ACCOUNTING STANDARDS BOARD

IZINGA LOMKHUBA OVAME UKUBONWA WOKUBALWA KWEZIMALI

IZITATIMENDE ZEZIMALI EZIHLUKANISIWE

(GRAP 34)

Ikhishwe yi-
Accounting Standards Board

Mashi 2017

GRAP 34

Amagama Okubonga

Izinga Lomkhuba Ovame Ukubonwa Wokubalwa Kwezimali (GRAP) *Lezitatimende Zezimali Ezihlukanisiwe* lisuselwa ku-International Public Sector Accounting Standard (i-IPSAS) 34 *Yezitatimende Zezimali Ezihlukanisiwe* ze-*Handboo of International Public Sector Accounting Pronouncements* ye-International Public Sector Accounting Standards Board (IPSASB), eyashicilelwa yi-International Federation of Accountants (i-IFAC) futhi esetshenziswa ngemvume ye-IFAC.

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Imvume yokushicilela izingxenye eziinganiselwe zale ncwadi ngokuvamile ngeke igodlwe.

GRAP 34

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Izitatimende Zezimali Ezihlukanisiwe

Isethulo

Amazinga 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.

Izinga le-GRAP *Lezitatimende Zezimali Ezihlukanisiwe* lichazwe ezigabeni .01 kuya ku-.24. Zonke izigaba kuleli Ziinga le-GRAP zinegunya elilinganayo. Isimo negunya lezithasiselo kukhulunywa ngako ekuqaleni kwesithasiselo ngasinye. Le Zinga kufanele lifundwe ngokomongo womgomo walo, ngokwesisekelo salo sezinqumo uma kunokwenzeka, i-*Preface to Standards of GRAP,* i-*Preface to the Interpretations of the Standards of GRAP* no-*Hlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

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.

Inhloso

.01 Inhloso yaleli Zinga ukuchaza izimfuneko zokubalwa kwezimali nezokudalula utshalo-mali emabhizinisini alawulwayo, amabhizinsi ahlanganyelwe nozakwethu uma ibhizinisi lilungiselela izitatimende zezimali ezihlukanisiwe.

Izinga elihlanganiswayo

.02 Ibhizinisi elilungiselela futhi lethule izitatimende zezimali ngaphansi kwezimali kwesisekelo esiqongelelekayo lizosebenzisa leli Zinga ekubaleni utshalo-mali emabhizinisini alawulwayo, amabhizinisi ahlanganisiwe nozakwabo uma ekhetha, noma kufunwa umthetho noma izindlela ezifanayo, ukuze lethule izitatimende zezimali ezihlukanisiwe.

.03 Leli Zinga alishayi umthetho ukuthi imaphi amabhizinisi akhiqiza izitatimende zezimali ezihlukanisiwe. Lisebenza uma ibhizinisi lilungiselela izitatimende zezimali ezihlukanisiwe ezivumelana namaZinga e-GRAP.

Izincazelo

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

<u>Izitatimende zezimali ezihlanganisiwe</u> yizitatimende zezimali zebhizinisi lezomnotho lapho amafa, izikweletu, inhlanganisela yamafa, inzuzo, izindleko nemali ewukheshi yebhizinisi elilawulwayo kanye namabhizinisi eliwalawulayo ethulwa khona njengawebhizinisi elilodwa lezomnotho.

<u>Indlela yokulinganisa</u> yindlela yokubala lapho utshalo-mali luqashelwa khona ekuqaleni njengezindleko futhi kamuva lulungiswe ngenxa yoshintsho lwangemva kokutholwa kwalo esabelweni somtshali-mali samafa ewonke omuntu ofakelwa utshalo-mali. Imali eyeqile noma imali esalele yomtshali-mali ihlanganisa isabelo sayo semali eyeqile noma esalele yomamukeli wotshalo-mali kanti namafa ewonke omtshali-mali angakaqashelwa emalini eyeqile noma esalele yomamukeli wotshalo-mali.

<u>Ibhizinisi lotshalo-mali</u> yibhizinisi:

(a) elithola izimali ezivela kumtshali-mali oyedwa noma ngaphezulu ngenjongo yokuhlinzeka labo batshali-mali ngamasevisi okuphathwa kotshalo-mali;

(b) elinenhloso yokutshala imali ngenjongo eqondile yezinzuzo ngokwenyuka

kwemali etshali, inzuzo yotshalo-mali, noma kokubili; futhi

(c) elilinganisa futhi lihlaziye ukusebenza cishe kwalo lonke utshalo-mali lwayo ngesisekelo senani elifanelekile.

Izitatimende zezimali ezihlukanisiwe yilezo ezethulwa yibhizinisi, ngaphansi kwezimfuneko zaleli Zinga, ukuze kubalwe utshalo-mali emabhizinisini alawulwayo, amabhizinisi ahlanganisiwe nozakwethu lapho kukhishwa izindleko, ngokuvumelana neZinga le-GRAP Lamathuluzi Ezezimali (i-GRAP 104) noma kusetshenziswa indlela yokulinganisa njengoba kuchazwe eZingeni le-GRAP Lotshalo-mali Kozakwethu Namabhizinisi Ahlanganisiwe (GRAP 36).

Amatemu achazwe kwamanye amaZinga e-GRAP asetshenziswa kuleli Zinga ngencazelo efanayo njengakulawo maZinga e-GRAP.

.05 Izitatimende zezimali ezihlukanisiwe yilezo ezethulwa kanye nezitatimende zezimali ezihlanganisiwe, nomazinezela ezitatimendeni zezimali zomtshali-mali ongenawo amabhizinisi alawulwayo kodwa onotshalo-mali kozakwabo noma amabhizinisi ahlanganisiwe lapho utshalo-mali kozakwethu noma kumabhizinisi ahlanganisiwe kudingwa khona yi-GRAP 36 okuzobalwa ngokusetshenziswa kwendlela yokulinganisa, esikhundleni sezimo ezichazwe ezigabeni .07 kuya ku- .08.

.06 Izitatimende zezimali zebhizinisi elingenagunya lokulawula elinye ibhizinisi, uzakwethu noma inzuzo yamabhizinisi ahlanganisiwe ebhizinisini elihlanganiswe akuzona izitatimende ezihlukanisiwe.

.07 Ibhizinisi elikhululiwe ngokuvumelana nesigaba .05 seZinga le-GRAP *Lezitatimende Zezimali Ezihlanganisiwe* (GRAP 35) ngenxa yokuhlanganiswa noma isigaba .21 se-GRAP 36, ngenxa yokusebenzisa indlela yokulinganisa lingethula izitatimende zezimali ezihlukanisiwe njengezitatimende zezimali okuyizo kuphela elinazo.

.08 Ibhizinisi lotshalo-mali okudingeka, ngenxa yeskhathi samanje nazo zonke izikhathi zokuqhathaniswa ezethulwa, ukuthi lilinganise utshalo-mali lwalo kuwo wonke amabhizinisi alo alawulwayo ngenani elifanele ngokuvumelana nesigaba .57 se-GRAP 35, lethula izitatimende zezimali ezihlukanisiwe njengezitatimende zezimali okuyizo kuphela elinazo.

Ukulungiselela izitatimende zezimali ezihlukanisiwe

.09 Izitatimende zezimali ezihlukanisiwe zizolungiselelwa ngokuvumelana nawo wonke amazinga e-GRAP athintekayo, ngaphandle kwalokho okuchazwe

esigabeni .10.

.10 Uma ibhizinisi lilungiselela izitatimende zezimali ezihlukanisiwe, lizolandisa ngotshalo-mali olufanayo kumabhizinisi alawulwayo, amabhizinisi ahlanganisiwe nozakwabo:

(a) ngezindleko;

(b) ngokuvumelana ne-GRAP 104 ; noma

(c) ngokusebenzisa indlela yokulinganisa amafa echazwe ku-GRAP 36.

.11 Uma ibhizinisi likhetha, ngokuvumelana nesigaba .22 le-GRAP 36, ukulinganisa utshalo-mali lwalo kozakwabo noma kumabhizinisi ahlanganisiwe ngenani elifanele ngokuvumelana ne-GRAP 104, lizolandisa nangalolo tshalo-mali ngendlela efanayo ezitatimendeni zalo zezimali ezihlukanisiwe.

.12 Uma kudingeka ukuthi ibhizinisi elilawulwayo, ngokuvumelana nesigaba .57 se-GRAP 35, lilinganise utshalo-mali lwalo kubhizinisi elilawulwayo ngenani elifanele ngokuvumelana ne-GRAP 104, lizolandisa nangalolo tshalo-mali ngendlela efanayo ezitatimendeni zalo zezimali ezihlukanisiwe. Ibhizinisi elilawulayo eliyibhizinisi lotshalo-mali ngeke lethule izitatimende zezimali ezihlanganisiwe uma kudingeka, ngokuvumelana nesigaba .57 zaleli Zinga, ukuze kulinganiswe wonke amabhizinisi eliwalawulayo ngenani elifanelekile.

.13 Uma ibhizinisi elilawulayo liyeka ukuba ibhizinisi lotshalo-mali noma liba yibhizinisi lotshalo-mali lizothwala isibopho ngoshintsho lwesimo kusukela ngosuku okwashintsha ngalo isimo, ngendlela elandelayo:

(a) Uma ibhizinisi liyeka ukuba ibhizinisi lotshalo-mali, lelo bhizinisi lizolandisa ngotshalo-mali ebhizinisini elilawulwayo ngokuvumelana nesigaba .10. Usuku lokushintsha kwesimo luzobhekwa njengosuku lokutholwa kwaleso simo. Inani elifanele lebhizinisi elilawulwayo ngosuku olubhekwa njengolokutholakala kwesimo lizomelela ukucatshangelwa uma kubalwa utshalo-mali ngokuvumelana nesigaba .10.

(b) Uma ibhizinisi liba yibhizinisi lotshalo-mali, lizolandisa ngotshalo-mali ebhizinisini elilawulwayo ngenani elifanelekile ngokuvumelana ne-GRAP 104. Umehluko phakathi kwenani lokuphatha langaphambilini lebhizinisi elilawulwayo kanye nenani lalo elifanelekile ngosuku lokushintsha kwesimo somtshali-mali lizoqashelwa njengenzuzo noma ukulahlekelwa kwenani elinqwabelene noma elisalele. Inani elinqwabelana lanoma iyiphi inzuzo noma ukulahlekelwa ngaphambili elaliqashelwangokuqondile emafeni

ewonke kulawo mabhizinisi alawulwayo lizophathwa njengokungathi ibhizinisi lotshalo-mali liwakhiphile lawo mabhizinisi alawulwayo ngosuku lokushintsha kwesimo.

.14 Izabelo noma ukukhishwa kwemali okufanayo okuvela ebhizinisini elilawulwayo, ibhizinisi elihlanganisiwe noma uzakwethu ziqashelwa ezitatimendeni zezimali ezihlukanisiwe zebhizinisi uma ilungelo lebhizinisi lokuthola isabelo noma imali ekhishwayo liqinisekiswa. Izabelo noma ukukhishwa kwemali okufanayo okuvela ebhizinisini elilawulwayo, ibhizinisi elihlanganisiwe noma uzakwethu ziqashelwa ezitatimendeni zezimali ezihlukanisiwe zebhizinisi uma ilungelo lebhizinisi lokuthola isabelo noma imali ekhishwayo liqinisekiswa.

.15 Uma ibhizinisi elilawulayo lihlela kabusha isimo sebhizinisi lalo lezomnotho ngokusungula ibhizinisi elisha njengebhizinisi elilawulayo ngendlela eyanelisa izimo ezilandelayo:

(a) Ibhizinisi elisha elilawulayo lithola amandla okulawula ibhizinisi lokuqala elilawulwayo ngokuthi (i) likhiphe amathuluzi okulinganisa esikhundleni samathuluzi okulinganisa akhona manje ebhizinisi lokuqala elilawulwayo noma (ii) ngenye indlela eholela ekutheni ibhizinisi elisha elilawulayo libe nobunikazi bokulawula ebhizinisini lokuqala elilawulayo;

(b) Amafa nezikweletu zebhizinisi elisha lezomnotho kanye nebhizinisi lokuqala lezomnotho ayefana ngaphambi nje kanye nangemuva kokuhlela kabusha; futhi

(c) Abanikazi bebhizinisi elisha elilawulayo ngaphambi kokuhlela kabusha linenzuzo efanayo eqinisekile nengaqinisekile emafeni ewonke ebhizinisi lomnotho lokuqala kanye nebhizinisi lezomnotho elisha ngokushesha ngaphambi kanye nangemuva kokuhlela kabusha;

futhi ibhizinisi elisha elilawulayo libala utshalo-mali lwalo ebhizinisini lokuqala elilawulayo ngokuvumelana nesigaba .10(a) ezitatimendeni zezimali ezihlukanisiwe, ibhizinisi elisha elilawulayo lizobala izindleko zenani lokuphatha lamasheya alo emafeni ewonke aboniswe ezitatimendeni zezimali ezihlukanisiwe zebhizinisi lokuqala elilawulayo ngosuku lokuhlela kabusha.

.16 Ngokufanayo, ibhizinisi elingelona ibhizinisi elilawulayo lingase lisungule ibhizinisi elisha njengebhizinisi elilawulayo ngendlela eyanelisa imibandela esesigabeni .15. Izimfuneko ezisesigabeni .15 zisebenza ngendlela efanayo nasekuhlelweni kabusha kwamabhizinisi. Ezimweni ezinjalo, uma kukhulunywa “ngebhizinisi lokuqala elilauwlayo” kanye “nebhizinisi lokuqala lezomnotho” kusuke kushiwo “ibhizinisi

lokuqala”.

Ukudalula

.17 Ibhizinisi lizosebenzisa wonke amazinga e-GRAP athintekayo uma lidalula ezitatimendeni zalo zezimali ezihlukanisiwe, kubandakanyeizimfuneko ezisezigabeni .18 kuya ku- .21.

.18 Uma ibhizinisi elilawulayo, ngokuvumelana nesigaba .05 se-GRAP 35, likhetha ukungalungiseleli izitatimende zezimali ezihlanganisiwe kunalokho lilungiselela izitatimende zezimali ezihlukanisiwe, lizodalula kulezo zitatimende zezimali ezihlukanisiwe:

(a) Iqiniso lokuthi izitatimende zezimali ziyizitatimende zezimali ezihlukanisiwe; ukuthi kusetshenziswe ukubekela eceleni okuvela ekuhlanganiweni kwebhizinisi; igama lebhizinisi elinezitatimende zezimali ezihlanganisiwe ezihambisana namaZinga e-GRAP ezikhiqizelwe ukusetshenziswa umphakathi; kanye nekheli lapho lezi zitatimende zezimali ezihlanganisiwe kufanele zitholwe khona.

(b) Uhlu lotshalo-mali olukhulu emabhizinisini alawulwayo, amabhizinisi ahlanganisiwe nozakwabo, kubandakanye:

(i) Amagama alawo mabhizinisi alawulwayo, amabhizinisi ahlanganisiwe nozakwabo.

(ii) Igunya lawo mabhizinisi alawulwayo, amabhizinisi ahlanganisiwe nozakwabo asebenza ngaphansi kwalo (uma lihlukile kwelebhizinisi elilawulayo).

(iii) Isabelo salo sobunikazi kulawo mabhizinisi kanye nencazelo yokuthi lobo bunikazi bunqunywe kanjani.

(c) Incazelo yendlela esetshenziswe ukubala emabhizinisini alawulwayo, amabhizinisi ahlanganisiwe nozakwabo abalwe ngaphansi kuka-(b).

.19 Uma ibhizinisi lotshalo-mali eliyibhizinisi elilawulayo (ngaphandle kwebhizinisi elilawulayo elishiwo esigabeni .18) lilungiselela, ngokuvumelana nesigaba .08, izitatimende zezimali ezihlukanisiwe njengeziatimende zemali okuyizo kuphela elinazo, lizolidalula lelo qiniso. Ibhizinisi lotshalo-mali lizokwethula nokudalula okuhlobene namabhizinisi otshalo-mali okufunwa yizinga le-GRAP Lokudalulwa Kwezinzuzo Kwamanye Amabhizinisi (GRAP 38).

.20 Ibhizinisi elilawulayo elingelona ibhizinisi lotshalo-mali ngokwalo, ngaphandle nje kokudalula inqubomgomo yokubala izimali ekhethwe ngokwesigaba .10 yokukala utshalo-mali ebhizinisini lotshalo mali eiztatimendeni zalo zezimali ezihlukile, lethula ukudalula okuhlobene namabhizinisi otshalo-mali okudinga yi-GRAP 38.

.21 Uma ibhizinisi elilawulayo (ngaphandle kwebhizinisi elilawulayo elishiwo ezigabeni .18 to .20) noma utshalo-mali olunegunya elifanayo lokulawula, noma elinethonya elikhulu, okutshalw akuye imali elungiselela izitatimende zezimali ezihlukanisiwe, ibhizinisi elilawulayo noma umtshali-mali uzoveza izitatimende zezimali ezilungiselelwe ngokuvumelana ne-GRAP 35 noma i-GRAP 36, okuhlobene nayo. Ibhizinisi elilawulayo noma umtshali-mali uzodalula nasezitatimendeni zezimali ezihlukanisiwe:

(a) Iqiniso lokuthi izitatimende ziyizitatimende zezimali ezihlukanisiwe kanye nezizathu zokuthi kungani lezo zitatimende zalugniselelwa, uma kungafunwa umthetho noma okuthile okufanayo.

(b) Uhlu olukhulu lwamabhizinisi alawulwayo, amabhizinisi ahlanganisiwe nozakwabo, kubandakanye:

(i) Amagama alawo mabhizinisi alawulwayo, amabhizinisi ahlanganisiwe nozakwabo.

(ii) Igunya lawo mabhizinisi alawulwayo, amabhizinisi ahlanganisiwe nozakwabo asebenza ngaphansi kwalo (uma lihlukile kwelebhizinisi elilawulayo).

(iii) Isabelo salo sobunikazi kulawo mabhizinisi kanye nencazelo yokuthi lobo bunikazi bunqunywe kanjani.

(c) Incazelo yendlela esetshenzisiwe ukubala emabhizinisini alawulwayo, amabhizinisi ahlanganisiwe nozakwabo abalwe ngaphansi kuka-(b).

Imibandela yezinguquko

.22 Imibandela yezinguquko okufanele isetshenziswe amabhizinisi lapho eqala ukwamukela leli Zinga ichazwa eziqondisweni. Imibandela yaleli Zinga kufanele ifundwe kanye nesiqondiso ngasinye esithintekayo.

Usuku lokuqala

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

Ukuhoxiswa kweZinga le-GRAP *Lezitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe* kanye *Nenzalo Yamabhizinisi Ahlanganisiwe*

.24 Leli zinga lithatha indawo yamaZinga e-GRAP angaphambilini *Ezitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe, Utshalo-mali Kozakwethu* kanye *Nenzalo Yamabhizinisi Ahlanganisiwe* akhishwa ngoNovemba 2005.

Isisekelo seziphetho

Isisekelo seziphetho sinikeza izizathu ze-Accounting Standard Board (iBhodi) zokwemukela noma zokwenqaba izisombululo ezithile zokubalwa kwezimali zezitatimende zezimali ezihlukanisiwe. Lesi sisekelo seziphetho sihambisana, kodwa asiyona ingxenye, yeZinga le-GRAP Lezitatimende Zezimali Ezihlukanisiwe (GRAP 34).

Isizinda

BC1. I-International Public Sector Accounting Standards Board (IPSASB) yakhipha Amadrafti Okuchayeka ngo-2014 ngomgomo wokuvumelanisa i-International Public Sector Standards (ama-IPSAS) *Ezitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe* (IPSAS 6), *Utshalo-mali Kozakwethu* (IPSAS 7) kanye *Nenzuzo Kumabhizinisi Ahlanganisiwe* (IPSAS 8) kanye nama-IFRS amasha ukuze kubalwe inzuzo kwamanye amabhizinisi. La ma-IFRS ayi-IFRS 10 *Yezitatimende Zezimali Ezihlanganisiwe*, i-IFRS 11 *Yamalungiselelo Ahlanganisiwe*, i-IFRS 12 *Yokudalula Inzuzo Kwamanye Amabhizinisi,* i-IAS 27 *Yezitatimende Zezimali Ezihlukanisiwe* kanye ne-IAS 28 *Yotshalo-mali Kozakwethu Namabhizinisi Ahlanganisiwe*.

BC2. Njengoba i-ASB ivumelanisa amaZinga e-GRAP nama-IPSAS afana nazo, iBhodi lavuma ukuqedela umsebenzi wephrojekthi yalo wokuvumelanisa i-GRAP 6, 7 no-8 nama-IPSAS amahlanu. La maZinga e-GRAP azothatha indawo ye-GRAP 6, 7 no-8, futhi akhishwa kanyekanye njengamadrafti okuchayeka (ED 144 kuya ku-ED 148) ngoJulayi ka-2016.

BC3. Lesi Sisekelo Seziphetho sifingqa izizathu zeBhodi zokusungula iZinga le-GRAP eliphathelene nokubalwa kwemali yezinzuzo kwamanye amabhizinisi.

Amabhizinisi okutshalwa kwezimali

BC4. I-GRAP 35 ifuna ukuthi ibhizinisi lotshalo-mali lingahlanganisi amabhizinisi alo alawulwayo, kodwa kunalokho, azolinganisa utshalo-mali ebhizinisini elilawulwayo ngenani elifanelekile. Lifuna nokuthi ibhizinisi elilawulayo lebhizinisi lotshalo-mali, ngokuvamile nalo eliyibhizinisi lotshalo-mali, kufanele lethule izitatimende zezimali ezihlanganisiwe lapho kulinganiswa khona utshalo-mali lwebhizinisi lotshalo-mali elilawulwayo ngenani elifanelekile ngokuvumelana ne-GRAP 104, futhi amafa nezikweletu nenzuzo nezindleko zihlanganiswe.

BC5. Ama-IPSASB ahlanganisa izimfuneko ezifanayo ze-International Public Sector Accounting Standard *Yezitatimende Zezimali Ezihlukanisiwe* (IPSAS 34) ekuchazeni ukubalwa kwezimali kwamabhizinisi otshalo-mali ezitatimendeni zezimali zebhizinisi ezihlukanisiwe. Amagama aku-IPSAS 34 angenza ibhizinisi liphethe ngokuthi amafa, izilweletu, inzuzo nezindleko kudinga ukuhlanganiswa ezitatimendeni zezimali ezihlukanisiwe zebhizinisi, okungeyona inhloso.

BC6. Ibhodi lacabangela ukuthi ingabe kufanele lifune ukusetshenziswa kwesisekelo esisodwa sokubalwa kwezimali, futhi ikakhulukazi, ladingida ukuthi ingabe inani elifanelekile kuanele lifunwe ekulinganisweni kotshalo-mali. Ibhodi laphetha ngokuthi ibhizinisi elilawulayo elingelona ibhizinisi lotshalo-mali kufanele lilinganise utshalo-mali ebhizinisini lotshalo-mali elilawulwayo (a) ngezindleko; (b) ngokuvumelana ne-GRAP 104; noma (c) ngokusebenzisa indlela yokulinganisa echazwe ku-GRAP 36. Ibhodi laphetha ngokuthi kufanele kusetshenziswe umbono obanzi woulinganisa utshalo-mali ebhizinisini lotshalo-mali ezitatimendeni zezimali ezihlukanisiwe zebhizinisi elilawulayo. Ukufuna ukuthi ibhizinisi elilawulayo lisebenzise inani elifanelekile lokulinganisa utshalo mali ebhizinisini lotshalo-mali kungaba yinsele uma amanani afanelekile engatholakali.

Ukuqhathanisa ne-International Public Sector Accounting Standard *Yezitatimende Zezimali Ezihlukanisiwe* (Januwari 2015)

I-GRAP 34 isuselwa ngokuyinhloko ku-IPSAS 34. Umehluko omkhulu phakathi kwe-GRAP 34 ne-IPSAS 34 yilona:

- I-IPSAS 34 ichaza insalela yamafa ewonke ngemva kokudonswa kwesamba sezikweletu ngokuthi “amafa ewonke/ukulinganisa” kanti leli zinga likhuluma ngayo ngokuthi “amafa ewonke”.
- Izincazelo “zendlela yokulinganisa” kanye “nebhizinisi lotshalo-mali” zifakiwe kuleli zinga.
- Leli zinga lifuna ukuth ibhizinisi elilawulayo elingelona ibhizinisi lotshalo-mali kufanele lilinganise utshalo-mali ebhizinisini elilawulwayo lotshalo-mali ngezindleko, ngokuvumelana ne-GRAP 104 noma ngokusebenzisa indlela yokulinganisa njengoba kuchazwe ku-GRAP 36. I-IPSAS 34 idinga ukuthi ibhizinisi elilawulayo lilandise ngotshalo-mali lwalo ebhizinisini elilawulwayo ngokuvumelana ne-IPSAS 35 *Yezitatimende Zezimali Ezihlanganisiwe.*
- Imibandela yezinguquko kuleli Zinga le-GRAP isingathwa ngokuhlukile kunaku-IPSAS 34.