenzini) kunalapho umsebenzi uphela ngoba kuyinhlangano ecele kanjalo. Umehluko phakathi komhlomulo okhishwa lapho isisebenzi sinquma ukwesula emsebenzini nomhlomulo ophakeme okhishwa lapho inhlangano icela ukuba isisebenzi siyeke emsebenzini, umhlomulo wokuphelelwa umsebenzi.

- .170 Uhlobo lomhlomulo wesisebenzi alunqumi ukuthi ukhishwa ngenxa yomsebenzi owenziwe noma ngenxa yokucelwa ukuba siyeke emsebenzini. Ngokuvamile imihlomulo yokuphelelwa umsebenzi iba yisamba, kodwa kuyenzeka ihlanganise:
- (a) Ukuthuthukiswa kwemihlomulo yangemva kokuyeka emsebenzini, kungaba ngokuqondile ngohlelo lwemihlomulo yesisebenzi noma ngenye indlela.
 - (b) Ukuthola umholo kuze kuphele isikhathi esinqunyiwe uma isisebenzi singasenzi msebenzi owengeziwe ozuzisa inhlangano ngokwezomnotho.
- .171 Izinkimba zokuthi umhlomulo wesisebenzi ukhishwa ngenxa yomsebenzi zihlanganisa:
- (a) Umhlomulo uzotholakala ngombandela wokwenziwa komsebenzi othile (kuhlanganise nemihlomulo ekhuphukayo uma kwenziwe umsebenzi owengeziwe).
 - (b) Umhlomulo uhlinzekwa ngokuvumelana nemibandela yohlelo lomhlomulo wesisebenzi.
- .172 Eminye imihlomulo yokuphelelwa umsebenzi ikhishwa ngokusekelwe emibandeleni yohlelo lwemihlomulo yabasebenzi olukhona. Ngokwesibonelo, ingase ichazwe emthethweni wenhlangano, esivumelwaneni somsebenzi noma senyunyana, noma ingase ilindeleke ngenxa yomlando womqashi wokukhipha imihlomulo enjalo. Esinye isibonelo, uma inhlangano ithembisa imihlomulo isikhathi esijanyana, noma kunesikhathi esijana phakathi kwesithembiso nosuku lwangempela lokuphela komsebenzi, inhlangano iyacubungula ukuthi isisungule uhlelo olusha yini lomhlomulo futhi ingabe imihlomulo enikezwayo ngaphansi kwalolo hlelo iyimihlomulo yokuphelelwa umsebenzi noma yangemva kokuyeka emsebenzini. Imihlomulo yesisebenzi ekhishwa ngokuvumelana nemibandela yohlelo lomhlomulo wesisebenzi iyimihlomulo yokuphelelwa umsebenzi uma yomibili ibangelwe yisinqumo senhlangano sokuqeda isivumelwano somsebenzi futhi ayincikile emsebenzini osazokwenziwa.
- .173 Eminye imihlomulo yesisebenzi ikhishwa ngisho noma ngabe siyini isizathu sokuyeka kwesisebenzi. Ukukhokhwa kwaleyo mihlomulo kuqinisekile (kuye ngobunikazi noma izimfuneko zomsebenzi eziphansi) kodwa akuqinisekwa ngokuthi izokhokhwa nini. Nakuba leyo mihlomulo ichazwa ngokuthi imali yempesheni noma yokuphela komsebenzi, empeleni iyimihlomulo yangemva kokuyeka emsebenzini hhayi imihlomulo yokuphelelwa umsebenzi, futhi inhlangano iyibala njengemihlomulo yangemva kokuyeka emsebenzini.

Ukuqaphela

- .174 Inhlangano izoqaphela isikweletu nezindleko zemihlomulo yokuphelelwa umsebenzi esikhathini esisekuqaleni kulezi zinsuku ezilandelayo:**

(a) uma inhlangano ingasakwazi ukuhoxisa leyo mihlomulo; kanye

(b) nalapho inhlangothi iqaphela izindleko zokuhlala kabusha ngokuvumelana ne-GRAP 19 futhi kuhlela ukukhokhwa kwemihlomulo yokuphelelwa umsebenzi.

- .175 Ngokuqondene nemihlomulo yokuphelelwa umsebenzi ekhokhwa ngenxa yesinqumo sesisebenzi sokwamukela imihlomulo ethile evela kumqashi ukuze siyeke emsebenzini, isikhathi lapho inhlangothi ingeke isakwazi khona ukuhoxisa imihlomulo yokuphela komsebenzi kuba yilapho nje:
- (a) isisebenzi samukela leyo mihlomulo ethenjisiwayo; kanye
 - (b) nalapho imingcele (isib. ezomthetho, ezokulawula nezimfuneko zesivumelwano noma ezimnye imingcele) enqabela inhlangothi ukuba ihoxise isithembiso sayo iqala ukusebenza. Lokhu kuzoba lapho sekwenziwe isithembiso, uma kwakunemingcele.
- .176 Ngokuqondene nemihlomulo yokuphelelwa umsebenzi ekhokhwa ngenxa yesinqumo senhlangothi sokuyekisa umuntu emsebenzini, inhlangothi ngeke isakwazi ukuhoxisa isithembiso sayo lapho nje isibatshelele abasebenzi abathintekayo ngohlelo lokunqanyulwa komsebenzi oluhlangabezana nako konke lokhu okulandelayo:
- (a) Izinyathelo ezidingekayo ukuphuthula uhlelo zikhomba ukuthi mancane amathuba okuba kwenziwe ushintsho oluphawulekayo ohlelweni.
 - (b) Uhlelo luphawula ngabasebenzi abaningana abazophelelwa umsebenzi, uhlobo lomsebenzi abawenzayo nezindawo abasebenza kuzo (kodwa uhlelo akudingeki lubagagule ngamagama labo basebenzi) nosuku lokuphuthula olulindelekile.
 - (c) Uhlelo luveza imininingwane eyanele ngemihlomulo yokuphela komsebenzi ezotholwa abasebenzi okwenza abasebenzi bakwazi ukuqonda uhlobo lwemihlomulo nenani layo abazolithola lapho kuphela umsebenzi.
- .177 Lapho inhlangothi iqaphela imihlomulo yokuphelelwa umsebenzi, ingase futhi ibale nohlelo lokuchibiyela noma ukuncishiswa kwemihlomulo yomhlalaphansi noma eminye imihlomulo yabasebenzi (bheka isigaba .110).

Izilinganiso

.178 Inhlangothi izilinganisa imihlomulo yokuphela komsebenzi ekuqapheleni kokuqala, izilinganisa iqaphela nezinguquko ezizolandela, ngokuvumelana nohlelo lomsebenzi wesisebenzi, uma imihlomulo yokuphela komsebenzi iwukuthuthukiswa kwemihlomulo yangemva kokuyeka emsebenzini, inhlangothi izosebenzisa izimfuneko zemihlomulo yangemva kokuyeka emsebenzini. Kungenjalo:

- (a) **Uma imihlomulo yokuphela komsebenzi kufanele ikhokhwe ngokugcwele ngaphambi kokuphela kwezinyanga eziyi-12 ngemva kokuphela kwenkathi ebikwayo okuzoqashelwa ngayo imihlomulo yokuphela komsebenzi, inhlangothi izosebenzisa izimfuno zemihlomulo yesikhathi esifushane.**
- (b) **Uma kungalindelekile ukuba imihlomulo yokuphela komsebenzi ikhokhwe yonke ngaphambi kokuphela kwezinyanga eziyi-12 ngemva kokuphela kwenkathi ebikwayo, inhlangothi izosebenzisa izimfuneko zemihlomulo yesisebenzi yesikhathi eside.**

- .179 Ngenxa yokuthi imihlomulo yokuphelelwa umsebenzi ayikhishwa ngenxa yokwenziwa komsebenzi othile, izigaba .76 kuya ku-.80 ezikhuluma ngokuhlobanisa imihlomulo enkathini yokusebenza azingeni kule ndaba.

Isibonelo esichaza izigaba .168 kuya ku- .179: Imihlomulo yokuphela komsebenzi

Isizinda sendaba

Ngenxa yoshintsho lwamuva kusishayamthetho, inhlangothi ihlele ukuluyeka uhlelo lokugoma ezinyangeni eziyi-10 futhi ngaleso sikhathi, ibayekise emsebenzini bonke abasebenzi abakhona. Ngenxa yokuthi inhlangothi idinga ulwazi lwezisebenzi ezikhona ukuze iphothule izinkontileka ezithile, imemezela uhlelo lokuphela komsebenzi ngale ndlela.

Umsebenzi ngamunye oqhubeka nokusebenza kuze kuphele uhlelo uzothola imali engukheshe ewu-R30 000 ngosuku lokuphela komsebenzi. Abasebenzi abashiya ngaphambi kokuphothulwa komsebenzi bazothola u-R10 000.

Kunabasebenzi abangu-120 kulo msebenzi. Ngesikhathi kumunyezwe uhlelo, inhlangothi ilindele ukuba abangama-20 bayeka ngaphambi kokuvalwa komsebenzi. Ngakho, ingqikithi yemali okulindeleke ukuba ikhishwe ingaphansi kuka-R3 200 000 (isib. $20 \times R10\,000 + 100 \times R30\,000$). Ngokuvumelana nesigaba .168, inhlangothi ibala imihlomulo ekhishwa ngenxa yokuphela komsebenzi njengemihlomulo yokuphelelwa umsebenzi futhi ibala imihlomulo etholakala ngokusebenza njengemihlomulo yesisebenzi yesikhathi esifushane.

Imihlomulo yokuphela komsebenzi

Umhlomulo okhishelwa ukuphela komsebenzi u-R10 000. Lena imali inhlangothi ezoyikhokha ngokuphela komsebenzi noma ngabe abasebenzi bayaqhubeka nokusebenza kuze kube sekuvalweni kohlelo noma bahamba ngaphambi kokuvalwa kwalo. Nakuva abasebenzi bengahamba ngaphambi kokuvala, ukuphelelwa umsebenzi kwabo bonke abasebenzi kubangelwe yisinqumo senhlangothi sokuyeka uhlelo nokudiliza abasebenzi (isib. bonke abasebenzi bazoshiya emsebenzini lapho umsebenzi abawenzayo umiswa). Ngakho inhlangothi iqaphela isibopho sika-R1 200 000 (i.e. $120 \times R10\,000$) semihlomulo yokudilizwa ekhishwa ngokuvumelana nohlelo lwemihlomulo yabasebenzi lapho nje uhlelo lokudiliza selumenyezwe nalapho nje inhlangothi iqaphela izindleko zokuhlela kabusha lapho kuvalwa umsebenzi.

Imihlomulo ekhishwa ngenxa yomsebenzi owenziwe

Imihlomulo yokwenezela abasebenzi abazoyithola uma beqhubeka nokusebenza izinyanga eziyishumi ezigcwele eyomsebenzi abazobe bewenza ngaleso sikhathi. Inhlangothi iyibala njengemihlomulo yesikhashana yabasebenzi ngoba inhlangothi ilindele ukuyikhokha ngaphambi kokuphela kwezinyanga eziyi-12 ngemva kokuphela kwenkathi ebikwayo. Kulesi sibonelo, asikho isidingo sokunciphisa amanani, ngakho kuzoba nezindleko zika-R200 000 (isib. $R2\,000\,000 \div 10$) inyanga ngayinye phakathi nezinyanga eziyi-10 zokusebenza, nokwenyuka ngenxa yemali edluliselwa enyangeni elandelayo eyisikweletu.

Ukudalula

.180 Inhlangothi izodalula ulwazi:

(a) oluchaza ngohlobo lwemihlomulo yokudilizwa nezingozi ezihlobene nayo;

(b) ukubika nokuchaza amanani asesitatimendeni sayo sezimali emihlomulo yokudiliza; futhi

(c) ichaze ukuthi imihlomulo yayo yokudiliza izolichaphazela kanjani inani, isikhathi nokungaqiniseki ngokungena nokuphuma kwezimali esikhathini esizayo.

.181 Lesi siQondiso asidingi ukudalulwa kolwazi oluthile oluqondile ukuze kufezwe imigomo echazwe esigabeni .180. Inhlango izohlola ukuthi ukudalula okufuneka kwezinye iziQondiso ze-GRAP kuyasiza yini ekuhlangabezaneni nalo mgomo. Lezi zihlanganisa:

- iGRAP 20 idinga ukuba kudalulwe imihlomulo yabasebenzi, okuhlanganisa imihlomulo yokudilizwa kwabaphathi.
- iGRAP 1 idinga ukudalulwa kwezindleko zemihlomulo yabasebenzi nemithombo yezilinganiso zokungaqiniseki.
- iGRAP 19 idinga ukudalulwa kwezikweletu ezilindelekile nezesikhathi esizayo.

Uma ukudalulwa okwenziwe ngokuvumelana nezimfuno zesiQondiso se-GRAP kungenele ukuhlangabezana nemigomo yesigaba .180, inhlango izodalula olunye ulwazi olwengeziwe oludingekayo ukuze kufinyelelwe leyo migomo.

Izinhlelo zesikhashana

Ukwamukelwa kokuqala kwesiQondiso se-GRAP

.182 Izinhlelo zesikhashana okufanele zilandelwe yizihlangano ngemva kokwamukela kokuqala lesi siQondiso zichazwe eziyalezwani. Okuhlinzekwa yilesi siQondiso kufanele kufundwe kanye neziyalezo ezisebenza kukho.

Usuku lokuqala kokusebenza

Ukwamukelwa kokuqala kwesiQondiso se-GRAP

.183 Inhlango izosebenzisa lesi siQondiso ezitatimendeni zezimali zonyaka ezihlanganisa inkathi eqala noma ngemva kosuku oluzonqunywa nguNgqongqoshe Wezezimali emyalweni ozoshicilelwa ngokuvumelana nesigatshana 91(1)(b) soMthetho Wokuphathwa Kwezimali Zikahulumeni, uMthetho No. 1 ka-1999, owachibiyelwa. Uma inhlango ikhetha ukusheshe isisebenzise lesi siQondiso, kuzodingeka ichaze ukuthi yenze kanjalo.

Ukuhoxiswa kwesiQondiso se-GRAP mayelana ne-Mihlomulo Yabasebenzi (2009)

.184 Lesi siQondiso sihoxisa ukusebenza kwesiQondiso seGRAP mayelana ne-Mihlomulo Yabasebenzi esashicilelwa ngo-2009.

Isithasiselo A - Ukuchibiyelwa kweziQondiso ze-GRAP

Inhloso yalesi sithasiselo ukubonisa ukuchibiyelwa kwezinye iziQondiso zeGRAP okubangelwe ukukhishwa kwalesi siqondiso. Izindawo ezichibiyelwe ziboniswe ngokuba umbhalo omusha udwetshelwe bese kuthi umbhalo omdala ongasasebenzi udwetshwe umugqa onqamula phakathi nendawo.

A1. I-GRAP 35 *Izitatimende Zezimali Ezihlanganisiwe*

Ichibiyela izigaba ezilandelayo eziku-GRAP 35:

Isithasiselo A - Indlela yokuyisebenzisa

Imisebenzi ethintekayo nohlangothi lwemisebenzi ethintekayo

AG14. Izibonelo zezinqumo mayelana nemisebenzi ethintekayo zihlanganisa nalezi:

- (a) ukwenza izinqumo zokusebenza nezimali zenhlangano, kuhlangukise nesabelomali; kanye
- (b) nokubeka nokukhokhela abaphathi abayinhloko benhlangano noma abahlinzeki bemisebenzi nokubadiliza noma ukubayekisa emsebenzini.

AG17. Izibonelo zamalungelo, kungaba awabantu ngabanye noma eqembu, kunganika inhlangano amandla okubalwa kuwo lawa, nakuba singeke siwashi onke:

- (a) ...;
- (b) ...;
- (c) amalungelo okubeka, ukushintsha nokukhipha amalungu abaphathi abayinhloko benye inhlangano abanekhono lokuqondisa imisebenzi ethintekayo;

AG20. Kwezinye izimo kungase kube nzima ukunquma ukuthi amalungelo enhlangano anele yini ukuyinikeza amandla ngaphezu kwenye. Ezimweni ezinjalo, ukuze kuhlolwe amandla inhlangano izobheka ubufakazi bokuthi inalo yini ikhono elifanele ngokwemisebenzi lokuqondisa yonke imisebenzi ngesikhathi esisodwa. Phakathi kwezinto ezibhekwayo, yilokhu, lapho kuhlolwa ndawonye amalungelo nezinkomba esigabeni AG21. no-AG22., kungavela ubufakazi bokuthi amalungelo enhlangano anele ukuyinika igunya elingaphezu kwelenye:

- (a) leyo nhlangano ingakhetha noma igunyaze abaphathi abayinhloko balena enye inhlangano abazokwazi ukuqondisa imisebenzi edingekayo;
- (b) ...;
- (c) ...;
- (d) abaphathi abayinhloko — balena enye inhlangano bahlobene nalena (ngokwesibonelo, umphathi-jikelele walena enye inhlangano kusengumuntu ofanayo nakulena enye inhlangano); noma ...

AG21. Ngezinye izikhathi kuzoba nezinkimba zokuthi inhlango inobuhlobo obukhethekile nalena enye, okukhomba ukuthi inhlango ayinalo nje ilukuluku elingathengi lokwazi okuqhubeka kwenye inhlango. Ukuba khona kwenkomba enjalo noma inhlango isela yezinkomba ezinjalo, akusho ukuthi imfuneko yegunya sekuhlangatshezwene nayo. Nokho, uma inhlango ethile ingacini nje ngokuba nelukuluku elingatheni ngokuqhubeka kwenye inhlango, lokhu kungaba yinkomba yokuthi le nhlango inamalungelo athile anele ukuyinika igunya noma ubufakazi begunya phezu kwenye inhlango. Ngokwesibonelo, okulandelayo kubonisa ukuthi inhlango ayigcini nje ngokuba nelukuluku elingatheni ngenye inhlango, futhi kanye namanye amalungelo, kungabonisa amandla:

- (a) Ubudlelwane phakathi kwalezi zinhlangano ezimbili obokusebenzisana, njengalezi zimo ezilandelayo:
 - (i) ...
 - (ii) ...
 - (iii) ...
 - (iv) ...
 - (v) Inhlango iyona enobuphathi obuyinko phezu kwalena enye inhlango (ngokwesibonelo, lapho abantu abakwenye inhlango benolwazi olunzulu ngokusebenza kwalena enye) futhi lena enye inhlango incike kulolo lwazi.

Ubudlelwane nezinye izinhlangano

AG77. Izibonelo ezilandelayo ezezinhlangano okuthi ngenxa yohlobo lobudlelwane bazo, zingase empeleni zibe amanxusa alena enye inhlango:

- (a) ...
- (b) ...
- (c) ...
- (d) ...
- (e) Enye inhlango emalungu ayo amaningi ebhodi labaqondisi noma isigungu esiphethe noma enabaphathi abayinko abafanayo nabakulena enye inhlango.

Ukulinganisa inani lentengo yempahla

AG104. Into esemqoka encazelweni yenhlango etshala imali ukuthi ilinganise futhi ihlaziye indlela okuhamba ngayo ezimalini ezitshaliwe ngokwenani lentengo yempahla, ngoba ukusebenzisa imiphumela yenani lentengo yempahla kunikeza ulwazi oluhlobene kakhudlwana, kunokulumbanisa izinhlangano ezilawulayo noma ukusebenzisa inqubo yamasheya kulokho ekufisayo kozakwabo noma emizabalazweni efanayo. Ukuze ibonise ukuthi iyahlangabezana nale ncazelo, inhlango etshala imali:

- (a) ...; futhi

- (b) ibika ulwazi lwenani lentengo yempahla ngaphakathi kubaphathi abayinhloko benhlangano (njengoba kuchazwe esiQondisweni se-GRAP mayelana *Nokudalula Ngezinhlangano Ezongozakwabo Benye*), esebenzisa inani lentengo njengendlela yokukala eyinhloko ukuze ihlaziye ukuphumelela kwazo zonke izimali ezitshaliwe nokwenza izinqumo endabeni yokutshalwa kwezimali.

Isithasiselo D - Ukufanekisa ngezibonelo

Isibonelo 26

...

Umasipala unamalungelo axubile ebuphathini kuhlanganise nelungelo:

- (a) lokuqoka, ukushintsha umsebenzi noma ukukhipha amalungu ayinhloko abaphathi abanegunya lokuqondisa imisebenzi ethintekayo;

...

Isibonelo 39

Inhlangano Eyakha Izindlu yasungulwa ukuze yakhe, ibe nobunikazi futhi iqondise ukusebenza kwesitolo, i-ofisi nezinye izakhiwo zamabhizinisi. Inhlangano Eyakha Izindlu ngokuvamile isiphatha ngendlela ehluke ngokuphelele isakhiwo sezinhlangano engumnikazi wazo, ezingenayo enye impahla etheni noma isibopho kunemali ebolekiwe yokuxhasa ukutshalwa kwezimali ezakhiweni. Inhlangano Eyakha Izindlu nazo zonke ezinye izinhlangano eziphethe zibika izakhiwo zazo ezitshaliwe ngenani lentengo ngokuvumelana ne-GRAP 16. Inhlangano Eyakha Izindlu ayinaso isikhathi esinqunyiwe sokwaba izimali ezitshalwe ezakhiweni, kodwa isebenzisa inani lentengo yempahla ukuze lise ekuboneni isikhathi esikahle sokwaba lezo zimali. Nakuba inani lentengo yempahla liyinkomba yento ehluke, iNhlango Eyakha Izindlu nabatshalizimali bayo basebenzisa ezinye izindlela, kuhlanganise nolwazi ngokungena nokuphuma kwezimali imali etholakale ngokuqashisa nezindleko, ukuze ihlole indlela eliqhubeka ngayo leli bhizinisi nokwenza izinqumo zokutshala izimali. Abaphathi abayinhloko beNhlango Eyakha Izindlu ababheki inani lentengo yempahla nengento ebalulekile yokukala indlela okuhamba ngayo ukutshalwa kwezimali kodwa kunalokho njengento eyingxenyeye yezinkomba eziningi ezibonisa ukuhamba kwezinto ebhizinisini.

...

A2. GRAP 104 Amathuluzi Ezezimali

Kuchibiyelwa lezi zigaba ezilandelayo ezithoalokala ku-GRAP 104:

Ukudalula amanani obuningi (bheka iSithasiselo A izigaba AG159. kuya ku-AG180.)

.126 Ohlotshenzi ngalunye lwesimo esiyinquphe ngenxa yethuluzi lezezimali, inhlangano izodalula lokhu okulandelayo:

- (a) *ulwazi olufingqiwe ngamanani okuchayeka kwayo engcupheni ekupheleni kwenkathi yokubika. Lokhu kudalula kuzosekelwa olwazini olunikezwe*

ngaphakathi kubaphathi abayinhloko benhlangano (njengoba kuchazwe esiQondisweni se-GRAP mayelana nokuDalulwa Kwezinhlango Ezihlobene), ngokwesibonelo, ibhodi labaqondisi lenhlangano, isigungu esiphethe noma abaphathi abakhulu;

(b) ...

Usuku esiqala ngalo ukusebenza

Ezinhlanganweni esezisebenzisa isiQondiso se-GRAP kakade

*.137C Isigaba .126(a) sachibiyelwa ngesiQondiso se-GRAP endabeni yeMihlomulo Yabasebenzi ngo-Ephreli 2021. Inhlangano izosebenzisa lesi siQondiso enkathini yokubalwa kwezimali zonyaka ngalolu suku olulandelayo noma ngemva kwalo: **DDMMYYYY**. Uma inhlangano ikhetha ukusheshe iqale ukusebenzisa lezi ziqondiso ezichibiyelwe, kuyodingeka ikuchaze lokho.*

ISithasiselo A - Indlela yokusisebenzisa

Ukudalula amanani obuningi (isigaba .126)

AG159.Isigaba .126(a) sifuna ukuba kudalulwe ulwazi olufingqiwe lwamanani ngokuchayeka kwenhlangano ezingcupheni zokulahlekelwa ngokusekelwe olwazini olutholakale ngaphakathi lwanikezwa abaphathi abayinhloko benhlangano. Lapho inhlangano isebenzisa izindlela eziningana ukusingatha izingozi zokuchayeka, inhlangano izodalula ulwazi isebenzisa inqubo noma izinqubo ezinikeza ulwazi oluhlobene kakhulu noluthembekile. I-GRAP 3 ikhuluma ngokuhlobana nokuthembeka.

Ukudalula inani lemali ekhona (izigaba .131(a) no-(b))

AG163.Ngokuvumelana nesigaba .126(a) inhlangano idalula ulwazi olufingqiwe ngokuchayeka kwayo engcupheni yezezimali ngesisekelo solwazi oluhlinzekwa abaphathi abayinhloko ngaphakathi. Inhlangano izochaza ukuthi leyo mininingwane inqunywa kanjani. Uma imali ephumayo engukheshe (noma enye impahla ebiza imali) ehlanganisiwe kulolo lwazi:

...

A3. ISIYALEZO 2 Izinhlelo Zokushintsha Zezinhlangano Zikahulumeni, Izinhlangano Zezohwebo, Omasipala, Izikhungo Zikahulumeni Zokuqeqeshela Amakhono NamaKolishi, kanye Nezikhungo Zesishayamthetho

Chibiyela futhi usule lezi zigaba ezilandelayo ezigabeni ezisesihlokwani esithi Isiyalezo 2:

I-GRAP 25 Imihlomulo Yabasebenzi

Izinhlelo Zesikhashana

Yonke imihlomulo yabasebenzi

.53 Zonke izinguquko ezibangelwe ukusebenza kwesiQondiso seGRAP ngaphansi

kwesihlokwana esithi Imihlomulo Yabasenzi (GRAP 25) zizobalwa kucatshangelwa umlando ngokuvumelana nezimfuneko ze-GRAP 3, ngaphandle kokuthi:

(a) Inhlangano akudingeki ilungise inani lentengo yempahla libe ngaphandle kwemingcele ye-GRAP 25 ngenxa yoshintsho ezindlekweni zemihlomulo yabasebenzi ezazifakiwe enanini lempahla ngaphambi kosuku lokwamukela kokuqala. Usuku lokuqala ukusebenzisa lesi sigondiso lusekugaleni kwenkathi ephambili eyethulwe embikweni wokuqala wezimali lapho inhlangano yamukela khona i-GRAP 25.

(b) Inhlangano akudingeki yethule ulwazi olugathanisayo lapho idalula ngokwezimfuneko zesigaba .147 ngokuba bucayi kwesibopho sempesheni.

.54 Lapho inhlangano iqala ukwamukela isiQondiso se-GRAP, i-GRAP 3 idinga ukuba inhlangano isebenzise izimfuneko zesiQondiso esamukelwe ngokucabangela umlando.

Izinhlelo zempesheni

.55 Ekwamukelweni kokuqala kwe-GRAP 25, inhlangano izonquma isamba semali (impahla) sohlelo lwempesheni ngalolo suku njenge:

(a) nani langaleso sikhathi lezikweletu (bheka izigaba .76 kuya ku-.112 zesiQondiso) ngesuku lokwamukela;

(b) ukukhishwa kwenani lentengo yempahla, ngesuku lokwamukela, yempahla yohlelo (uma ikhona) okufanele izikweletu zikhokhwe kuyo ngokuthe ngqo (bheka izigaba .113 kuya ku-.122 zesiQondiso);

(c) kanye nanoma yisiphi isikweletu esingase sibe khona ngenxa yemfuneko ephansi yokweseka ngokwezimali (bheka izigaba .71 kuya ku-.73 zesiQondiso).

.56 Uma ingekho imali ekhona kuleyo enqunyelwe izinhlelo zempesheni ekuqaleni kokwamukelwa kwe-GRAP 25 (impahla), imali izokalwa kusetshenziswa ukuqashelwa kwempahla okusezigabeni .68 kuya ku-.70 zesiQondiso.

.57 Isamba semali (impahla) esiphawulwe ngesuku lokwamukelwa kwesiQondiso ngokuvumelana nesigaba .55 sihlanganisa zonke izinzuzo eziqongelelwe nokulahlekelwa kanye nezindleko zomsebenzi wesikhathi esidlule.

.58 Isamba semali (impahla) ngesuku lokwamukela ihlanganisa izinzuzo nokulahlekelwa okwaqagelwa okungenzekanga nezindleko zomsebenzi odlule ezaba khona.

.59 Noma yimuphi umehluko phakathi kwesamba semali (impahla) onqunye kusetshenziswa i-GRAP 25 nepholisi yokubalwa kwezimali yenhlangano endala ngokuvumelana ne-GRAP 3.

.60 Ngonyaka wokwamukela, inhlangano kudingeka yethule ubalozimali lwesamba semali ekhona (impahla) esinqunye kusetshenziswa inqubo edlule yokubala, nesaba semali (impahla) enqunye kusetshenziswa i-GRAP 25, ibonisa igalelo:

(a) lokuqagela inzuzo nokulahlekelwa okungafezekanga;

~~(b) izindleko zomsebenzi odlule ezingabanga khona; kanye~~

~~(c) nolunye ushintsho.~~

~~Ubalozimali luzokwethulwa ngokubhala amanothi embikweni wezimali.~~

- ~~.61 Ngonyaka inhlangothi eqala ngawo ukusebenzisa iGRAP 25, idalula ulwazi oluphawulwe esigabeni .136(m) ngezanga lokuthi lutholakale futhi/noma ladalulwa kokudlule.~~
- ~~.62 Ulwazi oluphawulwe esigabeni .136(m) luphathelene nenani lamanje lesibopho sempesheni, inani lentengo yempahla yohlelo, imali eyeqile neshodayo ohlelweni kanye nokulungiswa kwezinto ezithile ezenzeka. Lolu lwazi luyadingeka ezinkathini zokubika, eyamanje nezine ezedlule. Inhlangothi idalula lolu lwazi ngezanga lokuba lube khona futhi/noma ladalulwa esikhathini esidlule. Ngokwesibonelo, uma inhlangothi inolwazi kuphela ngezinkathi zokubika ezintathu ezidlule, khona ke izodalula lo nyaka futhi ulwazi oluwumlando weminyaka emithathu edlule lwanele ngonyaka wokwamukela.~~

A4. ISIYALEZO 3 Izinhlelo Zokushintsha Zomasipala Abakhulu

Sichibiyela futhi sisua izigaba ezilandelayo kwesithi Iziyalezo 3:

GRAP 25 Imihlomulo Yabasebenzi

Izinhlelo Zokushintsha

Yonke imihlomulo yabasebenzi

- ~~.65 Zonke izinguquko ezibangelwa ukusetshenziswa kwesiQondiso seGRAP kwesithi Imihlomulo Yabasebenzi (GRAP 25) zizobalwa kubhekwa umlando ngokwezimfuneko ze-GRAP 3, ngaphandle kokuthi:~~

~~(a) Inhlangothi akudingeki ilungise inani lempahla ngaphandle kwemingcele ye-GRAP 25 ngenxa yoshintsho ezindlekweni zemihlomulo yabasebenzi ezazifakiwe enanini lentengo yempahla ngaphambi kosuku lokwamukela kokuqala. Usuku lokwamukela kokuqala ukusebenzisa lesi sigondiso lusekuqaleni kwenkathi eyethulwe embikweni wokuqala wezimali lapho inhlangothi yamukela khona i-GRAP 25.~~

~~(b) Inhlangothi akudingeki yethule ulwazi olugathanisayo lapho idalula ngokwezimfuneko zesigaba .147 ngokuba bucayi kwesibopho sempesheni.~~

- ~~.66 Lapho inhlangothi iqala ukusebenzisa isiQondiso se-GRAP, i-GRAP 3 iyala ukuba inhlangothi isebenzise izimfuneko sesiQondiso ezamukelwe ngokubheka umlando.~~

Izinhlelo zempesheni

- ~~.67 Lapho iqala ukusetshenziswa i-GRAP 25, inhlangothi izonquma isamba semali ekhona (impahla) yohlelo lwempesheni ngalolo suku:~~

- ~~(a) njengenani langaleso sikhathi lesibopho (bheka izigaba .76 kuya ku .112 zesiQondiso) ngosuku eqala ngalo ukusisebenzisa;~~
- ~~(b) ukukhishwa kwenani lentengo yempahla, ngosuku lokwamukela, yempahla yohlelo (uma ikhona) okufanele izikweletu zikhokhwe kuyo ngokuthe ngqo (bheka izigaba .113 kuya ku .122 zesiQondiso);~~
- ~~(c) kanye nanoma yisiphi isikweletu esingase sibe khona ngenxa yemfuneko ephansi yokweseka ngokwezimali (bheka izigaba .71 kuya ku .73 sesiQondiso).~~
- ~~.68 Uma ingekho imali ekhona kuleyo enqunyelwe izinhlelo zempesheni ekuqaleni kokwamukelwa kwe-GRAP 25 (impahla), imali izokalwa kusetshenziswa ukuqashelwa kwempahla okusezigabeni .68 kuya ku .70 zesiQondiso.~~
- ~~.69 Isamba semali (impahla) esiphawulwe ngosuku lokwamukelwa kwesiQondiso ngokuvumelana nesigaba .67 sihlanganisa zonke izinzuzo eziqongelelwe nokulahlekelwa kanye nezindleko zomsebenzi wesikhathi esidlule.~~
- ~~.70 Isamba semali (impahla) ngosuku lokuqala ukusebenzisa lesi siQondiso sihlanganisa inzuzo eqageliwe nokulahlekelwa okuqashelwayo nobekungazange kuqashelwe esikhathini esidlule kanye nezindleko zomsebenzi ezaba khona esikhathini esidlule.~~
- ~~.71 Noma yimuphi umehluko phakathi kwesamba semali (impahla) onqunye kusetshenziswa i-GRAP 25 nepholisi yokubalwa kwezimali yenhlango ebale ngokusekelwe emlandweni ngokuvumelana ne-GRAP 3.~~
- ~~.72 Ngonyaka eqala ngawo ukusebenzisa lesi siQondiso, inhlango kudingeka yethule ubalozimali lwesamba semali ekhona (impahla) esinqunye kusetshenziswa inqubo edlule yokubala, nesaba semali (impahla) onqunye kusetshenziswa i-GRAP 25, ibonisa igalelo:~~
- ~~(a) lokuqagela inzuzo nokulahlekelwa okungafezekanga;~~
- ~~(b) izindleko zomsebenzi odlule ezingabanga khona; kanye~~
- ~~(c) nezinye izindleko.~~
- ~~Ubalozimali luzokwethulwa ngokubhala amanothi embikweni wezimali.~~
- ~~.73 Ngonyaka inhlango eqala ngawo ukusebenzisa iGRAP 25, idalula ulwazi oluphawulwe esigabeni .136(m) ngezinga lokuthi lutholakale futhi/noma ladalulwa kokudlule.~~
- ~~.74 Ulwazi oluphawulwe esigabeni .136(m) luphathelene nenani lamanje lesibopho sempesheni, inani lentengo yempahla yohlelo, imali eyeqile neshodayo ohlelweni kanye nokulungiswa kwezinto ezithile ezenzeka. Lolu lwazi luyadingeka ezinkathini zokubika, eyamanje nezine ezedlule. Inhlango idalula lolu lwazi ngezinga lokuba lube khona futhi/noma ladalulwa esikhathini esidlule. Ngokwesibonelo, uma inhlango inolwazi kuphela ngezinkathi zokubika ezintathu ezidlule, khona ke izodalula lo nyaka futhi ulwazi oluwumlando weminyaka emithathu edlule lwanele ngonyaka wokwamukela isiQondiso.~~

A5. ISIYALEZO 4 Izinhlelo Zokushintsha Zomasipala Abanobukhulu Obulingene Nabancane Nezinhlangano Zohwebo

Sichibiyela futhi sisula izigaba ezilandelayo eSiyalezweni 4:

GRAP 25 Imihlomulo Yabasebenzi Izinhlelo zokushintsha

Yonke imihlomulo yabasebenzi

.82 Zonke izinguquko ezibangelwa ukusetshenziswa kwesiQondiso seGRAP kwesithi Imihlomulo Yabasebenzi (GRAP 25) zizobalwa kubhekwa umlando ngokwezimfuneko ze-GRAP 3, ngaphandle kokuthi:

(a) Inhlangano akudingeki ilungise inani lempahla ngaphandle kwemingcele ye-GRAP 25 ngenxa yoshintsho ezindlekweni zemihlomulo yabasebenzi ezazifakiwe enanini lentengo yempahla ngaphambi kosuku lokwamukela kokuqala. Usuku lokuqala ukusetshenziswa kwalesi sigondiso lusekuqaleni kwenkathi eyethulwe embikweni wokuqala wezimali lapho inhlangano yamukela khona i-GRAP 25.

(b) Inhlangano akudingeki yethule ulwazi olugathanisayo lapho idalula ngokwezimfuneko zesigaba .147 ngokuba bucayi kwesibopho sempesheni.

.83 ~~Lapho inhlangano iqala ukusebenzisa isiQondiso se-GRAP, i-GRAP 3 iyala ukuba inhlangano isebenzise izimfuneko sesiQondiso ezamukelwe ngokubheka umlando.~~

Izinhlelo zempesheni

.84 ~~Lapho iqala ukusetshenziswa i-GRAP 25, inhlangano izonquma isamba semali ekhona (impahla) yohlelo lwempesheni ngalolo suku:~~

(a) ~~nani langaleso sikhathi lezikweletu (bheka izigaba .76 kuya ku-.112 zesiQondiso) ngosuku lokuqala ukusebenzisa lesi siQondiso;~~

(b) ~~ukukhishwa kwenani lentengo yempahla, ngosuku lokwamukela, yempahla yohlelo (uma ikhona) okufanele izikweletu zikhokhwe kuyo ngokuthe ngqo (bheka izigaba .113 kuya ku-.122 zesiQondiso);~~

(c) ~~kanye nanoma yisiphi isikweletu esingase sibe khona ngenxa yemfuneko ephansi yokweseka ngokwezimali (bheka izigaba .71 kuya ku-.73 sesiQondiso).~~

.85 ~~Uma ingekho imali ekhona kuleyo enqunyelwe izinhlelo zempesheni ekuqaleni kokwamukelwa kwe-GRAP 25 (impahla), imali izokalwa kusetshenziswa ukuqashelwa kwempahla okusezigabeni .68 kuya ku-.70 zesiQondiso.~~

.86 ~~Isamba semali (impahla) esiphawulwe ngosuku lokwamukelwa kwesiQondiso ngokuvumelana nesigaba .96 sihlanganisa zonke izinzuzo eziqagelwe eziqongelelwe nokulahlekelwa kanye nezindleko zomsebenzi odlule.~~

**.87 ~~Isamba semali (impahla) ngosuku lokuqala ukusebenzisa lesi siQondiso sihlanganisa~~
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~~inzuzo eqageliwe nokulahlekelwa okuqashelwayo nobekungazange kuqashelwe esikhathini esidlule kanye nezindleko zomsebenzi ezaba khona esikhathini esidlule.~~

~~.88 Noma yimuphi umehluko phakathi kwesamba semali (impahla) onqunywe kusetshenziswa i-GRAP 25 nepholisi yokubalwa kwezimali yenhlangano ebalwe ngokusekelwe emlandweni ngokuvumelana ne-GRAP 3.~~

~~.89 Ngonyaka eqala ngawo ukusebenzisa lesi siQondiso, inhlangano kudingeka yethule ubalozimali lwesamba semali ekhona (impahla) esinqunywe kusetshenziswa inqubo edlule yokubala, nesaba semali (impahla) onqunywe kusetshenziswa i-GRAP 25, ibonisa igalelo:~~

~~(a) lokuqagela inzuzo nokulahlekelwa okungafezekanga;~~

~~(b) izindleko zomsebenzi odlule ezingabanga khona; kanye~~

~~(c) nezinye izindleko.~~

~~Ubalozimali luzokwethulwa ngokubhala amanothi embikweni wezimali.~~

~~.90 Ngonyaka inhlangano eqala ngawo ukusebenzisa i-GRAP 25, idalula ulwazi oluphawulwe esigabeni .136(m) ngezinga lokuthi lutholakale futhi/noma ladalulwa kokudlule.~~

~~.91 Ulwazi oluphawulwe esigabeni .136(m) luphathelene nenani lamanje lesibopho sempesheni, inani lentengo yempahla yohlelo, imali eyeqile neshodayo ohlelweni kanye nokulungiswa kwezinto ezithile ezenzeka. Lolu lwazi luyadingeka ezinkathini zokubika, eyamanje nezine ezedlule. Inhlangano idalula lolu lwazi ngezinga lokuba lube khona futhi/noma ladalulwa esikhathini esidlule. Ngokwesibonelo, uma inhlangano inolwazi kuphela ngezinkathi zokubika ezintathu ezidlule, khona ke izodalula lo nyaka futhi ulwazi oluwumlando weminyaka emithathu edlule lwanele ngonyaka wokwamukela isiQondiso.~~

...

A6. ISIYALEZO 8 Izinhlelo Zoshintsho Zephalamende Nezishayamthetho Zezifundazwe

Sichibiyela futhi sisuse izigaba ezilandelayo eSiyalezweni 8:

GRAP 25 Imihlomulo Yabasebenzi Izinhlelo zoshintsho

Yonke imihlomulo yabasebenzi

~~.50 Zonke izinguquko ezibangelwa ukusetshenziswa kwesiQondiso seGRAP kwesithi Imihlomulo Yabasebenzi (GRAP 25) zizobalwa kubhekwa umlando ngokwezimfuneko ze-GRAP 3, ngaphandle kokuthi:~~

~~(a) Inhlangano akudingeki ilungise inani lempahla ngaphandle kwemingcele ye-GRAP 25 ngenxa yoshintsho ezindlekweni zemihlomulo yabasebenzi ezazifakiwe enanini lentengo yempahla ngaphambi kosuku lokwamukela kokuqala. Usuku lokuqala ukusetshenziswa kwalesi siqondiso lusekuqaleni kwenkathi eyethulwe embikweni wokuqala wezimali lapho inhlangano yamukela khona i-GRAP 25.~~

(b) Inhlangothi akudingeki yethule ulwazi olugathanisayo lapho idalula ngokwezimfuneko zesiqaba .147 ngokuba bucayi kwesibopho sempesheni.

- .51 Lapho inhlangothi iqala ukusebenzisa isiQondiso se-GRAP, i-GRAP 3 iyala ukuba inhlangothi isebenzise izimfuneko zesiQondiso ezamukelwe ngokubheka umlando.

Izinhlangothi zempesheni

- ~~.52 Lapho iqala ukusetshenziswa i-GRAP 25, inhlangothi izonquma isamba semali ekhona (impahla) yohlelo lwempesheni ngalolo suku:~~**

- ~~(a) nani langaleso sikhathi lezikweletu (bheka izigaba .76 kuya ku-.112 zesiQondiso) ngosuku lokuqala ukusebenzisa lesi siQondiso;~~
- ~~(b) ukukhishwa kwenani lentengo yempahla, ngosuku lokwamukela, yempahla yohlelo (uma ikhona) okufanele izikweletu zikhokhwe kuyo ngokuthe ngqo (bheka izigaba .113 kuya ku-.122 zesiQondiso);~~

- ~~(c) kanye nanoma yisiphi isikweletu esingase sibe khona ngenxa yemfuneko ephansi yokweseka ngokwezimali (bheka izigaba .71 kuya ku-.73 zesiQondiso).~~

- ~~.53 Uma ingekho imali ekhona kuleyo enqunyelwe izinhlangothi zempesheni ekuqaleni kokwamukelwa kwe-GRAP 25 (impahla), imali izokalwa kusetshenziswa ukuqashelwa kwempahla okusezigabeni .68 kuya ku-.70 zesiQondiso.~~

- ~~.54 Isamba semali (impahla) esiphawulwe ngosuku lokwamukelwa kwesiQondiso ngokuvumelana nesigaba .52 sihlanganisa zonke izinzuzo eziqagelwe eziqongelelwe nokulahlekelwa kanye nezindleko zomsebenzi odlule~~

- ~~.55 Isamba semali (impahla) ngosuku lokuqala ukusebenzisa lesi siQondiso sihlanganisa inzuzo eziqageliwe nokulahlekelwa okuqashelwayo nobekungazange kuqashelwe esikhathini esidlule kanye nezindleko zomsebenzi ezaba khona esikhathini esidlule.~~

- ~~.56 Noma yimuphi umehluko phakathi kwesamba semali (impahla) onqunye kusetshenziswa i-GRAP 25 nepholisi yokubalwa kwezimali yenhlangothi ebalwe ngokusekelwe emlandweni ngokuvumelana ne-GRAP 3.~~

- ~~.57 Ngonyaka eqala ngawo ukusebenzisa lesi siQondiso, inhlangothi kudingeka yethule ubalozimali lwesamba semali ekhona (impahla) esinqunye kusetshenziswa inqubo edlule yokubala, nesaba semali (impahla) onqunye kusetshenziswa i-GRAP 25, ibonisa igalelo:~~

- ~~(a) lokuqagela inzuzo nokulahlekelwa okungafezekanga;~~
- ~~(b) izindleko zomsebenzi odlule ezingabanga khona; kanye~~
- ~~(c) nezinye izindleko.~~

~~Ubalozimali luzokwethulwa ngokubhala amanothi embikweni wezimali.~~

- ~~.58 Ngonyaka inhlangothi eqala ngawo ukusebenzisa i-GRAP 25, idalula ulwazi oluphawulwe esigabeni .136(m) ngezinga lokuthi lutholakale futhi/noma ladalulwa kokudlule.~~



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- .59 ~~Ulwazi oluphawulwe esigabeni .136(m) luphathelele nenani lamanje lesibopho sempesheni, inani lentengo yempahla yohlelo, imali eyeqile neshodayo ohlelweni kanye nokulungiswa kwezinto ezithile ezenzeka. Lolu lwazi luyadingeka ezinkathini zokubika, eyamanje nezinkathi ezine ezedlule. Inhlangothi idalula lolu lwazi ngezanga lokuba lube khona futhi/noma ladalulwa esikhathini esidlule. Ngokwesibonelo, uma inhlangothi inolwazi kuphela ngezinkathi zokubika ezintathu ezidlule, khona ke izodalula lo nyaka futhi ulwazi oluwumlando weminyaka emithathu edlule lwanele ngonyaka wokwamukela isiQondiso.~~

ISizathu seziphetho ezifinyelelwe

Lesi sisekelo seziphetho ezifinyelelwe sinikeza izizathu zeBhodi LeziQondiso Zokusingathwa Kwezimali (iBhodi) zokwamukela noma ukwenqaba iziphakamiso ezithile eziphathelene nokubalwa kwezimali zemihlomulo yabasebenzi. Lesi sisekelo seziphetho ezifinyelelwe sihambisana nalesi siQondiso, kodwa asiyona ingxenye yaso.

Ukwethulwa kwezilinganiso zokwehla nokwenyuka kwenani lempahla yempesheni

- BC1. IsiQondiso Somhlaba Wonke Sokubalwa Kwezimali (International Accounting Standard) *Emihlomulweni Yabasebenzi* (IAS 19[®]) (esachibiyelwa ngo-2011) siyakwamukela ukuhlolwa kabusha kwesamba sesikweletu esichaziwe (impahla) kusetshenziswa inzuzo etholakele nebilindelwe kodwa engatholakalanga kunokubhekisela emalini eyeqile noma eshodayo. Ngenxa yokuthi i-IPSAS ayiyiqapheli inzuzo etholakele nebilindelwe kodwa engatholakalanga, i-IPSASB yabona ukuthi ukwamukela ukuhlolwa kabusha kwesamba sempahla/inani lamasheya kuzoba nemiphumela efanayo ekubalweni kwezimali neye-IAS 19 ngokuba ingabi nagalelo emalini eyeqile noma eshodayo ehambisana nezindleko zempesheni ezinamanani aqagelwe angefani. Ngakho, i-IPSASB yanquma ukwamukela ukuhlolwa kabusha kwesamba sempahla/inani lamasheya.
- BC2. Lapho libhala i-GRAP 25 (2009), iBhodi lahlola ukuthi ukwenyuka noma ukwehla kwemali yempesheni kuzokwamukelwa kuphi ngokwenjongo yalesi siQondiso. Lapho lenza kanjalo, iBhodi lahlaziya uhlolo lokwenyuka nokwehla kwemali yempesheni ngokubheka izimfuneko ezisesiQondisweni se-GRAP ngaphandi kwezihlokwana ezilandelayo *Izinqubo Zokubalwa Kwezimali, Ushintsho Ezilinganisweni Zokubalwa Kwezimali Namaphutha* (GRAP 3).
- BC3. Lapho ihlola izingxenye ezihlukahlukene ezihlobene nesamba semali yemihlomulo (impahla), isib. izindleko zomsebenzi, ingqikithi yenzalo nenzuzo eyenziwe uhlelo, inhlangothi isebenzisa izibalo zokulinganisa. Uma izigameko ezenzeke ngempela nezimo ezibe khona kwehluka kulokho okwakucatshangiwe ekuqaleni, kuba nenzuzo nokulahleka okuthile ezimalini zemihlomulo ezigciniwe.
- BC4. Le nzuzo nokulahleka okuchaziwe kumelela ukubukezwa kwezibalo ezazisetshenziswe abaphathi ekwamukeleni kokuqala izingxenye ezihlukahlukene zesamba semali yempesheni (impahla).
- BC5. IBhodi laqoka ukwamukela ngokugcwele izinzuzo nokulahlekelwa ezimalini zempesheni ezigciniwe ngokuba neyeqile noma eshodayo ngalezi zizathu ezilandelayo:
- lapho iBhodi lisungula isiQondiso se-GRAP, lisuke linenhloso yokuhlunga lilahle izindlela zokubalwa kwezimali ezihlukile noma nini lapho kungenzeka. Ukufuna ukwamukela izinzuzo nokulahlekelwa ezimalini zempesheni ezigciniwe ngokuba neyeqile noma eshodayo kuyasiza ekufezeni le nhloso; futhi
 - iBhodi likunciphisile ukwamukela izinzuzo nokulahleka kwezimali ngaphandle kwemali eyeqile noma eshodayo kwezinye iziQondiso ze-GRAP, ngokwesibonelo, kuyi-GRAP 104, ngokwesisekelo sokuthi ushintsho emanani empahla nezikweletu kufanele luqashelwe uma kunemali eyeqile noma eshodayo futhi lokho kuchazwe embikweni wendlela ezimbe ngayo izimali.
- BC6. Ngenxa yale mithetha, kuhlangeleka nombono weBhodi wokuthi, empeleni, izinzuzo nokulahlekelwa kuletha ushintsho ezibalweni, lavuma ukuthi izinzuzo nokulahlekelwa ezimalini zempesheni kufanele kubhekwe njengemali eyeqile noma eshodayo ngonyaka lokhu okwenzeke ngawo.

BC7. IBhodi lavuma nokuthi noma yiliphi inani lemali elibangelwe ukusetshenziswa kwemikhawulo yokuqaphela inani elidingekayo kanye nanoma yisiphi isikweletu, kanye noshintsho kuleso sikweletu, ngenxa yanoma yiliphi izinga eliphansi lemfuneko yokuxhasa ngezimali, kufanele nako kuphawulwe embikweni wendlela ezihambe ngayo ezezimali.

BC8. Ngokubukeza i-GRAP 25 ukuze ihambisane nezimfuneko ze-International Public Sector Accounting Standard ngaphansi kwesihlokwana esthi *Imihlomulo Yabasebenzi* (IPSAS 39), iBhodi labambelela embonweni wokuthi ukuhlola kwabusha (okuhlanganisa izinzuzo nokulahlekelwa emalini yemihlomulo egciniwe, inzuzo etholakale empahleni yohlelo nokushintsho emiphumeleni yemali okufanele ibe khona) kufanele kubhekwe njengemali eyeqile noma eshodayo, ngenxa yezizathu okuxoxwe ngazo ezigabeni BC4. kuya ku-BC7.

Ukudalula ulwazi oluphathelele neminye imihlomulo yabasebenzi yesikhathi eside nokuvalwa kwemihlomulo

BC9. I-IPSAS 39 ayihlanganisi kudalulwa kwezimfuneko noma izinhloso zokudalula zemihlomulo yabasebenzi yesikhathi eside kanye nokunqanyulwa kwemihlomulo. Izinhloso ziphawulile ukuthi ayidalulwa njalo imihlomulo yabasebenzi, futhi ngokuvamile lokho okudalulwayo kuba kuncane kakhulu. IBhodi liphawulile ukuthi uhlobo nezinga leminywe imihlomulo yabasebenzi yesikhathi eside yezinhlangano nemihlomulo yokudilizwa ingase ihluke, futhi kulindelekile ukuba okudalulwayo nakho kwehluke. IBhodi livumile ukwenezela izinhloso zokudalula ngeminye imihlomulo yesikhathi yabasebenzi nemihlomulo yokudilizwa, kanye nezibonelo ezengeziwe zezimfuneko zokudalula kwezinye iziQondiso ze-GRAP ezingafaneleka ukuba izinhlangano zizihlole ukuze zihlangabezane nemigomo yokudalula.

Ukuqhathanisa NesiQondiso Sokusingathwa Kwezimali Zabasebenzi Beminyango Yohulumeni Bomhlaba (International Public Sector Accounting Standard), Imihlomulo Yabasebenzi (Julayi 2016)

Lesi siQondiso ngokuyinhloko sisekelwe kuyi-IPSAS 39. Umehluko ophawulekayo phakathi kwalesi siQondiso ne-IPSAS 39 yilona olandelayo:

- Kwenziwe ushintsho emagameni athile asetshenzisiwe, ngokwesibonelo, “ukwabelana inzuzo namabhonasi” okukhulunywa ngakho kuyi-IPSAS 39 kulesi siQondiso kubizwa ngokuthi “ibhonasi, imali yesikhuthazo nenkokhelo ngenxa yomsebenzi omuhle”.
- Izinkulumo ezinjengethi “isikhathi” noma “inkathi yokubalwa kwezimali” ishintshiwe kwasetshenziswa ethi “inkathi ebikwayo” lapho lokhu kucacisa izimfuneko zalesi siQondiso.
- Izibonelo ezifakwe esiqondisweni sokusebenzisa i-IPSAS 39 zifakiwe embhalweni walesi siQondiso (ngokuvumelana ne-IAS 19).
- Lezi zibonelo zithuthukisiwe ukuze zivumelane nezimo zaseNingizimu Afrika.
- Ezimweni ezithile, izinkulumo eziphathelele nezivumelwano ezisayiniwe nokusayindwa kwenkontileka zandisiwe ukuze ziveze umqondo “wesivumelwano esibophayo”.
- I-IPSAS 39 ithi ukuhlola kabusha kwenziwa kusetshenziswa inani lempahla/amasheya. Lesi siQondiso sona sithi ukuhlola kabusha kwenziwa kusetshenziswa inani lemali eyeqile noma eshodayo.
- Lesi siQondiso sihlanganisa neziyalezo ezivela kuyi-IFRIC® Interpretation on *The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction* mayelana nokuthi kunini lapho izimfuneko zokuxhasa ngemali ephansi zidala khona izikweletu.
- I-IPSAS 39 ivumela izinhlangano eziphethe izindawo ezihlukahlukene ukuba zisebenzise inani lebhondi kahulumeni, inani lebhondi yamabhizinisi noma inani lebhondi yolunye uhlobo, ukuze zinqume inani lesaphulelo ezizolisebenzisa ezikweletini zempesheni. Lesi siQondiso sona sithi kungasetshenziswa kuphela inani lebhondi kahulumeni lapha eNingizimu Afrika.
- I-IPSAS 39 ayikhulumi ngezinhloso zokudalula eminye imihlomulo yabasebenzi yesikhathi eside noma imihlomulo yokudilizwa. Izinhloso zokudalula le mihlomulo yabasebenzi ifakiwe kulesi siQondiso.
- Izinhlelo zokushintshela esiqondisweni esisha ezisebenza kulesi siQondiso zehlukile kunalezo ezitholakala kuyi-IPSAS 39.