ACCOUNTING STANDARDS BOARD

UKUTHUTHUKISWA KWAMAZINGA E-GRAP (2016)

Ikhishwe yi-
Accounting Standards Board

Month 2017

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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, ngokenza amakhophi, ngokurekhoda, nanganoma iyiphi enye indlela, ngaphandle kwemvume ekhishwe kusengaphambilini ye-Accounting Standards Board.

Imvume yokushicilela izingxenye eziinganiselwe zale ncwadi ngokuvamile ngeke igodlwe.

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Ukuthuthukiswa kwamaZinga Kwamazinga Omkhuba Ovame Ukubonwa Wokubalwa Kwezimali (GRAP) (2016)

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Isingeniso Samazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali (i-GRAP)

I-Accounting Standards Board (Ibhodi) iyadingeka ngokoMthetho Wezokuphatha Izimali Zomphakathi, Umthetho ongunombolo 1 wango-1999, njengokuguqulwa (i-PFMA), ukuze kunqunywe ngokujwayelekile umkhuba wokubalwa kwezimali owaziwa njengamaZinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali(i-GRAP).

IBhodi kufanele linqume i-GRAP yalokhu okulandelayo:

(a) iminyango (efaka izingxenye zikahulumeni kazwelonke nowesifunda);

(b) amabhizinisi omphakathi;

(c) amabhizinisi okuhweba (njengoba echazwa ku-PFMA);

(d) izinhlanano zomthetho-sisekelo;

(e) omasipala namabhodi, amakhomishini, izinkampani, izinkampani, izimali noma amanye amabhizinisi angaphansi kobunikazi bokulawulwa ngumasipala; kanye

(f) nePhalamende nezishaya-mthetho zesifunda.

Okungenhla kuhlangene kubizwa ngokuthi “amabhizinisi”.

Ibhodi ligunyaze ukusetshenziswa kwama-International Financial Reporting Standard (ama-IFRS) akhishwa yi-International Accounting Standards Board:

(a) amabhizinisi kahulumeni afinyelela imibandela echazwe eSiqondiweni 12 so- *Kukhethwa Kohlaka Olufanele Lokubika Yizinkampani Zikahulumeni;* kanye

(b) amabhizinisi angaphansi kokkulawulwa kobunikazi banoma yimaphi amabhizinisi kulawa.

Izitatimende zezimali kufanele zichazwe ngokuvumelana namaZinga e-GRP kuphela uma zihambisana nazo zonke izimfuneko zeZinga le-GRAP ngalinye elithintekayo nanoma yiziphi izincazelo zamazinga e-GRAP.

Noma imiphi imingcele ekusebenziseni amaZinga noma Izincazelo ichazwe ngokucacile kulawo maZinga noma Izincazelo zeZinga le-GRAP.

AmaZinga e-GRAP neZincazelo ZamaZinga e-GRAP kufanele aphinde afundwe ngokuqondene nanoma iziphi iziqondiso ezikhishwe yiBhodi ezichaza amalungiselelo oshintsho, kuhlanganise nanoma imiphi imigoqo ekhishwe uNgqongqoshe Wezimali ngokuphathelene nezinsuku okuqala ukusebenza ngazo iZinga le-GRAP, eshicilelwe ku-Government Gazette.

Kungase kubhekiselwe eZingeni le-GRAP esingakakhishwa ngesikhathi kukhishwa le Zinga. Lokhu kwenzelwa ukuba singabi khona isidingo sokushintsha amaZinga asekhishiwe kakade lapho sekukhishwa elinye iZinga kamuva. Isigaba .11 seZinga le-GRAP ku*Zinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha*sinikeza isisekelo sokukhetha nokusebenzisa izinqubomgomo uma singekho isiqondiso esicacile.

Ukufingqwa kwezichibiyelo

Ibhodi lakhipha *Ukuthuthukiswa Kwamazinga E-GRP (2016)* okuhlongoziwe ukuze kuphawulwe ngakho ngoSepthemba 2016. Ngemva kokucabangela amazwi atholwa ngesikhathi semihlangano yokubonisana nomphakathi, iBhodi lagcina ligunyaze ukuthuthukiswa okuhlongoziwe kwamazinga emhlanganweni wayo wokuqala ngoMashi 2017. Izichibiyelo zokugcina zichazwe kule dokhumenti. Uma izichibiyelo zokugcina zeziqale ukusebenza, zizofakwa emaZingeni e-GRAP afanele.

Ukuthuthukiswa Kwamazinga E-GRAP (2016) kusbenza ezikhathini zemibiko eqala ngomhla ka-1 Ephreli 2018 noma ngemva kwalokho. Ukusetshenziswa kwakho ngaphambi kwesikhathi kuyakhuthazwa. Imibandela ekhethekile yezinguquko ichazwe esichibiyelweni ngasinye esenziwe kulelo Zinga le-GRAP.

Amazinga e-GRAP alandelayo achibiywele ngenxa yo-*Kuthuthukiswa Kwamazinga E-GRAP (2016)*:

- GRAP 12 – *Izinhlu Zezimpahla*
- GRAP 16 – *Ukutshala Imali Ngezakhiwo*
- GRAP 17 - Izakhiwo, Amathuluzi Nemishini
- GRAP 18 – *Ukubikwa Kwamasegimenti*
- GRAP 21 – *Ukukhinyabezeka Kwama-asethi Aphehla Imali*
- GRAP 26 - *Ukukhinyabezeka Kwama-asethi Angangenisi Imali*
- GRAP 27 – *Ezolimo*
- GRAP 31 – *Amafa Angaphatheki*
- GRAP 103 – *Izimpahla Eziyigugu*
- GRAP 106 – *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo*
- GRAP 110 – *Izisetshenziswa Eziphilayo Nezingaphili*

Le dokhumenti ichaza umbhalo ophawuliwe wezigaba ezithintekayo zeZinga le-GRAP ngalinye lapho kwenziwe khona izichibiyelo. izichibThe amendments include deleted text as struck through while additional text is underlined.

UKUTHUTHUKISWA KWAMAZINGA E-GRAP (2016)

A1. Izichibiyelo zeZinga le-GRAP *Lezinhlu Zamafa* (GRAP 12)

Ukufingqwa kwezichibiyelo

Izichibiyelo zeZinga le-GRAP *Lezinhlu Zamafa* zadalwa ukungafani kwezimfuneko zokulinganisa ku-GRAP 23 nakwamanye amaZinga e-GRAP aphathelene namafa ngokuphathelene nokusingathwa kwezindleko zokwenza umsebenzi. Ezinye izinguquko zidalwe ushintsho olwenziwe ku-IPSAS 12 *Yezinhlu Zamafa* (IPSAS 12) ngenxa *Yokuthuthukiswa Kwama-IPSAS 2015* kwe-IPSASB ngoMashi 2016.

Izinguqulo ezivelele kakhulu zeZinga le-GRAP *Lezinhlu Zamafa* zichazwe ngezansi:

Uhlobo lwesichibiyelo	**Isigaba**	**Ukufingqwa kwesichibiyelo**
Ukuthuthukiswa okujwayelekile	.32, .52A, .54	Ukucacisa ukuphathwa kwezindleko nezinye izindleko ezitholwe ngamafa azuzwe emisebenzini okungeyona eyokushintshanisa ukuze ihambisane nesimiso se-GRAP 23 (isigaba .12).
Izichibiyelo ze-IPSASB	.10, .13A, .52A, 54	Ukuze kuvunyelaniswe amatemu e-GRAP 12 nalokho okuku-IPSAS 12. Inkulumo ethi “izikhali” ku-IPSAS 12 lithathelwe indawo “izinhlu zamafa ezempi” futhi inikeza incazelo alokho okuqukethwe ngokuvumelana namatemu Ezibalo Zezimali Zikahulumeni.

Izichibiyelo zeZinga le-GRAP *Lezinhlu Zamafa*

Umbhalo ochibiyelwe uboniswa embhalweni odwetshelwe ngezansi kanti umbhalo ocinyiwe udwetshelwe phezulu. Izigaba ezilandelayo ku-GRAP 12 zichitshiyelwe:

…

Izinhlu Zezimpahla

.10 Izinhlu zezimpahla emkhakheni kahulumeni zingahlanganisa:

(a) ~~izikhali~~ izinhlu zempahla yezempi;

...

.13A Izinhlu zempahla yezempi zihlanganisa izinto ezisetshenziswa kanye, njengezikhali, amabhomu acitshwayo, amarokhethi namabhomu ezicitshwa ngezikhali noma amasistimu ezikhali. Kodwa-ke, izinhlobo ezithile zamabhomu acitshwayo zingase zifakwe ngokuvumelana neZinga le-GRAP *Lezimpahla, Imishini, Namathuluzi,* uma zifinyelela imibandela echazwe kulelo Zinga. Izinhlu zezimpahla zezempi azigcini nje ngezinto ezigcinwe yimpi futhi zingahlanganisa izinto ezigcinwe eminye iminyango enakekela ukuhlekela emphakathini, ukuphepha, nokulondeka kanye nokugcinwa komthetho.

…

Izinhlu zezimpahla ezitholwe ngaphandle kokushintshaniswa

…

.32 Izinhlu zezimpahla zingadluliselwa emnyangweni ngendlela engafaki ukushintshaniswa kwempahla. Ngokwesibonelo, inhlangano yosizo yamazwe ngamazwe inganikela izinto zezokwelapha esibhedlela sikahulumeni ngemva kwenhlekelele yemvelo. Ngaphansi kwalezi zimo izindleko zaleyo mpahla yinani layo elifanele ngosuku etholakala ngalo. Noma yiziphi izindleko zomsebenzi ezitholwayo zibikwa ngokuvumelana nezimfuneko zezigaba .25 ukuya ku- .26.

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Imibandela yezinguquko

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Ukuchibiyelwa kwamaZinga e-GRAP

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.52A Izigaba ezilandelayo zachibiyelwa ngo-Kuthuthukiswa kwamaZinga e-GRAP,

okwakhishwa ngo-xx xxxx. Lezi zichibiyelo zisebenza ezikhathi zaminyaka yonke kusukela ngomhla ka-1 Ephreli 2018 noma ngemva kwalokho. Umnyango uzosebenzisa lezi zichibiyelo ngendlela elandelayo:

(a) Izigaba .10 no- .13A zizosebenza kuhlehlele emuva ngokuvumelana neZinga le-GRAP Lezingubomgomo Zokubala Imali, Izinguguko Zezilinganiso Zokubala Imali Namaphutha; kanti

(b) Isigaba .32 sizosebenza kuhlehlele emuva ngokuvumelana neZinga le-GRAP Lezingubomgomo Zokubala Imali, Izinguguko Zezilinganiso Zokubala Imali Namaphutha.

Ukusetshenziswa ngaphambilini kwale mibandela kuyakhuthazwa. Uma umnyango ukhetha ukusebenzisa lezi zichibiyelo kusengaphambili, izolidalula leli giniso.

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Usuku lokuqala

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A2. Izichibiyelo zeZinga le-GRAP *Lokulondoloza Ngezakhiwo* (GRAP 16)

Ukufingqwa kwezichibiyelo

Izichibiyelo zeZinga le-GRAP *Lokulondoloza Ngezakhiwo* zadalwa yizinguquko zomhleli embhalweni wokuqala kanye nokungafani kwezimfuneko zokulinganisa ku-GRAP 23 nakwamanye amaZinga e-GRAP aphathelene namafa ngokuphathelene nokusingathwa kwezindleko zokwenza umsebenzi. Ezinye izinguquko zidalwe ushintsho olwenziwe ku-IAS 40 *Yokulondoloza Ngezakhiwo (*IAS 40) ngenxa yezichibiyelo ze-IASB *Zokuthuthukiswa Kwama-IFRS Kwaminyaka Yonke Umjikelezo Ka-2011-2013* okwakhishwa ngoDisemba 2013.

Izinguqulo ezivelele kakhulu zeZinga le-GRAP *Lokulondoloza Ngezakhiwo* zichazwe ngezansi:

Uhlobo lwesichibiyelo	**Isigaba**	**Ukufingqwa kwesichibiyelo**
Ukuthuthukiswa okujwayelekile	.37, .103A, .105	Ukucacisa ukuphathwa kwezindleko nezinye izindleko ezitholwe ngamafa azuzwe emisebenzini okungeyona eyokushintshanisa ukuze ihambisane nesimiso se-GRAP 23 (isigaba .12).
	.41, .103A, .105	Ukucacisa isimiso sokulinganisa lapho kungatholwa khona amafa ngokushintshanisa ngempahla noma izimpahla ezingeyona imali, noma inhlanganisela yezimpahla eziyimpahli nezingeyona imali.
Izichibiyelo ze-IASB	.24A, .103A, .105	Ukucacisa ukuhlobana phakathi kweZinga le-GRAP *Lokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo ikanye Nokulondoloza Ngezakhiwo* uma kucaciswa ukulondoloza ngezakhiwo noma izakhiwo ezisetshenziswa ngumnikazi wazo.

Izichibiyelo zeZinga le-GRAP *Lokulondoloza Ngezakhiwo*

Umbhalo ochibiyelwe uboniswa embhalweni odwetshelwe ngezansi kanti umbhalo ocinyiwe udwetshelwe phezulu. Izigaba ezilandelayo ku-GRAP 16 zichitshiyelwe:

…

Impahla engaphansi koqashile ngaphansi kwesivumelwano esisebenzayo

.24 Kudingeka ukuhluzeka ukunquma ukuthi ingabe isakhiwo siyafaneleka yini njengesakhiwo okulondolozwa ngaso. Umnyango unquma imibandela ukuze usebenzise lokho kuhluzeka ngokungaguquki ngokuvumelana nencazelo yokulondoloza ngezakhiwo kanye neziqondiso ezihlobene nayo ezisezigabeni .07 ukuya ku- .18. Isigaba .91(c) sidinga ukuthi umnyango udalule le mibandela uma kunzima ukuhlukanisa izimpahla ngokwezigaba.

.24A Kudingeka ukuhluzeka futhi ukunquma ukuthi ingabe ukutholakala kwesakhiwo okulondolozwa ngaso kuwukutholakala kwempahla noma iqogo lezimpahla noma ukudluliselwa kwemisebenzi ngokwalokho okushiwo amaZinga e-GRAP *Okudluliselwa Kwemisebenzi phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo* kanye *Nokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo*. Kufanele kubhekwe Izinga le-GRAP *Lokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo* kanye *Nokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo* ukuze kunqunywe ukuthi ingabe kuwukudluliselwa kwemisebenzi yini. Okuchazwa ezigabeni .07 ukuya ku- .24 kuhlobene nokuthi ingabe isakhiwo zisetshenziswa ngumnikazi waso yini noma siyisakhiwo okulondolozwa ngaso futhi akunqumi ukuthi ingabe ukutholwa kwesakhiwo kuwukudluliswa kwemisebenzi okuchazwe kumaZinga e-GRAP *Okudluliselwa Kwemisebenzi phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo* kanye *Nokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo*. Ukunquma ukuthi ingabe umsebenzi othile uhambisana nencazelo yokudluliswa kwemisebenzi okuchazwe kumaZinga e-GRAP *Okudluliselwa Kwemisebenzi phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo* kanye *Nokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo* futhi kuhlanganisa ukulondoloza ngezakhiwo okuchazwe kuleli Zinga kudinga ukusetshenziswa okuhlukile kwala maZinga.

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Ukulinganiswa ekuqashelweni

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.37 Isakhiwo sokulondoloza singase sitholakale ngaphandle kokushintshaniswa. Ngokwesibonelo, umnyango ungase udlulisele, ngaphandle kwenkokhiso, isakhiwo komunye umnyango, wona obese uqashisa ngaso ngokwamanani erenti ezimakethe. Isakhiwo sokulondoloza singatholakala futhi ngaphandle kokushintshanisa ngokusebenzisa igunya lokuthatha indawo. Ngaphansi kwalezi zimo izindleko zaleso sakhiwo yinani laso elifanele ngosuku esitholakala ngalo. Noma yiziphi izindleko zomsebenzi ezitholwayo zibikwa ngokuvumelana nezimfuneko zezigaba .34 ukuya ku- .35.

…

.41 Kungase kudingeke isakhiwo esisodwa noma ngaphezulu uma kushintshaniswa ngempahla noma izimpahla ezingeyona imali, noma inhlanganisela yezimpahla eziyimpahli nezingeyona imali. Ingxoxo elandelayo imane ibhekisela ekushintshanisweni kwempahla eyodwa engeyona imali nenye, kodwa futhi isebenza kukho konke ukushintshanisa okuchazwe emushweni owandulele. Izindleko zempahla enjalo eyisakhiwo sokulondoloza zilinganiswa ngenani elifanele ngaphandle uma inani elifanele lempahla eyamukelwayo noma impahla ekhishwayo lingalinganiseka ngendlela eginisekile. Uma impahla etholwayo ingalinganiswa ngenani elifanele, izindleko zilinganiswa ngenani lokuphathwa kwempahla ekhishwayo. Impahla eyamukelwayo ilinganiswa ngale ndlela ngisho noma ibhizinisi lingeke liyikhiphe ngokushesha ekuqashelweni impahla ekhishwayo.

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Imibandela yezinguquko

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Ukuchibiyelwa kwamaZinga e-GRAP

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.103A ***Izigaba ezilandelayo zachibiyelwa ngo-Kuthuthukiswa kwamaZinga e-GRAP, okwakhishwa ngo-xx xxxx. Lezi zichibiyelo zisebenza ezikhathi zaminyaka yonke kusukela ngomhla ka-1 Ephreli 2018 noma ngemva kwalokho. Umnyango uzosebenzisa lezi zichibiyelo ngendlela elandelayo:***

(a) ***Izigaba .24A no- .37 zizosebenza kuhlehlele emuva ngokuvumelana neZinga le-GRAP Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha; kanti***

(b) ***Isigaba .41 sizosebenza kuhlehlele emuva ngokuvumelana neZinga le-GRAP Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha.***

Ukusetshenziswa ngaphambilini kwale mibandela kuyakhuthazwa. Uma umnyango ukhetha ukusebenzisa lezi zichibiyelo kusengaphambili, izolidalula leli qiniso.

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Usuku lokuqala

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A3. Ukuchitshiyelwa kweZinga le-GRAP *Lezakhiwo, Imishini Namathuluzi* (GRAP 17)

Ukufingqwa kwezichibiyelo

Izichibiyelo zeZinga le-GRAP *Lezakhiwo, Imishini Namathuluzi* zadalwa yizinguquko zomhleli embhalweni wokuqala kanye nokungafani kwezimfuneko zokulinganisa ku-GRAP 23 nakwamanye amaZinga e-GRAP aphathelene namafa ngokuphathelene nokusingathwa kwezindleko zokwenza umsebenzi. Ezinye izinguquko zidalwe ushintsho olwenziwe ku-IPSAS 17 *Yezakhiwo, Imishini Namathuluzi* (IPSAS 17) ngenxa *Yokuthuthukiswa Kwama-IPSAS 2014* kwe-IPSASB ngoJanuwari 2015 *Nokuthuthukiswa Kwama-IPSAS 2015* okwakhishwa ngoMashi 2016.

Izinguqulo ezivelele kakhulu zeZinga le-GRAP *Lezakhiwo, Imishini Namathuluzi* zichazwe ngezansi:

Uhlobo lwesichibiyelo	**Isigaba**	**Ukufingqwa kwesichibiyelo**
Ukuthuthukiswa okujwayelekile	.19, .100A, .102	Ukucacisa ukuphathwa kwezindleko nezinye izindleko ezitholwe ngamafa azuzwe emisebenzini okungeyona eyokushintshanisa ukuze ihambisane nesimiso se-GRAP 23 (isigaba .12).
	.29, .100A, .102	Ukucacisa isimiso sokulinganisa lapho kungatholwa khona amafa ngokushintshanisa ngempahla noma izimpahla ezingeyona imali, noma inhlanganisela yezimpahla eziyimpahli nezingeyona imali.
Izichibiyelo ze-IPSASB	.40, .100A, .102	Ukuchaza indlela yokuhlaziywa kwenani lokuphatha nokuncipha kwenani okunqwabelanayo uma kuhlaziywa kabusha izakhiwo, imishini namathuluzi.
	73A, .100A, .102	Ukucacisa izindlela ezamukelekayo zezimpahla ezinenani elinciphayo.
	.03, .11, .42, .100A, .102	Ukuze kuvunyelaniswe amatemu e-GRAP 17 nalokho okuku-IPSAS 17. Inkulumo ethi “imishini yezempi ekhethekile” ku-IPSAS 17 lithathelwe indawo “amasistimu ezikhali”

		futhi inikeza incazelo alokho okuqukethwe ngokuvumelana namatemu Ezibalo Zezimali Zikahulumeni.
	.02, .06, .27A, .42, .100A, .102	Ukuchaza isakhiwo esamukelayo futhi kuhlanganiswe izakhiwo ezamukelayo kulokho okuhlanganiswa yi-GRAP 17, kanti umkhiqizo ovela ezakhiweni zophethe isakhiwo zizohlala zingaphansi kwencazelo ye-GRAP 27.

Ukuchitshiyelwa kweZinga le-GRAP *Lezakhiwo, Imishini Namathuluzi*

Umbhalo ochibiyelwe uboniswa embhalweni odwetshelwe ngezansi kanti umbhalo ocinyiwe udwetshelwe phezulu. Izigaba ezilandelayo ku-GRAP 17 zichitshiyelwe:

Izinga elihlanganiswayo

…

.02 ***Ibhizinisi elilungiselela futhi lethule izitatimende zezimali ngaphansi kwezimali kwesisekelo esiqongelelekayo lizosebenzisa leli Zinga ekuphatheni izimali zezakhiwo, imishini namathuluzi, ngaphandle:***

…

kwezimpahla zezinto eziphilayo ezihlobene nemisebenzi yezolimo ngaphandle kwezitshalo zomkhiqizo (bheka Izinga Le-GRAP Lezolimo). <u>Leli Zinga lisebenza ezitshalweni zomkhiqizo futhi alisebenzi emkhiqizweni wezitshalo zomkhiqizo;</u>

…

.03 Leli Zinga lisebenza ezakhiweni, imishini namathuluzi abandakanya:

(a) ~~amathuluzi akhethekile ezempi~~amasistimu ezikhali; kanye

namafa engqalasizinda.

…

Izincazelo

.06 ***The following terms are used in this Standard with the meanings specified:***

<u>Isitshalo esithelayo yisitshalo esiphilayo:</u>

<u>(a) esisetshenziswa ekukhiqizweni noma ekusekeleni isivuno sezolimo;</u>

<u>(b) okulindeleke ukuthi zikhiphe isivuno ngaphezu kwesikhathi esidwa; futhi</u>

<u>(c) sinamathuba ayivelakancane okuthengiswa njengesivuno sezolimo, ngaphandle uma kwethukela kudayiswa njengezinsalela.</u>

<u>(Izigaba .07A ukuya ku- .07C zezinga le-GRAP Lezolimo zichaza kabanzi le ncazelo yesitshalo esithelayo.)</u>

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.11 ~~Imishini ekhethekile yezempi~~ Amasistimu ezikhathi ngokuvamile afanelana

nencazelo yezakhiwo, imishini namathuluzi futhi kufanele abhekwe njengempahla ngokuvumelana naleli Zinga. Amasistimu ezikhali ahlanganisa izimoto neminye imishini, njengemikhumbi, imikhumbingwenya, izindiza zempi, izinganono, izithwali zamabhomu acitshwayo nezicibi ezisetshenziswa njalo ekuvikeleni, ngisho noma ukusetshenziswa kwazo ngesikhathi sokuthula kumane kwenzelwa nje ukubheka isimo. Ezinye izinto ezisetshenziswa kanye, njengezinhlobo ezithile zamabhomu atshuzayo, zingabheka isimo ngokumelene nabafuna ukuhlasela, futhi kanjalo, zingachazwa ngokuthi amasistimu ezikhali.

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Ukulinganiswa ekuqashelweni

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.19 Into eyisakhiwo, imishini namathuluzi zingase zitholakale ngaphandle kokushintshaniswa. Ngokwesibonelo, umhlaba unganikelwa kumasipala ngumakhi ngaphandle kwenkokhelo noma ngenkokhelo encane, ukuze umasipala akwazi ukwakha amapaki, imigwaqo nemizila yokuhamba. Impahla ingatholakala futhingaphandle kokushintshanisa ngokusebenzisa igunya lokuthatha indawo. Ngaphansi kwalezi zimo izindleko zaleyo nto yinani layo elifanele ngosuku etholakala ngalo. Ekunqumeni inani elifanele lento eyisakhiwo, amathuluzi nemishini etholakala ngaphandle kokushintshanisa, ibhizinisi lisebenzisa izimiso ezisezigabeni .35 kuya ku- .38. Noma yiziphi izindleko zomsebenzi ezitholwayo zibikwa ngokuvumelana nezimfuneko zezigaba .21 ukuya ku- .27.

…

Izici zezindleko

.27A Izitshalo ezithelayo zibikwa ngendlela efanayo nezinto ezakhiwe ngaphakathi zezakhiwo, imishini namathuluzi ngaphambi kokuthi zifike endaweni futhi zibe sesimweni esidingekayo ukuze zikwazi ukusebenza ngendlela ehloswe abaphathi. Ngenxa yalokho, uma kukhulunywa ‘ngokwakha’ kuleli zinga kufanele kufundwe njengokuhlanganisa imisebenzi edingekayo yokuhlakulela izitshalo ezithelayo ngaphambi kokuthi zifike endaweni futhi zibe sesimweni esidingekayo ukuze zikwazi ukusebenza ngendlela ehloswe abaphathi.

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Ukulinganiswa kwezindleko

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.29 Kungase kudingeke impahla eyodwa noma ngaphezulu eyisakhiwo, imishini noma amathuluzi uma kushintshaniswa ngempahla noma izimpahla ezingeyona imali, noma inhlanganisela yezimpahla eziyimpahli nezingeyona imali. Ingxoxo elandelayo imane ibhekisela ekushintshanisweni kwempahla eyodwa engeyona imali nenye, kodwa futhi isebenza kukho konke ukushintshanisa okuchazwe emushweni owandulele. Izindleko zempahla enjalo eyisakhiwo, imishini namathuluzi zilinganiswa ngenani elifanele ngaphandle uma inani elifanele lempahla eyamukelwayo noma impahla ekhishwayo lingalinganiseka ngendlela eqinisekile. Uma impahla etholwayo ingalinganiswa ngenani elifanele, izindleko zilinganiswa ngenani lokuphathwa kwempahla ekhishwayo. Impahla eyamukelwayo ilinganiswa ngale ndlela ngisho noma ibhizinisi lingeke liyikhiphe ngokushesha ekuqashelweni impahla ekhishwayo. ~~Uma impahla etholwayo ingalinganiswa ngenani elifanele, izindleko zilinganiswa ngenani lokuphathwa kwempahla ekhishwayo.~~

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Imali yokulinganisa kabusha

.40 Uma izinto eziyizakhiwo, imishini namathuluzi kuhlaziywa kabusha, inani lokuphatha leyo mpahla liyalungiswa livumelane nenani elihlaziyiwe. Ngosuku lokuhlaziya, impahla iphathwa ngenye yezindlela ezilandelayo:

(a) kulungiswa inani eliyingqikithi lokuphathwa kwempahla ukuze inani lokuphathwa kwempahla lilingane nenani elihlaziyiwe lokuphatha impahla. Ngokwesibonelo, inani eliyingqikithi lokuphathwa kwempahla lingase lihlaziywe ngokubheka ulwazi lwezimakethe olwaziwayo noma lingasimamiswa ngokuvumelana noshintsho enanini lokuphathwa kwempahla. Ukunqwabelana kwenani elinciphayo ngosuku lokuhlaziya kabusha kuyalungiswa kulingane nomehluko phakathi kwengqikithi yenani lokuphathwa kwempahla nenani lokuphathwa kwefa ngemva kokucabangela ukulahlekelwa okunqwabelene ngenxa yokukhinyabezeka; noma

(b) inani elinqwabelene lokwehla kwenani liqhathaniswa nenani eliphelele elishiwo lenani lokuphathwa kwempahla elihlaziyiwe.

Leli nani lokulungiswa ~~elivela ekukhishweni kwenani elisha noma ukukhishwa~~ kwenani elinciphile elinqwabelene lakha ingxenye yokwenyuka noma yokwehla kwenani lokuphathwa kwempahla elibalwa ngokuvumelana nezigaba .44 no- .45.

…

.42 Isigaba sezakhiwo, imishini namathuluzi yiqoqo lezimpahla zohlobo olufanayo noma umsebenzi ekusebenzeni kwebhizinisi. Okulandelayo kuyizibonelo zezigaba ezihlukene:

…;

(h) amasistimu ezikhali;

…

(j) ifenisha namakhabethe; ~~kanye~~

(k) nezinto zasehhovisi; kanye

(l) nezitshalo ezithelayo.

Inqubo yokuncipha kwenani

…

.73A Indlela yokuncipha kwenani esekelwe enzuzweni edalwa umsebenzi ohlanganisa ukusebenzisa impahla ngendlela engafanele. Inzuzo etholakala ngomsebenzi ehlananisa ukusetshenziswa kwempahla ngokuvamile ibonisa izici ngaphandle kokusetshenziswa kwezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ahambisana nempahla. Ngokwesibonelo, inzuzo ithintwa ezinye izinto ezinomthelela nezingubo, imisebenzi yokudayisa nezinguguko esibalweni nasentengweni yezinto ezithengiswayo. Ingxenye yentengo yenzuzo ingathintwa ukwehla kwamandla emali, okungaba nomthelela endleleni impahla esetshenziswa ngayo.

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Imibandela yezinguquko

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Ukuchibiyelwa kwamaZinga e-GRAP

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.100A Izigaba ezilandelayo zachibiyelwa ngo-Kuthuthukiswa kwamaZinga e-GRAP, okwakhishwa ngo-xx xxxx. Lezi zichibiyelo zisebenza ezikhathi zaminyaka yonke kusukela ngomhla ka-1 Ephreli 2018 noma ngemva kwalokho. Umnyango uzosebenzisa lezi zichibiyelo ngendlela elandelayo:

(a) Izigaba .19 no- .73A zizosebenza kuhlehlele emuva ngokuvumelana

neZinga le-GRAP Lezingubomgomo Zokubala Imali, Izinguguko Zezilinganiso Zokubala Imali Namaphutha;

(b) Izigaba .03, .11, .29, no- .42 zizosebenza kuhlehlele emuva ngokuvumelana neZinga le-GRAP Lezingubomgomo Zokubala Imali, Izinguguko Zezilinganiso Zokubala Imali Namaphutha;

(c) isigaba .40 sizosebenza kukho konke ukuhlaziya okugashelwa minyaka yonke kusukela noma ngemva kosuku lokusetshenziswa kokugala kwesichibiyelo kanye nasesikhathini sonyaka esilandela ngokushesha ngemva kwalokho; futhi

(d) izigaba .02, .06, .27A, no- .42 zizosebenza kuhlehlele emuva ngokuvumelana neZinga le-GRAP Lezingubomgomo Zokubala Imali, Izinguguko Zezilinganiso Zokubala Imali Namaphutha;

(i) esikhathini sokubika lapho lezi zichibiyelo zisetshenziswa khona okokugala umnyango ngeke kudingeke udalule ulwazi lwezibalo oludingwa yisigaba .30(f) seZinga le-GRAP Lezingubomgomo Zokubalwa Kwezimali, Izinguguko Zezilinganiso Zokubalwa Kwezimali Namaphutha esikhathini samanje. Kodwa-ke, umnyango uzokwethula ulwazi lwezibalo oludingwa yisigaba .30(f) salelo Zinga esikhathini ngasinye ngaphambi kwesikhathi esethuliwe; futhi

(ii) Ibhizinisi lingakhetha ukulinganisa utho lwezimila ezithelayo ngenani lalo elifanele ekugaleni kwesikhathi sokugala esethulwe ezitatimendeni zezimali zenkathi yombiko ibhizinisi eligala ngayo ukusebenzisa lezi zichibiyelo futhi lisebenzise inani elifanele lezindleko zalo ezikhululiwe ngalolo suku. Noma imuphi umehluko phakathi kwenani lokuphatha elidlule nenani elifanele uzogala ukugashelwa emalini engwabelene/esilele yokugala ekugaleni kwesikhathi sombiko esethuliwe.

Ukusetshenziswa ngaphambilini kwale mibandela kuyakhuthazwa. Uma umnyango ukhetha ukusebenzisa lezi zichibiyelo kusengaphambili, izolidalula leli giniso.

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Usuku lokuqala

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A4. Izichibiyelo zeZinga le-GRAP *Zokubikwa Kwamasegimenti* (GRAP 18)

Ukufingqwa kwezichibiyelo

Izichibiyelo zeZinga le-GRAP *Lokubikwa Kwamasegimenti* zazidalwe yizinguquko zomhleli nezinye izinguquko embhalweni wokuqala zenziwe ukuze kuqinisekise ukuvumelana kwamaZinga e-GRAP.

Izinguqulo ezivelele kakhulu zeZinga le-GRAP *Lokubikwa Kwamasegimenti* zichazwe ngezansi:

Uhlobo lwesichibiyelo	**Isigaba**	**Ukufingqwa kwesichibiyelo**
Ukuthuthukiswa okujwayelekile	Inkomba 1	Izikhombo ezinokudalulwa kwamasegimenti emifanekiso zisuliwe eZingeni ngoba uMgcini-mafa Kazwelonke ukhiphe izibonelo eziphelele njengengxenye yesiqondiso sokusetshenziswa kwaleli zinga.

Izichibiyelo zeZinga le-GRAP *Zokubikwa Kwamasegimenti*

Isibonelo semifanekiso esinokudalula okufanekisiwe kwezingubomgomo zokubalwa kwezimali sikhanselwe.

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A5. Izichibiyelo zeZinga le-GRAP *Lokukhinyabezeka Kwezimpahla Ezingangenisi Mali* (GRAP 21)

Ukufingqwa kwezichibiyelo

Izichibiyelo zeZinga le-GRAP *Lokukhinyabezeka Kwezimpahla Eziphehla Imali* zadalwa yizinguquko ezenziwe ku-IPSAS 21 *Yokukhinyabezeka Kwezimpahla Ezingenzi Mali (*IPSAS 21*)* ngenxa *Yokukhikamezeka Kwezimpahla Ezibalwe Inani Kabusha* ze-IPSASB ngoMashi 2016.

Izinguqulo ezivelele kakhulu zeZinga le-GRAP *Lokukhinyabezeka Kwezimpahla Ezingangenisi Mali* zichazwe ngezansi:

Uhlobo lwesichibiyelo	**Isigaba**	**Ukufingqwa kwesichibiyelo**
Izichibiyelo ze-IPSASB	BC10A. Ukuqhathanisa ne-IPSAS	Ukuze kubuyekezwe Isisekelo seziphetho nokuqhathaniswa ne-IPSAS ukuze kuboniswe isinqumo sakamuva se-IPSASB sokukhinyabezeka kwamafa ahlaziywe inani kabusha.

Izichibiyelo zeZinga le-GRAP *Lokukhinyabezeka Kwamafa Angangenisi Mali*

Umbhalo ochibiyelwe uboniswa embhalweni odwetshelwe ngezansi kanti umbhalo ocinyiwe udwetshelwe phezulu. Izigaba ezilandelayo ku-GRAP 21 zichitshiyelwe:

Isisekelo seziphetho

Izinga elihlanganiswayo

Ukufakwa kwezakhiwo, imishini namathuluzi aphathwa ngamanani ahlaziywe kabusha

BC3. Izakhiwo, imishini namathuluzi aphathwa ngamanani ahlaziywe kabusha ngokuvumelana nesibonelelo sokuhlaziya kabusha ezingeni le-International Accounting Standard *Yokukhinyabezeka Kwezimpahla* (IAS 36).

BC4. Kodwa-ke, okuhlanganiswa yi-IPSAS 21 akuhlanganisi izakhiwo, imishini namathuluzi angangenisi mali ngamanani ahlaziywe kabusha ngokuvumelana nesibonelelo sokuhlaziya se-International Public Sector Accounting Standard *Yezakhiwo, Imishini Namathuluzi* (IPSAS 17). Isisekelo seziphetho ku-IPSAS 21 zithi i-IPSASB inombono wokuthi izimpahla ezidluliswe ngamanani ahlaziywe kabusha ngokuvumelana nesibonelelo sokuhlaziya kabusha ku-IPSAS 17 zizobuyekezwa njalo ngokwanele ukuze kuqinisekwe ukuthi ziphathwa ngenani elingahlukile kakhulu enanini lazo elifanele ngosuku lombiko. Ngakho-ke, ukukhinyabezeka kuzocatshangelwa kulokho kuhlaziya.

BC5. Ukungafakwa kwezinga elifanayo lezakhiwo, imishini namathuluzi angangenisi mali ngamanani ahlaziywe kabusha kwafakwa ku-International Public Sector Accounting Standard *Yokukhinyabezeka Kwezimpahla Ezingenisa Imali* (IPSAS 26). I-IPSASB yaphetha ngokuthi kungaba umthwalo onzima ukufaka imfuneko yokuhlola ukukhinyabezeka ngaphezu kwemfuneko ekhona manje ku-IPSAS 17 efuna ukuthi izimpahla zibuyekezwe njalo ngokwanele ukuze kuqinisekwe ukuthi ziphathwa ngenani elingahlukile kakhulu enanini lazo elifanele ngosuku lombiko. Ngakho-ke, sekukonke, i-IPSASB yaphetha ngokuthi i-IPSAS 26 kufanele ivumelane nesiphetho esenziwe ku-IPSAS 21.

BC6. Ezizathwini zayo zokungafaki izakhiwo, imishini namathuluzi aphathwa ngamanani ahlaziywe kabusha ezingeni le-IPSAS 21 ne-IPSAS 26, i-IPSASB yaqaphela ukuthi ku-IAS 36 inani eliphelele lokulahlekelwa ngenxa yokukhinyabezeka liyizindleko zokukhipha impahla. Lokhu kuyiqiniso ikakhulukazi ezimweni lapho inani elifanele lempahla yesakhiwo, imishini namathuluzi

liqashelwa khona ngenani lalo lemakethe. I-IPSASB inombono wokuthi, ezimweni eziningi, lezi zinto azibalulekile futhi, uma kubhekwa amaqiniso wonke, akudingekile ukulinganisa inani lesevisi engatholakala ngempahla nokuqaphela ukulahlekelwa ngenxa yokukhinyabezeka kwezindleko zokukhishwa kwaleyo mpahla.

BC7. Kodwa-ke, iBhodi livumelana nokuhlanganiswa kwezakhiwo, imishini namathuluzi aphathwa ngamanani ahlaziywe kabusha njengaku-IAS 36. Ibhodi linombono wokuthi ngeke kube uhlupho kakhulu ukuhlaziya usuku ngalunye lombiko ukuthi ingabe inkomba yokuthi impahla kungenzeka ithikamezekile ikhona yini, noma ukuthi ukulahlekelwa ngenxa yokukhinyabezeka iyaqashelwa yini ezikhathini ezingaphambilini kuleyo mpahla kungase kungadingeki.

BC8. Ibhodi futhi linombono wokuthi iminyango ingase ingabuyekezi amafa ayo “njalo ngokwanele”, ngoba izindleko zokuhlaziya kabusha izimpahla ezithile zikahulumeni zingase zibe phezulu ekuqaleni. Izindleko zokukhipha izimpahla ezithile ezikhethekile emkhakheni kahulumeni zingase zibe zinkulu. Ukungafakwa kwezinga lezakhiwo, imishini namathuluzi angangenisi mali ngamanani ahlaziywe kabusha akufakiwe kuleli zinga.

Ukufakwa kwezimpahla ezingaphatheki eziphathwa ngamanani ahlaziywe kabusha

BC9. Ngezizathu ezifanayo nalezo ezivezwe ezingeni lokungafakwa kwezakhiwo, imishini namathuluzi angangenisi mali ngamanani ahlaziywe kabusha, i-PSASB yabuye yakhipha ukuhlanganiswa kwezimpahla ezingaphatheki ezifaka imali eziphathwa ngamanani ahlaziywe kabusha. Kodwa-ke, i-IAS 36 ifaka ukukhinyabezeka kwezimpahla ezinjalo ezingaphatheki kulokho okuhlanganiswa yiZinga.

BC10. Ibhodi, ngezizathu ezifanayo nalezo ezichazwe kokuhlangniswayo ngezakhiwo, imishini namathuluzi afaka imali aphathwa ngamanani ahlaziywe kabusha, livumelana nokuhlanganiswa kwezimpahla ezingaphakatheki ezingangenisi mali eziphathwa ngamanani ahlaziywe kabusha njengaku-IAS 36. Ngakho-ke, okuhlanganisa ukungafakwa kokukhinyabezeka kwezimpahla ezingaphatheki ezingangenisi mali eziphathwa ngamanani ahlaziywe kabusha akufakwanga kuleli Zinga.

BC10A Ngo-2015 i-IPSASB yabuyekeza isinqumo sokuqala sokungazifaki izakhiwo, imishini namathuluzi ahlaziywe inani kabusha nezimpahla ezingaphatheki kulokho okuhlanganiswa yi-IPSAS 21. Ngenxa yalokho, isimiso esiyisisekelo kuleli Zinga le-GRAP manje sihambisana nalokho okutholakala ku-IPSAS 21 ebuyekeziwe. Kodwa-ke, ngokuphathelene nokuqashelwa nokulinganiswa kokukhinyabezeka nokuhlahliswa kwezimpahla ezihlaziywe kabusha, amabhodi

alandela izinqubo ezihlukene. I-IPSASB iyakuqaphela ukulahlekelwa okudalwa ukukhinyabezeka nokuhlehliswa kokuhlaziywa kwenani legogo lezimpahla kanti iBhodi liqaphela izimiso ezifanayo ezimpahleni ezifanayo. Ibhodi lacabangela inqubo eku-GRAP 21 ukuthi iyavumelana nesimiso seZinga le-GRAP *Lezakhiwo, Imishini Namathuluzi* elifuna ukuthi ukwenyuka noma ukwehla kwenani elihlaziywe kabusha kusetshenziswe ekunqwabelaneni kwenani lokuhlaziywa kwempahla efanayo.

…

Ukuqhathaniswa neZinga Lokuphathwa Kwezimali le-International Public Sector mayelana *Nokukhinyabezeka Kwezimpahla Ezingangenisi Mali* (Febhruwari 2007)

Izinga le-GRAP *Lokukhinyabezeka Kwezimpahla Ezingangenisi Mali* lisuselwa ngokuyinhloko ku-International Public Sector Accounting Standard *Yokukhinyabezeka Kwezimpahla Ezingangenisi Mali* (i-IPSAS 21). Umehluko oyinhloko phakathi kwaleli zinga ne-IPSAS 21 yilona olandelayo:

- Leli Zinga lisebenzisa amatemu ahlukile ku-IPSAS 21, ezimweni ezithile. Isibonelo esivelele kakhulu ukusetshenziswa kwetemu elithi “ingqikithi yamafa” kuleli Zinga. Itemu elifanayo ku-IPSAS 21 lithi “ingqikithi yamafa/i-equity”.
- Okuhlanganiswa yiZinga le-GRAP kuhlukile ngomqondo wokuthi izimpahla eziyizinto eziphilayo ezihlobene nemisebenzi yezolimo zilinganiswa ngenani elifanele kukhishwe izindleko zokuthengisa ezingafakwanga kulokho okuhlanganiswa yileli Zinga. I-IPSAS 21 alihlanganisi ukungafakwa okunjalo.
- I-GRAP 21 iyakuqaphela ukulahlekelwa okudalwa ukukhinyabezeka nokuhlehliswa kwezimpahla ezilinganiswe ngokuhlaziywa kabusha kwenani lezimpahla ezifanayo, kanti i-IPSAS 21 iziqaphela ekulondolozweni kokuhlaziywa kwegogo elifanayo lezimpahla.
- Imibandela yezinguquko ezisebenza kuleli Zinga le-GRAP isingathwa ngokuhlukile kunaku-IPSAS 21.
- Ishadi lohlelo lifakwe njengesikhombo ukusiza iminyango ihlazise ukuthi ingabe impahla engangenisi mali ithikamezekile yini futhi unqume inani lesevisi elibuyisekayo uma kukhona inkomba eyodwa yokukhinyabezeka.
- Izikhombo ezinezibonelo zemifanekiso yezinkomba zokukhinyabezeka nokulinganiswa kokulahlekelwa ngenxa yokukhinyabezeka zisuliwe kuleli Zinga.

A6. Izichibiyelo zeZinga le-GRAP *Lokukhinyabezeka Kwamafa Angenisa Imali* (GRAP 26)

Ukufingqwa kwezichibiyelo

Izichibiyelo Zezinguquko zeZinga le-GRAP *Lokukhinyabezeka Kwezimpahla Eziphehla Imali* zadalwa yizinguquko ezenziwe ku-IPSAS 26 *Yokukhinyabezeka Kwezimpahla Eziphehla Imali (*IPSAS 26*)* ngenxa *Yokukhikamezeka Kwezimpahla Ezibalwe Inani Kabusha* ze-IPSASB ngoMashi 2016*.*

Izinguqulo ezivelele kakhulu zeZinga le-GRAP *Lokukhinyabezeka Kwezimpahla Eziphehla Imali* zichazwe ngezansi:

Uhlobo lwesichibiyelo	**Isigaba**	**Ukufingqwa kwesichibiyelo**
Izichibiyelo ze-IPSASB	BC10A. Ukuqhathanisa ne-IPSAS	Ukuze kubuyekezwe Isisekelo seziphetho nokuqhathaniswa ne-IPSAS ukuze kuboniswe isinqumo sakamuva se-IPSASB sokukhinyabezeka kwamafa ahlaziywe inani kabusha.

Izichibiyelo zeZinga le-GRAP *Lokukhinyabezeka Kwezimpahla Eziphehla Imali*

Umbhalo ochibiyelwe uboniswa embhalweni odwetshelwe ngezansi kanti umbhalo ocinyiwe udwetshelwe phezulu. Izigaba ezilandelayo ku-GRAP 26 zichitshiyelwe:

Isisekelo seziphetho

Izinga elihlanganiswayo

Ukufakwa kwezakhiwo, imishini namathuluzi aphathwa ngamanani ahlaziywe kabusha

BC3. Izakhiwo, imishini namathuluzi aphathwa ngamanani ahlaziywe kabusha ngokuvumelana nesibonelelo sokuhlaziya kabusha ezingeni le-International Accounting Standard *Yokukhinyabezeka Kwezimpahla* (IAS 36).

BC4. Kodwa-ke, okuhlanganiswa yi-IPSAS 21 akuhlanganisi izakhiwo, imishini namathuluzi angangenisi mali ngamanani ahlaziywe kabusha ngokuvumelana nesibonelelo sokuhlaziya se-International Public Sector Accounting Standard *Yezakhiwo, Imishini Namathuluzi* (IPSAS 17). Isisekelo seziphetho ku-IPSAS 21 zithi i-IPSASB inombono wokuthi izimpahla ezidluliswe ngamanani ahlaziywe kabusha ngokuvumelana nesibonelelo sokuhlaziya kabusha ku-IPSAS 17 zizobuyekezwa njalo ngokwanele ukuze kuqinisekwe ukuthi ziphathwa ngenani elingahlukile kakhulu enanini lazo elifanele ngosuku lombiko. Ngakho-ke, ukukhinyabezeka kuzocatshangelwa kulokho kuhlaziya.

BC5. Izinga elifanayo lokungafakwa kwezakhiwo, imishini namathuluzi aphehla imali aphathwa ngamanani ahlaziywe kabusha lafakwa ku-IPSAS 26. I-IPSASB yaphetha ngokuthi bekuyoba umthwalo ukufaka imfuneko yokuhlola ukukhinyabezeka ngaphezu kwemfuneko ekhona manje ku-IPSAS 17 efuna ukuthi izimpahla zihlaziywe inani kabusha njalo ukuinisekisa ukuthi ziphathwa ngenani elingahlukile ngempela enanini lazo elifanele ngosuku lombiko. Ngakho-ke, sekukonke, i-IPSASB yaphetha ngokuthi i-IPSAS 26 kufanele ivumelane nesiphetho esenziwe ku-IPSAS 21.

BC6. Ezizathwini zayo zokungafaki izakhiwo, imishini namathuluzi aphathwa ngamanani ahlaziywe kabusha ezingeni le-IPSAS 26, i-IPSASB yaqaphela ukuthi ku-IAS 36 inani eliphelele lokulahlekelwa ngenxa yokukhinyabezeka liyizindleko zokukhipha impahla. Lokhu kuyiqiniso ikakhulukazi ezimweni lapho inani elifanele lempahla yesakhiwo, imishini namathuluzi liqashelwa khona ngenani lalo lemakethe. I-IPSASB inombono wokuthi, ezimweni eziningi, lezi

zinto azibalulekile futhi, uma kubhekwa amaqiniso wonke, akudingekile ukulinganisa inani lesevisi engatholakala ngempahla nokuqaphela ukulahlekelwa ngenxa yokukhinyabezeka kwezindleko zokukhishwa kwaleyo mpahla.

BC7. Kodwa-ke, iBhodi livumelana nokuhlanganiswa kwezakhiwo, imishini namathuluzi aphathwa ngamanani ahlaziywe kabusha njengaku-IAS 36. Ibhodi linombono wokuthi ngeke kube uhlupho kakhulu ukuhlaziya usuku ngalunye lombiko ukuthi ingabe inkomba yokuthi impahla kungenzeka ithikamezekile ikhona yini, noma ukuthi ukulahlekelwa ngenxa yokukhinyabezeka iyaqashelwa yini ezikhathini ezingaphambilini kuleyo mpahla kungase kungadingeki.

BC8. Ibhodi futhi linombono wokuthi iminyango ingase ingabuyekezi amafa ayo “njalo ngokwanele”, ngoba izindleko zokuhlaziya kabusha izimpahla ezithile zikahulumeni zingase zibe phezulu ekuqaleni. Izindleko zokukhipha izimpahla ezithile ezikhethekile emkhakheni kahulumeni zingase zibe zinkulu. Ukungafakwa kwezinga lezakhiwo, imishini namathuluzi angangenisi mali ngamanani ahlaziywe kabusha akufakiwe kuleli zinga.

Ukufakwa kwezimpahla ezingaphatheki eziphathwa ngamanani ahlaziywe kabusha

BC9. Ngezizathu ezifanayo nalezo ezivezwe ezingeni lokungafakwa kwezakhiwo, imishini namathuluzi angangenisi mali ngamanani ahlaziywe kabusha, i-PSASB yabuye yakhipha ukuhlanganiswa kwezimpahla ezingaphatheki ezifaka imali eziphathwa ngamanani ahlaziywe kabusha. Kodwa-ke, i-IAS 36 ifaka ukukhinyabezeka kwezimpahla ezinjalo ezingaphatheki kulokho okuhlanganiswa yiZinga.

BC10. Ibhodi, ngezizathu ezifanayo nalezo ezichazwe kokuhlangniswayo ngezakhiwo, imishini namathuluzi afaka imali aphathwa ngamanani ahlaziywe kabusha, livumelana nokuhlanganiswa kwezimpahla ezingaphakatheki ezingangenisi mali eziphathwa ngamanani ahlaziywe kabusha njengaku-IAS 36. Ngakho-ke, okuhlanganisa ukungafakwa kokukhinyabezeka kwezimpahla ezingaphatheki ezingangenisi mali eziphathwa ngamanani ahlaziywe kabusha akufakwanga kuleli Zinga.

BC10A. Ngo-2015 i-IPSASB yabuyekeza isinqumo sokuqala sokungazifaki izakhiwo, imishini namathuluzi ahlaziywe inani kabusha nezimpahla ezingaphatheki kulokho okuhlanganiswa yi-IPSAS 26. Ngenxa yalokho, isimiso esiyisisekelo kuleli Zinga le-GRAP manje sihambisana nalokho okutholakala ku-IPSAS 26 ebuyekeziwe. Kodwa-ke, ngokuphathelene nokuqashelwa nokulinganiswa kokukhinyabezeka nokuhlahliswa kwezimpahla ezihlaziywe kabusha, amabhodi alandela izinqubo ezihlukene. I-IPSASB iyakuqaphela ukulahlekelwa okudalwa ukukhinyabezeka nokuhlehliswa kokuhlaziywa kwenani legogo lezimpahla kanti

iBhodi liqaphela izimiso ezifanayo ezimpahleni ezifanayo. Ibhodi lacabangela ingubo eku-GRAP 26 ukuthi iyavumelana nesimiso seZinga le-GRAP *Lezakhiwo, Imishini Namathuluzi* elifuna ukuthi ukwenyuka noma ukwehla kwenani elihlaziywe kabusha kusetshenziswe ekunqwabelaneni kwenani lokuhlaziywa kwempahla efanayo.

…

Ukuqhathaniswa neZinga Lokuphathwa Kwezimali le-International Public Sector mayelana *Nokukhinyabezeka Kwezimpahla Eziphehla Imali* (Januwari 2008)

Izinga le-GRAP *Lokukhinyabezeka Kwezimpahla Eziphehla Imali* lisuselwa ngokuyinhloko ku-International Public Sector Accounting Standard *Yokukhinyabezeka Kwezimpahla Eziphehla Imali* (i-IPSAS 26). Umehluko oyinhloko phakathi kwaleli zinga ne-IPSAS 26 yilona olandelayo:

- Leli Zinga le-GRAP lisebenzisa amatemu ahlukile ku-IPSAS 26, ezimweni ezithile. Isibonelo esivelele kakhulu ukusetshenziswa kwetemu elithi “ingqikithi yamafa” kuleli Zinga. Itemu elifanayo ku-IPSAS 21 lithi “ingqikithi yamafa/i-equity”.
- I-GRAP 26 iyakuqaphela ukulahlekelwa okudalwa ukukhinyabezeka nokuhlehliswa kwezimpahla ezilinganiswe ngokuhlaziywa kabusha kwenani lezimpahla ezifanayo, kanti i-IPSAS 26 iziqaphela ekulondolozweni kokuhlaziywa kwegogo elifanayo lezimpahla.
- Lesi qondiso esikuleli Zinga siye savunyelaniswa nesiqondiso esifakiwe eZingeni le-GRAP *Lokukhinyabezeka Kwezimpahla Ezingangenisi Mali* (GRAP 21).
- Imibandela yezinguquko ezisebenza kuleli Zinga le-GRAP isingathwa ngokuhlukile kunaku-IPSAS 26.
- Ishadi lohlelo lifakwe njengesikhombo ukusiza iminyango ihlazise ukuthi ingabe impahla ephehla imali noma iyunithi ephehla imali ithikamezekile yini futhi unqume inani lesevisi elibuyisekayo uma kukhona inkomba eyodwa yokukhinyabezeka.
- Izikhombo ezinezibonelo zemifanekiso yokusebenzisa izinqubo zamanje zamanani ukulinganisa inani elisetshenziswayo kanye nesiqondiso esinemifanekiso kusuliwe kuleli Zinga.

A7. Izichibiyelo zeZinga le-GRAP *Lezolimo* (GRAP 27)

Ukufingqwa kwezichibiyelo

Izichibiyelo zezinga le-GRAP *Lezolimo* zidalwe ushintsho olwenziwe ku-IPSAS 27 *Yezolimo* (IPSAS 27) ngenxa *Yokuthuthukiswa Kwama-IPSAS 2015* kwe-IPSASB ngoMashi 2016.

Izinguqulo ezivelele kakhulu zeZinga le-GRAP *Lezolimo* zichazwe ngezansi:

Uhlobo lwesichibiyelo	**Isigaba**	**Ukufingqwa kwesichibiyelo**
Izichibiyelo ze-IPSASB	.02, .03, .05, .06, .07, .07A, .07B, .07C, .26, .38. .55A, .57	Ukuchaza isakhiwo esamukelayo futhi kuhlanganiswe izakhiwo ezamukelayo kulokho okuhlanganiswa yi-GRAP 17, kanti umkhiqizo ovela ezakhiweni zophethe isakhiwo zizohlala zingaphansi kwencazelo ye-GRAP 27. Ngaphezu kwezinguquko ezenziwe yi-IPSASB, isichibiyelo esiwumphumela senziwe ku-GRAP 103 *Yezimpahla Eziyigugu*. Njengamanje i-IPSASB ayinaso isiqondiso mayelana nalesi sihloko.

Izichibiyelo zeZinga le-GRAP *Lezolimo*

Umbhalo ochibiyelwe uboniswa embhalweni odwetshelwe ngezansi kanti umbhalo ocinyiwe udwetshelwe phezulu. Izigaba ezilandelayo ku-GRAP 27 zichitshiyelwe:

Izinga elihlanganiswayo

…

.02 Ibhizinisi elilungiselela futhi lethule izitatimende zezimali ngaphansi kwezimali kwesisekelo esiqongelelekayo lizosebenzisa leli Zinga ekulandiseni ngezinto ezilandelayo uma zihlobene nomsebenzi wezolimo:

(a) izimpahla eziyizinto eziphilayo, <u>ngaphandle kwezitshalo ezithelayo</u>; kanye

(b) nomkhiqizo wezolimo ngesikhathi sesivuno.

.03 Leli Zinga alisebenzi kokulandelayo:

(a) umhlaba ohlobene nomsebenzi wezolimo (bona Izinga le-GRAP *Lezakhiwo, Amathuluzi Nemishini* kanye *Nokulondoloza Ngezakhiwo*);

<u>izitshalo ezithelayo ezihlobene nomsebenzi wezolimo (bona Izinga le-GRAP *Lezakhiwo, Amathuluzi Nemishini*). Leli Zinga lisebenza ezitshalweni zomkhiqizo futhi alisebenzi emkhiqizweni wezitshalo zomkhiqizo;</u>

…

…

.05 Leli Zinga lisebenza esivunweni sezolimo, <u>okuyisivuno</u> ~~umkhiqizo~~ wezimpahla zezinto eziphilayo zomnyango, ngesikhathi sesivuno ~~kuphela~~. Ngemva kwalokho, iZinga le-GRAP *Lezinhlu Zezimpahla* noma elinye izinga le-GRAP elisebenzayo liyasetshenziswa. Ngenxa yalokho, leli Zinga aliphathelene nokusetshenzwa kwesivuno sezolimo ngemva kokuvuna; isibonelo, ukushintshwa kwamagilebhisi abe yiwayini ngumnakekeli wesivini okunguye okhulise amagilebhisi. Yize ukusebenza ngezilimo okunjalo kuyindlela enengqondo nengokwemvelo yomsebenzi wezolimo, futhi izehlakalo ezenzekayo zingafana ngandlela-thile nezinguquko zezempilo, ukusebenza okunjalo akufakiwe ngaphansi kwencazelo yomsebenzi wezolimo kuleli Zinga.

.06 Leli Zinga lisebenza esivunweni sezolimo, okuyisivuno ~~umkhiqizo~~ wezimpahla zezinto eziphilayo zomnyango, ngesikhathi sesivuno ~~kuphela~~.

Amafa ezinto eziphilayo	**Isivuno sezolimo**	**Imikhiqizo evela ngemva kokusebenza ngesivuno**
Izimvu	Uvolo	Ukotini, ukhaphethi
Izihlahla ensimini ~~ehlathini~~ yezihlahla	Izihlahla ezigawuliwe	Izingodo, Ukhuni
~~Izitshalo~~	~~Ukotini~~	~~Okokuthunga, izingubo~~
	~~Umoba ovuniwe~~	~~Ushukela~~
Izinkomazi	Ubisi	Ushizi
Izingulube	Isidumbu senyama	Amasosishi, i-ham esetshenziswe
Izimila zikakotini	Ukotini ovuniwe	Okokuthunga, izingubo
Umoba	Umoba ovuniwe	Ushukela
Izitshalo zogwayi ~~Izihlahlana~~	Amahlamvu akhiwe ~~Uhlamvu~~	~~Itiye, u~~gwayi owomisiwe
Izihlahlana zetiye	Amahlamvu akhiwe	Itiye
Amagilebhisi ~~Umvini~~	Amagilebhisi akhiwe	Iwayini
Izihlahla zezithelo	Izithelo ezikhiwe	Izithelo ezisetshenziwe
Amasundu	Izithelo ezikhiwe	Amafutha esundu

anamafutha		
Izihlahla zerabha	I-latex evuniwe	Imikhiqizo yerabha

Izitshalo ezithile, ngokwesibonelo, izihlahlana zetiye, imivini yamagilebhisi, amasundu anamafutha nezihlahla zerabha, ngokuvamile zingena ngaphansi kwencazelo yezitshalo ezithelayo futhi zihlanganiswa yiZinga le-GRAP *Lezakhiwo, Imishini Namathuluzi*. Kodwa-ke, umkhiqizo okhula ezitshalweni ezithelayo, ngokwesibonelo, amagabunga etiye, amagilebhisi, amasundu anamafutha ne-latex, kungaphansi kwencazelo yaleli Zinga.

…

Izincazelo

.07 ***The following terms are used in this Standard with the meanings specified:***

Isivuno sezolimo yisivuno ~~umkhiqizo~~ wezimpahla zomnyango eziyizinto eziphilayo.

Isitshalo esithelayo yisitshalo esiphilayo:

(a) esisetshenziswa ekukhiqizweni noma ekusekeleni isivuno sezolimo;

(b) okulindeleke ukuthi zikhiphe isivuno ngaphezu kwesikhathi esidwa; futhi

(c) sinamathuba ayivelakancane okuthengiswa njengesivuno sezolimo, ngaphandle uma kwethukela kudayiswa njengezinsalela.

.07A Okulandelayo akuzona izitshalo ezithelayo:

(a) izitshalo ezikhuliswe ukuze zivunwe njengesivuno sezolimo (isibonelo, izihlahla ezitshalelwe ukuba zisebenze njengezingodo);

(b) izitshalo ezitshalelwe ukukhiqiza isivuno sezolimo kube kungenathuba lokuthi umnyango nawo uzovuna futhi uthengise leso sitshalo njengomkhiqizo wezolimo, ngaphandle kokuthengisa lapha nalaphaya ngezikhathi ezithile (isibonelo, izihlahla ezitshalwa ngenxa yezithelo noma ugodo lwazo); kanye

(c) nezitshalo zaminyaka yonke (isibonelo, ummbila nokolweni).

.07B Uma izitshalo ezithelayo zingasetshenziselwa ukukhiqiza isivuno zingase zigawulwe futhi zithengiswe njengezinsalela, isibonelo, ukuze zisetshenziselwe ukubasa. Ukuthengiswa okunjalo kwezinto eziyizinsalela ngeke kuvimbe isitshalo singafanelwa yincazelo yesitshalo esithelayo.

.07C Umkhiqizo okhula ezitshalweni ezithelayo uyimpahla eyizinto eziphilayo.

…

Ukuqashelwa nokulinganisa

…

.26 Izindleko zingase zihlawumbisele inani lazo ngezinye izikhathi, ikakhulukazi uma:

(a) kube noshintsho oluncane kusukela kwathathwa izindleko zokuqala (ngokwesibonelo, izindleko zembewu eyatshalwa ngokushesha ngaphambi kosuku lombiko noma imfuyo esanda kutholwa); noma

(b) umthelela woshintsho lwezinto eziphilayo enanini ungalindelwe ukuthi ube mkhulu (ngokwesibonelo, ukukhula kwasekuqaleni komjikelezo weminyaka engama-30 yokukhulisa izihlahla zikaphayini).

…

Ukudalula

Okujwayelekile

…

.38 Izimpahla zezinto eziphilayo ezidliwayo yilezo ezigcinelwa ukuvunwa njengesivuno sezolimo noma ukuze zithengiswe noma zisakazwe ngendlela engeyona eyokushintshanisa njengezimpahla eziyizinto eziphilayo. Isibonelo sezinto eziphilayo ezidliwayo yizilwane nezitshalo ezisetshenziswa kanye kuphela, njengemfuyo ehloselwe ukukhiqiza inyama, imfuyo egcinelwe ukuthengiswa, inhlanzi efuywayo, izimila ezinjengommbila nokolweni, imikhiqizo yezitshalo ezithelayo kanye nezihlahla ezikhuliselwa ukugawulwa njengezingodo. Izimpahla eziyizinto eziphilayo ezithelayo yilawo mafa ayizinto eziphilayo ezisetshenziswa ngokuphindaphindiwe noma ngokuqhubekayo isikhathi esingaphezu konyaka owodwa emsebenzini wezolimo. Izimpahla zezinto eziphilayo ezithelayo azisona isivuno sezolimo, kodwa kunalokho, zigcinelwe ukukhiqiza isivuno. Izibonelo zezinhlobo zezilwane eziyimpahla ephilayo ethelayo zihlanganisa imfuyo ezalayo (kubandakanye izinhlanzi nezinkukhu), imfuyo ekhiqiza ubisi, kanye nezimvu noma ezinye izilane ezisetshenziselwa ukukhiqiza uvolo. Izibonelo zezinhlobo zezitshalo eziyimpahla ephilayo ethelayo zihlanganisa izihlahla okutholwa kuzo izithelo, imivini nezihlahlana ezitshalelwa izithelo, amantongomane, i-sap, inhlaka, amagxolo, nemikhiqizo yamaqabunga.

…

Imibandela yezinguquko

…

Ukuchibiyelwa kwamaZinga e-GRAP

…

.55A ***Izigaba ezilandelayo zachibiyelwa ngo-Kuthuthukiswa kwamaZinga e-GRAP, okwakhishwa ngo-xx xxxx. Lezi zichibiyelo zisebenza ezikhathi zaminyaka yonke kusukela ngomhla ka-1 Ephreli 2018 noma ngemva kwalokho. Umnyango uzosebenzisa lezi zichibiyelo ngendlela elandelayo:***

(a) ***izigaba .02, .03, .05, .06, .07, .07A, .07B, .07C, .26 no- .38 zizosebenza kuhlehlele emuva ngokuvumelana neZinga le-GRAP Lezingubomgomo Zokubala Imali, Izinguguko Zezilinganiso Zokubala Imali Namaphutha; futhi***

(b) ***esikhathini sokubika lapho lezi zichibiyelo zisetshenziswa khona okokuqala umnyango ngeke kudingeke udalule ulwazi lwezibalo oludingwa yisigaba .30(f) seZinga le-GRAP Lezingubomgomo Zokubalwa Kwezimali, Izinguguko Zezilinganiso Zokubalwa Kwezimali Namaphutha esikhathini samanje. Kodwa-ke, umnyango uzokwethula ulwazi lwezibalo oludingwa yisigaba .30(f) salelo Zinga esikhathini ngasinye ngaphambi kwesikhathi esethuliwe.***

Ukusetshenziswa ngaphambilini kwale mibandela kuyakhuthazwa. Uma umnyango ukhetha ukusebenzisa lezi zichibiyelo kusengaphambili, izolidalula leli qiniso.

…

Usuku lokuqala

…

Izichibiyelo eziwumphumela wamanye amaZinga e-GRAP

Izichibiyelo ezilandelayo zamaZinga e-GRAP *Okuqashisa, Ukulondoloza Ngezakhiwo* kanye *Nokukhinyabezeka Kwezimpahla Eziphehla Imali* ziwumphumela wezichibiyelo ezenziwe eZingeni le-GRAP *Lezolimo*.

Izinga le-GRAP *Lokuqashisa* (GRAP 13)

Umbhalo ochibiyelwe uboniswa embhalweni odwetshelwe ngezansi kanti umbhalo ocinyiwe udwetshelwe phezulu. Izigaba ezilandelayo ku-GRAP 13 zichitshiyelwe:

Izinga elihlanganiswayo

…

.02 …

Kodwa-ke, leli Zinga ngeke lisebenze njengesisekelo sokulinganiswa:

(a) ***kwezakhiwo ezibanjwe yizivumelwano zokuqashisa ezifakwe ngaphansi kwezakhiwo zokulondoloza (bheka iZinga le-GRAP Lokulondoloza Ngezakhiwo);***

(b) ***kwezakhiwo zokulondoloza ezibanjwe ngumqashisi ngaphansi kwezivumelwano zokuqashisa (bheka iZinga le-GRAP Lokulondoloza Ngezakhiwo);***

(c) ***izimpahla eziyizinto eziphilayo <u>ngaphansi kwalokho okuhlanganiswa yiZinga le-GRAP Lezolimo</u> ezigcinwe abaqashi ngaphansi kwezivumelwano zezimali; noma***

(d) ***izimpahla eziyizinto eziphilayo <u>ngaphansi kwalokho okuhlanganiswa yiZinga le-GRAP Lezolimo</u> ezigcinwe abaqashisi ngaphansi kwezivumelwano ezisebenzayo.***

…

IZinga le-GRAP *Lokulondoloza Ngezakhiwo* (GRAP 16)

Umbhalo ochibiyelwe uboniswa embhalweni odwetshelwe ngezansi kanti umbhalo ocinyiwe udwetshelwe phezulu. Izigaba ezilandelayo ku-GRAP 16 zichitshiyelwe:

Izinga elihlanganiswayo

…

.04 Leli Zinga alisebenzi kokulandelayo:

(a) Ezimpahleni zezinto eziphilayo ezihlobene nomsebenzi wezolimo (bona Izinga le-GRAP *Lezolimo* kanye *Nezakhiwo, Amathuluzi Nemishini*);

(b) …

…

IZinga le-GRAP *Lokukhinyabezeka Kwamafa Angenisa Imali* (GRAP 26)

Umbhalo ochibiyelwe uboniswa embhalweni odwetshelwe ngezansi kanti umbhalo ocinyiwe udwetshelwe phezulu. Izigaba ezilandelayo ku-GRAP 26 zichitshiyelwe:

Izinga elihlanganiswayo

…

.02 Ibhizinisi elilungiselela futhi lethule izitatimende zezimali ngaphansi kwezimali kwesisekelo esiqongelelekayo lizosebenzisa leli Zinga ekuphatheni izimali zokukhinyabezeka kwezimpahla eziphehla imali, ngaphandle:

(a) …

(g) izimpahla eziyizinto eziphilayo nemisebenzi yezolimo kulokho okuhlanganiswa yizinga le-GRAP Lezolimo ezilinganiswa ngenani elifanele kukhishwe izindleko zokuthengisa;

…

Izinga le-GRAP *Lezimpahla Eziyigugu* (GRAP 103)

Umbhalo ochibiyelwe uboniswa embhalweni odwetshelwe ngezansi kanti umbhalo ocinyiwe udwetshelwe phezulu. Izigaba ezilandelayo ku-GRAP 103 zichitshiyelwe:

Izinga elihlanganiswayo

…

.02 Ibhizinisi elilungiselela futhi lethule izitatimende zezimali ngaphansi kwezimali kwesisekelo esiqongelelekayo lizosebenzisa leli Zinga ekuqapheleni, ekulinganiseni nasekudaluleni zonke izimpahla ezifanelana nencazelo yezimpahla eziyigugu ngaphandle:

(a) nokuqashelwa kwasekuqaleni nokulinganiswa kokuqala kwezimpahla eziyigugu ezitholakala uma kudluliswa izimpahla phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (bheka Izinga Le-GRAP Lokudluliswa Kwemisebenzi Phakathi Kwamabhizinsi Angaphansi Kokulawulwa Okufanayo) noma ukuhlanganiswa kwamabhizinisi (bheka Izinga Le-GRAP Lokuhlanganiswa Kwamabhizinisi);

(b) Izitshalo ezithelayo nezimpahla eziyizinto eziphilayo ezihlobene nomsebenzi wezolimo (bona Izinga le-GRAP <u>Lezakhiwo, Imishini Namathuluzi</u>);

…

A8. Izichibiyelo zeZinga le-GRAP *Lezimpahla Ezingaphatheki* (GRAP 31)

Ukufingqwa kwezichibiyelo

Izichibiyelo zeZinga le-GRAP *Lezimpahla Ezingaphatheki* zadalwa ukungafani kwezimfuneko zokulinganisa ku-GRAP 23 nakwamanye amaZinga e-GRAP aphathelene namafa ngokuphathelene nokusingathwa kwezindleko zokwenza umsebenzi. Ezinye izinguquko zidalwe ushintsho olwenziwe ku-IPSAS 31 *Yezimpahla Ezingaphatheki* (IPSAS 31) ngenxa *Yokuthuthukiswa Kwama-IPSAS 2014* kwe-IPSASB ngoJanuwari 2015.

Izinguqulo ezivelele kakhulu zeZinga le-GRAP *Lezimpahla Ezingaphatheki* zichazwe ngezansi:

Uhlobo lwesichibiyelo	**Isigaba**	**Ukufingqwa kwesichibiyelo**
Ukuthuthukiswa okujwayelekile	.38A, .132A, .134	Ukufaka ukuphathwa kwezindleko nezinye izindleko ezitholwe ngamafa azuzwe emisebenzini okungeyona eyokushintshanisa ukuze ihambisane nesimiso se-GRAP 23 (isigaba .12).
	.41, .132A, .134	Ukucacisa isimiso sokulinganisa lapho kungatholwa khona amafa ngokushintshanisa ngempahla noma izimpahla ezingeyona imali, noma inhlanganisela yezimpahla eziyimpahli nezingeyona imali.
Izichibiyelo ze-IPSASB	.79,.132A, .134	Ukuchaza indlela yokuhlaziywa kwenani lokuphatha nokuncipha kwenani okunqwabelanayo uma kuhlaziywa kabusha kwezimpahla ezingaphatheki.
	.92, .98A, .98B, .98C, .132A, .134	Ukucacisa izindlela ezamukelekayo zezimpahla ezinenani elinciphayo.

Izichibiyelo zeZinga le-GRAP *Lezimpahla Ezingaphatheki*

Umbhalo ochibiyelwe uboniswa embhalweni odwetshelwe ngezansi kanti umbhalo ocinyiwe udwetshelwe phezulu. Izigaba ezilandelayo ku-GRAP 31 zichitshiyelwe:

Izimpahla ezingaphatheki ezitholwe ngaphandle kokushintshaniswa

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.38A Ngaphansi kwalezi zimo izindleko zaleyo nto yinani layo elifanele ngosuku etholakala ngalo. Noma yiziphi izindleko zomsebenzi ezitholwayo zibikwa ngokuvumelana nezimfuneko zezigaba .30 ukuya ku- .34. Ngezinjongo zaleli Zinga, ukulinganiswa kokuqashelwa kwempahla engaphatheki etholakala ngaphandle kokushintshanisa, ngenani layo elifanele elihambisana nezimfuneko ezisesigabeni .74 akukhona ukulinganiswa futhi. Ngenxa yalokho, izimfuneko zokuhlaziya kabusha ezisesigabeni .74, kanye namazwi encazelo asezigabeni .75 ukuya ku- .87 zisebenza kuphela uma umnyango ukhetha ukuhlaziya kabusha inani lento engaphatheki ezikhathini zombiko ezilandelayo. Noma yiziphi izindleko zomsebenzi ezitholwayo zibikwa ngokuvumelana nezimfuneko zezigaba .30 ukuya ku- .34.

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Ukushintshanisa izimpahla

.41 Impahla eyodwa noma ngaphezulu engaphatheki ingatholakala ngokushintshaniswa ngempahla noma izimpahla ezingeyona imali, noma inhlanganisela yezimpahla eziyimpahli nezingeyona imali. Ingxoxo elandelayo imane ibhekisela ekushintshanisweni kwempahla eyodwa engeyona imali nenye, kodwa futhi isebenza kukho konke ukushintshanisa okuchazwe emushweni owandulele. Izindleko zempahla enjalo engaphatheki zilinganiswa ngenani elifanele ngaphandle uma inani elifanele lempahla eyamukelwayo noma impahla ekhishwayo lingalinganiseka ngendlela eqinisekile. Uma impahla etholwayo ingalinganiswa ngenani elifanele, izindleko zilinganiswa ngenani lokuphathwa kwempahla ekhishwayo. Impahla eyamukelwayo ilinganiswa ngale ndlela ngisho noma ibhizinisi lingeke liyikhiphe ngokushesha ekuqashelweni impahla ekhishwayo.—Uma okwenziwayo kungekhona okokushintshanisa, khona-ke kufanele kuqashelwe ngokuvumelana neZinga le-GRAP *Lenzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudlulisa)*.

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Imali yokulinganisa kabusha

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.79 Uma impahla engaphatheki ihlaziywa kabusha, inani lokuphatha leyo mpahla liyalungiswa livumelane nenani elihlaziyiwe. Ngosuku lokuhlaziya, impahla iphathwa ngenye yezindlela ezilandelayo:

(a) kulungiswa inani eliyinggikithi lokuphathwa kwempahla ukuze inani lokuphathwa kwempahla lilingane nenani elihlaziyiwe lokuphatha impahla. Ngokwesibonelo, inani eliyinggikithi lokuphathwa kwempahla lingase lihlaziywe ngokubheka ulwazi lwezimakethe olwaziwayo noma lingasimamiswa ngokuvumelana noshintsho enanini lokuphathwa kwempahla. Ukunqwabelana kwenani eliyisabelo ngosuku lokuhlaziya kabusha kuyalungiswa kulingane nomehluko phakathi kwenggikithi yenani lokuphathwa kwempahla nenani lokuphathwa kwefa ngemva kokucabangela ukulahlekelwa okunqwabelene ngenxa yokukhinyabezeka; noma

(b) inani elinqwabelene eliyisabelo liqhathaniswa nenani eliphelele elishiwo lenani lokuphathwa kwempahla elihlaziyiwe.

Leli nani lokulungiswa kwenani eliyisabelo elinqwabelene lakha ingxenye yokwenyuka noma yokwehla kwenani lokuphathwa kwempahla elibalwa ngokuvumelana nezigaba .84 no- .85.

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Isikhathi sokusebenziseka

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.92 Uma kubhekwa izinguquko ezisheshayo kwezobuchwepheshe, isofthiwe yamakhompuyutha nezinye izimpahla eziningi ezingaphatheki zingase zibe nobuchwepheshe obungasasebenzi. Ngakho-ke, ngokuvamile isikhathi sokusebenziseka kwazo ngeke sibe sifushane. Ukuncipha kwesikhathi esizayo kwamanani okuthengisa into ekhiqizwe kusetshenziswa impahla engaphatheki kungabonisa ukuthi kulindelwe ukuthi ubuchwepheshe noma ezentengiso zaleyo mpahla ziphelelwe yisikhathi, futhi nalokho, kungase kubonise ukuncipha kwezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ahambisana naleyo mpahla.

Isikhathi sesabelo nenqubo yokufakwa kwesabelo

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.98 Izindlela ezihlukene zesabelo zingasetshenziswa ukuze kunqunywe inani elinciphisekayo lempahla ngendlela ehlelekile phakathi nesikhathi sokusebenziseka kwayo. Lezi zindlela zihlanganisa indlela eqondile, indlela yokulinganisa ibhalansi enciphayo kanye nendlela yamayunithi omkhiqizo. Inqubo esetshenziswayo ikhethwa ngesisekelo sephethini elindelwe yokusetshenziswa kwezinzuzo zezomnotho ezilindelwe esikhathini esizayo noma amathuba esevisi ahambisana naleyo mpahla futhi isetshenziswa njalo zikhathi zonke, ngaphandle uma kunoshintsho kuphethini elindelwe yokusetshenziswa kwalezo zinzuzo zezomnotho noma amathuba esevisi esikhathi esizayo.

.98A Kukhona umbono ongaphikiswa wokuthi imali yesabelo isekelwe enzuzweni edalwa umsebenzi ohlanganisa ukusebenzisa impahla engaphatheki ngendlela engafanele. Inzuzo etholakala ngomsebenzi ehlanganisa ukusetshenziswa kwempahla engaphatheki ngokuvamile ibonisa izici ezingahlobene ngokuqondile nokusetshenziswa kwezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ahambisana nempahla engaphatheki. Ngokwesibonelo, inzuzo ithintwa ezinye izinto ezinomthelela nezinqubo, imisebenzi yokudayisa nezinguquko esibalweni nasentengweni yezinto ezithengiswayo. Ingxenye yentengo yenzuzo ingathintwa ukwehla kwamandla emali, okungaba nomthelela endleleni impahla esetshenziswa ngayo. Lo mbono ungangotshwa kuphela ngaphansi kwezimo ezilinganiselwe:

(a) lapho impahla engaphatheki ivezwa njengesilinganiso senzuzo, njengoba kuchazwe esigabeni .98C; noma

(b) uma kungaboniswa ukuthi inzuzo nokusetshenziswa kwezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ahambisana nempahla engaphatheki ehlobene kakhulu.

.98B Uma kukhethwa inqubo efanele yokufaka isabelo ngokuvumelana nesigaba .97, umnyango unganquma umkhawulo ophezulu ohambisana nempahla engaphatheki. Ngokwesibonelo, inkontileka echaza amalungelo omnyango ngokusebenzisa impahla engaphatheki ingase icacise ukuthi umnyango usebenzisa leyo mpahla engaphatheki iminyaka ethile engunyiwe (okusho, isikhathi), njengesibalo samayunithi akhiqiziwe noma inani elingaguquki eliphelele lenzuzo ezotholakala. Ukutholakala komkhawulo onjalo ophezulu kungaba yindawo yokuqala yokugagula isisekelo esifanele sokufaka isabelo, kodwa esinye isisekelo singasetshenziswa uma sibonisa ngokuqondile iphethini elindelwe

yokusetshenziswa kwezinzuzo zezomnotho noma amathuba esevisi.

.98C Esimweni lapho umkhawulo ophezulu ohambisana nempahla engaphatheki uletha ukufinyelelwa komkhawulo wenzuzo, inzuzo ezotholakala ingaba yisisekelo esifanele sokufaka isabelo. Ngokwesibonelo, ilungelo lokusebenzisa umgwago okhokhelwayo lisekelwe enenini elingaguguki lenzuzo ezotholakala ngokukhokha okuhlanganisiwe (ngokwesibonelo, inkontileka ingavumela ukusetshenziswa komgwago okhokhelwayo kuze kube yilapho inani elingwabelene lomgwago elitholakala ngokusebenzisa umgwago okhokhelwayo lifinyelela ku-R100 million). Esimweni lapho inzuzo isingunywe khona njengomkhawulo ophakeme kunkontileka yokusetshenziswa kwempahla engaphatheki, inzuzo ezokwenziwa ingaba yisisekelo esifanele sokufaka isabelo empahleni engaphatheki, ingobo nje inkontileka icacisa inani elingaguguki lenzuzo ezokwenziwa okuzongunywa ngalo isabelo.

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Imibandela yezinguquko

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Ukuchibiyelwa kwamaZinga e-GRAP

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.132A Izigaba ezilandelayo zachibiyelwa ngo-Kuthuthukiswa kwamaZinga e-GRAP, okwakhishwa ngo-xx xxxx. Lezi zichibiyelo zisebenza ezikhathi zaminyaka yonke kusukela ngomhla ka-1 Ephreli 2018 noma ngemva kwalokho. Umnyango uzosebenzisa lezi zichibiyelo ngendlela elandelayo:

(a) Izigaba .38A, .92, .98A, .98B no- .98C zizosebenza kuhlehlele emuva ngokuvumelana neZinga le-GRAP Lezingubomgomo Zokubala Imali, Izinguguko Zezilinganiso Zokubala Imali Namaphutha; kanti

(b) isigaba .41 sizosebenza kuhlehlele emuva ngokuvumelana neZinga le-GRAP Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha; kanti

(c) isigaba .79 sizosebenza kukho konke ukuhlaziya okugashelwa minyaka yonke kusukela noma ngemva kosuku lokusetshenziswa kokugala kwesichibiyelo kanye nasesikhathini sonyaka esilandela ngokushesha ngemva kwalokho.

Ukusetshenziswa ngaphambilini kwale mibandela kuyakhuthazwa. Uma umnyango ukhetha ukusebenzisa lezi zichibiyelo kusengaphambili,

izolidalula leli giniso.

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Usuku lokuqala

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A9. Izichibiyelo zeZinga le-GRAP *Lezimpahla Eziyigugu* (GRAP 103)

Ukufingqwa kwezichibiyelo

Izichibiyelo zeZinga le-GRAP *Lezimpahla Eziyigugu* zadalwa ukungafani kwezimfuneko zokulinganisa ku-GRAP 23 nakwamanye amaZinga e-GRAP aphathelene namafa ngokuphathelene nokusingathwa kwezindleko zokwenza umsebenzi. Ezinye izinguquko zadalwa yizinguquko zomhleli embhalweni wokuqala.

Izinguqulo ezivelele kakhulu zeZinga le-GRAP *Lezimpahla Eziyigugu* zichazwe ngezansi:

Uhlobo lwesichibiyelo	**Isigaba**	**Ukufingqwa kwesichibiyelo**
Ukuthuthukiswa okujwayelekile	.26, .106A, .108	Ukucacisa ukuphathwa kwezindleko nezinye izindleko ezitholwe ngamafa azuzwe emisebenzini okungeyona eyokushintshanisa ukuze ihambisane nesimiso se-GRAP 23 (isigaba .12).
	.33, .106A, .108	Ukucacisa isimiso sokulinganisa lapho kungatholwa khona amafa ngokushintshanisa ngempahla noma izimpahla ezingeyona imali, noma inhlanganisela yezimpahla eziyimpahli nezingeyona imali.

Izichibiyelo zeZinga le-GRAP *Lezimpahla Eziyigugu*

Umbhalo ochibiyelwe uboniswa embhalweni odwetshelwe ngezansi kanti umbhalo ocinyiwe udwetshelwe phezulu. Izigaba ezilandelayo ku-GRAP 103 zichitshiyelwe:

Ukulinganiswa ekuqashelweni

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.26 Impahla eyigugu ingase itholakale ngaphandle kokushintshaniswa. Ngokwesibonelo, umnyuziyamu ungathola iqoqo eliyigugu lezinto zobuciko kumhlinzeki okhipha ifa. Ngaphansi kwalezi zimo izindleko zaleyo mpahla eyigugu yinani layo elifanele ngosuku lokutholwa kwayo. Ekunqumeni inani elifanele lempahla eyigugu etholakala ngaphandle kokushintshanisa, ibhizinisi kufanele lisebenzise izimiso ezisezigabeni .38 kuya ku- .48. Noma yiziphi izindleko zomsebenzi ezitholwayo zibikwa ngokuvumelana nezimfuneko zezigaba .28 ukuya ku- .30.

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Ukulinganiswa kwezindleko

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.33 Impahla eyodwa noma ngaphezulu eyigugu ingatholakala ngokushintshaniswa ngempahla noma izimpahla ezingeyona imali, noma inhlanganisela yezimpahla eziyimpahli nezingeyona imali. Ingxoxo elandelayo imane ibhekisela ekushintshanisweni kwempahla eyodwa engeyona imali nenye, kodwa futhi isebenza kukho konke ukushintshanisa okuchazwe emushweni owandulele. Izindleko zempahla enjalo eyigugu zilinganiswa ngenani elifanele ngaphandle uma inani elifanele lempahla eyamukelwayo noma impahla ekhishwayo lingalinganiseka ngendlela eqinisekile. Uma impahla etholwayo ingalinganiswa ngenani elifanele, izindleko zilinganiswa ngenani lokuphathwa kwempahla ekhishwayo. Impahla eyamukelwayo ilinganiswa ngale ndlela ngisho noma ibhizinisi lingeke liyikhiphe ngokushesha ekuqashelweni impahla ekhishwayo.

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Imibandela yezinguquko

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Ukuchibiyelwa kwamaZinga e-GRAP

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.106A ***Izigaba ezilandelayo zachibiyelwa ngo-Kuthuthukiswa kwamaZinga e-GRAP, okwakhishwa ngo-xx xxxx. Lezi zichibiyelo zisebenza ezikhathi zaminyaka yonke kusukela ngomhla ka-1 Ephreli 2018 noma ngemva kwalokho. Umnyango uzosebenzisa lezi zichibiyelo ngendlela elandelayo:***

(a) ***isigaba .26 sizosebenza kuhlehlele emuva ngokuvumelana neZinga le-GRAP Lezingubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha; futhi***

(b) ***isigaba .33 sizosebenza kuhlehlele emuva ngokuvumelana neZinga le-GRAP Lezingubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha.***

Ukusetshenziswa ngaphambilini kwale mibandela kuyakhuthazwa. Uma umnyango ukhetha ukusebenzisa lezi zichibiyelo kusengaphambili, izolidalula leli giniso.

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Usuku lokuqala

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A10. Izichibiyelo zezinga le-GRAP 106 *Lokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo* (GRAP 106)

Ukufingqwa kwezichibiyelo

Izichibiyelo zeZinga le-GRAP *Lokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo* kwaholela ezinguqukweni ezenziwa ku-IFRS 3 *Zokuhlanganiswa Kwamabhizinisi* (IFRS 3) ngenxa yezichibiyelo ze-IASB *Zokuthuthukiswa Kwaminyaka Yonke Kwama-IFRS Umjikelezo Ka-2010 – 2012* ezakhisha ngoDisemba 2013.

Izinguquko ezivelele kakhulu zeZinga le-GRAP *Lokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo* zichazwe ngezansi:

Uhlobo lwesichibiyelo	**Isigaba**	**Ukufingqwa kwesichibiyelo**
Izichibiyelo ze-IASB	.68, .88, .98A, .99	Ukufuna isinxephezelo esichazwa njengempahla noma isikweletu esilinganiswa ngenani elifanele esikhathini sombiko ngasinye.

Izichibiyelo zezinga le-GRAP 106 *Lokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo*

Umbhalo ochibiyelwe uboniswa embhalweni odwetshelwe ngezansi kanti umbhalo ocinyiwe udwetshelwe phezulu. Izigaba ezilandelayo ku-GRAP 106 zichitshiyelwe:

Isinxephezelo

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.68 Othola impahla uzocacisa isibopho sokukhokhela isinxephezelo esifinyelela incazelo yethuluzi lezezimali njengesibopho sezimali noma njengengqikithi yezimpahla ngesisekelo sencazelo yempahla esilele nesikweletu sezimali eZingeni le-GRAP *Lamathuluzi Ezezimali*. Othola impahla uzocacisa impahla njengelungelo lokubuyisela imali eyayicatshangelwe njengesisombululo ngaphambilini uma imibandela ecasisiwe ifinyelelwa. Isigaba .88 sinikeza isiqondiso sokubalwa okungemva kwalokho kwesinxephezelo esicatshangelwayo.

Isinxephezelo

.88 Izinguquko ezithile enanini elifanele lesinxephezelo esiqashelwa umamukeli wempahla ngemva kosuku lokuyithola zingaba umphumela wolwazi oluthe xaxa umamukeli aluthole ngemva kosuku mayelana namaqiniso nezimo ebezikhona ngosuku lokutholwa kwempahla. Kodwa-ke, izinguquko ezidalwa yizehlakalo ngemva kosuku lokutholwa kwempahla, njengokufinyelela umgomo wokusebenza, noma ukfinyelela ingqophamlando ocwaningweni nakuphrojekthi yezentuthuko, akuzona izichibiyelo zesikhathi sokulinganisa. Othola impahla kufanele anakekele izinguquko zenani elifanele lesinxephezelo ezingezona izichibiyelo zesikhathi sokulinganisa ngale ndlela elandelayo:

(a) Isinxephezelo esibhekwa njengezimpahla zizonke ezicacisiwe ngeke silinganiswe kabusha futhi ukukhokhwa kwaso kuzobalwa phakathi kwengqikithi yamafa.

(b) Esinye isinxephezelo:

(i) esihambisana nokuhlanganiswa yiZinga le-GRAP *Lamathuluzi Ezezimali* lizolinganiswa ngenani elifanele esikhathini ngasinye sombiko nezinguquko zenani elifanele zizoqashelwa njengemali esilele noma eyeqile ngokuvumelana nalelo Zinga le-GRAP.

(ii) esingahambisani nokuhlanganiswa yiZinga le-GRAP *Lamathuluzi Ezezimali* lizolinganiswa ngenani elifanele esikhathini ngasinye sombiko

nezinguquko zenani elifanele zizoqashelwa njengemali esilele noma eyeqile.

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Imibandela yezinguquko

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Ukuchibiyelwa kwamaZinga e-GRAP

.98A ***Izigaba .68 no- .88 zachitshiyelwa ngo-Kuthuthukiswa kwamaZinga e-GRAP, okwakhishwa ngo-xx xxxx. Umnyango uzosebenzisa lezi zichibiyelo ukuze udlulisele imisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo lapho usuku lokutholwa kwezimpahla lingomhla ka-1 Ephreli 2018 noma ngemva kwalokho. Ukusetshenziswa kusengaphambili kuyakhuthazwa. Uma umnyango ukhetha ukusebenzisa lezi zichibiyelo kusengaphambili, izolidalula leli qiniso.***

Usuku lokuqala

Ukwamukelwa kokuqala kwamaZinga e-GRAP

.99 ***Ibhizinisi lizosebenzisa leli Zinga le-GRAP ezitatimendeni zezimali zaminyaka yonke ezihlanganisa izikhathi kusukela noma ngemva kosuku olunqunywe nguNgqonggoshe Wezezimali emthethweni ozoshicilelwa ngokuvumelana nesigaba 91(1)(b) soMthetho Wokuphathwa Kwezimali Zikahulumeni, uMthetho No. 1 ka-1999, ochibiyelwe.***

Izichibiyelo eziwumphumela wamanye amaZinga e-GRAP

Izichibiyelo ezilandelayo zamaZinga e-GRAP *Emibandela, Izikweletu Nezimpahla Ezihambisanayo* kanye *Namathuluzi Ezezimali* zidalwe yizichibiyelo ezenziwe eZingeni le-GRAP *Lokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphambi Kokulawulwa Okufanayo.*

Ukuchitshiyelwa kweZinga le-GRAP *Lemibandela, Izikweletu Nezimpahla Ezihambisanayo* (GRAP 19)

Umbhalo ochibiyelwe uboniswa embhalweni odwetshelwe ngezansi kanti umbhalo ocinyiwe udwetshelwe phezulu. Izigaba ezilandelayo ku-GRAP 19 zichitshiyelwe:

Okunye okungafakwanga kokuhlanganisa yiZinga

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.13 Where another Standard of GRAP deals with a specific type of provision, contingent liability or contingent asset, an entity applies that Standard instead of this Standard. Izinhlobo ezithile zemibandela ziyadingidwa kumaZinga e-GRAP aphathelene:

(a) nezinkontileka zokwakha (bheka Izinga le-GRAP *Lezinkontileka Zokwakha*);

(b) izintela zomholo (bheka *Izintela Zomholo* ze-International Accounting Standard)*;*

(c) izivumelwano zokuqashisa (bheka iZinga le-GRAP *Lokuqashisa*), kodwa-ke, ngenxa yokuthi izinga le-GRAP *Lezivumelwano Zokuqashisa* alinazo izimfuneko ezikhethekile zokubhekana nezivumelwano zokuqashisa ezisebenzayo eseziwumthwalo, leli Zinga lisebenza ezimweni ezinjalo;

(d) izinzuzo zezisebenzi (bheka Izinga le-GRAP *Lezinzuzo Zezisebenzi)*; kanye

(e) izinkontileka zomshwalense (bheka *izinkontileka Zomshwalense* ze-International Financial Reporting Standard)~~.~~; kanye

Isinxephezelo somamukeli uma kudluliselwa imisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo (bheka Izinga le-GRAP *Lokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo*).

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Imibandela yezinguquko

…

Ukuchibiyelwa kwamaZinga e-GRAP

.113A ***Isigaba .13 sachibiyelwa ngoKuthuthukiswa Kwamazinga e-GRAP okwakhishwa ngo-xx xxxx, ngenxa yesichibiyelo esadalwa ukushintshwa kweZinga le-GRAP Lokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphambi Kokulawulwa Okufanayo. Umnyango uzosebenzisa lesi sichibiyelo ukuze udlulisele imisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo lapho usuku lokutholwa kwezimpahla lingomhla ka-1 Ephreli 2018 noma ngemva kwalokho. Ukusetshenziswa kusengaphambili kuyakhuthazwa. Uma umnyango ukhetha ukusebenzisa lesi sichibiyelo kusengaphambili, uzolidalula leli qiniso.***

Usuku lokuqala

…

Isichibiyelo seZinga le-GRAP *Lamathuluzi Ezezimali* (GRAP 104)

Umbhalo ochibiyelwe uboniswa embhalweni odwetshelwe ngezansi kanti umbhalo ocinyiwe udwetshelwe phezulu. Izigaba ezilandelayo ku-GRAP 104 zichitshiyelwe:

Izincazelo

…

.14 ***Izigaba ezilandelayo zamathuluzi ezezimali ziyachazwa futhi ziyasetshenziswa kuleli Zinga kanye nencazelo yazo ekhethekile:***

…

Amathuluzi ezezimali ngenani elifanele ahlanganisa izimpahla eziyimali noma izikweletu zemali:

(a) …

eziyisinxephezelo somamukeli uma kudluliselwa imisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo (bheka Izinga le-GRAP Lokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo;

(b) …

…

Imibandela yezinguquko

…

Ukuchibiyelwa kwamaZinga e-GRAP

.135A ***Isigaba .14 sachibiyelwa ngoKuthuthukiswa Kwamazinga e-GRAP okwakhishwa ngo-xx xxxx, ngenxa yesichibiyelo esadalwa ukushintshwa kweZinga le-GRAP Lokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphambi Kokulawulwa Okufanayo. Umnyango uzosebenzisa lesi sichibiyelo ukuze udlulisele imisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo lapho usuku lokutholwa kwezimpahla lingomhla ka-1 Ephreli 2018 noma ngemva kwalokho. Ukusetshenziswa kusengaphambili kuyakhuthazwa. Uma umnyango ukhetha ukusebenzisa lesi sichibiyelo kusengaphambili, izolidalula leli qiniso.***

Usuku lokuqala

…

…

A11. Ukuchitshiyelwa kweZinga le-GRAP *Lezisetshenziswa Eziphilayo Nezingaphili* (GRAP 110)

Ukufingqwa kwezichibiyelo

Izichibiyelo zeZinga le-GRAP *Lezisetshenziswa Eziphilayo Nezingaphili* zadalwa yizinguquko zomhleli embhalweni wokuqala kanye nokungafani kwezimfuneko zokulinganisa ku-GRAP 23 nakwamanye amaZinga e-GRAP aphathelene namafa ngokuphathelene nokusingathwa kwezindleko zokwenza umsebenzi. Ezinye izinguquko zidalwe ushintsho olwenziwe ku-IPSAS 17 *Yezakhiwo, Imishini Namathuluzi* (IPSAS 17) ngenxa *Yokuthuthukiswa Kwama-IPSAS 2014* kwe-IPSASB ngoJanuwari 2015 *Nokuthuthukiswa Kwama-IPSAS 2015* okwakhishwa ngoMashi 2016.

Izinguqulo ezivelele kakhulu zeZinga le-GRAP *Lezisetshenziswa Eziphilayo Nezingaphili* zichazwe ngezansi:

hlobo lwesichibiyelo	**Isigaba**	**Ukufingqwa kwesichibiyelo**
Ukuthuthukiswa okujwayelekile	.35	Ukucacisa ukuphathwa kwezindleko nezinye izindleko ezitholwe ngamafa azuzwe emisebenzini okungeyona eyokushintshanisa ukuze ihambisane nesimiso se-GRAP 23.
	.44	Ukucacisa isimiso sokulinganisa lapho kungatholwa khona amafa ngokushintshanisa ngempahla noma izimpahla ezingeyona imali, noma inhlanganisela yezimpahla eziyimpahli nezingeyona imali.
Izichibiyelo ze-IPSASB	.60	Ukuchaza indlela yokuhlaziywa kwenani lokuphatha nokuncipha kwenani okunqwabelanayo uma kuhlaziywa kabusha kwesisetshenziswa esiphilayo.
	.94A	Ukucacisa izindlela ezamukelekayo zezimpahla ezinenani elinciphayo.
	.02, .04, 04A, .05, .08, .101, .105, .106, .108, uhlelo lwezinqumo nesisekelo	Ukuchaza isakhiwo esamukelayo futhi kuhlanganiswe izakhiwo ezamukelayo kulokho okuhlanganiswa yi-GRAP 17 noma yi-GRAP 110, kanti umkhiqizo ovela ezakhiweni zophethe isakhiwo zizohlala zingaphansi kwencazelo ye-GRAP 27.

	seziphetho.	

Ukuchitshiyelwa kweZinga le-GRAP *Lezisetshenziswa Eziphilayo Nezingaphili*

Umbhalo ochibiyelwe uboniswa embhalweni odwetshelwe ngezansi kanti umbhalo ocinyiwe udwetshelwe phezulu. Izigaba ezilandelayo ku-GRAP 110 zichitshiyelwe:

Izinga elihlanganiswayo

…

.02 Ibhizinisi elilungiselela futhi lethule izitatimende zezimali ngaphansi kwezimali kwesisekelo esiqongelelekayo lizosebenzisa leli Zinga:

(a) ekuqapheleni, ekulinganiseni, ekwethuleni nasekudaluleni izisetshenziswa eziphilayo ngaphandle kwalezo zisetshenziswa eziphilayo:

(i) eziyizimpahla zezinto eziphilayo ezihlobene nemisebenzi yezolimo ngaphandle kwezitshalo zomkhiqizo (bheka Izinga Le-GRAP Lezolimo (GRAP 27));

(ii) <u>izitshalo ezithelayo ezihlobene nomsebenzi wezolimo (bona Izinga le-GRAP Lezakhiwo, Amathuluzi Nemishini (GRAP 17)); noma</u>

(iii) uhlu lwezimpahla (bheka iZinga le-GRAP Lezinhlu Zamafa (GRAP 12)); kanye

…

.04 I-GRAP 27 isebenza ezimpahleni zezinto eziphilayo <u>ngaphandle kwezitshalo ezithelayo</u> nezivuno zezolimo <u>okuyisivuno</u> ~~umkhiqizo~~ sezimpahla zezinto eziphilayo zomnyango. Uma umnyango uzibandakanye emisebenzini yezolimo, lowo mnyango uhlose ukuthengisa, ukusakaza, noma ukushintsha izimpahla eziyizinto eziphilayo zibe isivuno sezolimo noma izimpahla zezinto eziphilayo ezengeziwe ukzue udayise noma usakaze ngaphandle kwenkokhiso noma ngenkokhiso encane.

<u>.04A I-GRAP 17 isebenza ezitshalweni ezithelayo ezihlobene nomsebenzi wezolimo. Izitshalo ezithelayo ezigcinelwe ukukhiqiza isivuno ziyizitshalo ezphilayo ezisetshenziselwa ukukhiqiza noma ukuphakela isivuno sezolimo, isitshalo</u>

okulindeleke ukuthi sithele isivuno isikhathi esingaphezu kwesisodwa, futhi esingenawo amathuba okuthengiswa njengesivuno sezolimo.

.05 Izimpahla zezinto eziphilayo njengoba zichazwe ku-GRAP 27, kanye nezitshalo ezithelayo ezihlobene nomsebenzi wezolimo njengoba kuchazwe ku-GRAP 17, zivumelana nencazelo yezisetshenziswa eziphilayo kuleli Zinga. Kodwa-ke, uma izisetshenziswa eziphilayo zisetshenziselwa ukwenza imisebenzi ekhethekile echazwe esigabeni .04 no- .04A, ibhizinisi lisebenzisa izimiso ze-GRAP 17 noma ze-GRAP 27. Ngenxa yokuthi izizathu zokugcina lezi zisetshenziswa eziphilayo kuleli Zinga zihlukile emsebenzini wezolimo, yilezo zisetshenziswa eziphilayo kuphela ezingeyona impahla eyizinto eziphilayo ezisetshenziswa emsebenzini wezolimo ezingapansi kwalokho okuhlanganiswa yileli Zinga

Izincazelo

.08 The following terms are used in this Standard with the meanings specified:

…

Isitshalo esithelayo yisitshalo esiphilayo:

(a) esisetshenziswa ekukhiqizweni noma ekusekeleni isivuno sezolimo;

(b) okulindeleke ukuthi zikhiphe isivuno ngaphezu kwesikhathi esidwa; futhi

(c) sinamathuba ayivelakancane okuthengiswa njengesivuno sezolimo, ngaphandle uma kwethukela kudayiswa njengezinsalela.

(Izigaba .07A ukuya ku- .07C zezinga le-GRAP 27 zichaza kabanzi le ncazelo yesitshalo esithelayo).

Ukulinganiswa ekuqashelweni

.35 Uma isisetshenziswa esiphlayo sitholwa ngokushintshanisa ngempahla noma izimpahla ezingeyona imali, noma inhlanganisela yezimpahla eziyimpahli nezingeyona imali, isiqondiso esisezigabeni .43 kuya ku- .45 kufanele sisetshenziswe ukulinganisa isisetshenziswa esiphilayo. Ngaphezu kwalokho, isisetshenziswa esiphilayo singase sitholwe ngaphandle kokushintshanisa, ngokwesibonelo, izilwane ezizalwa ngenxa yomjikelezo wazo wokuzala, noma uma zitholwa njengomnikelo. Izindleko zezilwane ezinjalo yinani lazo elifanele ngosuku ezitholakala ngalo. Ekunqumeni inani elifanele lesisetshenziswa esiphilayo esitholakala ngaphandle kokushintshanisa, ibhizinisi kufanele lisebenzise izimiso ezisezigabeni .50 kuya ku- .58. Noma yiziphi izindleko

zomsebenzi ezitholwayo zibikwa ngokuvumelana nezimfuneko zezigaba .37ukuya ku- .39.

Ukulinganiswa kwezindleko

.44 Isisetshenziswa esisodwa noma ngaphezulu esiphilayo singatholakala ngokushintshaniswa ngempahla noma izimpahla ezingeyona imali, noma inhlanganisela yezimpahla eziyimpahli nezingeyona imali. Ngokwesibonelo, iminyango emibili eyenza imisebenzi yokuzalisa ingase inaniselane ngezisetshenziswa zokuthuthukisa uzalo lwesilwane esithile. Uma impahla eyodwa engeyona imali ishintshaniswa ngenye, izindleko zesisetshenziswa esinjalo esiphilayo zilinganiswa ngenani elifanele ngaphandle uma inani elifanele lempahla eyamukelwayo noma impahla ekhishwayo lingalinganiseka ngendlela eqinisekile. Uma isisetshenziswa esiphilayo singalinganiswa ngenani elifanele, izindleko zilinganiswa ngenani lokuphathwa kwempahla ekhishwayo. Impahla eyamukelwayo ilinganiswa ngale ndlela ngisho noma ibhizinisi lingeke liyikhiphe ngokushesha ekuqashelweni impahla ekhishwayo.

Imali yokulinganisa kabusha

.60 Uma isisetshenziswa esiphilayo sihlaziywa kabusha, inani lokuphatha leso sisetshenziswa esiphilayo liyalungiswa livumelane nenani elihlaziyiwe. Ngosuku lokuhlaziya, isisetshenziswa esiphilayo siphathwa ngenye yezindlela ezilandelayo:

(a) kulungiswa inani eliyingqikithi lokuphathwa kwempahla ukuze inani lokuphathwa kwempahla lilingane nenani elihlaziyiwe lokuphatha isisetshenziswa esiphilayo. Ngokwesibonelo, inani eliyingqikithi lokuphathwa kwempahla lingase lihlaziywe ngokubheka ulwazi lwezimakethe olwaziwayo noma lingasimamiswa ngokuvumelana noshintsho enanini lokuphathwa kwempahla. Ukunqwabelana kwenani elinciphayo ngosuku lokuhlaziya kabusha kuyalungiswa kulingane nomehluko wengqikithi yenani lokuphathwa kwempahla nenani lokuphathwa kwefa ngemva kokucabangela ukulahlekelwa okunqwabelene ngenxa yokukhinyabezeka; noma

(a) inani elinqwabelene lokwehla kwenani liqhathaniswa nenani eliphelele elishiwo lenani lokuphathwa kwempahla elihlaziyiwe

Leli nani lokulungiswa kwenani elinciphile elinqwabelene lakha ingxenye yokwenyuka noma yokwehla kwenani lokuphathwa kwempahla elibalwa ngokuvumelana nezigaba .66 no- .67.

Inqubo yokuncipha kwenani

.94A Indlela yokuncipha kwenani esekelwe enzuzweni edalwa umsebenzi ohlanganisa ukusebenzisa isisetshenziswa esiphilayo ngendlela engafanele. Inzuzo etholakala ngomsebenzi ehlananisa ukusetshenziswa kwesisetshenziswa esiphilayo ngokuvamile ibonisa izici ngaphandle kokusetshenziswa kwezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ahambisana nempahla. Ngokwesibonelo, inzuzo ithintwa ezinye izinto ezinomthelela nezingubo, imisebenzi yokudayisa nezinguquko esibalweni nasentengweni yezinto ezithengiswayo. Ingxenye yentengo yenzuzo ingathintwa ukwehla kwamandla emali, okungaba nomthelela endleleni isisetshenziswa esiphilayo esisetshenziswa ngayo.

Ukudluliswa kwezimpahla

.101 Ukudluliswa kwezisetshenziswa eziphilayo kufanele kwenziwe uma impahla ingasayifinyeleli incazelo yesisetshenziswa esiphilayo (bheka isigaba .08). Ngokwesibonelo, umnyango unquma ukusebenzisa insimu yezithelo ngaphambili eyayigcinelwe ucwaningo, ngenjongo yezolimo. Umnyango awuhlosile ukuthengisa noma ukukhipha le nsimu yezithelo okwamanje. Ngenxa yokushintsha kwendlela esisetshenziswa ngayo, isihlahla asisafanelani nencazelo yesisetshenziswa esiphilayo futhi ngenxa yalokho kufanele sidluliswe sikhishwe kuzisetshenziswa eziphilayo sibe kwezolimo ngokwe-GRAP 17 noma i-GRAP 27 kuye ngokuthi incazelo yesitshalo esithelayo iyafinyelelwa yini.

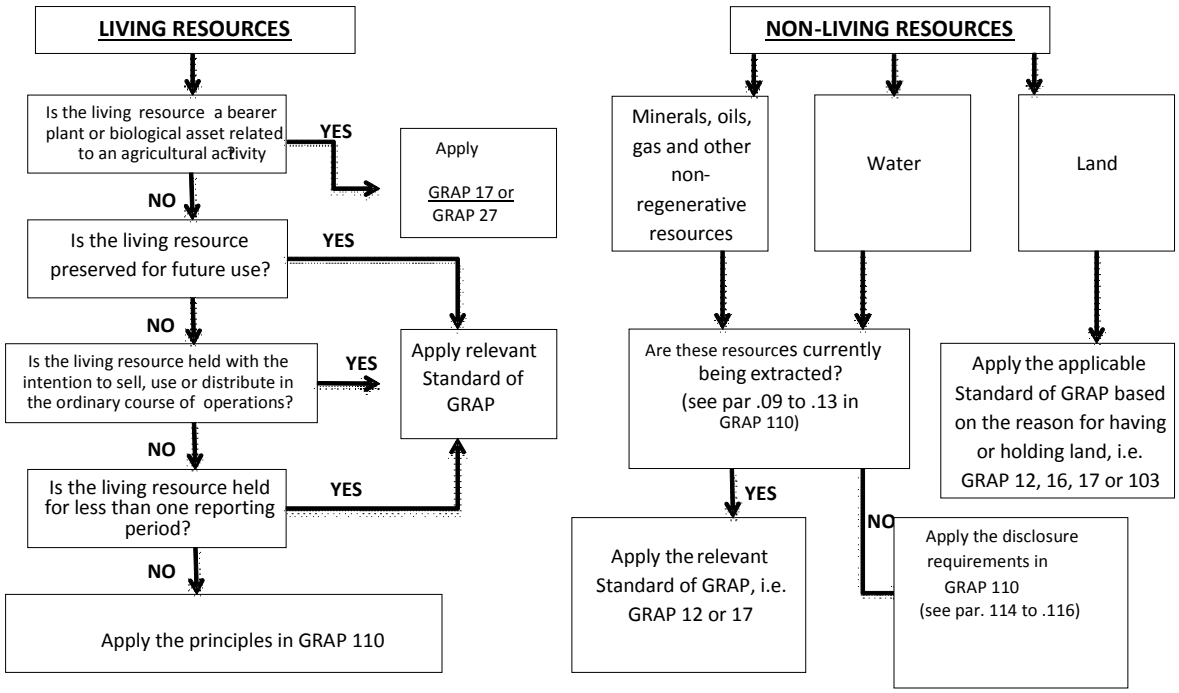
.105 Ukudluliswa kusukela kuzisetshenziswa eziphilayo ngenani elibuyekeziwe zifakwe ohlwini lwezakhiwo, imishini namathuluzi (kubandakanye izitshalo ezithelayo), izinhlu zezimpahla noma impahla eyinto ephilayo, izindleko ezilindelwe zesisetshenziswa esiphilayo ekubalweni kwezimali okuzayo ngokuvumelana neZinga le-GRAP kuzoba yinani layo elihlaziyiwe ngosuku lokudluliswa kwaleyo mpahla. Umnyango uzosebenzisa lezi zimiso kuleli Zinga kuze kube usuku lokudluliswa kwempahla. Umnyango uphatha noma imuphi umehluko ngalolo suku phakathi kwenani lokuphathwa kwesisetshenziswa esiphilayo nenani laso elifanele ngendlela efanayo nasekuhlaziyweni kabusha ngokuvumelana naleli Zinga.

.106 Uma isakhiwo, imishini namathuluzi (kubandakanye izitshalo ezithelayo) okuphethwe ngenani elihlaziywe kabusha, noma impahla eyinto ephilayo iphathwa ngenani layo elifanele kukhishwe izindleko zokuthengisa, sichazwa njengesisetshenziswa esiphilayo esiphetwe ngenani elihlaziywe kabusha, umnyango usebenzisa Izinga le-GRAP elifanele kulelo lifa kuze kube usuku lokushintsha. Umnyango uphatha noma imuphi umehluko ngalolo suku phakathi kwenani lokuphathwa kwesisetshenziswa esiphilayo

nenani laso elifanele ngokuvumelana neZinga le-GRAP elihlobene naleso sisetshenziswa esiphilayo.

.108 Uma isisetshenziswa esiphilayo esiphethwe ngenani elihlaziywe kabusha sidluliselwa ezinhlwini zezimpahla, izakhiwo, imishini namathuluzi noma emsebenzini wezolimo, umehluko ohlaziyiwe ofakwe engqikithini yezimpahla zezisetshenziswa eziphilayo kufanele zidluliselwe ngokuqondile enanini elinqwabelene noma elisilele uma (a) uhlu lwezimpahla lusetshenziswa noma lusakazwa enqubweni yokukhiqiza, noma ngezindlela ezivamile zokusebenza, noma (b) isivuno sezolimo sithengiswa, sisakazwa ngaphandle kwenkokhiso noma ngezindleko eziphansi noma sishintshelwe ekubeni umkhiqizo wezolimo noma kwezinye izinto eziyizimpahla zezinto eziphilayo ezizothengiswa noma ezizosakazwa ngaphandle kwezinkokhelo noma ngesinxephezelo esiphansi.

Isithasiselo B – Uhlelo lwezinqumo



Isisekelo seziphetho

BC8. Njengoba incazelo yezisetshenziswa eziphilayo ihlanganisa zonke izinto eziphilayo, izilwane nezitshalo ezisetshenziswa kwezolimi zihlanganisiwe kule ncazelo. Ngakho-ke, izinga laleli Zinga le-GRAP libanzi kunezilwane nezitshalo ezihlanganisa ku-GRAP 17 noma ku-GRAP 27.

BC9. Kodwa-ke, Izinga le-GRAP lifuna ukuthi umnyango owenza imisebenzi yezolimo, ngoba uhlose ukuthengisa, ukusakaza noma ukushintsha izimpahla zezinto eziphilayo zibe isivuno sezolimo noma amafa ezinto eziphilayo athe xaxa ukuze athengiswe noma asakazwe ngaphandle kwezindleko noma ngezindleko eziphansi, ukuze kusetshenziswe izimiso ze-GRAP 27 njengezizathu zokugcina lezo zisetshenziswa eziphilayo, zihloselwe imisebenzi yezolimo. Izimiso ze-GRAP 17 kufanele zisetshenziswe ezitshalweni ezithelayo ezihlobene nomsebenzi wezolimo uma isitshalo kulindeleke ukuthi sithele isivuno isikhathi esingaphezu kwesisodwa, futhi esingenawo amathuba okuthengiswa njengesivuno sezolimo.