



ACCOUNTING STANDARDS BOARD

IZINGA LE-GRAP

LEZOLIMO

(GRAP 27)

Amagama okubonga

Izinga le-GRAP *Kwezolimo* lithathwa kakhulu kusukela ekulinganeni kwe-International Public Sector Accounting Standard (IPSASs) ekhishwe yi-International Federation of Accountants' International Public Sector Accounting Standards Board (IPSASB). I-International Federation of Accountants (IFAC) yasungulwa ngo-1977 ngenjongo yayo yokuthuthukisa nokwenza ngcono iprofeshini ngamazinga avunyelanisiwe. I-IPSASB ikhiphe umzimba ophelele wama-IPSAS, ozosetshenziselwa ukukhiqiza Amazinga azayo we-GRAP. Ukukhishwa kwama-IPSAS kuphinda kukhiqizwe 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

Internet: <http://www.ifac.org>

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

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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.

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EZOLIMO

Leli Zinga ekuqaleni lakhishwa yi-Accounting Standards Board (Ibhodi) ngoMeyi 2006. Kusukela lapho, liye lashintshwa ngalokhu:

- Ukushintshwa kwemithelela uma Amazinga alandelayo we-GRAP aqala ukusebenza:
 - GRAP 21 *Ukukhinyabezeka Kwama-asethi Angenzi Mali*
 - GRAP 23 *Inzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali)*
 - GRAP 26 *Ukukhinyabezeka Kwama-asethi Aphehla Imali*
- Ukuthuthukiswa Kumazinga we-GRAP, okukhishwe Yibhodi ngoMashi 2012.
- Ukushintshwa kwemithelela okulandela izibuyekezo ku-GRAP 100 *Imisebenzi Engaqhutshekiswanga* ngo-2013.
- Ngokushintshwa komthelela uma Amazinga alandelayo we-GRAP aqala ukusebenza:
 - GRAP 105 *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo*
 - GRAP 106 *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Angaphansi Kokulawulwa Okufanayo*
 - GRAP 107 *Ukuhlanganiswa Kwamabhizinisi*

Ikhophi ephawuliwe yezichibiyelo eziwumphumela we-GRAP 105, 106, no-107 iyatholakala kuwebhusayithi.

Isethulo

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

I-Accounting Standards Board (Ibhodi) lidingeka ngokuya nge-Public Finance Management Act, Umthetho ongunombolo 1 wango-1999, njengoba ushintshwa (i-PFMA), ukuze inqume indlela yokusebenza yokubalwa kwemali evame ukubonwa eshiwo njengamaZinga we-Generally Recognised Accounting Practice (i-GRAP).

Ibhodi kumele linqume i-GRAP yalokhu:

- (a) iminyango (efaka uzwelonke nesifunda nezingxenye zikahulumeni);
- (b) amabhizinisi womphakathi;
- (c) amabhizinisi ahwebayo (njengoba kuchazwe ku-PFMA);
- (d) izinhlangano zesishayamthetho;
- (e) omasipala namabhodi, amakhomishini, izinkampani, izinkampani, izikhwama noma amanye amabhizinisi angaphansi kolawulo lukamasipala; kanye

(f) nePhalamende nezishayamthetho zesifunda.

Okungaphezulu ndawonye kubizwa “ngamabhizinisi”.

IBhodi ligunyaze ukusetshenziswa kwe-International Financial Reporting Standards (ama-IFRS) akhishwa yi-International Accounting Standards Board alokhu:

- (a) amabhizinisi kahulumeni afinyelela imibandela echazwe eSiqondisweni 12 so-*Kukhethwa Kohlaka Olufanele Lokubika Lwamabhizinisi Kahulumeni*; kanye
- (b) namabhizinisi angaphansi kokulawulwa kobunikazi banoma yimaphi amabhizinisi kulawa.

Izitatimende zezimali kumele zichazwe njengezithobela Amazinga we-GRAP kuphela uma ngabe zithobelana nazo zonke izidingo Zezinga ngalinye elisebenzayo le-GRAP kanye nanoma yikuphi ukutolikwa okungakhishwa ngokuzayo.

Noma yimuphi umkhawulo ekusetshenzisweni Kwamazinga athile wenziwa sobala kulawo Mazinga.

Izinga le-GRAP *Kwezolimo* lisethwa ezigabeni .01 ukuya ku-.58. Zonke izigaba kuleli Zinga zinegunya elilinganayo. Isimo negunya lezithasiselo kubhekwana nakho ngokwesithasiselo ngasinye. Leli Zinga kumele lifundwe kokuqokethwe enhlosweni yalo, umsuka weziphetho zalo uma usebenza, *iSethulo Samazinga we-GRAP Nohlaka Lokwethulwa Kwezitatimende Zezimali*.

Amazinga we-GRAP kumele afundwe kuhanjiswa nanoma yikuphi ukuqondiswa okukhishwe Yibhodi okunikezela ngokunikezela okuguqukayo, kanye nanoma yimiphi imithetho ekhishwe nguNgqongqoshe Wezezimali ngokuphathelene nezinsuku zokusebenza Zamazinga we-GRAP, ezishicilelwe ku-Government Gazette.

Inkomba lapha ingenziwa ibhekiswe eZingeni le-GRAP elingakakhishwa ngesikhathi sokukhishwa kwaleli Zinga. Lokhu kwenziwa ukuze kugwenye ukuguqula Amazinga asekhishiwe uma izinga lakamuva selilandela likhishwa. Isigaba .11 seZinga le-GRAP *Kuzinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* sinikeza umsuka wokukhetha nokusebenza izinqubomgomo zokubalwa kwemali lapho kungekho khona ukuqondiswa okubekwe sobala.

Inhloso

- .01 Impokophelo yaleli Zinga ukunikezela ngokuphathwa kokubalwa kwemali nokudalulwa komsebenzi wezolimo.

Ububanzi

- .02 ***Ibhizinisi elilungiselela futhi lithule izitatimende zezimali ngaphansi komsuka oqongelelekayo wokubalwa kwemali lizosebenzisa leli Zinga ukuze likhulumele okulandelayo uma ngabe kuhlobana nomsebenzi wezolimo:***

(a) izimpahla zebhayoloji; kanye

(b) nokukhiqizwa kwezolimo kuphoyinti lokuvuna

- .03 Leli Zinga alisebenzi lapha:
- (a) umhlaba ohlobene nomsebenzi wezolimo (bona Amazinga we-GRAP *Endawo, Imishini Namathuluzi Nendawo Yotshalo-zimali*);
 - (b) izimpahla ezingaphatheki ezihlobene nomsebenzi wezolimo (bona Izinga le-GRAP *Lezimpahla Ezingaphatheki*);
 - (c) izimpahla zebhayoloji eziphathelwe ukunikezwa noma ukunikezwa kwezimpahla kanye/noma amasevisi; kanye
 - (d) nokubonwa kwasekuqaleni nokulinganiswa kwasekuqaleni komsebenzi wezolimo otholwe ekudlulisweni kwemisebenzi okuphakathi kwamabhizinisi angaphansi kolawulo olufanayo (bona Izinga le-GRAP *Lokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo*) noma ukuhlunganiswa (bona Izinga le-GRAP *Lokuhlanganiswa Kwamabhizinisi*).
- .04 Izimpahla zebhayoloji zisetshenziswa emisebenzini eminingi eyenziwa ngamabhizinisi womkhakha womphakathi. Uma izimpahla zebhayoloji zisetshenziselwa ucwaningo, ezemfundo, ezokuthutha, ukuzijabulisa, ukuzivoxavoxa, ukulawula kwezindlela zokwenza izinto noma kweminye imisebenzi okungeyona imisebenzi yezolimo engashiwo ngokuya ngaleli Zinga. Lapho lezo zimpahla zebhayoloji zihlangabezana nencazelo yempahla, amanye amazinga we-GRAP kumele acatshangwe ekunqumeni ukubalwa kwemali okufanelekile (isb., Amazinga we-GRAP *Ohlwini Lwezinto kanye Nendawo, Imishini Namathuluzi*).
- .05 Leli Zinga lisetshenziswa kumkhiqizo wezolimo, okungumkhiqizo ovuniwe wezimpahla zebhayoloji zebhizinisi, kuphela ngephoyinti lokuvuna. Ngemuva kwalokho, Izinga le-GRAP *Lohlu Lwezinto* noma elinye Izinga le-GRAP elisetshenziswayo. Ngokufanelekile, leli Zinga alibhekani nokucutshungulwa komkhiqizo wezolimo ngemuva kokuvuna; isibonelo, ukucutshungulwa kwamagilebhisi enziwe iwayini umdayisi wewayini otshale amagilebhisi. Ngenkathi ukucutshungulwa okunjalo kungafanelekela nesandiso semvelo somsebenzi wezolimo, nezehlakalo ezenzekayo zingaveza okufanayo okuthile nokuguqulwa kwebhayoloji, ukucutshungulwa okunjalo akufakiwe ngaphakathi kwencazelo yomsebenzi wezolimo kuleli Zinga.
- .06 Ithebula elingezansi linikeza izibonelo zezimpahla zebhayoloji, umkhiqizo wezolimo, nemikhiqizo engumphumela wokucubungula ngemuva kwesivuno:

Izimpahla zebhayoloji	Umkhiqizo wezolimo	Imikhiqizo engumphumela
-----------------------	--------------------	-------------------------

		wokucubungula ngemuva kokuvuna
Imvu	Iwuli	Iyani, ikhaphethi
Izihlahla kuhlathi lokutshala	Izihlahla eziwisiwe	Amalogi, Izihlahla
Izitshalo	Indwangu	Ukotini, izimpahla
	Harvested cane	Ushukela
Izinkomo zobisi	Ubisi	Ushizi
Izingulube	Isidumbu sesilwane	Amasoseji, amahemu aphilisiwe
Amahlathi	Iqabunga	Itiye, ugcwayi ophilisiwe
Imivini	Amagilebhisi	Iwayini
Izihlahla zezithelo	Isithelo esikhathiwe	Isithelo esicutshunguliwe

Izincazelo

.07 Amatemu alandelayo asetshenziswa kuleli Zinga ngezincazelo ezicacisiwe:

Umsebenzi wezolimo wukuphathwa yibhizinisi lokuguqulwa kwebhayoloji nokuvunwa kwezimpahla zebhayoloji zalokhu:

(i) ukuthengiswa,

(ii) ukusatshalaliswa ngokungakhokhiswa noma ngendleko encane; noma

(iii) ukuguqulwa kumkhiqizo wezolimo noma ezimpahleni ezingeziwe zebhayoloji ngokuthengiswa noma ngokusatshalaliswa ngokungakhokhiswa noma ngendleko encane.

Umkhiqizo wezolimo wumkhiqizo ovunyiwe wezimpahla zebhayoloji zebhizinisi.

Impahla yebhayoloji yisilwane esiphilayo noma isitshalo.

Ukuguqulwa kwebhayoloji kufaka izinqubo zokukhulisa, ukwehliswa kwezinga, ukukhiqiza, nokuphinda kudalwe okubangela izinguquko zekhwalthi noma zobukhulu kumpahla yebhayoloji.

Izindleko zokuthengisa yizindleko zokukhuphula ezinikezelwa ngokuqondile ekulahlweni kwempahla, okungafaki izindleko zezimali nezintela zemali engenayo. Ukulahlwa kungenzeka ngokuthengiswa noma ngokusatshaliswa ngokungakhokhiswa noma ngezindleko eziphansi.

Iqembu lezipahla zebhayoloji wukulinganiswa kwezilwane ezifanayo eziphilayo noma izitshalo.

Isivuno wukukhishwa komkhiqizo kusukela kumpahla yebhayoloji noma ukuphela kwezinqubo zempilo yempahla yebhayoloji.

Amatemu achazwe kwamanye Amazinga we-GRAP asetshenziswa kuleli Zinga ngencazelo efanayo nalawo akumanye Amazinga we-GRAP.

- .08 Umsebenzi wezolimo ufaka ibanga elibanzi lemisebenzi; isibonelo, ukukhulisa imfuyo ephilayo, amahlathi, ukutshalwa kwanjalo ngonyaka noma kwezikhathi ezithile, ukuhlakulela amawolintshi nokutshalwa, usiko lwezimbali, nosuko lwamanzi (olufaka ezolimo zezinhlanzi). Izici ezithile ezifanayo zikhona ngaphakathi kwalokhu kuhluka:
- (a) *Amandla wokuguqula.* Izilwane eziphilayo nezitshalo zinekhono lokuguqulwa kwebhayoloji.
 - (b) *Ukuphathwa koguqulo.* Izindawo zokuphatha zokuguqulwa kwebhayoloji ngokuthuthukisa, noma okungenani kwenziwe kume ndawonye, izimo ezidingekayo ukuze inqubo yenzeke (isibonelo, amaleveli anika amandla emzimbeni, umswakamo, ithempelesha, ukuvundla, nokukhanya). Ukuphathwa okunjalo kuhlukanisa umsebenzi wezolimo kusukela kweminye imisebenzi. Isibonelo, ukuvuna kusukela kumithombo engaphethwe (efana nokudoba izinhlanzi olwandle nokususwa kwamahlathi) akuwona umsebenzi wezolimo.
 - (c) *Ukulinganiswa koguqulo.* Uguquko kukhwalithi (isibonelo, ukunikezelwa kwangaphakathi, ukuminyana, ukuvuthwa, ukumbozwa kwamafutha, okuqokethwe kwephrotheyini, namandla we-fibre noma ubukhulu (isibonelo, i-progeny, isisindo, amamitha we-cubic, ubude be-fibre noma idayamitha, nenombolo yamabhadi) okulethwe wukuguqulwa kwebhayoloji noma ukuvunwa kwaphinde kwaqashelwa wumsebenzi owenziwa njalo wokuphatha.
- Imiphumela yokuguqulwa kwebhayoloji kuzinhlobo ezilandelayo zemiphumela:
- .09
- (a) impahla iguquka (i) ngokukhula (ukukhula kubukhulu noma ukuthuthukiswa kwikhwalithi yesilwane noma isitshalo), (ii) ukuphupha (ukwehla kubukhulu noma ukonakala kukhwalithi yesilwane noma yesitshalo), noma (iii) ukuphinda kudalwe (ukudalwa kwezilwane ezingeziwe eziphilayo noma izitshalo), noma
 - (b) ukukhiqizwa komkhiqizo wezolimo ofana ne-latex, inkambi yetiya, iwuli, nebisi.
- .10 Isici esingukhiye esihlukanisa imisebenzi yezolimo kusukela kweminye imisebenzi ehlobene wukuphathwa kwebhizinisi kokuguqulwa kwebhayoloji. Insiza

ingaphathwa wuhulumeni ngokusetshenziswa kwezindlela ezifana nokunikeza ilayisense nama-quota kodwa ngokwayo ayibangeli emsebenzini ukuthi ufakwe kusigaba somsebenzi wezolimo ongaphansi kwaleli Zinga.

Ukubonwa nokulinganiswa

- .11 Ibhizinisi lizobona impahla yebhayoloji noma umkhiqizo wezolimo uma, futhi kuphela uma:**
- (a) ibhizinisi lilawula impahla njengomphumela wezehlakalo ezedlule;**
 - (b) kungenzeka ukuthi izinzuzo ezizayo zezomnotho noma amandla wesevisi ahlotshaniswa nempahla azohamba aye kubhizinisi; futhi**
 - (c) ivelu efanelekile noma izindleko zempahla zingalinganiswa ngokuthembeka.**
- .12** Ivelu efanelekile yempahla isuselwa kundawo yayo yamanje nesimo. Njengomphumela walokho, njengesibonelo, ivelu efanelekile yezinkomo efamu yintengo yezinkomo kumakethe efanelekile engaphansi kwezokuthutha nezinye izindleko zokumikisa izinkomo emakethe noma endaweni lapho zizosatshalaliswa khona ngokungakhokhiswa noma ngezindleko ezincane.
- .13** Emsebenzini wezolimo, ulawulo lungafakazelwa, njengesibonelo, ubunikazi obusemthethweni bezinkomo kanye nokufaka uphawu noma uma kungenjalo ukuphawulwa kwezinkomo ekutholweni, ekuzalweni noma ukususa ebeleni. Izinzuzo ezizayo noma amandla wesevisi avame ukuhlolwa ngokulinganisa ukunikezelwa okubalulekile okuphathekayo.
- .14 Impahla yebhayoloji izolinganiswa ngosuku ngalunye lokubika ngevelu yalo efanelekile yezindleko zokuthengisa, ngaphandle kwaleso simo esichazwe esigabeni .32 lapho ivelu efanelekile ingakwazi ukulinganiswa ngokuthembeka khona.**
- .15 Lapho ibhizinisi lithola khona impahla yebhayoloji ngomsebenzi ongashintshisani, impahla yebhayoloji izolinganiswa ekutholweni kwasekuqaleni kanye nangosuku lokubika ngalunye ngokwesigaba .14.**
- .16 Umkhiqizo wezolimo ovunwe kusukela ezimpahleni zebhayoloji yebhizinisi uzolinganiswa ngevelu yawo efanelekile ebiza ngaphansi ukuze ithengiswe ngephoyinti lokuvuna. Ukulinganiswa okunjalo yizindleko ngalolo suku uma kusetshenziswa Izinga le-GRAP kuhlu lwezinto noma elinye Izinga le-GRAP elisebenzayo.**
- .17** Ukunqunywa kwevelu efanelekile yempahla yebhayoloji noma umkhiqizo wezolimo ungahanjiswa ngokwenza iqembu kwezimpahla zebhayoloji noma umkhiqizo wezolimo ngokuya ngokunikezelwa okubalulekile; isibonelo, ngeminyaka noma ngekhwalithi. Ibhizinisi likhetha ukunikezwa okuhambisana nokubalwa

okusetshenziswe kumakethe njengomsuka wokunikeza intengo.

- .18 Amabhizinisi avamise ukungena kuzinkontileka ukuze athengise izimpahla zawo zebhayoloji noma umkhiqizo wezolimo ngosuku oluzayo. Izintengo zenkontileka azihambisani ngokubalulekile ekunqumeni ivelu efanelekile, ngoba ivelu efanelekile ibonisa imakethe yamanje lapho ozimisele ukuthenga nomthengisi bazongena khona emsebenzini. Njengomphumela, ivelu efanelekile yempahla yebhayoloji noma umkhiqizo wezolimo awulungiswa ngenxa yokuba khona kwenkontileka. Kwezinye izimo, inkontileka yokuthengiswa yempahla yebhayoloji noma umkhiqizo wezolimo kungaba yinkontileka enzima, njengoba kuchazwe eZingeni le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona*. Izinga le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona* lisebenza kuzinkontileka ezinzima.
- .19 Uma kukhona imakethe esebenzayo yempahla yebhayoloji noma umkhiqizo wezolimo, kundawo yayo yamanje nesimo, intengo eshiwo kuleyo makethe umsuka ofanelekile wokunquma ivelu efanelekile yaleyo mpahla. Uma ibhizinisi linokufinyelela kumamakethe ahlukile asebenzayo, ibhizinisi lisebenzisa efaneleke kakhulu. Isibonelo, uma ibhizinisi linokufinyelela kumamakethe amabili asebenzayo, lizosebenzisa intengo ekhona kumakethe elilindelwe ukuze lisetshenziswe.
- .20 Uma ngabe imakethe esebenzayo ayikho, ibhizinisi lisebenzisa okukodwa noma okuningi kulokhu okulandelayo, uma kutholakala, ekunqumeni ivelu efanelekile:
 - (a) intengo yakamuva kakhulu yomsebenzi wemakethe, inikeze ukuthi kukhona inguquko ebalulekile kuzimo zomnotho phakathi kosuku lalowo msebenzi nosuku lokubika;
 - (b) izintengo zemakethe zezimpahla ezifanayo nokulungiswa ukuze kuboniswe umehluko; kanye
 - (c) namabhentshimakhi womkhakha afana nenani lendawo yokutshalwa kwamawolentshi evezwe ngethreyi ngayinye yokuthumela, i-bushel, noma ihektha, nevelu yezinkombo evezwe ngekhilogremu yenyama.
- .21 Kwezinye izimo, imithombo yolwazi efakwe kuhlu esigabeni .20 ingaphakamisa iziphetho ezihlukile ngokuya ngevelu efanelekile yempahla yebhayoloji noma umkhiqizo wezolimo. Ibhizinisi licabanga izizathu zalowo mehluko, ukuze kufikwe ekulinganisweni okuthembeke kakhulu kwevelu efanelekile ngaphakathi kwebanga elivuleke kancane lokulinganiswa okuzwakalayo.
- .22 Kwezinye izimo, izintengo ezihlobene nemakethe noma amavelu kungenzeka angatholakaleli impahla yebhayoloji kusimo sayo samanje. Kulezi zimo, ibhizinisi lisebenzisa ivelu yamanje yokuhamba kwemali kwensalela kusukela kumpahla eyenziwe isaphulelo ngenani lamanje elihlobene nemakethe ekunqumeni ivelu efanelekile.

- .23 Impokophelo yokubalwa yevelu yamanje yokuhamba kwemali okulindelwe kwensalela wukunquma ivelu efanelekile yempahla yempahla yebhayoloji kundawo yayo yamanje nesimo. Ibhizinisi licabanga lokhu ekunqumeniintengo yesaphulelo efanelekile ezosetshenziwa kanye nokulinganisa ukuhamba kwemali yensalela. Ekunqumeni ivelu yamanje yokuhamba kwemali okulindelwe kwensalela, ibhizinisi lifaka ukuhamba kwemali yensalela ababambi qhaza bemakethe abangakulindela ukuthi kukhiqizwe yimakethe kumakethe yakho ehambisana kakhulu.
- .24 Ibhizinisi alifaki noma yikuphi ukuhamba kwemali okunika imali izimpahla, ukudonselwa intela (lapho kusebenza khona), noma ukuphinda kusungulwe izimpahla zebhayoloji ngemuva kokuvuna (isibonelo, izindleko zokuphinda kutshalwe izihlahla kuhlathi lokutshalwa kwezihlahla ngemuva kokuvuna).
- .25 Ekuvumeni intengo yomsebenzi ekubude bengalo, eyaziwayo, abathengi abafunayo nabathengisi bacabanga ukwazi kokuhluka ekusebenzeni kwemali. Kulandela ukuthi ivelu efanelekile ibonisa ikhono lokuhluka okunjalo. Ngokufanelekile, ibhizinisi lihlanganisa okulindelwe mayelana nokuhluka okungaba khona ekuhambeni kwemali okungena ekuhambeni kwemali okulindelwe, noma intengo yesaphulelo, noma okunye ukuhlanganiswa kwakho kokubili. Ekunqumeni intengo yesaphulelo, ibhizinisi lisebenzisa ukucatshangwa okuhambisana nalokho okusetshenziswe ekulinganiseni ukuhamba kwemali okulindelwe, ukuze kuvinjelwe umthelela wokunye ukucatshangwa okubalwa kabili noma okuzitshiwe.
- .26 Izindleko kwesinye isikhathi zingalinganisela ivelu efanelekile, kakhulukazi uma:
- (a) Ukuguqulwa okuncane kwebhayoloji kuthathe indawo kusukela kokwenzeka kwasekuqaleni kwezindleko (isibonelo, kuzinhlamvu zesihlahla yesithelo ezitshalwe ngokushesha ngaphambi kosuku lokubika); noma
 - (b) umthelela wokuguqulwa kwebhayoloji kuntengo awulindelwe ukuthi kube owokusebenza (isibonelo, ngokukhuliswa kwasekuqaleni kumjikelezo wokutshalwa kwephayinaphu weminyaka engu-30).
- .27 Izimpahla zebhayoloji ngokuvamile zinamathiselwa ngokwazo kumhlaba (isibonelo, izihlahla kuhlathi lokutshalwa). Kungenzeka kungabi khona imakethe ehlukile yezimpahla ezinamathiselwe kumhlaba kodwa imakethe esebenzayo ingaba khona ezimpahleni ezihlanganisiwe, umhlaba oluhlaza, nokuthuthukiswa komhlaba, njengephakheji. Ibhizinisi lingasebenzisa ulwazi oluphathelele nezimpahla ezihlanganisiwe ukuze linqume ivelu efanelekile yezimpahla zebhayoloji. Isibonelo, ivelu efanelekile yomhlaba oluhlaza nokuthuthukiswa komhlaba ingadonswa kusukela kuvelu efanelekile yezimpahla ezihlanganisiwe ukuze kufikwe kuvelu efanelekile ngevelu efanelekile yezimpahla zebhayoloji.

Izinzuzo nokulahlekelwa

- .28 Inzuzo noma ukulahlekelwa okuvela kusukela ekubonweni kwasekuqaleni kwempahla yebhayoloji ngevelu efanelekile ebiza ngaphansi kuzindleko**

zokuthengisa futhi kusukela ekuguqukeni kuvelu efanelekile ebiza kancane ukuze kuthengiswe impahla yebhayoloji ezofakwa kokuningi noma kokushodayo ngesikhathi lapho ivela khona.

- .29 Ukulahlekelwa kungavela ekubonweni kwasekuqaleni kwempahla yebhayoloji, ngoba izindleko zokuthengisa zidonswa ekunqumeni ivelu efanelekile ebiza ngaphansi ukuze kuthengiswe impahla yebhayoloji. Inzuzo ingavela ekubonweni kwasekuqaleni kwempahla yebhayoloji, okufana nalapho inkonyana izalwa khona.
- .30 ***Inzuzo noma ukulahlekelwa okuvela ekubonweni kwasekuqaleni komkhqizo wezolimo ngevelu efanelekile enezindleko eziphansi zokuthengiswa kuzofakwa kokuningi noma okushodayo ngesikhathi lapho kuvela khona.***
- .31 Inzuzo noma ukulahlekelwa kungavela ekubonweni kwasekuqaleni komkhqizo wezolimo njengomphumela wokuvuna.

Ukungakwazi ukulinganisela ivelu efanelekile ngokuthembeka

- .32 ***Akukho ukucatshangwa kwangaphambili okungalinganiselwa ngakho impahla yebhayoloji ngokuthembeka. Kodwa, lokho kucatshangwa kwangaphambili kungabuyiselwa emuva kuphela ekubonweni kwasekuqaleni kwempahla yebhayoloji lapho izintengo ezinqunywe yimakethe noma amavelu angatholakali khona nalapho okunye ukulinganiswa kunqunywa khona njengokungathembekile. Kusimo esinjalo, leyo mpahla yebhayoloji izolinganiswa ngezindleko zayo ezingaphansi kwanoma yikuphi ukwehliswa okuqongelelekayo nokulahlekelwa okonakalayo. Uma ivelu efanelekile yempahla enjalo yebhayoloji ilinganiselwa ngokuthembeka, ibhizinisi lizoyilinganisa ngevelu yalo efanelekile engaphansi kwezindleko zokuthengisa.***
- .33 Ukucatshangwa kwangaphambili esigabeni .32 kungabuyiselwa ngaphambili kuphela ekubonweni kwasekuqaleni. Ibhizinisi elilinganisele ngaphambilini impahla yebhayoloji kuvelu yalo efanelekile engaphansi kwezindleko zokuthengisa lizoqhubeka lilinganisele impahla yebhayoloji ngevelu yalo efanelekile ngaphansi kwezindleko zokuthengisa kuze kulahlwe.
- .34 Kuzo zonke izimo, ibhizinisi lilinganisela umkhqizo wezolimo ngephoyinti lokuvuna ngevelu efanelekile ngaphansi kwezindleko zokuthengisa. Leli Zinga libonisa ukubona kokuthi ivelu efanelekile yomkhqizo wezolimo kuphoyinti lokuvuna ingahlala ilinganiselwa ngokuthembeka.
- .35 Ekunqumeni izindleko, ukwehlisa okuqongelelekayo nokulahlekelwa kokonakala okuqongelelekayo, ibhizinisi licabanga Amazinga we-GRAP Ohlwini Lwezinto, Indawo, Imishini Namathuluzi, Ukukhinyabezeka Kwama-asethi Aphehla Imali kanye Nokukhinyabezeka Kwama-asethi Angenzi Mali.

Ukudalulwa

Okujwayelekile

- .36** *Ibhizinisi lizodalula inzuzo elinganiselwe noma ukulahlekelwa okuvela ngesikhathi samanje ekubonweni kwasekuqaleni kwezimpahla zebhayoloji nomkhiqizo wezolimo futhi kusukela ekuguqukweni kwevelu efanelekile ukuze kuthengiswe izimpahla zebhayoloji.*
- .37** *Ibhizinisi lizonikeza incazelo yezimpahla ehlukana ngaphakathi kokusetshenziswayo nomphathi wezimpahla zebhayoloji futhi nangaphakathi kwezimpahla zebhayoloji eziphathelwe ukuthengiswa nalezo eziphathelwe ukusatshalaliswa ngokungakhokhiswa noma ngezindleko ezincane.*
- .38** Izimpahla ezisebenziswayo zebhayoloji yilezo ezibanjelwa ukuvuna njengoba umkhiqizo wezolimo noma okokuthengiswa noma ukusatshalaliswa ngomsebenzi ongashintshisani njengezimpahla zebhayoloji. Izibonelo zezimpahla zebhayoloji ezisebenzisekayo yizilwane nezitshalo zokusetshenziswa kwesikhathi esisodwa, ezifana nezilwane eziphilayo ezihloselwe ukukhiqizwa kwenyama, imfuyo ephilayo ebanjelwe ukuthengiswa, ifishi emafamu, izitshalo ezifana nombila kanye nokolweni, nezihlahla ezikhuliselwa amapulungwe. Izimpahla zebhayoloji zesiphathi yilezo zimpahla zebhayoloji ezisetshenziswa ngokuphindiwe noma ngokuqhubekayo ngaphezulu konyaka oyedwa emsebenzini wezolimo. Izimpahla zebhayoloji zesiphathi akuwona umkhiqizo wezolimo kodwa, ziphinda zizikhiqize ngokwazo. Izibonelo zezinhlobo zezilwane eziphethe izimpahla zebhayoloji zifaka izitoki esikhulisayo (esifaka izinhlanzi nokwezilwane zasekhaya), izilwane ezifuywayo okukhiqizwa kuzo ubisi, nezimvu noma ezinye izilwane ezisetshenziselwe ukukhiqiza iwuli. Izibonelo zezinhlobo zezitshalo ziyizimpahla zebhayoloji eziphethe ezifaka izihlahla, imivini nezihlahlana ezilungiselwe izithelo, amanathi, i-sap, i-resin, i-bark nemkhiqizo yeqembe nezihlahla lapho kuvunwa khona izinkuni zokubasa ngenkathi isihlahla sihleli.
- .39** Ukudalulwa okudingwa yisigaba .37 kuzovumelana nencazelo eyenziwe yinkulu. Incazelo eyenziwe yinkulu ingalandelwa yincazelo elandayo.
- .40** Ekwenzeni ukudalulwa okudingwa yisigaba .37, ibhizinisi liphinda likhuthazwe ukuthi lihlukanise ngaphakathi kwezimpahla zebhayoloji ezikhulile nezingakhulile, njengoba kufanelekile. Lokhu kuhlukaniswa kunikeza ngolwazi olungaba nosizo ekuhloleni isikhathi sokuhamba kwemali esizayo namandla wesevisi. Ibhizinisi lidalula umsuka wokwenza ukuhlukaniswa okunjalo.
- .41** Izimpahla zebhayoloji ezikhulile yilezo ezithole ukucaciswa okungavunywa (ezimpahleni ezisetshenziswayo zebhayoloji) noma ezikwazi ukugcina ukuvunwa okujwayelekile (okwezimpahla zebhayoloji zesiphathi.)

- .42 Uma kungadalulwa noma kukuphi kulwazi elishicilelwe ngezitatimende zezezimali, ibhizinisi lizochaza:**
- (a) imvelo yemisebenzi yalo efaka iqembu ngalinye lezimpahla zebhayoloji; kanye**
 - (b) imikhawulo ekungeyona eyemali noma ukulinganiswa kobukhulu obuphathekayo balokhu:**
 - (i) iqembu ngalinye lezimpahla zebhayoloji lebhizinisi ekupheleni kwesikhathi; kanye**
 - (ii) nokukhishwa komkhqizo wezolimo ngaleso sikhathi.**
- .43 Ibhizinisi lizodalula izindlela nokucatshangwa okubalulekile okusetshenziswe ekunqumeni ivelu efanelekile yeqembu ngalinye lomkhqizo wezolimo ngephoyinti lokuvuna kanye neqembu ngalinye lezimpahla zebhayoloji.**
- .44 Ibhizinisi lizodalula ivelu efanelekile engaphansi kwezindleko zokuthengisa zomkhqizo wezolimo ovunwe ngaleso sikhathi, onqunywe ngephoyinti lokuvuna.**
- .45 Ibhizinisi lizodalula:**
- (a) ukuba khona namanani athwalayo wezimpahla zebhayoloji isihloko sazo esikhawulelwe, namanani athwalayo wezimpahla zebhayoloji abanjiswe njengokuvikela kwezikweletu;**
 - (b) imvelo nebanga lemikhawulo okusetshenzisweni kwebhizinisi noma umthamo wokuthengisa izimpahla zebhayoloji;**
 - (c) inani lokuzinikela ngokuthuthukiswa noma ukutholwa kwezimpahla zebhayoloji; kanye**
 - (d) namacebo wokuphathwa kwengcuphe yezezimali ngokuhlobene nomsebenzi wezolimo.**
- .46 Ibhizinisi lizothula ukubuyisana kwezinguquko kunani elithwalayo lezimpahla zebhayoloji okuphakathi kokuqala nokuphela kwesikhathi samanje. Ukubuyisana kuzofaka:**
- (a) Inzuzo noma ukulahlekelwa okuvela kusukela kuzinguquko kuvelu elifanelekile engaphansi kwezindleko zokuthengisa, edalulwe kusukela ezimpahleni zebhayoloji zokuphethe nezimpahla zebhayoloji ezisebenzisekayo;**
 - (b) Ukukhuphula okubangelwa ukuthenga;**
 - (c) Ukukhuphuka okubangelwa yizimpahla ezitholwe wumsebenzi ongashintshisani;**
 - (d) Ukwehliswa okunikezelwa ekuthengisweni;**

- (e) ***Ukwehliswa okubangelwa ukusatshalaliswa ngomsebenzi ongashintshisani;***
 - (f) ***Ukwehliswa okubangelwa ukuvuna;***
 - (g) ***Ukwehliswa okubangelwa kusukela ekuthunyelweni kwemisebenzi okuphakathi kwamabhizinisi angaphansi kolawulo olujwayelekile noma ukuhlanganiswa;***
 - (h) ***Ukukhuphuka njengomphumela wokudluliswa kwemisebenzi ephakathi kwamabhizinisi angaphansi kolawulo olujwayelekile, ukudluliswa kwemisebenzi okuphakathi kwamabhizinisi angekho ngaphansi kolawulo olujwayelekile noma ukuhlanganiswa;***
 - (i) ***Umehluko wokushintshisana kwensalela ovela ekuhunyushweni kwezitatimende zezimali ukuya kuhlobo lwemali lokwethula elihlukile, kanye nangokuhumushwa komsebenzi wamanye amazwe wenziwe uhlobo lwemali lokwethulwa kwebhizinisi; kanye***
 - (j) ***Nezinye izinguquko.***
- .47 Ivelu efanelekile ebiza kancane ngokuthengiswa kwempahla yebhayoloji kungaguquka ngazo zombili izinguquko eziphathekayo nezinguquko zentengo emakethe. Ukudalulwa okuhlukile okuphathekayo nokuguqulwa kwentengo kuyasebenziseka ekukhuthazeni ukusebenza kwesikhathi samanje nokuhle okuzayo, ikakhulukazi uma kukhona umjikelezo wokukhiqiza wokungaphezulu konyaka owodwa. Kuzomo ezinjalo, ibhizinisi liyakhuthazwa ukudalula, ngeqembu noma uma kungenjalo, inani lokuguqulwa kuvelu efanelekile engaphansi kwezindleko zokuthengisa efakwe kokuningi noma okushodayo okufunekayo ngenxa yenguquko ephathekayo nangokuya ngezinguquko zentengo. Lolu lwazi ngokuvamile lisebenziseka kancane uma umjikelezo wokukhiqiza ungaphansi konyaka owodwa (isibonelo, uma kukhuliswa izinkukhu noma uma kukhuliswa izitshalo ze-cereal).
- .48 Imiphumela yokuguqulwa kwebhayoloji kunombolo yezinhlobo zokuguqulwa okuphathekayo – ukukhula, ukuphutha, ukukhiqiza, nokuphinda kudalwe, ngakunye okungabukeka kuphinde kulinganiseke. Izinguquko ngazinye zalezo zomzimba zinobudlelano kuzinzuzo ezizayo zezomnotho noma amandla wesevisi. Inguquko kuvelu efanelekile yempahla yebhayoloji ngenxa yokuvuna nayo ingukuguqulwa komzimba.
- .49 Umsebenzi wezolimo uvame ukuboniswa, kusimo sezulu, ukugula nezinye izingcuphe zemvelo. Uma kwenzeka isehlakalo esiphakamisa into yokusebenza yemali engenayo noma incithakalo, imvelo nenani laleyo nto kudalulwa ngokuya Ngezinga le-GRAP Lokwethulwa Kwezitatimende Zezimali. Izibonelo zesehlakalo esinjalo zifaka ukuqubuka okunamandla kokugula, isikhukhula, indlala enkulu noma isithwathwa, nezifo zezinambuzane.

Ukudalulwa okungeziwe kwezimpahla zebhayoloji lapho inani elifanelekile lingakwazi ukulinganiswa ngokuthembeka

.50 *Uma ibhizinisi lilinganisa izimpahla zebhayoloji ngezindleko zalo ezibiza kancane noma yikuphi ukwehliswa okuqongelelekayo nanoma yikuphi ukulahlekelwa okuqongelelekayo ngenxa yevelu efanelekile yezimpahla zebhayoloji ayinqumeki (bona isigaba .32) ekupheleni kwesikhathi, ibhizinisi lizodalula ngezimpahla ezinjalo zebhayoloji:*

- (a) Incazelo yezimpahla zebhayoloji;*
- (b) Incazelo yokuthi kungani ivelu efanelekile ingakwazi ukulinganiswa ngokuthembeka;*
- (c) Uma kungakhonakala, ibanga lokulinganiswa elingaphakathi lapho ivelu efanelekile kungenzeka iqambe amanga;*
- (d) Indlela yokwehliswa esetshenzisiwe;*
- (e) Izimpilo ezisebenzisekayo noma amanani wokwehlisa asetshenziswayo; kanye*
- (f) Inani elikhulu elithwalayo nokwehliswa okuqongelelekayo (okulinganiswe nokulahlekelwa kokonakala okuqongelelekayo) ekuqaleni nasekupheleni kwesikhathi.*

.51 *Uma, ngesikhathi samanje, ibhizinisi lilinganisela izimpahla zebhayoloji ngezindleko zalo ezibiza ngaphansi kwanoma yikuphi ukwehliswa okuqongelelekayo kanye noma yikuphi ukulahlekelwa kokonakala okuqongelelekayo (bona isigaba .32), ibhizinisi lizodalula noma iyiphi inzuzo noma ukulahlekelwa okubonwayo ekulahlweni kwezimpahla ezinjalo zebhayoloji nokubuyisana okudingwa yisigaba .46 kuzodalula amanani ahlobene nezimpahla ezinjalo zebhayoloji ngokuhlukile. Ngokungeziwe, ukubuyisana kuzofaka amanani alandelayo afakwe kokuningi noma okushodayo okuhlobene nalezo zimpahla zebhayoloji:*

- (a) Ukulahlekelwa kokonakala;*
- (b) Ukubuyiselwa emuva kokulahlekelwa kokonakala; kanye*
- (c) nokwehliswa.*

.52 *Uma ngabe ivelu efanelekile yezimpahla zebhayoloji ngaphambilini ilinganiselwe ngezindleko zayo ezingaphansi kwanoma yikuphi ukwehliswa kanye nanoma yikuphi ukulahlekelwa kokonakala kutholakala ngokuthembeka ukuze kulinganiswe ngalesi sikhathi, ibhizinisi lizodalula ngalezo zimpahla zebhayoloji:*

- (a) incazelo yezimpahla zebhayoloji;*
- (b) incazelo yokuthi kungani ivelu efanelekile seyilinganiseke*

ngokuthembeka; kanye

(c) nomthelela wenguquko.

- .53 Ukunikezwa okuguqukayo okuzosetshenziswa ngamabhizinisi ekusetshenzisweni kwasekuqaleni kwaleli Zinga kuchazwa kuziqondiso. Ukunikezwa kwaleli Zinga kumele kufundwe ngokuhambisana nokuqondiswa okusebenzayo ngakunye.*

Ukushintshwa Kwamazinga we-GRAP

- .54 Izigaba 07, .08, .19, .22, .23, .37, .38, .40, .45 ne-.46 zishintshiwe ngokuthuthukiswa Kwamazinga we-GRAP akhishwe ngomhla ka-1 Ephreli 2012. Ibhizinisi lizosebenzisa lokhu kushintshwa ngokuzayo.*
- .55 Noma yiluphi olunye ushintsho Kumazinga we-GRAP azosetshenziswa ngokukhumbula okwakuqala ngokuya Ngamazinga we-GRAP Kuzinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha.*

Usuku lokusebenza

Ukusetshenziswa kwasekuqaleni Kwamazinga we-GRAP

- .56 Ibhizinisi lizosebenzisa leli Zinga le-GRAP ngezitatimende zezimali zonyaka ezifaka izikhathi ezisekuqaleni ngosuku noma ngemuva kosuku elizonqunywa nguNgqongqoshe Wezezimali kumthetho ozoshicilelwa ngokuhambisana nesigaba 91(1)(b) soMthetho Wokuphathwa Kwezimali Zomphakathi, uMthetho No. 1 wango-1999, njengoba ushintshiwe.*

Amabhizinisi asevele asebenzisa Amazinga we-GRAP

- .57 Ibhizinisi lizosebenzisa ukushintshwa kuleli Zinga le-GRAP ngezitatimende zezimali zonyaka ezifaka izikhathi ezisekuqaleni ngosuku noma ngemuva kwangomhla ka-1 Ephreli 2013. Ukusetshenziswa kwangaphambi kwesikhathi kuyakhuthazwa. Uma ibhizinisi lisebenzisa leli Zinga ngesikhathi esiqala ngaphambi kwangomhla ka-1 Ephreli 2013, lizokudalula lokho.*

Ukukhishwa Kwamazinga we-GRAP Kwezolimo (2006)

- .58 Leli Zinga lidlula Izinga le-GRAP Kwezolimo ezikhishwe ngo-2006.*

Ukuqhathaniswa ne-International Public Sector Accounting Standard Kwezolimo (Disemba 2009)

Izinga le-GRAP Kwezolimo (GRAP 27) lithathwa kakhulu kusukela ku-International Public Sector Accounting Standard Kwezolimo (IPSAS 27). Umehluko omkhulu phakathi kwe-GRAP 27 ne-IPSAS 27 uyalandela:

- Ububanzi be-GRAP 27 buhlukile ku-IPSAS 27 ngokuthi amabhizinisi webhizinisi likahulumeni achazwa ngokuhlukile.
- I-IPSAS 27 ichaza ivelu yensalela yezimpahla zenani ngemuva kokudonsa inani lezikweletu “njengezimpahla zensalela/ukulingana” lapho i-GRAP 27 isho “izimpahla zensalela”
- Ukunikezwa okuguqukayo okusebenza kuleli Zinga le-GRAP kubhekwana nakho ngokuhlukile kunaku-IPSAS 26.
- I-Appendix eya ku-IPSAS 27 ayifakiwe ku-GRAP 27 njengoba ingahambisani nomkhakha womphakathi waseNingizimu Afrika.