

**IBhodi yemigomo yokugcinwa kwama-akhawunti, i-
Accounting Standards Board**

**Incwadi echasisisayo ngoMthetho ka-2000
ogqugquzela ukufinyelela olwazini**

**(UMthetho No. 2 ka-2000)
("Lo Mthetho")**

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Ngokubanzi

IBhodi yemigomo yokugcinwa kwama-akhawunti, i-*Accounting Standards Board* (ASB), igcine ulwazi oluningi olusemqoka eluqoqa ngesikhathi yenza umsebenzi wayo osemqoka wokumisa imigomo yokugcinwa kwama-akhawunti ezinhlaka ezilawulwa uhulumeni. Lolu lwazi luwusizo kubahleli, namakhasimende, nabashaya imithetho, nabatshali bezimali (lapho kufanele khona ezinhlakeni ezilawulwa uhulumeni), kanye nakubahloli bamabhuku eminyangweni kahulumeni, nasezinhlakeni zikahulumeni, nasezikhungweni zezomthethosisekelo, komasipala namabhodi, kumakhomishani, ezinkampanini, kokopoletsheni, kwabezikhwama noma ezinhlakeni zikamasipala nezilawulwa nguye, kanye nasephalamende nakwizishayamthetho zezifundazwe (izinhlaka).

Lesi sigaba esilandelayo sichaza u-ASB, inqubo yokufaka isicelo sanoma ngabe yimaphi amarekhodi olwazi kanye, uma kunesidingo, nenqubo yokufaka isicelo sokwedluliswa kwangaphakathi kwesinqumo ngokwalo Mthetho. Zonke izicelo zamukelwa emahhovisi akwa-ASB, ukuze kube lula ukuzilandela nokunikeza impendulo esikhathini esibekwe yilo Mthetho.

Ezimeni eziningi ngeke kube nesidingo sokufaka isicelo ngokusemthethweni ngokwalo Mthetho, uma ulwazi olutholakala kwi-*website* yakwa-ASB, www.asb.co.za, luhlangabezana nesicelo sakho.

Umphathi wezokwazisa kwa-ASB nongumphathi oyinhloko (Chief Executive Officer) ngu-Ms Erna Swart kanti zonke izicelo zingabhekiswa kuye.

Uma ufisa ukufaka isicelo ngokwalo Mthetho, kufanele ugcalise ifomu elitholakala kwiSithasiselo 1 bese ulithumela kumphathi wezokwazisa.

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Umphathi wezokwazisa uzonikeza impendulo yesicelo ezinsukwini ezingu-30 (ezingu-60 uma kungukuthi kubhekenwe nezicelo ezinzima) ukukwazisa ukuthi isicelo sakho siyemukelwa yini noma cha.

Kwezinye izimo kuyodingeka ukuba ukhokhele abakwa-ASB imali ngaphambi kokuba kucutshungulwe isicelo sakho noma ngaphambi kokuba unikezwe lawo marekhodi oyosuke uwacelile. Esimeni lapho kungase kudingeke khona isikhathi esingaphezu kwamahora ayisithupha sokuhlelela ukuvezwa kwamarekhodi, abakwa-ASB bayoqhubeka kuphela nokucubungula isicelo sakho emva kokuba usuyikhokhile idiphozi.

Ukufinyelela kumarekhodi kuyovunyelwa ngendlela eceliwe noma ngendlela atholakala ngayo lawo marekhodi, uma kungukuthi indlela acelwa ngayo ayitholakali.

Umhlahlandlela uyotholakala kwiKhimishane Yamalungelo Esintu.

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Lona umqulu wokuqala wencwadi echasisisayo yakwa-ASB okhishwe ngokwalo Mthetho. Uyoguquka uthuthukiswe ngokuhamba kwesikhathi uma abakwa-ASB nabafaka izicelo beqhubeka nokuhlola indlela ongasebenza ngayo lo Mthetho, ngenhloso yokulinganisa amalungelo okufinyelela olwazini kanye namanye amalungelo, njemamalungelo okungaphazanyiswa.

Uma unezinye izinkinga noma ubunzima ekusebenziseni le ncwadi, ungenqeni ukuthinta umphathi wezokwazisa ukuze uthole usizo.

1. INHLOSO YABAKWA-ASB

U-ASB wasungulwa ngokwesigaba 87 soMthetho wokuphathwa kwezimali zomphakathi, i*Public Finance Management Act* (Umthetho 1 ka-1999), njengoba usuchitshiyelwe ukumisa imigomo yokusebenza ngokubanzi okwamukelekile kokugcinwa kwama-akhawunti ezinhlakeni zikahulumeni.

2. UMSEBENZI WABAKWA-ASB

(1) Abakwa-ASB kufanele :-

- (a) Bamise imigomo yokusebenza ngokubanzi okwamukelekile kokugcinwa kwama-akhawunti njengoba kudingeka ngokwesigaba 216 (1) (a) soMthethosisekelo, bakwenzele ukubhalwa kwemibiko yonyaka yezezimali -
 - * Yeminyango kaHulumeni
 - * Yezinhlaka zikaHulumeni
 - * Yezikhungo zezoMthethosisekelo
 - * Yomasipala namabhodi, namakhomishini, nokopeletsheni, izikhwama kanye nezinye izinhlaka ezingabanikazi bakamasipala nezilawulwa nguye, kanye
 - * NeyePhalamende neyeSishayamthetho sesifundazwe
- (b) Bahlele bashicilele iziyalo nemihlahlandlela emaqondana nemigomo emiswe ngokwesigaba (a);
- (c) Bethule izincomo kuNgqongqoshe ngezinsuku okuzoqalwa ngazo ukusetshenziswa kwale migomo ezikhungweni ezehlukene lapho kufanele isebenze khona le migomo; bese
- (d) Benza neminye imisebenzi ehambisana nokukhulisa indlela yokubikwa kwezezimali ezinhlakeni zikahulumeni.

(2) Ekumiseni imigomo le Bhodi kufanele inake wonke amaphuzu asemqoka, okuhlanganisa lokhu okulandelayo –

- (a) Ukusebenza okuhle kokugcinwa kwama-akhawunti, phakathi kuleli nangokusebenzisana namanye amazwe; kanye

(b) Namandla ezikhungo ezithintekile ekuhambisaneni nale migomo.

- (3) Le Bhodi ingamisa imigomo ehlukeni iyimisele izikhungo ezehlukeni okufanele kusebenze kuzo le migomo.
- (4) Imigomo emiswe yile Bhodi kufanele igqugquzele ukubhobokelana ekuphathweni okuwusizo kwezimali ezingenayo, nokwezindleko, nokwempahla nokwezikweletu zezikhungo okusebenza kuzo le migomo.

Lokhu okushiwo ngenhla kusho ukuthi abakwa-ASB bazibona banephupho lokuzibona sebemise imigomo esezingeni eliphezulu ukuthuthukisa ukufana ekusebenzeni kwezingcweti zokugcinwa kwama-akhawunti emkhakheni wezinhlaka zikahulumeni.

3. UKUBANDAKANYWA KOMPHAKATHI

Noma kuwumsebenzi wabakwa-ASB ukukhipha imigomo ngezokugcinwa kwama-akhawunti, beyimisela umkhakha wezinhlaka zikahulumeni, imithetho ngokwaleyo migomo yenziwa uNgqongqoshe Wezezimali .

Abakwa-ASB balandela inqubo yokumisa imigomo eyisiko nehambisana nokubhobokelana. Kulandelwa lezi zinyathelo ezilandelayo :

- * Akukhethwe iqembu lephrojekhthi elizoklama ubukhulu bephrojekhthi noma umgomo
- * Akwenziwe kushicilelwe isitatimende sokulungiselela (idrafthi) semigomo (principles) noma omunye umbhalo wezingxoxo okufanele kuphawulwe ngawo
- * Emva kokwamukelwa nokubuyezwa kwezincwadi, akwenziwe kushicilelwe idrafthi yokuvezwayo (exposure draft) ukuze kuphawulwe ngayo
- * Emva kokwamukelwa nokubuyezwa kwezincwadi, kukhishwe umgomo wokucina.

Ibhodi ivama ukuveza umgomo ohlongozwayo ngokuwushicilela kuSomqulu kaHulumeni nakwi *website*, esikhathini esilingene (okungenani izinyanga ezintathu) ukuze wonke amalungu akwazi ukuwubheka nokuphawula ngawo. Lokhu kunikeza ithuba labo abathintekile ngesitatimende sale Bhodi ukwethula izimvo zabo ngaphambi kokuba kwamukelwe isitatimende yibhodi. Ibhodi inaka zonke izincwadi ezamukelwe emibhalweni yokuvezwayo (Exposure Drafts) bese yenza izinguquko, lapho ibona kufanele khona ngokubhekisa ezinhlosweni zayo.

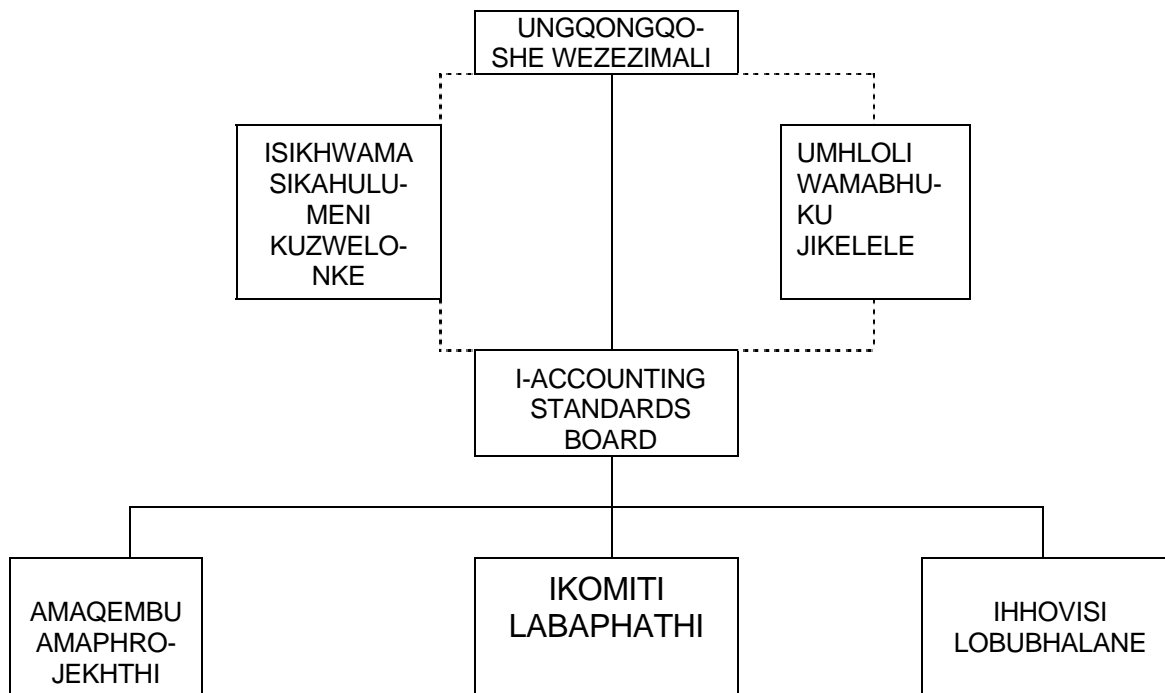
Abakwa-ASB bamukela izethulo maqondana nemigomo. Lezi zethulo kufanele zithunyelwe kumuntu ofanele olotshwe emibhalweni.

4. IMISEBENZI ABAKWA-ASB ABAYENZAYO

Imisebenzi eyenziwa abakwa-ASB, ngokubanzi, kuhloswe ngayo ukugqugquzela ukuhambisana ngokuzikhethela nemigomo yezokugcinwa kwama-akhawunti emkhakheni wezinhlaka zikahulemeni kuleli njengoba isuke imenyazelwe kanye nokugqugquzela ulwazi ngayo. Noma iBhodi ingezuqeqesha, ifundise, yakhe amakhono noma kube yiyona eyenza imigomo nemihlahlandlela isebenze emkhakheni wezinhlaka zikahulumeni, izokwenza konke ukugqugquzela ukusetshenziswa kwaleyo migomo nemihlahlandlela nokukhuthaza ukuqeqeshwa nokufundiswa kwabayisebenzisayo le migomo nemihlahlandlela. Le Bhodi izosiza abesikhwama sikahulumeni kuzwelonke (National Treasury) ekwenzeni imigomo esetshenziswayo ekukhethweni kokusetshenziselwa ukuqeqesha, okungokweGRAP eyenziwa ngabenza lo msebenzi.

5. Isakhiwo sika-ASB

Lo mdwebo olandelayo ubonisa isakhiwo sale Bhodi.



6. IMIDATI YONGAXHUMANA NABO

Umphathi wezokwazisa kwa-ASB nongumphathi oyinhloko (Chief Executive Officer), u-Ms Erna Swart.

Uma ufisa ukufaka isicelo sokufinyelela olwazini lwakwa-ASB, kufanele usibhekise ngokucacileyo kumphathi wezokwazisa ukuqinisekisa ukuthi izicelo zakho zilandelwa ngokufanele nokuthi impendulo yakho ifinyelela kuwena esikhathini esivunywa yilo Mthetho.

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7. AMAREKHODI AKWA-ASB

Njengommisi wemigomo yokugcinwa kwama-akhawunti emkhakheni wezinhlaka zikahulumeni, amarekhodi akwa-ASB angehlukani ngokubanzi imikhakha emithathu.

7.1 Ulwazi lwemigomo yokugcinwa kwama-akhawunti

La marekhodi ahlanganisa amakhophi emigomo yokugcinwa kwama-akhawunti, amakhophi amadrafthi okuvezwayo nezimemo zokuphawula, iBhodi u-ASB namaphepha e-ajenda yamaqembu amaphrojekhthi.

7.2 Ulwazi ngabasebenzi

La marekhodi ahlanganisa ulwazi ngomgomo wokuqasha, izinkontileka ngokuqashwa kwabo bonke abasebenzi bakwa-ASB, amarekhodi okulinganisa imisebenzi, kanye nolwazi ngezamaholo.

7.3 Amarekhodi ezomsebenzi

La marekhodi ahlanganisa amarekhodi akwa-ASB ezezimali, nezinkontileka, namaminithi amakomiti ehlukeni, namarekhodi endlela okwenziwa ngayo imisebenzi, nezinhlalo zokwenza imisebenzi (business plan) kanye nohlelo lokusebenza.

8. AMAREKHODI ATHOLAKALA NGAPHANDLE KOKUFAKA ISICELO

Abakwa-ASB bashicilela izinhlobo ezahlukene zolwazi kwiwebsite yabo ethi, www.asb.co.za. Lokhu kuhlanganisa:

- Amakhophi emigomo yokugcinwa kwama-akhawunti
- Amakhophi emibhalo (amadrafthi) yokuvezwayo nezimemo ezicela ukuphawula
- Amaphepha akwa-ASB e-ajenda yemihlangano
- Izincwadi ezivela kumalungu, okuhlanganisa imibhalo yokuvezwayo kanye nezimemo ezicela ukuphawula; kanye
- Namaphepha angaphakathi ezobuchwepheshe nezokuphatha, okuhlanganisa iziphakamiso zamaphrojekhthi, imibuzo ehlelelwe ukucwaninga ngezinqumo ezisemqoka, imibhalo elungiselela imibhalo yokuvezwayo, nombhalo wokulungiselela imigomo yokugcinwa kwama-akhawunti
- Imibiko yonyaka
- Amaminithi emihlangano yamakomiti
- Izincwadi zemibiko ezilotshelwa amalungu
- Incwadi echasisisayo yoMthetho ka-2000 ogqugquzela ukufinyelela olwazini

9. INDLELA YOKUFINELELA KUMAREKHODI AGCINWE ABAKWA-ASB

Lezi zinyathelo ezilandelayo lapha ngezansi zenzelwe ukuqinisekisa ukuthi isicelo sakho sokufinyelela kumarekhodi olwazi agcinwe abakwa-ASB sicubungulwa ngokushesha nangaphandle kokuchitha isikhathi ngokusemandleni. Lezi zinyathelo zisebenza kubo bonke abafaka izicelo, abangaphakathi nabangaphandle.

9.1 Izinyathelo zokuqala

Thola ukuthi amarekhodi ofisa ukuwacela aqondene nolwazi ngo-ASB yini noma ulwazi olunokugcinwa abakwa-ASB noma lulawulwa yibona yini abakwa-ASB. Isicelo samarekhodi anokugcinwa noma anokulawulwa ngenye inhlangano (uhlaka) kufanele sibhekiswe kuleyo nhlangano.

Hlola ulwazi olutholakala kwiwebsite yakwa-ASB ethi, www.asb.co.za, ukubona ukuthi awuyitholi yini impendulo yesicelo sakho kuyo.

9.2 Ukugcwalisa ifomu lesicelo

Uma usugculisekile ukuthi usafisa ukufaka isicelo samarekhodi, kufanele ugcwalise iFomu A, ozolithola eSithasiselweni 1 kule ncwadi. Kufanele ufake lesi sicelo ngokuziyela mathupha, noma ngeyimeyili (e-mail), ngefeksi, noma ngokuposela umphathi wezokwazisa onikeziwe engxenyeni 6 kuyo le ncwadi. Uma kungukuthi awukaziswa ukuthi isicelo sakho sifikile ezinsukwini ezingu-14, siza uthintane nesekele lomphathi wezokwazisa ukuqinisekisa ukuthi isicelo sakho samukelwe (sifikile).

Amanye amaphuzu asemqoka okufanele uwakhumbule lapho ugcwalisa ifomu lesicelo sakho:

- Leso naleso sigaba sefomu siqukethe iziyalo okufanele zilandelwe ukuze ukhuphule amathuba okwamukelwa kwesicelo sakho.
- Uma kungukuthi amarekhodi uwacelela omunye umuntu, kufanele uhlinzeke ngekhophi yegunya olinikeziwe lokucelela lowo muntu amarekhodi
- Kufanele uhlinzeke ngencazelo egcwele, ngokusemandleni, yalawo marekhodi owacelayo ukuze kube lula kumphathi wezokwazisa ukuwathola.

Uma uhlangabezana nobunzima ekugcwaliseni ifomu lesicelo noma uma kungukuthi unokukhubazeka okukuvimbela ukuligcwalisa, ungenqeni ukuthinta umphathi wezokwazisa ukuze uthole usizo. Uyokuthokozela ukukusiza ukuligcwalisa, kanye nokukuthumelela ifomu asekgcwalisele lona.

9.3 Izimali ezikhokhwayo

Kungenzeka kudingeke ukuba ukhokhe izimali zokufinyelela kumarekhodi ngokwalo Mthetho. Lezi zimali ngezokufaka isicelo nokufinyelela kumarekhodi.

- Izimali zesicelo: Uma kungukuthi ucela ukufinyelela kumarekhodi aqukethe ulwazi ngawe, akudingekile ukuba ukhokhe imali yokufaka isicelo. Kodwa isicelo samanye amarekhodi kufanele sihambisane nemali edingekile yokufaka isicelo.
- Imali yokufinyelela kumarekhodi: Uma kungukuthi isicelo sakho siyamukelwa, kuyosho ukuthi kufanele ukhokhe imali yokuwakhipha lawo marekhodi nawesikhathi eseqa ihora elilodwa sokucinga nokuhlelela ukuvezwa kwawo. Uma isikhathi sokuhlelela ukuvezwa kwamarekhodi singase sibe ngaphezu kwamahora ayisithupha, kuzodingeka idiphozi eyingxenye eyodwa kokuthathu yemali elindelekile yokufinyelela kulawo marekhodi, ngaphandle kwesimo lapho kuvunyelwana ngokunye.

Imali ungayikhokha ngokheshe emahhovisi akwa-ASB noma ngesheke (kukhokhelwe le Bhodi: i-Accounting Standards Board) . Kuzokhishwa irisithi yemali engukheshe ekhokhiwe kanti umphathi wezokwaziswa kufanele anikezwe ikhophi yesiliphi sediphozi njengobufakazi bokuthi ukhokhe ngesheke. Yonke imali ekhokhwayo kufanele ibe yimali yakuleli zwe.

Uhlaka lwezimali ezikhokhwayo lumiswa umthetho kanti luyatholakala eSithasiselweni 2 sale ncwadi.

9.4 Ukuthathwa kwesinqumo ngesicelo sakho

Umphathi wezokwazisa kufanele athathe isinqumo ngesicelo sakho ezinsukwini ezingu-30 (ezingu-60 ezimeni ezithile) zokwamukelwa kwesicelo sakho, okuyothi uma kungenzeki lokho kube wukuthi isicelo sakho asamukelekile. Uyokwaziswa ngesinqumo somphathi wezokwazisa ngokwesicelo esivela efomini lesicelo.

Uyovunyelwa ukufinyelela kumarekhodi olwazi uma –

- (i) Kungukuthi uhambisana nayo yonke imigomo yenqubo ekulo Mthetho maqondana nesicelo sokufinyelela kulawo marekhodi, okusho lokhu –

- ∫ Isicelo sifakwa kahle kuleli fomu eliphakanyiswayo
- ∫ Unikeze ubufakazi begunya olinikeziwe lokucelela omunye ulwazi, uma kungukuthi awuziceleli wena amarekhodi olwazi;
- ∫ Amarekhodi owacelayo achazwa ngokwenele ukuze umphathi wezokwazisa akwazi ukuwathola;
- ∫ Uzikhokhile izimali ezidingekayo; kanye
- ∫ Nokuthi ukufinyelela kulawo marekhodi akwenqatshelwa ngenxa yesizathu esisodwa noma ngaphezu kwesisodwa zokwenqatshelwa kwezicelo, ezikulo Mthetho. Izizathu ezikulo Mthetho zokwenqatshelwa kwezicelo zihleleke ngalezi zigaba ezilandelayo –

- Ukuvikelwa okugunyaziwe kokungaphazanyiswa kowesithathu ongumuntu (natural person);
- Ukuvikelwa okugunyaziwe kwamarekhodi athize akwa-ASB
- Ukuvikelwa okugunyaziwe kolwazi lwezentengiso lowesithathu;
- Ukuvikelwa okugunyaziwe kolwazi oluthile oluyimfihlo, nokuvikelwa kolunye ulwazi oluthile oluyimfihlo, lowesithathu;

- Ukuvikelwa okugunyaziwe kokuphepha kwabantu, nokuvikelwa kwempahla;
- Ukuvikelwa okugunyaziwe kwamadokodo emigomo yenqubo yezicelo zebheyili ekuqiniseni komthetho nenqubo yezomthetho
- Ukuvikelwa okugunyaziwe kwamarekhodi okungafanele akhishwe ngenxa yenqubo yomthetho;
- Ukuvikela, ukuvikeleka nobudlelwano beRiphabliki namanye amazwe;
- Ukubhekela ezentengiso nezezimali zeRiphabliki kanye nemisebenzi yezentengiso yezinhlaka zikahulumeni;
- Ukuvikelwa okugunyaziwe kolwazi lwezocwaningo lowesithathu, nokuvikelwa kolwazi lwezocwaningo lohlaka lukahulumeni.
- Ukusebenza kwezinhlobo zikahulumeni; kanye
- Nezicelo ezingenasisindo noma ezikhathazayo ngokusobala, noma ukuphambukiswa ngokungafanele okusobala kwempahla.

9.5 Ukwedluliswa kwesinqumo

Uma kungukuthi awugculisekile ngesinqumo somphathi wezokwazisa noma ngocabanga ukuthi kuwukwenqatshwa kwesicelo sakho, unelungelo lokufaka isicelo sokwedluliswa kwangaphakathi kwaleso sinqumo noma lokho ocabanga ukuthi kuwukwenqatshelwa kwesicelo.

Ukwedluliswa kwesinqumo kwangaphakathi kufanele kubhalwe kuFomu B, elitholakala eSithasiselweni 3 sale ncwadi. Kufanele ubeke izizathu zokwedluliswa kwesinqumo maqondana nalelo rekhodi olifunayo. Ukwedluliswa kwangaphakathi kufanele, ngokuvamile, kwenziwe ezinsukwini ezingu-60 zokwamukelwa kwesinqumo somphathi wezokwazisa noma sosuku okucatshangwe ngaso ukuthi kwenqatshwa namarekhodi. Lokhu kufanele ukwenze wena ngokuziyela mathupha, noma ngeyimeyili, noma ngefeksi noma uposele umphathi wezokwazisa owathumela kuye isicelo sokuqala. Umphathi wezokwazisa uzobe esedlulisa lesi sicelo sakho sokwedluliswa kwesinqumo, kanye nezizathu zesinqumo sakhe, akubhekise kwa-ASB ukuze kube yiyona le bhodi ethatha isinqumo.

Uma kungukuthi awukaziswa ngokufika kwesicelo sokwedlulisa kwakho isinqumo ezinsukwini ezingu-14, siza uthinte umphathi wezokwazisa ukuqinisekisa ukuthi ukwedlulisa kwakho isinqumo kwamukelwe (kufikile kumphathi wezokwazisa).

Uma kungukuthi awugculisekile yisinqumo seBhodi, ungafaka isicelo enkantolo ukuze uthole usizo. Ngokulalela lesi sicelo inkantolo inganikeza umyalelo ohambisana nokulunga nokulingana, okuhlanganisa:

- Ukuqinisa, ukuchibiyela noma ukubeka eceleni isinqumo okukhalwa ngaso;
- Ukutshela umphathi wezokwazisa ukuba athathe isinyathelo noma ayeke ukuthatha lesi sinyathelo njengokubona kwenkantolo ukuthi kunesidingo sokwenze njalo, esikhathini esibekiwe kulowo myalelo;
- Ukwenqatshwa kwesinqumo, usizo oluthile noma olwesikhashana, imiyalelo ngezimemezelo noma isinxephezelo; noma
- Izindleko

10. UMHLAHLANDLELA WEKHOMISHANI YAMALUNGELO ESINTU NGOKUSETSHENZISWA KWALO MTHETHO

Lo mhlahlandlela uzotholakala kwiKhomishani yalukeli yamalungelo esintu engakapheli u-Agasti ka-2003.

Imibuzo maqondana nalokhu kufanele ibhekiswe ku:

The Research and Documentation Department
 South African Human Rights Commission
 PAIA Unit
 Private Bag 2700
 HOUGHTON
 2041

Inombolo Yocingo: +27 11 484 8300

Ifeksi : + 27 11 484 1360

IWebsite: www.sahrc.org.za

I-e-mail: PAIA@sahrc.org.za

11. USIZO LUNGATHOLAKALA LAPHA

Ngalo Mthetho <http://www.gov.za/gazette/acts/2002/a2-00.pdf>

Imithetho engaphansi kwalo Mthetho <http://www.doj.gov.za/reg/reg187.pdf>

IWebsite yakwa-ASB <http://www.asb.co.za>

IFOMU A
ISICELO SOKUFINYELELA KUMAREKHODI AKWA-ASB
 (Isigaba 18(1) soMthetho ka-2000 ogqugquzela ukufinyelela olwazini (Act No. 2 of 2000))

A. Imininingwane ka-ASB

Igama nekheli leposi noma elendawo, inombolo yefeksi noma ikheli le-email yehhovisi lezokwazisa kufanele kubhalwe lapha ngezansi

Kubhekiswe ku: Ms Erna Swart

Ikheli: P O Box 74129

Lynnwood Ridge

0040

Email: ernas@asb.co.za

B. Imininingwane yalowo ofaka isicelo sokufinyelela kumarekhodi

- (a) *Imininingwane yofaka isicelo kufanele ibhalwe lapha ngezansi.*
 (b) *Nikeza ikheli kanye/noma inombolo yefeksi yaseRiphabliki lapho ulwazi kufanele luthunyelwe khona.*
 (c) *Uhufakazi besikhundla isicelo esifakwa ngaso uma kufanele kufanele sinanvatheliswe*

Igama nesibongo ngokugcwele

Ikheli leposi

Inombolo yocingo

Inombolo yefeksi:

Ikheli le-email:

Isikhundla okufakwa ngaso isicelo, uma senzela omunye umuntu;

C. Imininingwane yalowo okufakwa isicelo egameni lakhe

Lesi sigaba kufanele sigwaliswe kuphela uma kungukuthi isicelo solwazi senzela omunye

Igama nesibongo ngokugcwele

Isizathu sokuba ngomunye walabo okungalindelekile ukuba bakhokhe:

F. Ifomu lokufinyelela kumarekhodi

Faka uphawu “X” ebhokisini elifanele.

(a) Ukusho kwakho indlela ofuna ukufinyelela olwazini ngayo iya ngendlela olutholakala ngayo.

(b) Indlela okucelwe ngayo ukufinyelela olwazini ingenqatshelwa ezimeni ezithile. Kuleso simo uyokwaziswa uma kungukuthi kungafinyelelwa kulolo lwazi ngenye indlela.

(c) Imali yokufinyelela olwazini, uma ikhona, izonqunywa, phakathi kokunye, ngendlela oludingeke ngayo lolo lwazi.

Uma kungukuthi unokukhubazeka okukuvimbela ukufunda, nokubona noma ukulalela amarekhodi ngendlela ahlinzekwe ngayo kunombolo 1 kuya ku-4 lapha ngezansi, shono ukukhubazeka kwakho nendlela owadinga ngayo la marekhodi.

Ukukhubazeka:	Indlela odinga ngayo amarekhodi

1. Uma kungukuthi amarekhodi abhaliwe noma aprintiwe, ungathanda yini:

(a) Ukuba nekhophi yawo		(b) Ukuwahlola	
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2. Uma kungukuthi amarekhodi anemifanekiso ebonwayo – (okuhlanganisa lokhu: photographs, slides, video recordings, computer-generated images, sketches, njalonjalo)

Ukubheka umfanekiso		Ukuba nekhophi yomfanekiso		Ukukopishwa komfanekiso	
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3. Uma amarekhodi equkethe amazwi aqoshiwe noma ulwazi olunokutholakala futhi ngokusebenzisa imisindo –

Ukulalela umucu womsindo (ikhasethi elilalelwayo)		Ukukopishwa komsindo (umbhalo obhaliwe noma oprintiwe)	
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4. Uma kungukuthi amarekhodi akukhompyutha noma emshinini ofundekayo:

Ikhophi eprintiwe yamarekhodi		Ikhophi eprintiwe yolwazi olususelwa kumarekhodi		Ikhophi efundekayo ekukhompyutha (stiffy/compact disc)	
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Uma kungukuthi ucele ikhophi noma amarekhodi akopishiwe, ngabe uthanda ukuposelwa leyo khophi noma lawo marekhodi akopishiwe yini? Kuzodingeka imali yokuposa	YEBO	CHA
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Qaphela ukuthi uma kungukuthi amarekhodi akatholakali ngolimi othanda ukuwathola ngalo, ukufinyelela kulawo marekhodi kuyovunyelwa ngolimi atholakala ngalo.

Uthanda ukuwathola ngaluphi ulimi amarekhodi? _____

G. Qaphela isingumo maqondana nesicelo sokufinyelela olwazini

Uyokwaziswa ngencwadi ebhaliweyo ukuthi isicelo sakho siyamukelwa yini noma cha. Uma uthanda ukwaziswa ngenye indlela, ake uyisho le ndlela unikeze neminingwane edingekile ukuze kwazeke ukuhlangabezana nesicelo sakho.

Ukhetha ukwaziswa kanjani ngesinqumo maqondana nesicelo sakho?

Kusayinwe e _____ mhla ka- _____ ku- _____
20 _____

Isignesha yofaka isicelo/yomuntu okufakwa isicelo egameni lakhe

OKWEHHOVISI	
Inombolo enikeziwe, iReference number:	_____
Isicelo samukelwe ngu:	_____
Isicelo samukelwe mhla ka-:	_____
Imali yesicelo (ima idingekile)	_____
Imali yokufinyelela olwazini:	_____
Isinqumo:	_____

Isignesha yomphathi wezokwazisa:	_____
Usuku:	_____

IZIMALI EZINQUNYELWE IZINHLAKA ZIKAHULUMENI

NGOKWESIMEMEZELO NO. R. 187 SIKAHULUMENI

KUSOMQULU KAHULUMENI 23119 KAMHLA KA-15 FEBRUWARI 2002

1. Imali yekhophi yale ncwadi njengoba kubaluliwe emthethweni 5(c) ngu-R0.60 ekwenzeni ikhophi yekhasi elilodwa elingu-A4 noma ingxenye yalo.
2. Izimali zokwenza amakhophi njengoba kubaluliwe emthethweni 7(1) zimi kanje:

		R
(a)	Ngaleyo naleyo khophi yekhasi elingu-A4 noma ingxenye yalo	0.60
(b)	Ngaleyo naleyo khophi ephrintiwe yekhasi elinguA4 noma ingxenye yalo ekukhompuyutha noma emshinini ofundekayo	0.40
(c)	Ikhophi ekukhompuyutha engendlela efundekayo eku – (i) Stiffy disc	5,00
	(ii) Compact disc	40,00
(d)	(i) Ukukopisha imifanekiso ebonakalayo, Ikhasi elingu-A4 noma ingxenye yalo	22,00
	(ii) Ikhophi yemifanekiso ebonakalayo	60,00
(e)	(i) Ukukopisha amarekhodi alalelwa ngendlebe, Ikhasi elingu-A4 noma ingxenye yalo	12,00
	(ii) Ikhophi yamarekhodi aqoshiwe	17,00

3. Imali **yokufaka isicelo** ekhokhwa yilowo nalowo ofaka isicelo, ngaphandle kofake isicelo njengokubalulwe emthethweni 7(2) ngu-**R35,00**.
4. Izimali zokufinyelela olwazini ezikhokhwa ngofake isicelo okubhekiswe kuye emthethweni 7(3) zimi kanje:

		R
(1) (a)	Ngaleyo naleyo khophi yekhasi elingu-A4 noma ingxenye yalo	0,60
(b)	Ngaleyo naleyo khophi ephrintiwe yekhasi elingu-A4 noma ingxenye yalo ekukhompuyutha noma emshinini ofundekayo	0,40
(c)	Ngekhophi ekukhompuyutha efundekayo eku –	
(i)	stiffy disc	5,00
(ii)	Compact disc	40,00
(d)	(i) Ngokukopisha imifanekiso ebonwayo Ngekhasi elingu-A4 noma ingxenye yalo	22,00
(ii)	Ngekhophi yemifanekiso ebonwayo	60,00
(e)	(i) Ngokukopisha amarekhodi asekhathini, Ngekhasi elingu-A4 noma ingxenye yalo	12,00
(ii)	Ngekhophi yamarekhodi alalelwayo aqoshiwe	17,00
(f)	Ukucinga amarekhodi nokuhlelela ukuvezwa kwawo, R15,00 ngehora noma ingxenye yalo, nokuyisikhathi esifanele nesidingekayo ekucingeni nasekuhlelweni kwawo.	
(2)	Ukufeza okushiwo yisigaba 22(2) salo Mthetho, kuzosebenza lokhu okulandelayo:	
(a)	Amahora ayisithupha njengamahora okufanele eqiwe ngaphambi kokuba kukhokhwe idiphosi; kanti	
(b)	Ingxenye eyodwa kokuthathu yemali yokufinyelela olwazini ikhokhwa njengediphosi yilowo ofake isicelo sokufinyelela olwazini.	
(3)	Imali yangempela yokuposa ikhokhwa uma kufanele kuposelwe lowo osuke efake isicelo ikhophi yamarekhodi .	

Isithasiselo A sesimemezelo sikaHulumeni esingu-No.R 187 sihlinzeka ukuthi; “Izinhlaka zikaHulumeni nezangasese ezibhalisiwe ngaphansi koMthetho wentela, iValue-Added Tax, ka-1991 (Act No. 89 of 1991), njengabaphakeli bemikhiqizo zingayengeza intela, i value-added tax, emalini eyinkokhelo.....” U-ASB akabhalisiwe njengomphakeli wemikhiqizo, ngakho-ke akazuyengeza i-VAT ezimalini ezinqunyiwe eziyinkokhelo. Ngakho-ke lezi zimali ezingenhla eziyinkokhelo zihlanganisa nemali ye-VAT.

IFOMU B
ISIMEMEZELO SOKWEDLULISWA KWANGAPHAKATHI KWESINQUMO
 (Isigaba 75 soMthetho ka-2000 ogqugquzela ukufinyelela olwazini (UMthetho ongu-No. 2 ka-2000))

A. Imininingwane ka-ASB

Igama nekheldi leposi noma elendawo, nenombolo yefeksi noma ikheldi le-email, kwehhovisi lezokwazisa kufanele kubhalwe lapha ngezansi.

Kubhekusiwe ku: Ms Erna Swart

Ikheli: P O Box 74129

Lynnwood Ridge

0040

Email: ernas@asb.co.za

B. Imininingwane yomuntu ofake isicelo sokufinyelela kumarekhodi

- (e) *Imininingwane yofaka isicelo kufanele ibhalwe lapha ngezansi.*
 (f) *Nikeza ikheldi kanye/noma inombolo yefeksi yaseRiphabliki lapho ulwazi kufanele luthunyelwe khona.*
 (g) *Ubufakazi hesikhundla isicelo esifakwa ngaso uma kufanele kufanele sinanvatholiswe*

Igama nesibongo ngokugcwele

Ikheli leposi

Inombolo yocingo

Inombolo yefeksi:

Ikheli le-email:

Isikhundla okufakwa ngaso isicelo, uma senzela omunye umuntu;

C. Imininingwane yalowo okufakwa isicelo egameni lakhe

Lesi sigaba kufanele sigwaliswe kuphela uma kungukuthi isicelo solwazi senzela omunye

Igama nesibongo ngokugcwele

Umazisi/ Inombolo yenkampane

D . Isinqumo okuyisona esedluliswa ekwedlulisweni kwangaphakathi kwezinqumo

Faka uphawu “X” ebhokisini elifanele maqondana nesinqumo esedluliswa ekwedlulisweni kwangaphakathi:	
Ukwenqatshelwa ukufinyelela kumarekhodi	
Isinqumo maqondana nezimali ezinqunywe ngokwesigaba 22 salo Mthetho	
Isinqumo maqondana nokwenwetsywa kwesikhathi okuzocutshungulwa ngaso isicelo ngokwesigaba 26(1) salo Mthetho	
Isinqumo ngokwesigaba 29(3) salo Mthetho sokwenqabela lowo ofake isicelo ukufinyelela kumarekhodi ngendlela ayithandayo	
Isinqumo sokuvumela isicelo sokufinyelela kumarekhodi	

E. Izizathu zokudluliswa kwesinqumo

Uma kungukuthi le ndawo enikeziwe ayenele, ake uqhubeke ubhale ekhasini elehlukile bese ulinamathisela kuleli fomu.
Kufanele usayine wonke amakhasi angeziwe.

Shono izizathu zokwedluliswa kwangaphakathi kwesinqumo:

Nikeza olunye ulwazi olungaba ngolufanele ekucutshungulweni kokwedluliswa kwesinqumo:

F. Isimemezelo sesinqumo ngokwedluliswa kwesinqumo

Uyokwaziswa ngencwadi ebhaliweyo ngesinqumo sokwedluliswa kwakho kwangaphakathi isinqumo. Uma ufisa nokwaziswa ngenye indlela, ake uyisho leyo ndlela uhlinzeke nangemininingwane ezokwenza kube lula ukufeza isicelo sakho.

Ukhetha ukwaziswa kanjani ngesinqumo esimaqondana nesicelo sakho?

Kusayinwe e _____ mhla ka _____ ku _____ 20 _____

ISIGNESHA YALOWO OFAKA ISICELO

OKWEHHOVISI

Ukwedluliswa kwesinqumo kwamukelwe ngu: _____

Ukwedluliswa kwesinqumo kwemukelwe mhla ka: _____

Imali yokwedluliswa kwesinqumo: _____

Kwethulwe kulowo oyisiphathimandla esifanele ngomhla ka: _____

Umpfumela wokwedluliswa kwesinqumo: _____

Isinqumo esisha, (uma sikhona) _____

Isignesha yesiphathimandla esifanele: _____

Usuku lwesinqumo: _____