



ACCOUNTING STANDARDS BOARD

AMAZINGA WOMKHubA OVAME UKUBONWA

WOKUBALWA KWEZIMALI

IZEHLAKALO NGEMVA KOSUKU LOKUBIKA

(GRAP 14)



GRAP 14

Amagama Okubonga

Leli Zinga le-Generally Recognised Accounting Practice (GRAP) lithathwa kakhulukazi kusukela ku-International Public Sector Accounting Standard (IPSAS) kokuthi *Izehlakalo Ngemva Kosuku Lokubika* ekhishwe yi-International Federation of Accountants' International Public Sector Accounting Standards Board (IPSASB). I-International Federation of Accountants (IFAC) yasungulwa ngo-1977 ngenhloso yayo yokuthuthukisa nokukhulisa iphrofeshini ngamazinga asebenzisanayo. I-IPSASB ikhiphe indikimba eqondakalayo yama-IPSAS, azosetshenziselwa ukukhiqiza Amazinga we-GRAP azayo. Ukucashunwa kwe-IPSAS kokuthi *Izehlakalo Ngemva Kosuku Lokubika* kukhiqizwe kabusha kuleli Zinga le-GRAP ngemvume ye-IPSASB.

Umbhalo ogunyaziwe wama-IPSAS yilowo oshicilelwe yi-IFAC ngolimi lwesiNgisi. Ama-IPSAS aqukethwe ku-IFAC Handbook of International Public Sector Accounting Pronouncements futhi ayatholakala ku:-

International Federation of Accountants
545 Fifth Avenue, 14th Floor
New York, New York 10017 USA
I-inthanethi: <http://www.ifac.org>

Ilungelo lokugcinwa kwekhophi yama-IPSAS, iziboniselo ezikhishiwe nezinye izincwadi ze-IPSASB ziphathiswe i-IFAC futhi imigomo nemibandela efakiwe kufanele igcinwe.

Accounting Standards Board

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Wonke amalungelo agodliwe. Ayikho ingxenye yale ncwadi engashicilelwa, igcinwe kusistimu yokuthola ulwazi, noma idluliselwe kwabanye, nganoma yiluphi uhlobo noma indlela, ngamakhompuyutha, ngemishini, ngokwenza amakhophi, ngokurekhoda, nanganoma iyiphi enye indlela, ngaphandle kwemvume ekhishwe kusengaphambili ye-Accounting Standards Board. Umbhalo ogunyaziwe ushicilelwe ngolimi lwesiNgisi.

Imvume yokushicilela izingxenye ezilinganiselwe zale ncwadi ngokuvamile ngeke igodlwe.



GRAP 14

Okuphakathi

Izinga le-Generally Recognised Accounting Practice

Izehlakalo Ngemva Kosuku Lokubika

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GRAP 14

IZEHLAKALO NGEMVA KOSUKU LOKUBIKA

Leli Zinga lakhishwa ekuqaleni yi-Accounting Standards Board (Ibhodi) ngoMeyi 2007. Kusukela ngaleso sikhathi, lashintshwa njengokulandelayo:

- Ukuthuthukiswa Kumazinga we-GRAP, okukhishwe Ibhodi ngoFebhruwari 2010.
- Ngokushintsha okuwumphumela uma Izinga le-GRAP kokuthi *Izinzuzo Zabasebenzi* (GRAP 25) kuqala ukusebenza.
- Ngokushintshwa kwemiphumela ngokulandela ukubuyezwa ku-GRAP 100 *Ukusebenza Okunqanyuliwe* ngo-2013.
- Ikhophi elimakiwe lezinguquko ezenziwe ku-GRAP 14 ekuphenduleni ukushintsha kwakamuva iyatholakala kuwebhusayithi.

Isethulo

Amazinga we-GRAP

I-Accounting Standards Board (Ibhodi) iyadingeka ngokuya nge-Public Finance Management Act, Umthetho 1 wango-1999, njengoba kushintshiwe (i-PFMA), ukucacisa ukubalwa kwemali okuvamile okubhekwa njengokuthi Amazinga we-Generally Recognised Accounting Practice (GRAP).

Ibhodi kufanele linqume i-GRAP ye-:

- (a) iminyango (okufaka phakathi uzwelonke nesifunda nezingxenye zikahulumeni);
- (b) amabhizinisi womphakathi;
- (c) amabhizinisi ahwebayo (njengoba kuchaziwe ku-PFMA);
- (d) izikhungo zezemithetho;
- (e) omasipala namabhodi, amakhomishini, izinkampani, izinhlangano, izikhwama namanye amabhizinisi ngaphansi kobunikazi bokulawula bukamasipala; kanye
- (f) Nephalamende nezishayamthetho zesifunda.

Okungaphezulu ngokuqoqiwe kubizwa ngokuthi “amabhizinisi”.

Ibhodi livume ukusetshenziswa Kwezitatimende ze-Generally Accepted Accounting Practice (GAAP), njengoba kulelwe yi-Accounting Practices Board futhi kwakhishwa i-South African Institute of Chartered Accountants kusuka ngomhla ka-1 Ephreli 2012, ukuthi ibe i-GRAP ye-:

- (a) izinkampani zebhizinisi zikahulumeni (njengoba kuchaziwe ku-PFMA);
- (b) noma yiliphi elinye ibhizinisi, ngaphandle kukamasipala, amasheya walo avamile, amasheya avamile anamandla noma izikweletu kuhweba ngakho emphakathini kumamakethe amakhulu; futhi
- (c) namabhizinisi angaphansi kokulawula kobunikazi banoma yimaphi kulawa mabhizinisi.



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Ibhodi livume ukusetshenziswa kwe-International Financial Reporting Standards (IFRSs) ekhishwe yi-International Accounting Standards Board ukuthi ibe yi-GRAP kulawa mabhizinisi asebenzisa ama-IFRS.

Izitatimende zezimali kufanele zichazwe njengezithobelana Namazinga we-GRAP kuphela uma zithobelana nazo zonke izimfuneko Zezinga ngalinye le-GRAP nokunye ukuhlobana kokuhumushwa Kwamazinga we-GRAP.

Noma yikuphi ukukhawulelwa kokusebenzisa Kwamazinga athile noma Ukutolikwa kuyacaciswa kulawo Mazinga noma Ukutolikwa Kwamazinga we-GRAP.

Izinga le-GRAP lisethwe ezigabeni .01 kuya ku-.31. Wonke amapharagrafu kuleli Zinga le-GRAP anokuphatha okulinganayo. Isimo nobuphathimandla bokufakiwe kusetshenzwa ngakho esethulweni sesithasiselo ngasinye. Leli Zinga kufanele lifundwe kokuqokethwe kwempokophelo yakhona, izisekelo zakhona zokuphetha uma zikhona, *Isethulo Samazinga we-GRAP, Isethulo Sencazelo Yamazinga we-GRAP kanye noHlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali.*

Amazinga we-GRAP Nokutolikwa Kwamazinga we-GRAP kufanele nakho kufundwe ngokuhlanganisa nanoma yiziphi iziqondiso ezikhishwe Ibhodi elichaza ukunikezwa koshintsho, nanoma yimiphi imithetho ekhishwe uNgqongqoshe Wezezimali ngokuya ngosuku lokuqala ukusebenza Kwamazinga we-GRAP ashicilelwe ku-Government Gazette.

Inkomba ingenziwa lapha Kuzinga le-GRAP elingakhishiwe ngesikhathi sokukhishwa kwaleli Zinga. Lokhu kwenziwa ukuze kugwenywe ukushintsha Amazinga asevele akhishiwe uma kukhishwa Izinga lakamuva. Isigaba .11 seZinga le-GRAP *kokuthi Izinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha sinika isisekelo sokukhetha nokusebenzisa izinqubomgomo zokubala imali ngaphandle komhlahlandlela ocacile.*

Inhloso

.01 Inhloso yaleli Zinga ukuchaza ukuthi:

- (a) kunini lapho ibhizinisi kufanele lilungise izitatimende zalo zezimali zezehlakalo ngemva kosuku lokubika; futhi
- (b) ukudalulwa ibhizinisi okufanele likunike mayelana nosuku lapho izitatimende zezimali zagunyazelwa ukukhishwa futhi ngezehlakalo ngemva kosuku lokubika.

Izinga futhi lidinga ukuthi ibhizinisi akufanele lilungise izitatimende zalo zezimali kuzisekelo eziqhubekayo uma izehlakalo ngemva kosuku lokubika zibonisa ukuthi ukucabangela akulungile.

Ububanzi

.02 *Ibhizinisi elilungiselela nelethula izitatimende zezimali ngaphansi kokuthola okuvamile kokubala lizosebenzisa leli Zinga ekubaleni, nokudalulwa, izehlakalo ngemva kosuku lokubika:*

Izincazelo

.03 *Amatemu alandelayo asetshenziswa kuleli Zinga ngokuchaza okucacisiwe:*

Izehlakalo ngemva kosuku lokubika yilezo zehlakalo, ezithandekayo nezingathandeki, ezivela phakathi kosuku lokubika nosuku lapho izitatimende zemali zigunyazelwa ukukhishwa. Izinhlobo ezimbili zezehlakalo zingakhonjwa:

- (a) *lezo ezinikeza ngobufakazi bezimo ezazikhona ngosuku lokubika (ukulungisa izehlakalo ngemva kosuku lokubika); futhi*
- (b) *lezo ezikhombisayo izimo ezivelile ngemva kosuku lokubika (izehlakalo ezingalungisi ngemva kosuku lokubika).*

Abaphathi babandakanya labo bantu ababophezelekile ukuhlela, ukuqondisa nokulawula imisebenzi yebhizinisi, kufaka phakathi labo ababusa ibhizinisi ngokuya ngomthetho, ezimeni lapho badingeka khona ukwenza imisebenzi enjalo.

Usuku lokubika lisho usuku lokugcina lesikhathi sokubika lapho izitatimende zezimali zihlobana khona.

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

Ukugunyaza izitatimende zezimali zokukhishwa

- .04 Ukuze ucacise ukuthi iziphi izehlakalo ezanelisa incazelo yezehlakalo ngemva kosuku lokubika, kubalulekile ukukhomba kokubili usuku lokubika kanye nosuku lapho izitatimende zezimali zagunyazelwa ukukhishwa. Usuku lokubika lisho usuku lokugcina lesikhathi sokubika lapho izitatimende zemali zihlobana khona. Usuku lokugunyazela ukukhipha usuku lapho izitatimende zezimali zithole imvume kusuka kubaphathi ukuthi zikhishelwe kusiphathimandla esikhulu noma ikhansela likamasipala. Umbono wohlolo lemali uyanikwa kulezo zitatimende zezimali zokugcina. Isibonelo, umphathi wehhovisi lezokubala imali womnyango wezokuvikela uvumela izitatimende zezimali ngonyaka ophele ngomhla ka-31 Mashu 20X1 ngomhla ka-28 Meyi 20X1 futhi ahambise izitatimende zezimali kubahloli bemali. Izitatimende zemali zivunywanga umphathi wehhovisi lezokubala imali ukuthi zikhishelwe kusiphathimandla esikhulu ngomhla ka-30 Julayi 20X1. Ngomhla ka-31 Agasti 20X1, umphathi wehhovisi lezokubala imali uhambisa umbiko wonyaka, kufaka phakathi izitatimende zezimali nombiko wohlolo lwemali kulezo zitatimende zezimali, kuya kusiphathimandla esikhulu ukuthi achazele Umkhandlu Kazwelonke. Isiphathimandla esikhulu sihlela umbiko wonyaka ovunyiwe kuMkhandlu Kazwelonke ngomhla ka-15 Septhemba 20X1. Izitatimende zemali zigunyazelwe ukukhishwa ngomhla ka-30 Julayi 20X1, njengoba umbono wohlolo wanikwa kulezo zitatimende zemali. Izehlakalo ngemva kosuku lokubika zonke ziyizehlakalo, zombili ezithandekayo nezingathandeki, ezivela phakathi kosuku lokubika kanye nosuku lapho izitatimende zemali zigunyazelwe ukukhishwa, ngisho noma ngabe lezo zehlakalo zivela ngemva kokushicilelwa kwesethulo sokuningi noma okuncane, ukugunyazwa kwezitatimende zemali zebhizinisi elilawulayo, noma ukushicilela kolwazi olukhethiwe oluphathelele nezitatimende zezimali.
- .05 Inqubo efakiwe ekulungiseleni nokugunyaza izitatimende zezimali zokukhishwa zingahluka ngokuya ngesakhiwo sabaphathi, izimfuneko eziphathelele nalelo bhizinisi kanye nezinqubo ezilandelwe ekulungiseleni nokuqedela izitatimende zezimali. Ukubophezeleka kwesiphathimandla sezitatimende zezimali zamabhizinisi ngalinye kuhleli kubaphathi.

Ukubonakala nokulinganisela

- .06 Esikhathini phakathi kosuku lokubika nosuku lokugunyazela ukukhipha, izisebenzi zikahulumeni ezikhethiwe zingahle zethule izinhloso zikahulumeni eziphathelele nezinye izindaba. Noma ngabe lezo zinhloso zikahulumeni ezethuliwe zizodinga ukunakwa njengezehlakalo zokulungisa kuzoncika kokuthi ingabe zinikezela ngolwazi oluningi mayelana nezimo ezikhona noma ngosuku lokubika nokuthi ingabe kunobufakazi obuphelele ukuthi ingagcwaliswa. Ezimeni eziningi, isethulo sezinhloso zikahulumeni ngeke siholele ekunakweni kwezimo zokulungisa. Esikhundleni salokho, zizolungela ukudalulwa njengezehlakalo ezingalungisi.

Ukulungisa izehlakalo ngemva kosuku lokubika

.07 *Ibhizinisi lizolungisa amanani abonwa kulezi zitatimende zezimali ukubonisa izehlakalo zokulungisa ngemva kosuku lokubika.*

.08 Okulandelayo izibonelo zezehlakalo zokulungisa ngemva kosuku lokubika elidinga ibhizinisi ukuthi ilungise amanani abonwa kuzitatimende zezimali, noma ukubona izinto ezazingabonwa ngaphambilini.

- (a) Ukuqeda ngemva kosuku lokubika lecala lenkantolo eliqinisekisa ukuthi ibhizinisi linomthetho wokwethula ngosuku lokubika. Ibhizinisi lilungisa noma yikuphi ukunikeza okubonwe ngaphambilini ngokuya ngezinga le-GRAP kokuthi *Imibandela, Izikweletu Ezingaba Khona nezimpahla Ezingaba Khona* noma libone ukunikezwa okusha. Ibhizinisi alivele lidalule isikweletu esingavela ngoba ukuqeda kunikezela ngobufakazi obungeziwe obuzonakwa ngokuya ngamazinga we-GRAP kokuthi *Ukunikezwa, Izikweletu Ezincikene Nezimpahla Ezincikene*
- (b) Ukutholakala kolwazi ngemva kosuku lokubika okubonisa ukuthi impahla yonakaliswa ngosuku lokubika, noma ukuthi inani lokulahlekelwa okungalungile lokubonwa ngaphambilini kuleyo mpahla idinga ukulungiswa. Isibonelo:
 - (i) ukungapheleli kokweletayo okuvela ngemva kosuku lokubika kuvame ukuqinisekisa ukuthi ukulahleka kuvelile ngosuku lokubika ku-akhawunti etholakayo nokuthi ibhizinisi lidinga ukulungisa inani lokuphatha le-akhawunti yokuthola; futhi
 - (ii) ukuthengiswa kokuhlu ngemva kosuku lokubika kunganika ubufakazi mayelana nevelu ebonakalayo ephelile ngosuku lokubika.
- (c) ukucacisa ngemva kosuku lokubika kwezindleko zezimpahla ezithengiwe, noma okulandelayo kusuka kuzimpahla ezithengisiwe, ngaphambi kosuku lokubika.
- (d) ukucacisa ngemva kosuku lokubika lenani yenzuzo eqoqwe phakathi kwesikhathi sokubika ukuthi kwabiwe nebhizinisi ngaphansi kwesivumelwano sokwabelana senzuzo endaweni phakathi kwesikhathi sokubika.
- (e) ukucacisa ngemva kosuku lokubika lenani lebhonasi, inzuzo nezinkokhelo eziphathelele nokusebenza okufanele kwenziwe kubasebenzi uma ibhizinisi lethule isibopho somthetho noma esakhiwe ngosuku lokubika ukwenza izinkokhelo ezinjalo njengomphumela wezehlakalo ngaphambi kwalelo suku (bona Izinga le-GRAP kokuthi *Izinzuzo Zezisebenzi*).
- (f) Ukutholakala kobugebengu noma amaphutha abonisa ukuthi izitatimende zezimali azilungile.

Izehlakalo ezingalungiseki ngemva kosuku lokubika

.09 *Ibhizinisi ngeke lilungise amanani abonwa kulezi zitatimende zezimali ukubonisa izehlakalo zokungalungisi ngemva kosuku lokubika.*

.10 Okulandelayo kuyizibonelo zezehlakalo ezingalungiswa ngemva kosuku lokubika:

- (a) Lapho ibhizinisi lisebenzise inqubomgomo yokuhlola indawo kuvelu elungile, ukwehla kuvelu elungile yendawo phakathi kosuku lokubika nosuku lapho izitatimende zezimali zugunyazelwe ukukhishwa. Ukuwa kuvelu efanelekile ngokuvamile akuhlobani nesimo sendawo ngosuku lokubika, kodwa kukhombisa izimo ezivelile esikhathi esilandelayo. Ngakho-ke, ngaphandle kwenqubomgomo yokuhlola kabusha, ibhizinisi ngeke lilungise amanani abonwa kuzitatimende zakho zezimali ngezindawo. Ngokufanayo, ibhizinisi alibuyekezi amanani adalulelwe impahla njengosuku lokubika, noma lingadinga ukunika ukudalula okungeziwe ngaphansi kwesigaba .28.
- (b) Lapho ibhizinisi likhokhiselwa ukusebenzisa izinhlelo zesevisi yomphakathi linquma ngemva kosuku lokubika, kodwa ngaphambi kokuthi izitatimende zemali zigunyazwe, ukunikeza/ukusabalalisa izinzuzo ezingeziwe ngqo noma ngokungaqondile kubabambiqhaza kulezo zinhlelo. Ibhizinisi ngeke lilungise izikweletu ezibonwe kuzitatimende zalo zezimali esikhathini samanje sokubika, noma izinzuzo ezingeziwe zingahlangabezana nezimo zokudalula njengezehlakalo ezingalungisi ngaphansi kwesigaba .28.

Okuhlukanisayo noma izisabalalisi ezifanayo

.11 *Uma ibhizinisi livuma okuhlukanisayo noma ukusabalalisa okufanayo ngemva kosuku lokubika, ibhizinisi ngeke libone lokho okwehlukanisayo noma ukusabalalisa okufanayo njengesikweletu ngosuku lokubika.*

.12 Okuhlukanisayo noma ukusabalalisa okufanayo kungahle kuvele uma, njengesibonelo, ibhizinisi lilawula futhi liqinisa izitatimende zezimali zokuhweba kwebhizinisi kukahulumeni (GBE) zinokuphatha kwangaphandle lapho likhokhela khona okuhlukanisayo noma ukusabalalisa okufanayo. ngokungeziwe, amanye amabhizinisi asebenzisa uhlelo lokusebenza lokuphatha lezezimali elidinga ukuthi bakhokhe ukusabalalisa okungenayo kubhizinisi lakho elilawulayo, njengohulumeni kazwelonke.

.13 Uma okuhlukanisayo noma abasabalalisi kubanikazi bavezwa ngemva kosuku lokubika kodwa ngaphambi kwezitatimende zezimali kugunyazelwe ukukhishwa, abahlukanisayo noma abasabalalisi abafanayo bangabonwa njengesikweletu ngosuku lokubika akukho ukubophezeleka okukhona ngaleso sikhathi. Abahlukanisayo abanjalo noma abasabalalisi badalulwa kumanothi ngokuya Ngezinga le-GRAP kokuthi *Ukwethulwa Kwezitatimende Zezimali* (njengoba kubuyekeziwe ngo-2010). Abahlukanisayo noma abasabalalisi abafanayo abafaki phakathi ukubuyiswa kwekhephithali.

Ukunaka okuqhubekayo

- .14 Ukucacisa kokuthi ingabe ukucabangela kulungile kudinga ukunakwa ibhizinisi ngalinye. Kodwa, ukuhlolwa kokunaka kungenzeka ukuthi kuhlobane kakhulu kumabhizinisi ahamba ngawodwana kunalawo kahulumeni wonke. Isibonelo, ibhizinisi ngalinye lingahle linganaki ngokuqhubekayo ngoba uhulumeni lapho enza khona ingxenye unqume ukudlulisela yonke imisebenzi yayo kwelinye ibhizinisi. Kodwa, lokhu kwakhiwa kabusha akunamandla ekuhlolweni kokunaka kuhulumeni ngokwakhe.
- .15 ***Ibhizinisi ngeke lilungisele izitatimende zalo zemali ekunakeni okuqhubekayo izisekelo uma abaphathi bathola ngemva kosuku lokubika ukuthi kunenhloso yokususa ibhizinisi noma ukwehlisa ukusebenza, noma ukuthi ayikho enye indlela yangempela kodwa ukuze lenze njalo.***
- .16 Ekuhloleni ukuthi noma ngabe ukucabangela kokunaka kulungele ibhizinisi ngalinye, abaphathi badinga ukunaka ibanga elibanzi lezinto. Lezo zinto zizofaka phakathi ukusebenza kwamanje nokulindelekile kwebhizinisi, noma yikuphi ukwethulwa nokwakha kabusha okunamandla kwamayunithi wezinhlango, ukungenzeka kokunika imali nguhulumeni okuqhubekayo, uma kubalulekile, imithombo enamandla yokumiselela ukunika imali.
- .17 Esimeni samabhizinisi ukusebenza kwakho kunikwa imali ngesabelomali uhulumeni, izindaba zokunaka ngokuvamile zivela kuphela uma uhulumeni ethula inhloso yakhe yokuphelisa ukunika imali kubhizinisi
- .18 Amanye amabhizinisi, noma ngabe angeyona i-GBE, angadingeka ukuthi azixhase ngezezimali, nokuthola izindleko zezimpahla namasevisi kusuka kubasebenzisi. Kunoma iliphi ibhizinisi elinjalo, ukwehla ekusebenzeni kwezezimali nendawo yezezimali ngemva kosuku lokubika kungakhombisa isidingo sokunaka okuqhubekayo noma ngabe ukucabangela kokuhaka kusaqondile.
- .19 Uma ukucabangela kokunaka kungasalungile, leli Zinga lidinga ibhizinisi ukuthi libonise lokhu kuzitatimende zalo zezimali. Amandla wenguquko enjalo azoncika kuzimo ezithile zebhizinisi, njengesibonelo, noma ngabe ukusebenza kufanele kudluliselwe kwelinye ibhizinisi, lithengiswe noma liqedwe. Ukunquma kuyadingeka ekucaciseni noma ngabe inguquko kuvelu yokuphatha lezimpahla nezikweletu kuyadingeka.
- .20 Uma ukucabangela kokunaka okuqhubekayo kungafanelekile, kubalulekile ukunaka ukuthi noma ngabe inguquko ezimeni iholela ekudalweni kwezikweletu ezingeziwe noma icupha imishwana kuzinkontileka zezikweletu eziholela ekuhloleni kabusha kwezikweletu ezithile njengezikweletu zamanje.

- .21 Izinga le-GRAP kokuthi *Ukwethulwa Kwezitatimende Zezimali* kudinga ukudalulwa okuthile uma:
- (a) izitatimende zezimali zingalungiselelwe kuzisekelo zokunaka. Izinga le-GRAP kokuthi *Ukwethulwa Kwezitatimende Zezimali* lidinga ukuthi uma izitatimende zezimali zingalungiselelwe kuzisekelo zokunaka, lokhu kufanele kudalulwe, ngokuhlangene nezisekelo lapho izitatimende zezimali zilungiselelwa nesizathu sokuthi kungani ibhizinisi linganakwa ukuthi liye ekunakeni; noma
 - (b) abaphathi bakwazi ukungabi nesiqinisekiso esiphathelene nokubalulekile okungahle kulethe ukungazithembi okubalulekile emandleni webhizinisi ukuqhubeka njengokunaka. Izehlakalo noma izimo ezidinga ukudalulwa zingavela ngemva kosuku lokubika. Izinga le-GRAP kokuthi *Ukwethulwa Kwezitatimende Zezimali* kudinga ukungabi nesiqinisekiso esinjalo ukuthi sidalulwe.

Ukwakha kabusha

- .22 Lapho ukwakha kabusha kwethulwe ngemva kosuku lokubika kuhlanguana nencazelo yesehlakalo okungesona sokulungisa, ukudalula okufanele kuyenziwa ngokuya ngaleli Zinga. Umhlahlandlela ekunakweni kokunikezwa okuphathelene nokwakhiwa kabusha kutholakala Kuzinga le-GRAP kokuthi *Ukunikezwa, Izikweletu Ezincikene Nezimpahla Ezincikene*. Kalula ngoba ukwakha kabusha kubandakanya ukulahlwa kwezinto zebhizinisi lezi ezingalethwa embuzweni wamandla webhizinisi njengokunaka. Kodwa, uma ukwakhiwa kabusha kwethulwa ngemva kosuku lokubika kusho ukuthi ibhizinisi alisanaki, isimo nenani lezimpahla nezikweletu ezibonwayo kungashintsha.

Ukudalulwa

Ukudalulwa kosuku lokugunyaza ukukhipha

- .23 ***Ibhizinisi lizodalula usuku uma izitatimende zezimali zagunyazelwa ukukhishwa nokuthi ubani onikeze lokhu kugunyaza.***
- .24 Kubalulekile kubasebenzisi ukwazi ukuthi izitatimende zezimali zagunyazelwa nini ukukhishwa, njengoba izitatimende zemali zingabonisi izehlakalo ngemva kwalulu suku. Njengoba kuchaziwe esigabeni .04. Usuku lokugunyazela ukukhipha usuku lapho izitatimende zezimali zitholiwe imvume kusuka kubaphathi ukuthi zikhishelwe kusiphathi mandla esikhulu noma ukhansela likamasipala. Isibonelo, isiphathi mandla sokubalwa kwemali siyadingeka ukukhipha umbiko wonyaka, kufaka phakathi izitatimende zezimali nombiko wohlolo lwemali kulezo zitatimende zezimali kuya kusiphathi mandla esikhulu ukuthi achazele Umkhandlu Kazwelonke. Isiphathimandla esikhulu sibophezelekile ukuvuma umbiko wonyaka

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ngaphambi kokuhambisa Kumkhandlu Kazwelonke. Ezimeni ezinjalo, izitatimende zezimali zigunyazelwe ukhishwa uma isiphathimandla sokubalwa kwezimali ukukhishwa kusiphathimandla esikhulu. Umbono wohlolo lemali unikwa kulezo zitatimende zezimali zokugcina.

Ukubuyekeza ukudalulwa mayelana nezimo ngosuku lokubika

- .25 Uma ibhizinisi lithola ulwazi ngemva kosuku lokubika, kodwa ngaphambi kokuthi izitatimende zemali zigunyazelwe ukukhishwa, mayelana nezimo ezazikhona ngosuku lokubika, lizobuyekeza ukudalulwa okuphathele nalezo zimo, ekukhanyeni kolwazi olusha.**
- .26 Kwezinye izimo, ibhizinisi lidinga ukubuyekeza ukudalulwa kuzitatimende zalo zezimali ukubonisa ulwazi olutholakele ngemva kosuku lokubika kodwa ngaphambi kokuthi izitatimende zezimali zigunyazelwe ukukhishwa, ngisho noma ulwazi lungathinti amanani eliwabona kuzitatimende zawo zezimali. Isibonelo esisodwa sesidingo sokubuyekeza ukudalulwa kulapho uma ubufakazi butholakala ngemva kosuku lokubika mayelana nesikweletu esingavela esasikhona ngosuku lokubika. Ngokungeziwe ekunakeni ukuthi noma ngabe manje kufanele kunakwe ukunikezwa ibhizinisi libuyekeza ukudalulwa kwalo mayelana nesikweletu esingavela ekukhanyeni kwalobo bufakazi.

Ukudalulwa kwezehlakalo ezingalungiswa ngemva kosuku lokubika

- .27 Uma izehlakalo zokungalungisi ngemva kosuku lokubika zibalulekile, ukungadaluli kungathinta izinqumo zezomnotho zabasebenzisi abasuselwe kuzisekelo zezitatimende zezimali. Ngokufanelekile, ibhizinisi lizodalula ukulandela kwesigaba ngasinye sokubalulekile sesehlakalo okungesona sokulungisa ngemva kosuku lokubika:**
- (a) **Isimo sesehlakalo.**
- (b) **Isilinganiso somthelela wakhona wezezimali, noma isitatimende sokuthi ukulinganisa okunjalo kungakwazi ukwenzeka.**
- .28 Izibonelo ezilandelayo zezehlakalo okungezona zokulungisa ngemva kosuku lokubika ezingaholela ngokuvamile ekudalulweni:
- (a) Ukwenqaba okukhulu ngokungavamile kuvelu lempahla ephethwe ngevelu elungile, lapho ukwenqaba kungahlobene nesimo sempahla ngosuku lokubika, kodwa ikhonjelwe ezimeni ezivele kusuka ngosuku lokubika.
- (b) Ibhizinisi linquma ngemva kosuku lokubika, ukunikezela/ukusabalalisa izinzuzo ezingeziwe ngokuzayo ngokuqondile noma ngokungaqondile kubabambiqhaza kuzinhlelo zesevisi yomphakathi elizisebenzisayo, nalezo zinzuzo ezinamandla kubhizinisi.
- (c) Ukuthola noma ukulahlwa kwebhizinisi elilawulwayo elikhulu noma

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ukukhishwa kwayo yonke imisebenzi okwamanje eyenziwa ibhizinisi ngemva kosuku lokubika.

- (d) Ukwethula uhlelo ukunqamula ukusebenza noma uhlelo olukhulu.
- (e) Ukuthenga okhukhulu kwezimpahla, ukukhishwa okukhulu lwezimpahla, amaqembu wezimpahla kanye nezikweletu, izinto (bona Amazinga we-GRAP kokuthi *Imisebenzi Enqanyuliwe*) noma ukukhishwa kwezimpahla ezinkulu nguhulumeni.
- (f) Ukubhidlizwa kwebhilidi elikhulu ngomlilo ngemva kosuku lokubika.
- (g) Ukwethula, noma ukuqala kokusebenza, ukwakha kabusha okukhulu (umhlahlandlela wokubalwa kwemali wokunikezwa okuphathelene nokwakha kabusha kutholakala Kuzinga le-GRAP kokuthi *Ukunikezwa, Izikweletu Ezincikene Nezimpahla Ezincikene*).
- (h) Isethulo sesishayamthetho ukuxolela ukubolekwa kwemali okwenziwe kumabhizinisi noma umuntu ngamunye njengenxenye yohlelo.
 - (i) Izinguquko ezinkulu ngokungavamile ngosuku lokubika ngezintengo zempahla noma izilinganiso zokushintshisana ngezimali zamanye amazwe.
 - (j) Esimeni samabhizinisi athembekayo kwintela engenayo noma ukulingana kwentela engenayo (lapho kusebenza khona), izinguquko kuzilinganiso zentela noma imithetho yentela eyenziwe noma ethulwe ngemva kosuku lokubika enomthelela obalulekile kuzimpahla zentela zamanje nokubhekiswa kuzo nezikweletu (umhlahlandlela ekubalweni kwezintela ezingenayo ungatholakala ku-International Accounting Standard kokuthi *Izintela Ezingenayo*).
- (k) Ukungena ekuzibophezeleni okubalulekile noma izikweletu ezingavela, isibonelo, ngokukhipha ukuqinisekiwa okuncane ngemva kosuku lokubika.
- (l) Ukuqalisa ezomthetho ezinkulu ngokuzimela ngaphandle kwezehlakalo ezivele ngemva kosuku lokubika.

Usuku lokuqala ukusebenza

Ukusebenzisa kokuqala kwamazinga we-GRAP

.29 Leli Zinga le-GRAP lisebenza kuzitatimende zezimali zonyaka ezifaka izikhathi ekuqaleni noma ngemva kosuku oluzonqunywa uNgqongqoshe Wezezimali kumthetho ozoshicilelwa ngokuya ngesigaba 91(1)(a) se-Public Management Act, Umthetho 1 wango-1999, njengoba kushintshiwe.

Amabhizinisi asevele asebenzisa ukubalwa kwemali kokuthola

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- .30** *Ibhizinisi lizosebenzisa leli Zinga le-GRAP kuzitatimende zezimali zangakanye ngonyaka ezifaka izikhathi eziqala ngosuku noma ngemva kwangomhla ka-1 Ephreli 2011. Ukusebenzisa kwangaphambi kwesikhathi kuyakhuthazwa. Uma ibhizinisi lisebenzisa leli Zinga ngesikhathi kusuka ngomhla ka-1 Ephreli 2011 lizodalula leli qiniso.*

Ukukhishwa Kwezinga le-GRAP kokuthi *Izehlakalo Ngemva Kosuku Lokubika (2007)*

- .31 Leli Zinga limiselela Izinga le-GRAP kokuthi *Izehlakalo Ngemva Kosuku Lokubika* okukhishwe ngo-2007.



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Ukuqhathanisa Nezinga Lezokubala Lomkhakha Womphakathi Wangamazwe kokuthi *Izehlakalo Ngemva Kosuku Lokubika* (Janawari 2007)

Izinga le-GRAP kokuthi *Izehlakalo Ngemva Kosuku Lokubika* (GRAP 14) lisuswe ekuqaleni kusuka ku-International Public Sector Accounting Standard kokuthi *Izehlakalo Ngemva Kosuku Lokubika* (IPSAS 14). Umehluko omkhulu phakathi kwe-GRAP 14 ne-IPSAS 14 ungendlela elandelayo:

- Leli Zinga libandakanya ukushintshwa okwenziwe i-IASB ku-IAS 10 kokuthi *Izehlakalo Ngemva Kosuku Lokubika* njengenxenye yokuthuthuka kwalo ku-IFRS kwango-2008.
- Leli Zinga lisebenzisa uhlu lokuchaza amagama oluhlukile kwezinye izimo, isibonelo i-IPSAS 14 ibala "imiphumela yokusebenza", lapho leli Zinga likhuluma "ngokusebenza kwezezimali".
- Imfuneko evumela omunye omzimba ukushintsha izitatimende zezimali ngemva kokukhishwa isusiwe kusuka kuleli Zinga, njengoba kungasebenzi kwimvelo yeNingizimu Afrika.
- Ukucacisa kunikeziwe ekuchazweni kokuthi "kugunyazelwe ukukhishwa" ngokubandakanya isibonelo nomhlahlandlela wencazelo ongeziwe kuleli Zinga.