IMANUWALI YE-PAIA

Ilungiselelwe ngokuvumelana nesigaba 14 soMthetho Wokukhuthaza Ukufinyelelwa Kolwazi wesi-2 ka-2000 (ochitshiyelwe)

USUKU LOKUHLANGANISWA: 01/04/2022 USUKU LOKUBUYEKEZWA: 01/04/2022

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1. UHLU LWEZINQAMULELI NEZIFUSHANISO

1.1	**"CEO"**	Chief Executive Officer (uMphathi Omkhulu)
1.2	**"DIO"**	Deputy Information Officer (iPhini Lesikhulu Sezolwazi);
1.3	**"IO"**	Information Officer (iSikhulu Sezolwazi);
1.4	**"UNgqongqoshe"**	uNgqongqoshe Wezobulungiswa Nezinsizakalo Zokuqondiswa Kwezigwegwe
1.5	**"PAIA"**	Umthetho Wokukhuthazwa Kokufinyelelwa Kolwazi No. 2 ka-2000 ochitshiyelwe;
1.6	**"PFMA"**	Public Finance Management Act (uMthetho Wokuphathwa Kwezimali Zomphakathi) No.1 ka-1999 ochitshiyelwe;
1.7	**"POPIA"**	Protection of Personal Information Act (uMthetho Wokuvikelwa Kolwazi Lomuntu Siqu) No.4 ka-2013;
1.8	**"Umphathi"**	Umphathi wolwazi

2. INHLOSO YEMANUWALI YE-PAIA

Le Manuwali ye-PAIA iwusizo emphakathi ukuze-

2.1 kuhlolwe uhlobo lwamarekhodi okungenzeka ayatholakala kakade ku-Accounting Standards Board, ngaphandle kwesidingo sokuthumela isicelo esisemthethweni se-PAIA;

2.2 uqonde ukuthi senziwa kanjani isicelo sokuthola irekhodi le-Accounting Standards Board

2.3 uthole yonke imininingwane yokuxhumana yabantu abazosiza umphakathi ngamarekhodi ohlose ukuwathola;

2.4 wazi wonke amakhambi atholakalayo ku-Accounting Standards Board ngokuphathelene nesicelo sokuthola amarekhodi, ngaphambi kokuxhumana noMphathi noma neziNkantolo;

2.5 izincazelo zezinsizakalo ezitholakalela amalungu omphakathi ku-Accounting Standards Board, nokuthi zitholwa kanjani lezo zinsizakalo;

2.6 incazelo yomhlahlandlela wokuthi i-PAIA isetshenziswa kanjani, njengoba ibuyekezwe nguMphathi nokuthi itholakala kanjani;

2.7 uma lesi sigungu sizocubungula ulwazi lomuntu siqu, inhloso yokucutshungulwa kolwazi lomuntu siqu kanye nencazelo yezigaba zabaphathi bolwazi kanye nolwazi

noma izigaba zolwazi ezihlobene nabo;

2.8 ukwazi uma i-Acconting Standards Board ihlele ukudlulisa noma ukucubungula ulwazi lomuntu siqu ngaphandle kweRiphabhuliki yaseNingizimu Afrika kanye nabamukeli noma izigaba zabamukeli lolu lwazi lomuntu siqu olungase lunikezwe bona; kanye

2.9 nokwazi ukuthi ingabe i-Accounting Standards Board inezinyathelo ezifanele zokuphepha zokuqinisekisa ubumfihlo, ubuqotho nokutholakala kolwazi lomuntu siqu okufanele lucutshungulwe.

3. UKWESEKWA KWE-ACCOUNTING STANDARDS BOARD

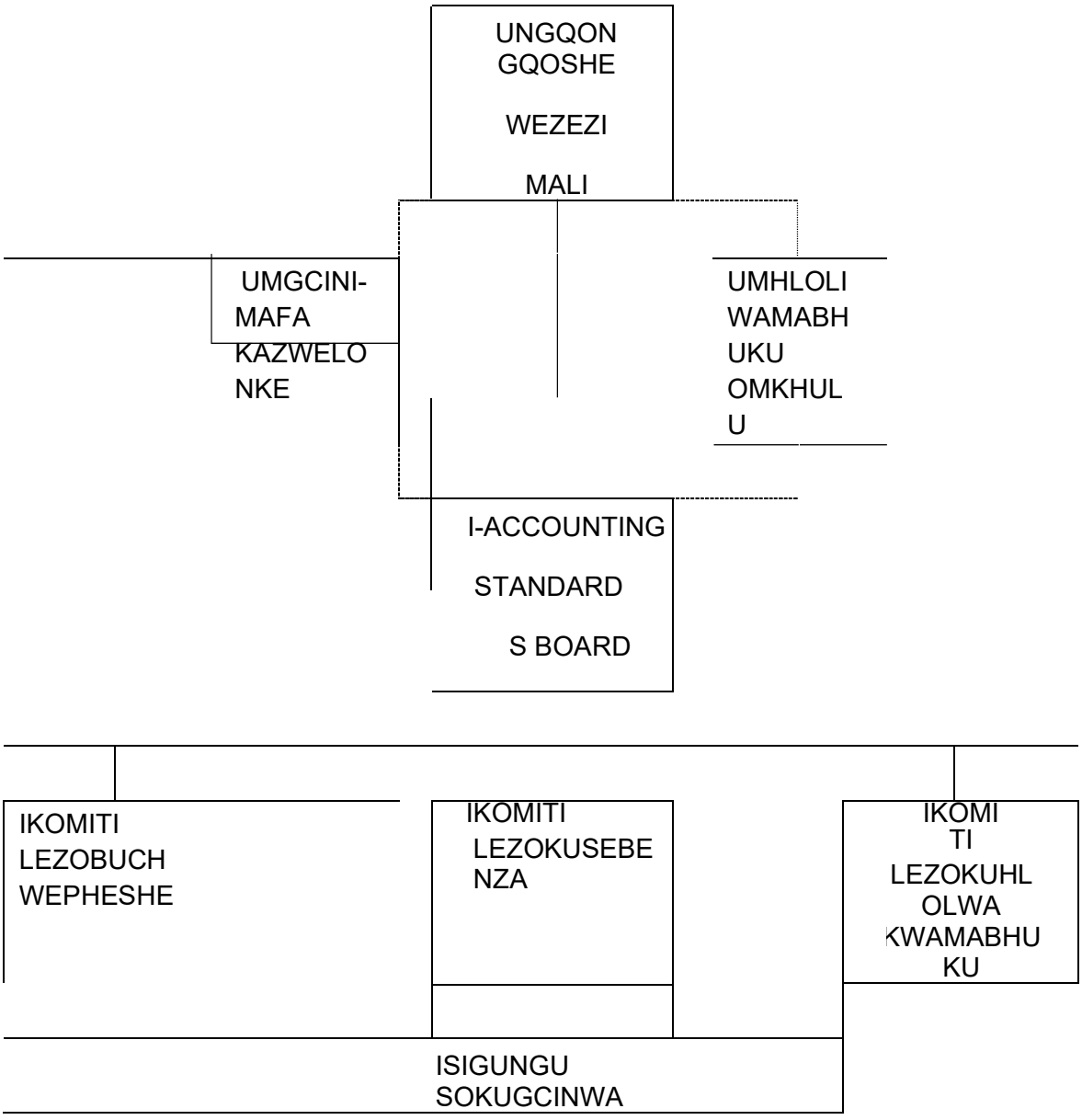
3.1. Izinhloso/Izibopho

I-ASB yesekwa ngokuvumelana nesigaba 87 soMthetho Wokuphathwa Kwezimali Zomphakathi, uMthetho 1 ka-1999, ochitshiyelwe ukuze kusungulwe iMithetho Yemikhuba Yokuphathwa Kwezimali Eyamukelwa Kabanzi emkhakheni kahulumeni.

4. UHLAKA LWE-ACCOUNTING STANDARDS BOARD NEMISEBENZI YAYO

4.1. Uhlaka

Umdwebo olandelayo uchaza uhlala lweBhodi.



	KWAMAREKHODI

4.2 Imisebenzi

(1) I-ASB kufanele:

(a) Ibeke iMithetho Yemkhuba Yokuphathwa Kwezimali Eyamukelwa Kabanzi njengoba ifunwa yisigaba 216(1)(a) soMthetho-sisekelo, ukuze kutholakale izitatimende zezimali–

* zeMinyango KaHulumeni
* Amabhizinisi omphakathi
* izigungu zoMthetho-sisekelo;
* Omasipala namabhodi, amakhomishane, izinkampani, namabhizinisi; izikhwama noma amanye amabhizinisi angaphansi komasipala; kanye
* nePhalamende nezishaya-mthetho zezifundazwe;

Nakuba iBHodi libekela amabhizinisi iMithetho ye-GRAP, iBhodi ligunyaze ukusetshenziswa kwe-International Financial Reporting Standards (IFRS® Standards) ekhishwa yi-International Accounting Standards Board® emabhizinisi kahulumeni afinyelela imibandela echazwe kuMhlahlandlela ophathelene *noKukhethwa Kohlaka Olufanele Lokubika Lamabhizinisi Kahulumeni;* kanye namabhizinisi angaphansi kokulawulwa yile minyango.

UNgqongqoshe Wezemfundo Ephakeme Nokuqeqeshwa ugunyaze ukusetshenziswa kweMithetho ye-GRAP amaKolishi Emisebenzi Yobuchwepheshe Nezemfundo (ama-TVET) kanye namaKolishi Okuqhutshekiselwa Phambili Kwezemfundo (ama-CET).

(b) Ilungiselele futhi ishicilele iziqondiso nemihlahlandlela ephathelene nemithetho esekwe ngokuvumelana nesigaba (a);

(c) Income kuNgqongqoshe izinsuku ezifanele zokusebenzisa le mithetho ezigabeni ezihlukene zezigungu le mithetho esebenza kuzo; kanye

(d) Nokwena noma imiphi imisebenzi efanele yokuthuthukisa imibiko yezezimali emkhakheni kahulumeni.

(2) Uma lishaya imithetho iBhodi kufanele licabangele wonke amaqiniso afanele, kubandakanye imikhuba efanele yokuphathwa kwezimali, kuleli nasemazweni angaphandle; kanye nekhono lezigungu ezifanele lokuthobela le mithetho.

(3) IBhodi lingabeka imithetho ehlukene yemikhakha ehlukene yezigungu le mithetho esebenza kuzo.

(4) Imithetho eshaywe yiBhodi kufanele ikhuthaze ukungafihli amaqiniso kanye nokuphathwa ngemfanelo kwezimali ezingenayo, izindleko, amafa nezikweletu zezigungu le mithetho esebenza kuzo.

Ngenxa yalokho okushiwo ngenhla, i-ASB ihlose ukweseka imithetho yokuphathwa kwezimali eseqophelweni eliphezulu ukuze kuthuthukiswe ukusebenza ngendlela efanayo kwabaphathi bezimali abangochwepheshe emkhakheni kahulumeni.

5. IMININGWANE EYINHLOKO YOKUXHUMANA UKUZE UTHOLE ULWAZI LWE-ACCOUNTING STANDARDS BOARD

5.1. ISikhulu Esiyinhloko Sezolwazi

Igama:	Jeanine Poggiolini
Ucingo:	0116970660
I-imeyili:	jeaninep@asb.co.za
Inombolo yefeksi:	0116970666

5.2. IPhini LeSikhulu Sezolwazi

Igama:	Shereen Peter
Ucingo:	0116970660
I-imeyili:	shereenp@asb.co.za
Inombolo Yefeksi:	0116970666

5.3 Ongaxhumana nabo ngokufinyelela ulwazi I-imeyili: info@asb.co.za

5.4 **Kuzwelonke / Ikomkhulu**

Ikheli Leposi:	Private Bag, X115, Pretoria, 0001
Ikheli Lomgwaqo:	Office of the Accountant-General 17th Floor 240 Madiba Street Pretoria 0001
Ucingo:	0116970660
I-imeyili:	info@asb.co.za
Iwebhusayithi:	https://www.asb.co.za

6. INCAZELO YAWO WONKE AMAKHAMBI ATHOLAKALAYO NGOKUVUMELANA NOMTHETHO NOMA UKWEHLULEKA UKUTHATHA ISINYATHELO KWE-ACCOUNTING STANDARDS BOARD

Uma unganelisekile ngesinqumo seSikhulu Sezolwazi noma isicelo sakho sinqatshiwe, unelungelo lokufaka isikhalazo sangaphakathi ngaleso sinqumo noma ukwenqatshwa kwesicelo.

Isikhalazo sangaphakathi kufanele sibhalwe phansi kusetshenziswa iFomu B, ozolithola kuSithasiselo 3 sale manuwali. Kufanele ubeke izizathu zesikhalazo ngokuphathelene nerekhodi ngalinye olifunayo. Isikhalazo sangaphakathi kufanele ngokuvamile sifakwe zingakapheli izinsuku ezingama-60 uthole isinqumo seSikhulu Sezolwazi noma usuku lokwenqatshwa kwesicelo. Kufanele sifakwe mathupha noma nge-imeyili, ngefeksi,

noma ngeposi eSikhulwini Sezolwazi othumele kuso

isicelo sakho sokuqala. ISikhulu Sezolwazi siyobe sesidlulisa isikhalazo sakho, kanye nezizathu zesinqumo sakhe, eBhodini le-ASB ukuze lenze isinqumo.

Uma ungakatholi isiqinisekiso sokwamukelwa kwesikhalazo sakho zingakapheli izinsuku eziyi-14, sicela uxhumane neSikhulu Sezowlazi ukuze uqiniseke ukuthi isikhalazo sakho samukelwe.

Uma unganelisekile ngesinqumo seBhodi, ungafaka isicelo sosizo eNkantolo. Uma ilalela leso sicelo, iNkantolo ingase ikhiphe umyalo ofanele nolungile ofaka:

- Ukuqinisekisa, ukuchibiyela noma ukuchitha isinqumo esifakelwe isicelo;
- Ukucela iSikhulu Sezolwazi ukuba sithathe isinyathelo noma sihoxe ekuthatheni leso sinyathelo iNkantolo esibheka njengesidingekayo esikhathini esishiwo kulowo myalelo;
- Ukunikeza isinqumo esinqabelayo, sesikhashana noma esiqondile, umyalo onesifungo noma isinxephezelo; noma
- Izindleko.

7. UMHLAHLANDLELA WOKUSEBENZISA I-PAIA NENDLELA YOKUTHOLA UMHLAHLANDLELA

7.1. Ngokuvumelana nesigaba 10(1)se-PAIA, uMphathi ubuyekeze futhi wenza kwatholakala uMhlahlandlela wokusebenzisa i-PAIA (“uMhlahlandlela”), ngesimo nendlela okulula ukuyiqonda, njengoba kufunwa ngokufanele umuntu ofisa ukusebenzisa noma iliphi ilungelo elichazwe ku-PAIA ne-POPIA.

7.2. Lo Mhlahlandlela uyatholakala ngolimi ngalunye olusemthethweni.

7.3. UMhlahlandlela oshiwo ngenhla uqukethe incazelo-

7.3.1. yezinhloso ze-PAIA ne-POPIA;

7.3.2. ikheli leposi nelomgwaqo, inombolo yocingo nefeksi, futhi uma litholakala, nekheli le-imeyili-

7.3.2.1. leSikhulu Sezolwazi sazo zonke izigungu zikahulumeni, kanye

7.3.2.2. nelawo wonke amaPhini Ezikhulu Zezolwazi kuzo zonke izigungu zikahulumeni nezizimele ezesekwe ngokuvumelana nesigaba 17(1) se-PAIA[1] nesigaba 56 se-POPIA[2];

[1] Isigaba 17(1) se-PAIA- *Ngenxa yezinhloso ze-PAIA, isigungu ngasinye sikahulumeni, esingaphansi komthetho obusa ukuqashwa kwezisebenzi esigungwini sikahulumeni esithintekayo, sikhetha inani elithile labantu njengamaphini ezikhulu zezolwazi uma kudingeka ukuze leso sigungu sikahulumeni sitholakale ngokufanele abaceli bamarekhodi aso.*

[2] *Isigaba 56(a) se-POPIA- Isigungu ngasinye sikahulumeni nesizimele kufanele senze ilungiselelo, ngendlela echazwe esigabeni 17 soMthetho Wokukhuthaza Ukufinyelelwa Kolwazi, nezinguquko ezidingekayo, sokuqokwa kwalelo nani labantu, uma bekhona, njengamaphini ezikhulu zezolwazi uma kudingeka ukuze bafeze imisebenzi nezibopho ezichazwe esigabeni 55(1) se-POPIA.*

7.3.3. indlela nohlobo lwesicelo-

7.3.3.1. lokufinyelela irekhodi lesigungu sikahulumeni elichazwe esigabeni 11[3]; kanye

7.3.3.2. nokufinyelela irekhodi lesigungu sikahulumeni elichazwe esigabeni 50[4];

7.3.4. usizo olutholakalayo eSikhulwini Sezolwazi sesigungu sikahulumeni ngokuvumelana ne-PAIA ne-POPIA;

7.3.5. usizo olutholakalayo kuMphathi ngokuvumelana ne-PAIA ne-POPIA;

7.3.6. wonke amakhambi atholakalayo ngokuvumelana nesenzo noma ukungenziwa kwesenzo ngokuphathelene nelungelo noma igunya elinikezwe noma elibekwe yi-PAIA ne-POPIA, kubandakanye nendlela yokufaka-

7.3.6.1. isikhalazo sangaphakathi;

7.3.6.2. isikhalazo kuMphathi; kanye

7.3.6.3. nesicelo sasenkantolo esiphikisa isinqumo sesikhulu sezolwazi sesigungu sikahulumeni, isinqumo sesikhalazo sangaphakathi noma isinqumo soMphathi noma isinqumo senhloko yesigungu esizimele;

7.3.7. imibandela yezigaba 14[5] no-51[6] edinga ukuba isigungu sikahulumeni nesizimele, ngokwahlukana, zihlanganisa imanuwali, nendlela yokutholakala kwemanuwali;

7.3.8. imibandela yezigaba 15[7] no-52[8] ezihlinzeka ukudalulwa ngokuzithandela kwezigaba zamarekhodi esigungu sikahulumeni nesigungu esizimele, ngokwahlukana kwazo;

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[3] *Isigaba 11(1) se-PAIA- Ocelayo kufanele anikezwe indlela yokufinyelela kumarekhodi esigungu sikahulumeni uma lowo mceli ethobela zonke izimfuneko zezinqubo ze-PAIA eziphathelene nesicelo sokuthola lelo rekhodi; futhi ukutholakala kwalelo rekhodi akwenqatshelwa ngokuvumelana nanoma isiphi isisekelo sokwenqaba esichazwe eSahlukweni 4 sale Ngxenye.*

[4] *Isigaba 50(1) se-PAIA- Ocelwayo kufanele anikezwe indlela yokuthola noma iliphi irekhodi lesigungu esizimele uma-*
a) lelo rekhodi lifuneka ukuze kusetshenziswe noma kuvikelwe noma imaphi amalungelo;
b) lowo muntu ethobela izimfuneko zezinqubo ze-PAIA eziphathelene nesicelo sokuthola lelo rekhodi; futhi
c) ukutholakala kwalelo rekhodi kunganqatshelwe ngokuvumelana nanoma isiphi isisekelo sokwenqaba esishiwo eSahlukweni 4 sale Ngxenye.

[5] *Isigaba 14(1) se-PAIA- Isikhulu sezolwazi sesigungu sikahulumeni, kufanele senze kutholakale okungenani ngezilimi ezintathu ezisemthethweni, imanuwali equkethe ulwazi olushiwo esigabeni 4 ngenhla.*

[6] *Isigaba 51(1) se-PAIA- Umphathi wesigungu esizimele kufanele enze kutholakale imanuwali equkethe incazelo yolwazi olushiwo esigabeni 4 ngenhla.*

[7] *Isigaba 15(1) se-PAIA- Isikhulu sezolwazi sesigungu sikahulumeni, kufanele senze kutholakale ngendlela enqunyiwe incazelo yezigaba zamarekhodi esigungu sikahulumeni atholakala ngokuzenzekelayo ngaphandle kokuba umuntu enze isicelo sokuwathola*

[8] *Isigaba 52(1) se-PAIA- Isikhulu sezolwazi sesigungu esizimele, ngokuzithandela, kufanele senze kutholakale ngendlela enqunyiwe incazelo yezigaba zamarekhodi esigungu esizimele atholakala ngokuzenzekelayo ngaphandle kokuba umuntu enze isicelo sokuwathola*

7.3.9. izaziso ezikhishwe ngokuvumelana nezigaba 22[9] no-54[10] mayelana nezinkokhelo okufanele zikhishelwe izicelo zokutholakala; kanye

7.3.10. nemithetho ebekiwe ngokuvumelana nesigaba 92[11].

7.4. Amalungu omphakathi angahlola noma enze amakhophi oMhlahlandlela emahhovisi ezigungu zikahulumeni noma zomphakathi, kubandakanye ehhovisi loMphathi, ngesikhathi esivamile somsebenzi. Lo Mhlahlandlela ungatholakala futhi-

7.4.1. uma ucelwa eSikhulwini Sezolwazi;

7.4.2. kuwebhusayithi yoMphathi (https://www.justice.gov.za/inforeg/)

8. INCAZELO YABABAMBIQHAZA IBHODI ELIGCINE AMAREKHODI ABO KANYE NEZIGABA ZAMAREKHODI AGCINWE YI-ACCOUNTING STANDARDS BOARD

Izihloko isigungu esigcina amarekhodi azo	**Izigaba zamarekhodi agcinwa ngesihloko ngasinye**
Amarekhodi ebhizinisi: Amadokhumenti Amacebo, Izinhlelo, Neziphakamiso	Imibiko Yaminyaka Yonke, Uhlelo Lwamacebo, Uhlelo Lomsebenzi Lwaminyaka Yonke, Amaminithi emihlangano yekomiti, Amarekhodi ezokusebenza, Izincwadi zezincwadi, imanuwali ye-PAIA
Ulwazi lwezabasebenzi	- Izinqubomgomo nezinqubo ze-HR; - Imisebenzi ekhangisiwe; - Amarekhodi abasebenzi; - Izinhlelo zokufunda nezentuthuko nezokuqeqeshwa - Uhlelo lwezokulingana emisebenzini nezibalo - Amarekhodi okuhlaziya - Ulwazi lwamaholo
Ukuphathwa kokuphakelwa kwezinsizakalo	- Isicelo Sekhotheshini - Izitifiketi ze-BEE - Izikhombo - Izinkontileka zabaphakeli

[9] *Isigaba 22(1) ze-PAIA- Isikhulu sezolwazi sesigungu sikahulumeni okwenziwa kuso isicelo sokuthola ulwazi, kufanele ngesaziso sicele umceli ukuba akhokhe imali yesicelo eshiwo (uma ikhona), ngaphambi kokucubungula isicelo kabanzi.*

[10] *Isigaba 54(1) ze-PAIA- Umphathi wesigungu esizimele okwenziwa kuye isicelo sokuthola ulwazi kufanele ngesaziso acele umceli ukuba akhokhe imali yesicelo eshiwo (uma ikhona), ngaphambi kokucubungula isicelo kabanzi.*

[11] *Isigaba 92(1) se-PAIA sithi – "UNgqongqoshe, ngokukhipha isaziso ku-Gazette, angabeka imithetho mayelana-*
(a) nanoma iluphi udaba oludingekayo noma oluvunyelwe yilo Mthetho okufanele ushaywe;
(b) noma iluphi udaba oluphathelene nezinkokhelo ezishiwo esigabeni 22 no-54;
(c) noma isiphi isaziso esifunwa yilo Mthetho;

(d) imibandela efanayo okufanele isetshenziswe yisikhulu sezolwazi sesigungu sikahulumeni uma sinquma ukuthi iziphi izigaba zamarekhodi okufanele zenziwe zitholakale ngokuvumelana nesigaba 15; kanye

(e) nanoma iluphi udaba lokuphatha noma lwezinqubo oludingekayo ukuze kusetshenziswe imibandela yalo Mthetho."

Ukuphathwa kwezimali Ulwazi Lwemithetho	- Amadrafti okudalula nezimpendulo - Izimemo zokuveza uvo nezimpendulo - Amaphepha eBhodi le-ASB nezindaba zamaqembu amaphrojekthi - Amaphepha ezobuchwepheshe nokuphatha angaphakathi afaka iziphakamiso zamaphrojekthi, imibuzo yezinqubo eziyinhloko, amadrafti okulalula nemithetho yokuphathwa kwezimali esalungiswa.

9. IZIGABA ZAMAREKHODI E-ACCOUNTING STANDARDS BOARD ATHOLAKALALA NGAPHANDLE KOKUBA UMUNTU ACELE UKUWATHOLA

Isigaba	**Uhlobo Lwedokhumenti**	Itholakala kuwebhusayithi	Itholakala uma icelwa
Amadokhumenti amathenda	- Amathenda akhangisiwe - Igama lomzuzi wethenda ophumelele	X	
Ukuphathwa kwezimali Ulwazi Lwemithetho	- Amadrafti okudalula nezimpendulo - Izimemo zokuveza uvo nezimpendulo - Amaphepha eBhodi le-ASB nezindaba zamaqembu amaphrojekthi - Amaphepha ezobuchwepheshe nokuphatha angaphakathi afaka iziphakamiso zamaphrojekthi, imibuzo yezinqubo eziyinhloko, amadrafti okulalula nemithetho yokuphathwa kwezimali esalungiswa	X	

Amadokhumenti Amacebo (Izinhlelo Nombiko)	- Iphrofayela yenhlangano (Amazwibela, Izinhloso, Imisebenzi, Ukwakheka) - Imibiko Yaminyaka Yonke; - Uhlelo Lwamacebo; - Uhlelo Lwemisebenzi Lwaminyaka Yonke; - Izinhlelo Zamacebo Nezokusebenza;	X	

10. IZINSIZAKALO EZITHOLAKALELA AMALUNGU OMPHAKATHI EZIVELA KU-ACCOUNTING STANDARDS BOARD NENDLELA YOKUFINYELELA LEZO ZINSIZAKALO

10.1 Igunya, izibopho nemisebenzi

Izinsiza ezihlinzekwa yi-ASB ngokuvamile zihloselwe ukukhuthaza ukuthobela umthetho ngokuzithandela kanye nolwazi lwe-South African Public Sector Accounting Standards ekhishiwe. Yize iBhodi lingeke liqeqeshe, lifundise noma lakhe iqoqo labasebenzi ngokuphathelene noma ngokusebenzisa imithetho nemihlahlandlela emkhakheni kahulumeni lizokwenza konke okusemandleni ukukhuthaza ukusetshenziswa kwaleyo mithetho nemihlahlandlela ngokwenza kutholakale ucwaningo lwalo, liqinisekise ukutholakala kwemithetho nemihlahlandlela futhi likhuthaze ukuqeqeshwa nokufundiswa kwabasebenzisi baleyo mithetho nemihlahlandlela. IBhodi lizosebenzisa uMgcini-Mafa Kazwelonke ukusungula imibandela ezosetshenziselwa ukugunyaza izinto zokuqeqesha ze-GRAP ezisungulwe abahlinzeki bezinsizakalo.

11. IQHAZA LOMPHAKATHI EKWAKHIWENI KWENQUBOMGOMO NOMA UKUSETSHENZISWA KWEGUNYA NOMA UKWENZIWA KWEMISEBENZI YE-ACCOUNTING STANDARDS BOARD

Nakuba i-ASB inesibopho sokukhipha imithetho yokuphathwa kwezimali zomkhakha kahulumeni, izimiso zaleyo mithetho zenziwa uNgqongqoshe Wezezimali.

I-ASB ilandela inqubo yokushaya imithetho evamile futhi engafihli amaqiniso. Kulandelwa izinyathelo ezilandelayo:

* Kuqokwa iqembu lephrojekthi ukuze lakhe uhlaka kwephrojekthi ehlongozwayo noma umthetho
* Kubhalwa futhi kushicilelwe isitatimende sesikhashana sezimiso noma idokhumenti efanayo yengxoxo ukuze kuvezwe izimvo
* Ngemuva kokwamukelwa nokubuyekezwa kwezimvo, kusungulwa futhi kushicilelwe idrafti yokudalula ukuze kuvezwe izimvo
* Ngemuva kokwamukelwa nokubuyekezwa kwezimvo, kukhishwa umthetho owujuqu

Ngokuvamile ibhodi lidalula uMthetho ohlongozwayo ngokuwushicilela ku-Government Gazette nakuwebhusayithi, isikhathi esifanele (okungenani izinyanga ezine) ukuze livumele ababambiqhaza ukuba bawufunde futhi baveze izimvo zabo. Lokhu kunikeza ithuba lokuthi labo abathintwa yisaziso seBhodi bavele imibono yabo ngaphambi kokuba lowo mthetho uqedelwe futhi ugunyazwe yiBhodi. Ibhodi licabangela zonke izimvo elizitholayo kumaDrafti Okudalula futhi lenza lokho kulungisa elicabanga ukuthi kufanele ngokuvumelana nezinhloso zalo.

I-ASB iyayamukela imibono mayelana nale mithetho. Le mibono kufanele ithunyelwe kumuntu ofanele oboniswe kumadokhumenti.

12. UKUCUBUNGULA ULWAZI LOMUNTU SIQU

12.1 Inhloso Yokucubungula

I-Accounting Standards Board (ASB) iphethe ulwazi oluningi eluqongelela uma yenza umsebenzi wayo oyinhloko wokushaya imithetho yokuphathwa kwezimali emkhakheni kahulumeni.

12.2 Incazelo yezigaba Zezihloko Zolwazi nolwazi noma izigaba zolwazi ehlobene nazo

Lolu lwazi luthinta kakhulu abalungiseleli, abasebenzisi, abashayi bomthetho, abatshali-mali (uma kufanele emikhakheni kahulumeni) kanye nabahloli bamabhuku eminyangweni kahulumeni, amabhizinisi omphakathi, izikhungo zomthetho-sisekelo, omasipala namabhodi, amakhomishani, izinkampani, izinhlangano, izikhwama noma amanye amabhizinisi angaphansi kukamasipala, kanye nephalamende nezishaya-mthetho zezifundazwe (iminyango).

Izigaba Zezihloko Zolwazi	Ulwazi lomuntu siqu olungase lucutshungulwe
Abantu Abangokwemvelo	Amagana nesibongo; imininingwane yokuxhumana (izinombolo zokuxhumana, inombolo yefeksi, ikheli le-imeyili);
Abantu Abasemthethweni	Amagama abantu okuxhunyanwa nabo; Igama lebhizinisi elisemthethweni; imininingwane yokuxhumana (izinombolo zokuxhumana, inombolo yefeksi, ikheli le-imeyili);
Abasebenzi	Ubulili, ukukhulelwa; isimo somshado; uhlanga, ubudala, ulimi, ulwazi lwezemfundo (iziqu); ulwazi lwezezimali; umlando wokusebenza; inombolo ye-ID; ikheli lomgwaqo neleposi; imininingwane yokuxhumana (izinombolo zokuxhumana, inombolo yefeksi, ikheli le-imeyili); amacala obugebengu; inhlalakahle nohlanga lwezihlobo (amalungu omndeni), ulwazi lwezokwelapha, ubulili, ubuzwe, uhlanga noma indabuko, ubudala, impilo yomzimba noma yengqondo, inhlalakahle, ukukhubazeka, isiko, nolimi

12.3 **Abamukeli noma izigaba zabamukeli ezinganikezwa lolu lwazi lomuntu siqu**

Isigaba solwazi lomuntu siqu	**Abamukeli noma Izigaba Zabamukeli**
Inombolo kamazisi namagama, ukuhlola amarekhodi obugebengu	I-South African Police Services
Iziqu, zokuqinisekisa iziqu	I-South African Qualifications Authority
Umlando wezikweletu nokukhokha, ukuze kutholwe ulwazi lwezezikweletu	Izinhlangano Zezezikweletu

12.4 **Ukudluliselwa ngaphandle okuhleliwe kolwazi lomuntu siqu**

Akukho okuhleliwe

12.5 **Incazelo Ejwayelekile Lwezinyathelo Zokuvikela Ulwazi okufanele zithathwe umuntu ofanele ukuqinisekisa ubumfihlo, ubuqotho nokutholakala kolwazi**

Ulwazi lusetshenziswa yi-ASB kuphela ngezinjongo zokukhipha Incwadi Yezindaba eya kwababhalisile, noma njengamarejista abakhona, noma ngesikhathi sokubonisana. Lolu lwazi luvikelwa ngephasiwedi futhi ngeke lwenziwe lutholakale nganoma iziphi izinjongo noma kunoma ubani omunye.

13. UKUTHOLAKALA KWEMANUWALI

13.1 Le Manuwali yenziwa itholakale ngezilimi ezilandelayo ezintathu ezisemthethweni-

13.1.1 IsiNgisi;

13.1.2 IsiBhunu; kanye

13.1.3 nesiZulu.

13.2 Ikhophi yale Manuwali noma inguqulo elungisiwe yayo, iyatholakala ngale ndlela-

13.2.1 ku-http://www.asb.co.za esigungwini sikahulumeni, uma sikhona;

13.2.2 ekomkhulu lesigungu sikahulumeni ukuze ihlolwe umphakathi ngesikhathi somsebenzi esivamile;

13.2.3 kunoma imuphi umuntu uma ecela futhi ekhokha inkokhelo efanele ebekiwe; kanye

13.2.4 noMlawuli Wolwazi uma kunesicelo.

13.3 Inkokhelo yekhophi yale Manuwali, echazwe kusithasiselo B seMithetho, izokhokhelwa ikhophi ngayinye engu-A4 eyenziwayo.

14. UKUSHINTSHWA KWEMANUWALI

I-Accounting Standards Board, uma kudingeka, izoshintsha futhi ishicilele le Manuwali minyaka yonke.

Ikhishwe ngu-

Jeanine Poggiolini
CEO
22 June 2022

ISITHASISELO 1

FORM B

ISAZISO SESIKHALAZO SANGAPHAKATHI

(Isigaba 75 soMthetho Wokukhuthaza Ukufinyelelwa Kolwazi, ka-2000 (uMthetho No. 2 ka-2000))

A. Imininingwane ye-ASB

Igama nekheli leposi noma lomgwaqo, inombolo yefeksi noma ikheli le-imeyili lesikhulu lezolwazi kufanele lishiwo ngezansi

Attention: Ms Jeanine Poggiolini

Ikheli: 240 Madiba Street, Pretoria, 0002

I-imeyili: jeaninep@asb.co.za

B. Imininingwane yomuntu ocela ukufinyelela irekhodi

(a) Imininingwane yomuntu ocela ukufinyelela irekhodi kufanele ibhalwe ngezansi.
(b) Nikeza ikheli kanye/noma inombolo yefeksi eRiphabhuliki okufanele kuthunyelwe ulwazi kulo

Igama Eliphelele Nesibongo

_____

Ikheli Leposi

_____

_____

_____

Inombolo yocingo

_____

Inombolo yefeksi:

_____

Ikheli le-imeyili:

_____

Isikhundla sowenza isicelo, uma senzelwa omunye umuntu

_____

C. Imininingwane yomuntu owenzelwa isicelo

Lesi sigaba kufanele sigcwaliswe kuphela uma isicelo solwazi senzelwa omunye umuntu

Igama eliphelele nesibongo

_____

Inombolo kamazisi/yenkampani

_____

D . Isinqumo okwenziwa ngaso isikhalazo sangaphakathi

Maka isinqumo okwenziwa ngaso isikhalazo sangaphakathi ngo-"X" ebhokisini elifanele:	
Ukwenqatshwa kwesicelo sokutholakala	
Isinqumo ngokuphathelene nezimali ngokwesigaba 22 soMthetho	
Isinqumo ngokuphathelene nokunwetshwa kwesikhathi okufanele kusingathwe ngaso isicelo ngokuvumelana nesigaba 26(1) soMthetho	
Isinqumo ngokuvumelana nesigaba 29(3) soMthetho sokwenqabela ukutholakala ngendlela ecelwe umfaki wesicelo	
Isinqumo sokuvumela isicelo sokutholakala	

E. Izizathu zesikhalazo

Uma isikhala esinikeziwe singanele sicela uqhubeke ekhasini elihlukile futhi ulinamathisele kuleli fomu.

Yisho izizathu isikhalazo sangaphakathi esisekelwe kuzo:

_____
_____
_____
_____
_____
_____
_____
_____
_____
_____

Yisho noma iluphi olunye ulwazi olungafaneleka uma kucatshangelwa isikhalazo:

_____
_____
_____
_____
_____
_____

F. Isaziso sesinqumo sesikhalazo

Uzokwaziswa ngencwadi ngesinqumo sesikhalazo sakho sangaphakathi. Futhi uma ufisa ukwaziswa ngenye indlela, sicela ucacise leyo ndlela futhi unikeze imininingwane edingekayo ukuze kwenziwe ngokufanele

Ungathanda ukwaziswa kanjani ngesinqumo mayelana nesicelo sakho?

_____
_____
_____

Isayinwe e-_____ngomhla ka-_____20____

_____

ISIGINESHA YOFAKA ISIKHALAZO