ACCOUNTING STANDARDS BOARD

AMAZINGA WOMKHUBA OVAME UKUBONWA

WOKUBALWA KWEZIMALI

IMISEBENZI ENQANYULIWE

(GRAP 100)

(IBUYEKEZWE NGO-2013)

Ikhishwe yi-Accounting Standards Board
Febhruwari 2013

Amagama Okubonga

Leli Zinga le-Generally Recognised Accounting Practice (GRAP) *Kumisebenzi enqanyuliwe* lithathwa kakhulu kusukela ku-International Financial Reporting Standard (IFRS) 5 *Ezimpahleni Okungezona Zamanje Ezibanjelwe Ukuthengiswa Nemisebenzi Enqanyuliwe* ekhishwe yi-International Accounting Standards Board (IASB). I-IASB ikhiphe indikimba ephelele yama-IFRS. Izingcaphuno ze-IFRS *Ezimpahleni Okungezona Zamanje Ezibanjelwe Ukuthengiswa Nemisebenzi Enqanyuliwe* ziphinde zikhiqizwe eZingeni le-GRAP ngemvume ye-IASB.

Umbhalo ovunyelwe we-IFRS yilowo oshicilelwe yi-IASB ngolimi lwesiNgisi futhi amakhophi angatholwa ngokuqondile kusukela lapha:

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GRAP 100

Okuphakathi

Izinga Lomkhuba Ovame Ukubonwa Wokubalwa Kwezimali

Imisebenzi enqanyuliwe

Izigaba

IMISEBENZI ENQANYULIWE

Leli Zinga ekuqaleni likhishwe yi-Accounting Standards Board (Ibhodi) ngoFebruwari 2010. Kusukela lapho, liye lashintshwa ngokulandelayo:

- Ukulinganiswa, ukwethulwa nezidingo zokudalulwa ezihlobene nezimpahla ezibanjelwe ukuthengiswa ziyakhishwa ngoFebhruwari 2013.
- Ukuthuthukiswa Kumazinga we-GRAP, okukhishwe yiBhodi ngoNovemba 2013.
- Ngokuguqulwa okulandelanayo uma Izinga elilandelayo le-GRAP liqala ukusebenza:
  - GRAP 105 *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo*
  - GRAP 106 *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo*
  - GRAP 107 *Ukuhlanganiswa Kwamabhizinisi*

Ikhophi elimakhiwe lokushintshwa okwenziwe ku-GRAP 100 njengengxenye yephrojekthi yokuthuthukisa (2013) nokuguqulwa kwemithelela elandelayo yakamuva itholakala kuwebhusayithi.

Isethulo

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

I-Accounting Standards Board (Ibhodi) liyadingeka ngokoMthetho Wokuphathwa Kwezimali Zomphakathi, uMthetho No. 1 wango-1999, ochibiyelwe (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 okulandelayo:

(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.

Okungenhla kuhlangenwe kubizwa ngokuthi “amabhizinisi”.

Ibhodi livumele ukusetshenziswa Kwamazinga we-Generally Accepted Accounting Practice (i-GAAP), njengoba kubhalwe ngekhodi yi-Accounting Practices Board kwaphinde kwakhishwa yi-South African Institute of Chartered Accountants kusukela ngomhla ka-1 Ephreli 2012, ukuze kube yi-GRAP yalawa mabhizinisi alandelayo asebenzisa Izitatimende ze-GAAP:

(a) amabhizinisi webhizinisi likahulumeni (njengoba kuchazwe ku-PFMA);

(b) noma yiliphi elinye ibhizinisi, ngaphandle kukamasipala, lapho amasheya ajwayelekile, amasheya ajwayelekile anamandla noma isikweletu kungahwebeka emphakathini kumamakethe amakhulu; kanye

(c) namabhizinisi angaphansi kolawulo lobunikazi lanoma yimaphi lawa mabhizinisi.

Ibhodi livumele ukusetshenziswa kwe-International Financial Reporting Standards (ama-IFRS) okukhishwe yi-International Accounting Standards Board ukuze kube yi-GRAP yalawa mabhizinisi lapho asebenzisa khona ama-IFRS.

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

Noma yimuphi umkhawulo wokusetshenziswa Kwamazinga athile noma Ukutolikwa okwenziwa sobala kulawo Mazinga noma Izincazelo Zamazinga we-GRAP.

Izinga le-GRAP *Lemisebenzi Enqanyuliwe* lichazwa ezigabeni .01 ukuya ku .21. Zonke izigaba kuleli Zinga le-GRAP zinegunya elilinganayo. Isimo negunya lezithasiselo kubhekwana nakho ngokwesithasiselo ngasinye. Leli Zinga kumele lifundwe kokuqukethwe kwempokophelo yakho, umsuka weziphetho wakho uma usebenza, *iSethulo Samazinga we-GRAP, iSethulo Sezincazelo Zamazinga we-GRAP Nohlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

Amazinga we-GRAP neNcazelo Yamazinga we-GRAP kumelwe kufundwe kuhanjiswana nanoma isiqondiso esikhishwe yiBhodi esicacisa ukunikezelwa okuguqukayo, kanye nanoma yimiphi imithetho ekhishwe nguNgqongqoshe Wezezimali ngokuphathelene nezinsuku zokusebenza kahle Zamazinga we-GRAP, ashicilelwe ku-Government Gazette.

Lapha kungase kukhulunywe ngeZinga le-GRAP elingakakhishwa ngesikhathi kukhishwa leli Zinga. Lokhu kwenziwa ukuze kugwenywe ukuguqula Amazinga asevele akhishiwe uma Izinga langemuva kwesikhathi selikhishwa ngokulandelayo. sigaba.11 seZinga le-GRAP *Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* kunikeza isisekelo sokukhetha nokusebenzisa izinqubomgomo zokubalwa kwemali lapho kungekho khona isiqondiso esisobala.

inhloso

.01 Inhloso yaleli Zinga ukucacisa ukwethulwa nokudalulwa kwemisebenzi enqanyuliwe. Ikakhulukazi, Izinga lidinga imiphumela yemisebenzi enqanyuliwe ukuthi ithulwe ngokuhlukile esitatimendeni sokusebenza kwezezimali nokudalulwa okungeziwe okunikezwa kumanothi aya ezitatimendeni zezimali.

Ububanzi

.02 Ibhizinisi elilungiselela liphinde lethule izitatimende zezimali ngaphansi komsuka wokuqongeleleka wokubalwa kwemali lizosebenzisa leli Zinga ekuthuleni nasekudaluleni imisebenzi enqanyuliwe.

.03 Izidingo zokudalulwa zaleli Zinga azisebenzi ekuhlanganisweni kwamabhizinisi ekuhlanganisweni.

Izincazelo

.04 Amatemu alandelayo asetshenziswa kuleli Zinga ngezincazelo ezicacisiwe:

<u>Izimpahla eziphehla imali</u> yizimpahla eziphethwe ngenhloso yokukhiqiza imbuyiselo yokuhweba.

<u>Iyunithi ekhiqiza imali</u> yiqembu elincane kakhulu elikhombekayo lezimpahla eziphethwe ngenhloso yokukhiqiza imbuyiselo yokuhweba ekhiqiza ukungena ngaphakathi kwemali kusukela ekuqhubekeni kusetshenziswe kakhulukazi ngokuzimele kwemali engena ngaphakathi kusukela kwezinye izimpahla noma amaqembu wezimpahla.

<u>Ingxenye yebhizinisi</u> ukusebenza nokuhamba kwemali okungahlukaniswa ngokusobala, ngokokusebenza nangezinjongo zokubika zezimali, kusukela kukho konke ukuqhubeka kwebhizinisi.

<u>Imisebenzi enqanyuliwe</u> yingxenye yebhizinisi elahliwe futhi:

(a) ibonisa umsebenzi ongahlukaniseka, iqembu lemisebenzi noma indawo yejiyogilafu yemisebenzi;

(b) iyingxenye yecebo eliqhutshwa ngohlangothi olulodwa lokulahla noma yimuphi umsebenzi ohlukanisekayo, iqembu lemisebenzi noma indawo yejilogilafu yemisebenzi; noma

(c) yibhizinisi elilawulwayo elitholwe ngokukhethekile ngokubuka kokuphinda kuthengiswe.

<u>Izimpahla ezingakhiqizi imali</u> yizimpahla ezingaphandle kwezimpahla ezikhiqiza imali.

Amatemu achazwe kwamanye Amazinga we-GRAP asetshenziswa kuleli Zinga ngencazelo efanayo naleyo ekumanye Amazinga we-GRAP.

Imisebenzi enqanyuliwe

.05 Ingxenye yebhizinisi ifaka imikhuba nokuhamba kwemali okungahlukaniswa ngokusobala, okusebenzayo kanye nangezinjongo zokubika kwezezimali, kusukela ekuqhubekeni kwebhizinisi. Ngamanye amagama, ingxenye yebhizinisi izoba yiyunithi elikhiqiza imali, iqembu lamayunithi akhiqiza imali noma izimpahla ezingakhiqizi imali ngenkathi ibanjelwe ukusetshenziswa.

.06 Umsebenzi ohlukanisekayo noma iqembu lemisebenzi kokuqukethwe kwaleli Zinga kusho ukulahlwa komsebenzi obalulekile wokusebenza ngaphakathi kwebhizinisi. Isibonelo, iyunithi yokusatshalaliswa kogesi ngaphakathi kukamasipala kungaba umsebenzi ohlukanisekayo noma iqembu lemisebenzi engalahlwa ngokuhlukile.

.07 Ekulahleni ingxenye, ibhizinisi lingalahla izimpahla nezikweletu (uma zikhona) ngazodwana noma kumaqembu amancane. Umthelela ukuthi ukukhokhelwa kwezikweletu kungenzeka ngokuhamba kwesikhathi. Ukuze kufaneleke njengomkhuba ongaqhutshekiswanga, ukulahlwa kumele kwenzeke kucebo elihanjiswa ngalodwana.

.08 Ibhizinisi lingalahla ingxenye ethile ngaphandle kokuthengiswa noma idluliselwe kwelinye ibhizinisi, isibonelo, amaqoqo ezimpahla ezizosetshenziswa kuze kube sekupheleni kwempilo yazo yezomnotho noma imisebenzi ezophela kunokuba ithengiswe. Izingxenye ezilahlwe ngale ndlela zilahlwa ngokuyekelelwa. Ingxenye eyekeliwe izoba wumkhuba ongaqhutshekiswanga uma ngabe inelisa isimo sokunquma kuncazelo yomkhuba ongaqhutshekiswanga. Uma ngabe izimpahla noma imisebenzi engaphakathi kwengxenye ikhishelwa ngaphandle okwesikhashana ekusetshenzisweni noma iyaqedwa, akumele ikhulunyelwe njengomkhuba ongaqhutshekiswanga. Ngokufanayo, ukuguqula ububanzi bengxenye noma indlela ibhizinisi elenziwe ngayo akuthathwa njengokuyekelwa.

Ukwethulwa nokudalulwa kwemisebenzi enqanyuliwe

.09 Ibhizinisi lizothula liphinde lidalule ulwazi olunika amandla abasebenzisi bezitatimende zezimali ukuthi bahlole imithelela yezezimali yemisebenzi enqanyuliwe.

Ukwethulwa kwemisebenzi enqanyuliwe

.10 Ibhizinisi lizodalula:

(a) inani elilodwa kubuso besitatimende sokokusebenza kwezezimali okwakhiwe yinani lalokhu:

(i) okuningi noma okushodayo kwangemuva kwentela yemisebenzi enqanyuliwe; kanye

(ii) nenzuzo noma ukulahelekwa kwangemuva kwentela okubonwe ekulahlweni komkhuba ongaqhutshekiswanga;

(b) ukuhlaziywa kwenani elingalodwana elingena (a) lapha:

(i) imali engenayo, izincithakalo nokuningi okungaphambi kwentela noma okushodayo kwemisebenzi enqanyuliwe;

(ii) incithakalo yentela yemali engenayo ehlobene njengoba kudingwa yipharagrafu 81(h) ye-International Accounting Standard *Kuzintela Ezingenayo* (lapho kusebenza khona); kanye

(iii) inzuzo noma ukulahlekelwa okubonwa ekulahlweni komkhuba ongaqhutshekiswanga. Ukuhlaziywa kungathulwa kumanothi noma kubuso besitatimende sokusebenza kwezezimali. Uma ngabe kuthulwa ngobuso bezitatimende zokusebenza kwezezimali kuzothulwa kusigaba esikhonjwe njengesihlobene nemisebenzi enqanyuliwe, isb. ngokuhlukile kusukela kumikhuba eqhubekayo; kanye

(c) ukuhamba kwemali yensalela okunikezelwa ekusebenzeni, ekutshalweni kwemali nasemisebenzini yokunikeza imali yemisebenzi enqanyuliwe. Lokhu kudalulwa kungathulwa ngamanothi noma kubuso bezitatimende zezimali.

.11 Ibhizinisi lizophinda lethule ukudalulwa kupharagrafu .10 ngezikhathi zangaphambilini eziphrezentwe ezitatimendeni zezimali ukuze ukudalulwa kuhlobane nakho konke ukusebenza okungaqhutshekiswanga ngosuku lokubika ngokwethulwa kwesikhathi sakamuva.

.12 Ukulungiswa kusikhathi samanje okuya kumanani ngaphambilini athulwe kumisebenzi enqanyuliwe ehlobene ngokuqondile ekulahlweni komkhuba ongaqhutshekiswanga kusikhathi sangaphambili kuzofakwa kusigaba ngokuhlukile kumisebenzi enqanyuliwe. Imvelo nenani lokulungiswa okunjalo lizodalulwa. Izibonelo zezimo lapho ukulungiswa kungavela khona zifaka okulandelayo:

(a) isixazululo sokungabi nokuqinisekiseka okuvela kusukela kumigomo yomsebenzi wokulahlwa, efana nesixazulula sokulungiswa kwentengo yokuthengwa nezinkinga zokubuyiselwa nomthengi;

(b) isixazululo sokungabi nokuqinisekiseka okuvela kusukela futhi nokuhlobene ngokuqondile emisebenzini yengxenye ngaphambi kokulahlwa kwayo, okufana nokwemvelo nezinye izibopho ezigcinwe ngumthengisi; kanye

(c) nokukhokhelwa kwezibopho zohlelo lwenzuzo, ngokuya ngokuthi ukukhokhelwa kuhlobene ngokuqondile nomsebenzi wokulahlwa.

Ukudalula imisebenzi enqanyuliwe

.13 Ibhizinisi lizodalula ulwazi olulandelayo kumanothi akusikhathi lapho ukulahlwa kwengxenye kwenzeka khona:

(a) incazelo yengxenye;

(b) incazelo yamaqiniso nezimo zokulahlwa; kanye

(c) uma kusebenza, isegimenti lapho ingxenye iphrezentwa ngokuya Ngezinga le-GRAP *Ekubikweni Kwesegimenti*.

.14 Ukudalulwa okungeziwe mayelana nemisebenzi enqanyuliwe kungadingeka ukuze kuthobelane nezidingo ezijwayelekile Zezinga le-GRAP *Lokwethulwa Kwezitatimende*

Zezimali (2010), ikakhulukazi ezigabeni .17 no-.91 zalelo Zinga.

Ukunikezwa okuguqukayo

Ukusetshenziswa kwasekuqaleni Kwamazinga we-GRAP

.15 Ukunikezwa okuguqukayo okuzosetshenziswa emabhizinisini ekusetshenzisweni kwasekuqaleni kwaleli Zinga kucaciswa ekuqondisweni. Ukunikezwa kwaleli Zinga kumele kufundwe kuhambisana nokuqondiswa ngakunye okusebenzayo.

Ukushintshwa Kwamazinga we-GRAP

.16 Ibhizinisi lizosebenzisa ukushintshwa ngendlela elandelayo:

(a) Izinguquko kundlela lapho izimpahla okungezona zamanje zibanjelwa khona ukuthengiswa, zizosetshenziswa ngokubhekiwe ekuqaleni kwesikhathi lapho lokhu kushintshwa kuthathwa khona.

(b) Izinguquko kundlela izimpahla okungezona zamanje ezibanjelwa ukuthengiswa zifakwa kusigaba ziphinde zithulwe esitatimendeni sesimo sezezimali nakumanothi ahambisanayo, zizosetshenziswa kuhlehle ngokulungisa ulwazi ngesikhathi sangaphambi kwesikhathi kakhulu oluthuliwe.

.17 Ibhizinisi lizosebenzisa ukushintshwa Kumazinga ngendlela elandelayo:

(a) Noma yiziphi izinguquko kundlela lapho izimpahla okungezona zamanje ezibanjwa ngayo ngokuthengiswa ukuze zilinganiswe, zisetshenziswa ngokubheka okuzayo ekuqaleni konyaka lapho ukuguqulwa kusetshenziswa khona. Lokhu kusho ukuthi ibhizinisi lizohlola amavelu wensalela, izimpilo ezisebenzisekayo, izindlela zokwehlisa, kanye nanoma yiziphi izibonisi zokonakala ekuqaleni kwesikhathi lapho ukushintshwa kusetshenziswa khona futhi kungamele kwenziwele izikhathi zangaphambili.

(b) Noma yiziphi izinguquko kundlela izimpahla okungezona zamanje ezibanjwe ngayo ukuze zithengiswe zifakwa kusigaba ziphinde zithulwe esitatimendeni sesimo sezezimali futhi amanothi, asetshenziswa kuhlehle ngokulungisa ulwazi oluqhathanisiwe olwethulwe ngempahla ehlukile nesikweletu sezinto zolayini esitatimendeni sesimo sezezimali.

.18 Isigaba .04 sishintshwe ngokuthuthukiswa Kwamazinga we-GRAP akhishwe ngomhla ka-1 Ephreli 2014. Ibhizinisi lizosebenzisa lokhu kushintshwa ngokubheka okuzayo ngezikhathi zezimali zonyaka eziqala ngomhla noma ngemuva kwangomhla ka-1 Ephreli 2015. Uma ngabe ibhizinisi likhetha ukusebenzisa lokhu kushintshwa ngaphambi kwesikhathi, lizokudalula lokho.

Usuku lokusebenza kahle

Ukusetshenziswa kwasekuqaleni Kwamazinga we-GRAP

.19 ***Ibhizinisi lizosebenzisa leli Zinga le-GRAP ezitatimendeni zezimali zonyaka ezfaka izikhathi eziqala ngosuku noma ngemuva kosuku oluzonqunywa Ngungqongqoshe Wezezimali kumthetho ozoshicilelwa ngokuya ngesigaba 91(1)(b) se-Public Finance Management Umthetho Ongunombolo 1 wango-1999 njengoba ushintshiwe.***

Amabhizinisi asevele asebenzisa Amazinga we-GRAP

.20 ***Ibhizinisi lizosebenzisa ukushintshwa kuleli Zinga ngezitatimende zezimali zonyaka ezifaka izikhathi eziqala noma ezingemuva komhla ka-1 Ephreli 2015. Ukusetshenziswa kwangaphambi kwesikhathi kuyakhuthazwa. Uma ngabe ibhizinisi lisebenzisa lokhu kushintshwa ngesikhathi esiqala ngaphambi komhla ka-1 Ephreli 2015, lizokudalula lokho.***

Ukukhishwa Kwezinga le-GRAP *Ezimpahleni Okungezona zamanje Ezibanjelwe Ukuthengiswa Nemisebenzi Enqanyuliwe* (2010)

.21 Leli Zinga lidlula Izinga le-GRAP *Ezimpahleni Okungezona Zamanje Ezibanjelwe Ukuthengiswa Nemisebenzi Enqanyuliwe* ekhishwe ngoFebruwari.

Umsuka weziphetho

Lo msuka weziphetho unikeza i-Accounting Standards Board (Ibhodi) izizathu zokunqabela izisombululo ezithile ezihlobene nokubalwa kwemali kwezimpahla okungezona zamanje ezibanjelwe ukuthengiswa nemisebenzi enqanyuliwe. Lo msuka weziphetho uhambisana, kodwa awusiyo ingxenye, Yezinga le-GRAP Kumisebenzi enqanyuliwe.

Ingemuva

BC1. Ngenkathi Ibhodi liqala ukuthuthukiswa kwalo Kwamazinga we-GRAP, liye lahlola ukuthi yimaphi Amazinga okumele afakwe kusakhiwo sokubalwa kwemali okufaka konke. Lokhu kuhlolwa kususelwe kakhulu kumazinga akhishwe ngabanye abasethi bezinga abafana ne-IASB ne-IPSASB.

BC2. Ngalesi sikhathi, i-IASB iye yakhipha i-IFRS 5 *Yezimpahla Okungezona Zamanje Ezibanjelwe Ukuthengiswa Nemisebenzi Enqanyuliwe,* okucacisa ukulinganiswa, ukwethulwa nezidingo zokudalulwa zezimpahla okungezona zamanje ezizothengiswa ngaphakathi konyaka wosuku lokubika kanye, nokwethulwa nezidingo zokudalulwa zemisebenzi enqanyuliwe. I-IPSASB ayikhiphile Izinga elilinganayo, futhi ayizange icacise izidingo ezicacisiwe kuma-IPSAS akhona ngokuhlobene nezimpahla okungezona ezamanje ezibanjelwe ukuthengiswa noma imisebenzi enqanyuliwe. I-IPSASB futhi ayizange ifakwe kule-IFRS kuphrojekthi yayo yokuhlanganisa ehleliwe.

BC3. Ekucabangeni ukufaneleka kwe-IFRS 5 emkhakheni womphakathi, Ibhodi licabange uma ngabe ulwazi olube ngumphumela osukela ekusetshenzisweni kwe-IFRS 5 kuzohambisana nabasebenzisi bezitatimende zezimali emkhakheni womphakathi. Ibhodi liphethe ngokuthi ulwazi oluzobangelwa ukusetshenziswa kwe-IFRS 5 emkhakheni womphakathi kuzosebenziseka kubasebenzisi ngezizathu ezilandelayo:

- Izimpahla okungezona ezamanje, ezifana nomhlaba, izimpahla zengqalasizinda nezisetshenziswa, zibalulekile ekuhanjisweni kwamasevisi emkhakheni womphakathi. Uma ngabe lezi zimpahla zizothengiswa zizothengiswa kunokusetshenziselwa ukuhambisa amasevisi, abasebenzisi bezitatimende zezimali kumele bakwazi lokhu. Ngenxa yalokho, ukuhamba kahle okunikezwa yi-IFRS 5 kulezi zinkinga kuzobangela ulwazi olusebenzisekayo kubasebenzisi bezitatimende zezimali.
- Lapho izimpahla zizothengiswa khona kunokusetshenziswa, zizolinganiselwa ngaphansi kwevelu yazo efanelekile okuzobiza ngaphansi ukuze kuthengiswe kanye nevelu yakho ethwalayo. Umthelela ukuthi impahla izohlolelwa ukonakala.
- Lapho abaphathi bazinikele ukuze bathengise impahla ekungeyona yamanje ngaphakathi konyaka owodwa kusukela osukwini lokubika, ukwethulwa okuhlukile kwalezi zimpahla kuyadingeka esitatimendeni sesimo sezezimali. Lokhu kuguqulwa ekuthulweni kuyasebenziseka njengoba izimpahla ezizothengiswa ngaphakathi konyaka "zingasezona ezamanje".

BC4. Kususelwa ekuhlolweni Kwebhodi kokusebenziseka nokuhambisana kolwazi ukuya kubasebenzisi bezitatimende zezimali, Ibhodi likhiphe i-GRAP 100 *Izimpahla Okungezona Ezamanje Ezibanjelwe Ukuthengiswa Nemisebenzi Enqanyuliwe*, futhi kuye kwasuselwa ku-IFRS elinganayo.

Isilinganiselo sezinguquko

BC5. Ngo-2009, i-IASB ikhiphe i-IFRS ye-Small and Medium-sized Entities (SMEs). Yize i-IFRS yama-SME isuselwa emqulwini ophelele wama-IFRS, kwenziwa izinto ezithile zaba lula. Indawo eyodwa eyenziwe lula ku-IFRS yama-SME uma kuqhathaniswa ku-suite egcwele yama-IFRS wukuphathwa kwezimpahla okungezona zamanje ezibanjelwe ukuthengiswa nemisebenzi enqanyuliwe. I-IFRS yama-SME idinga kuphela ukuhlolwa kokonakala uma abaphathi bahlose ukuthengisa kunokusetshenziswa kwempahla okungeyona yamanje futhi, ukudalulwa kwenziwa kumanothi aya ezitatimendeni zezimali mayelana nemininingwane nesikhathi sokuthengiswa okuhlosiwe.

BC6. Njengomphumela wokukhishwa kwe-IFRS kwama-SME, Ibhodi licelwe ngabalakhileyo ukuthi licabange ukufaneleka kokwenziwa lula kuleli zinga lomkhakha womphakathi. Ibhodi likhiphe Iphepha Lokuxoxa 5 *Ukuqhathaniswa Kwamazinga we-GRAP ukuya ku-IFRS yama-SME*, ecela ukubukwa kuzethulo ku-IFRS yama-SME. Abaphenduli baphinde bacelwa ukuthi babeke amazwana kunoma yikuphi ukusetshenziswa okusebenzayo noma kuzinkinga zokusetshenziswa abahlangabezane nazo ngesikhathi sokusetshenziswa kwe-GRAP 100.

BC7. Inombolo yezinkinga ezinye ezavezwa ngabaphendulile ngokuhlobene nokusetshenziswa kwe-GRAP 100 emkhakheni womphakathi, ikakhulukazi ukufaneleka kwemigomo ye-GRAP 100 emkhakheni womphakathi. Izinkinga ezimbili ezilandelayo ziye zaphakanyiswa ngokulandelanayo ngabaphendulile abahlukile:

(a) Ukuthengiswa kwezimpahla emkhakheni womphakathi ngokuvamile akuqeda ngaphakathi konyaka ongu-1 ngoba amazinga ahlukile wokuvunyelwa komthetho adingekayo. Lokhu kusho ukuthi ukufakwa kusigaba esitatimendeni sesimo sezezimali njengezimpahla “ezibanjelwe ukuthengiswa” ngokuvamile siye sagcinelwa izikhathi ezithile zokubika. Lokhu kuvusa imibuzo mayelana nokuhambisana kwalolu lwazi.

(b) Ngenkathi izimpahla ezithile zithengiswa kumsebenzi wokushintshisana kumvelo yomkhakha womphakathi, iningi lezimpahla ziyalahlwa ngokudluliswa noma ngokusatshalaliswa lapho kungekho khona noma ukucatshangwa okuncane kutholwa khona. Njengoba i-GRAP 100 ibhekene kuphela nokuthengiswa ngevelu efanelekile, kube khona ukulahlwa okuningi kwezimpahla lapho kungabanga khona izidingo ezicacisiwe.

Kususelwa kulezi zipiliyoni, iningi labaphendulile babonise ukuthi abasebenzisi bangathola ukudalulwa mayelana nokuthengiswa noma ukulahlwa okusebenziseka kakhulu kunokulinganiswa nokwethulwa kwezidingo manje ezifakwe ku-GRAP 100.

BC8. Kususelwa kumpendulo etholiwe, Ibhodi livumile ukuphinda licabange izidingo ze-GRAP 100. Isiphakamiso esenziwe ngesikhathi sokuxoxisana ku-IFRS yama-SME bokuwukuhlukanisa izidingo zezimpahla namaqembu wokulahla abanjelwe ukuthengisa kusukela kuzidingo zemisebenzi enqanyuliwe. Kuphinde kwaphakanyiswa ukuthi izidingo zezimpahla noma amaqembu wokulahla abanjelwe ukuthengiswa kumele ahambisane ne-IFRS yama-SME, ngenkathi izidingo ze-GRAP 100 yemisebenzi enqanyuliwe kumele zigcinwe. Ibhodi livumile ukuhlola lesi siphakamiso ekwethulweni kwezinguquko ku-GRAP 100.

BC9. Ekucabangeni uma ngabe ukuguqulwa ku-GRAP 100 kufanelekile yini, iBhodi liphinde laqaphela indlela yamanje nokusebenza okuzayo kwe-IPSASB ngokuphathelene nale misebenzi. Njengoba kushiwo ngenhla, i-IPSASB okwamanje ayinazo izidingo zezimpahla okungezona zamanje ezibanjelwe ukuthengiswa, futhi ayizimisele ukwenza iphrojekthi kulokhu kusebenza. Ikakhulukazi, ukukhathazeka kuveziwe mayelana nokufaneleka kwe-IFRS 5 emkhakheni womphakathi. Kulezi sisekelo, iBhodi liqaphele ukuthi ukuguqula i-GRAP 100 kuzohambisa Amazinga we-GRAP eduze kakhulu nezidingo zama-IPSAS.

Izimpahla okungezona zamanje namaqembu wokulahlwa abanjelwe ukuthengiswa

BC10. Ekubuyekezeni izidingo ezikhona zezimpahla ezibanjelwe ukuthengiswa, Ibhodi ukuthi ukulinganiselwa, ukwethulwa nezidingo zokudalulwa zingenziwa lula kanjani kodwa zilokhu zikhiqiza ulwazi oluhlangabezana nezidingo zabasebenzisi.

BC11. I-GRAP 100 okwamanje idinga izimpahla noma amaqembu wokulahla abanjelwe ukuthengiswa okumele alinganiselwe ngaphansi kwevelu yawo yokuthwala kanye nevelu yawo efanelekile ebiza kancane ukuze kuthengiswe. Njengoba umthelela walokhu kudingeka kungukuthi amabhizinisi ahlola noma yiziphi izimpahla azimisele ukuzithengisa ngokonakala, Ibhodi licabange ukuthi lokhu kungafakwa ngaphakathi Kwamazinga akhona wemphala kanye nokuhlobana kokonakala. Ibhodi liphinde lavuma ukuthi ukucatshangelwa kokonakala kumele kusetshenziswe ekulahlweni kwezimpahla okungezona zamanje ngobubanzi kodwa ngokungakhawulelwe kulezo ezithengiswe kumsebenzi wokushintshisana. Njengomphumela, Ibhodi alizange lisekele ukubekwa sobala kwezidingo zokulinganiswa ezithile ezibanjelwe ukuthengiswa ngaphezulu kwalezo esezivele zidingwa Kumazinga akhona.

BC12. Ekwenzeni ngamabomu ukuthi izidingo zokwethula ezithile ziyadingeka yini, Ibhodi licabange uma ngabe abasebenzisi abathile bezitatimende zezimali, njengesibonelo abahlaziyi, bangaba sendaweni embi ngokufaka izimpahla ezizolahlwa yibhizinisi ekufakweni kusigaba “kokungekona kwamanje” esimweni sesitatimende sezezimali. Ibhodi liphethe ukuthi laba basebenzisi kumele banikezelwe ngolwazi olwenele mayelana nevelu yezimpahla ezinjalo kanye nesikhathi esihlosiwe sokulahlwa kwazo. Lokhu kuzovumela ulwazi lwesitatimende ukuze lilungiswe uma kubalwa izilinganiselo ezitthile. Ngokuhambisanayo, esikhundleni sokwethulwa okucacisiwe esitatimendeni sesimo sezezimali, Ibhodi livumile ukuthi izidingo zabasebenzisi zingahlangatshezwa kangcono ngokudalula ulwazi mayelana nokulahlwa kwezimpahla kumanothi aya ezitatimendeni zezimali. Njengomphumela, ukushintshwa kwenziwe Kuzinga le-GRAP *Lokwethulwa Kwezitatimende Zezimali.*

BC13. Ukudalulwa okungezwe Kuzinga le-GRAP *Lokwethulwa Kwezitatimende Zezimali* kudinga amabhizinisi ukuthi adalule ulwazi mayelana nezimpahla ezibalulekile namaqembu wezimpahla nezikweletu, noma izingxenye (njengoba kuchazwe ku-GRAP 100), ezizolahlwa ngokuzayo kuzikhathi zokubika. Ibhizinisi linikeza lokhu kudalulwa uma abaphathi benze isinqumo sokulahla izimpahla ezithile, amaqembu wezimpahla nezikweletu noma izingxenye. Ibhodi livumile ukuthi ukudalulwa kuleli phoyinti kunikeza abasebenzisi ngolwazi olunesikhathi olumayelana nokulahlwa okuhlosiwe kwezinsizakalo zebhizinisi. Ngokungafani nezidingo zangaphambilini ze-GRAP 100, ukwethulwa nokudalulwa kolwazi olunjalo kuye kwaqaliswa kanye kuphela uma ibhizinisi lingene kusivumelwane esibophezelayo sokuthengisa. Lokhu kusho ukuthi ulwazi luye lanikezelwa kubasebenzisi kuphela ngemuva nje kokuthi ukuthengiswa bosokucishe kuqediwe futhi, kuphinde kwanikezela ulwazi mayelana nalokho kulahlwa okuthinteke ngokuthengiswa kunezindlela ezihlukile, okufaka ukuthengiswa, ukudluliswa noma ukulahlwa.

BC14. Ibhodi liphethe ngokuthi ulwazi kumele ludalulwe kuphela mayelana nalezo zimpahla noma amaqembu wezimpahla nezikweletu ezibalulekile kubhizinisi noma emisebenzini yalo.

Amabhizinisi alawulwayo atholwe ngokubuka kokulahlwa

BC15. I-GRAP 6 *Izitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe* manje idinga amabhizinisi alawulwayo atholwe ngokubukwa kokuphinde kuthengiswe okulandelayo ukuthi ahlanganiswe, futhi, alinganiswe, athulwe futhi adalulwe kusetshenziswa izidingo eziku-GRAP 100 ngezimpahla namaqembu wokulahla abanjelwe ukuthengiswa. Ibhodi livumile ukuthi indlela yokubalwa kwemali yezimpahla okungezona zamanje ingasetshenziswa ekutshalweni kwezimali emabhizinisini alawulwayo. Ngenxa yalokho, ukudalulwa okuthile ngokuphathelene notshalo-zimali emabhizinisini alawulwayo atholwa aphinde abanjelwe ukuphinda kuthengiswe angeziwe ku-GRAP 6.

Imisebenzi enqanyuliwe

BC16. Ukwethulwa nezidingo zokudalulwa zemisebenzi enqanyuliwe zigciniwe ku-GRAP 100.

Ukuqhathaniswa ne-International Financial Reporting Standard *Izimpahla Okungezona Zamanje Ezibanjelwe Ukuthengiswa Nemisebenzi Enqanyuliwe* (Ephreli 2009)

Izinga le-GRAP *Kumisebenzi enqanyuliwe* likhishwe kusukela ku-International Financial Reporting Standard *Ezimpahleni Okungezona Zamanje Ezibanjelwe Ukuthengiswa Nemisebenzi Enqanyuliwe* (i-IFRS 5). Umehluko omkhulu phakathi Kwezinga le-GRAP *Kumisebenzi enqanyuliwe* ne-IFRS *Ezimpahleni Okungezona Zamanje Ezibanjelwe Ukuthengiswa Nemisebenzi Enqanyuliwe* uyalandela:

- Ngokungafani ne-IFRS 5, leli Zinga alicacisi ukulinganiselwa, ukwethulwa nezidingo zokudalulwa zezimpahla okungezona zamanje namaqembu wokulahlwa abanjelwa ukuthengisa. Leli Zinga liveza kuphela ukwethulwa nezidingo zokudalulwa zemisebenzi enqanyuliwe.
- Leli Zinga lihlanganise ukuguqulwa okulandelanayo ukuthi kuhambisane namanye Amazinga we-GRAP.
- Izinga liguquliwe ukuze lisho izimpahla okungezona ezikhiqiza imali ezihambisana nomkhakha womphakathi.
- Izincazelo 'zokuphathwa, amayunithi angakhiqizi imali, inani elingatholwa lesevisi nevelu ekusetshenzisweni kwempahla engakhiqizi imali' zifakiwe Kuzinga njengoba izincazelo zihambisana nokuqondwa kwezinga.
- Leli Zinga lisho "umsebenzi ngahlukaniseka" esikhundleni "sebhizinisi lolayini omkhulu" ukuze kuchazwe "umkhuba ongaqhutshekiswanga" kwaphinde kwangezwa kupharagrafu ukuze kuchazwe "umsebenzi ongahlukaniseka".
- Leli Zinga alifaki isidingo ku-IFRS 5 ngokudalulwa kwenani lemali engenayo kusukela kumikhuba eqhubekayo enganikezelwa kubanikazi bebhizinisi elilawulayo njengokunikezelwa "kwemali engenayo enikezelwe kubanikazi bebhizinisi elilawulayo" okungazange kucatshangwe kuze kube manje kumvelo yomkhakha womphakathi.
- Leli Zinga alizange liguqulelwe izinguquko eziya ku-IFRS 5 njengomphumela wezinguquko ze-International Accounting Standard *Lokwethulwa Kwezitatimende Zezimali* (i-IAS 1).
- Ukunikezelwa okuguqukayo okusebenza kuleli Zinga kuhlukile kunalokho okufakwe ku-IFRS 5.