



ACCOUNTING STANDARDS BOARD

IZINGA LE-GRAP LEZINDLEKO ZOKUBOLEKA (I-GRAP 5) (IBUYEKEZWE NGO-2013)

Amagama Okubonga

Leli Zinga le-Generally Recognised Accounting Practice (i-GRAP) lithathwa kakhulu kusukela ku-International Public Sector Accounting Standard (IPSAS) *Yezindleko Zokuboleka* ezikhishwe yi-International Federation of Accountants' International Public Sector Accounting Standards Board (i-IPSASB). I-International Federation of Accountants (IFAC) yasungulwa ngo-1977 ngenjongo yayo yokuthuthukisa nokwenza ngcono iprofeshini ngamazinga avunyelanisiwe. I-IPSASB ikhiphe indikimba ephela yama-IPSAS, ezosetshenziselwa ukukhiqiza Amazinga azayo we-GRAP. Ukukhishwa kwe-IPSAS *Yezindleko Zokuboleka* kuphinda kukhiqizwe kuleli Zinga le-GRAP ngemvume ye-IPSASB.

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

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Imvume yokushicilela izingxenye ezilinganiselwe zale ncwadi ngokuvamile ngeke igodliwe.

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IZINDLEKO ZOKUBOLEKA

Isethulo

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

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

Ibhodi kumele linqume i-GRAP yalokhu:

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

Okungenhla kuhlangene kubizwa ngokuthi “amabhizinisi”.

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

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

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

Noma yimuphi umkhawulo ekusetshenzisweni Kwamazinga athile noma ukutolikwa wenziwa sobala kulawo Mazinga noma Ukuchazwa Kwamazinga we-GRAP.

Izinga le-GRAP livezwe ezigabeni .01 ukuya ku-.40. Zonke izigaba kuleli Zinga le-GRAP zinegunya elilinganayo. Isimo negunya lezithasiselo kubhekwa nakho esanduleleni sesithasiselo ngasinye. Leli Zinga kumele lifundwe ngokwenhloso yalo, umsuka walo weziphetho uma ukhona, *iSandulela Samazinga we-GRAP*, *iSandulela Sezincazelo Zamazinga we-GRAP Nohlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

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

Inkomba lapha ingenziwa ibhekiswe eZingeni le-GRAP elingakakhishwa ngesikhathi sokukhishwa kwaleli Zinga. Lokhu kwenziwa ukuze kugwenye ukuguqula Amazinga asevele akhishiwe uma izinga lakamuva selilandela likhishwa. Isigaba .11 seZinga le-GRAP



GRAP 5

Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha sinikeza umsuka wokukhetha nokusebenza izinqubomgomo zokubalwa kwemali lapho kungekho khona ukuqondiswa okubekwe sobala.

Inhloso

- .01 Leli Zinga licacisa ngokuphathwa kokubalwa kwemali ngezindleko zokuboleka. Leli Zinga ngokuvamile lidinga ukwenziwa kwezindleko kwangaleso sikhathi kwezindleko zokuboleka. Kodwa, Izinga livumela, njengokuphathwa okunye okuvunyelwe, ukwenyuswa kwezindleko zokuboleka ezidalwa ngokuqondile ukutholwa, ukwakhiwa, noma ukukhiqizwa kwempahla efanelekile.

Ububanzi

- .02 ***Ibhizinisi elilungiselela liphinde lithule izitatimende zezezimali ngaphansi komsuka oqongelelekayo wokubalwa kwemali lizosebenzisa leli Zinga lokubalwa kwemali ezindlekweni zokuboleka.***
- .03 Leli Zinga alibhekani nezindleko zangempela noma izindleko ezicatshangelwe zezimpahla zensalela. Lapho inkokhiso yekhephithali isetshenziswa kumabhizinisi angawodwana, ukwahlulelwa kumele kwenziwe ukuze kunqunywe uma ngabe inkokhiso ihlangabezana nencazelo yezindleko zokuboleka, noma uma ngabe kumele ithathwe njengezindleko zangempela noma ezicatshangelwe zezimpahla zensalela.

Izincazelo

- .04 ***Leli Zinga lisebenzisa amatemu alandelayo ngezincazelo ezicacisiwe:***
Izindleko zokuboleka ziyintela nezinye izizindleko ezitholwe yibhizinisi ngokuxhumene nokubolekwa kwezimali.
Impahla efanelekile yimpahla evame ukuthatha isikhathi esithile ukuze ilungele ukusetshenziswa kwayo okuhlosiwe noma ukuthengiswa.
Amatemu achazwe kwamanye Amazinga we-GRAP asetshenziswa kuleli Zinga ngencazelo efanayo naleyo ekwamanye Amazinga we-GRAP.

Izindleko zokuboleka

- .05 Izindleko zokuboleka zingafaka:
- (a) zindleko zenzalo ebalwe kusetshenziswa indlela esebenza kahle yenzalo echazwe eZingeni le-GRAP *Lamathuluzi Ezezimali*;
 - (b) izinkokhelo zezimali eziphathelele nokubolekwa kwezimali nezinhlelo zokulandelayo kwesevisi; kanye
 - (c) nokushintshisana komehluko okuvela ekubolekweni kohlobo lwemali lwamazwe ngamazwe, kuze kufinyelele ezingeni lapho kuthathwa khona njengokulungiswa kwezindleko zenzalo.

Izimpahla ezifanelekile

- .06 Kuye ngezimo, noma yikuphi kulokhu okulandelayo kungaba yizimpahla ezifanelekile:
- (a) amabhilidi wehhovisi;
 - (b) izibhedlela;
 - (c) izimpahla zengqalasizinda ezifana nemigwaqo, amabhuloho nezindawo zokukhiqiza amandla;
 - (d) izimpahla ezingaphatheki;
 - (e) izindawo ezizoba yizinto ezakhiwe ngokwazo zendawo, iplanti nezisetshenziswa ngemva kokuthi kuqedelwe ukwakhiwa noma ukuthuthukiswa kwazo;
 - (f) izindawo zotshalo-zimali ezilinganiselwa ngezindleko ezisathuthukiswa futhi; kanye
 - (g) nohlu lwezinto.

Izimpahla zezimali nohlu lwezinto ezikhiqizwa ngaphezulu kwesikhathi esimfushane, akuzona izinto ezifanelekile. Izimpahla ezilungele ukusetshenziswa kwazo okuhlosiwe noma ukuthengiswa uma zitholwa nazo akuzona izimpahla ezifanelekile.

Izindleko zokuboleka—Ukuphathwa kwebhentshimakhi

Ukuqashelwa

- .07 *Ibhizinisi lizobona zonke izindleko zokuboleka njengezindleko esikhathini lapho zitholwa khona.*
- .08 Ngaphansi kokuphathwa kwebhentshimakhi, izindleko zokuboleka zibonwa njengezindleko esikhathini lapho zitholwa khona, ngokunganaki ukuthi ukubolekwa kusetshenziswa kanjani.

Ukudalulwa

- .09 *Ibhizinisi lizodalula inqubomgomo yokubalwa kwemali esetshenziselwe izindleko zokuboleka.*

Izindleko zokuboleka—Okunye ukuphathwa okuvunyelwe

Ukubonwa

- .10 *Ibhizinisi lizobona izindleko zokuboleka njengezindleko esikhathini lapho zitholwa khona ngaphandle kwebanga lapho zenziwa khona zinkulu ngokwesigaba 11.*
- .11 *Ibhizinisi lizobona izindleko zokuboleka ezinikezelwa ngokuqondile ekutholweni, ekwakhiweni, noma ekukhiqizweni kwempahla efanelekile*

njengengxenye yezindleko zaleyo mpahla. Inani lezindleko zokuboleka elifaneleke ekwenziweni kukhulu lizonqunywa ngokuya ngaleli Zinga.

- .12 Ngaphansi kokunye ukuphathwa okuvunyelwe, izindleko zokuboleka zinikezelwa ngokuqondile ekutholweni, ekwakhiweni, noma ekukhiqizweni kwempahla kufakwa ezindlekweni zempahla. Izindleko zokuboleka ezinjalo zenziwa zikhulu njengengxenye yezindleko uma (a) kungenzeka ukuthi zizobangelwa kuzinzuzo ezizayo zomnotho noma amandla wesevisi ebhizinisini, futhi (b) izindleko zingalinganiswa ngokuthembeka. Ezinye izindleko zokuboleka zibonwa njengezindleko esikhathini lapho zitholwa khona. Uma ibhizinisi lisebenzisa Izinga le-GRAP *Ekubikweni Kwezezimali Kuminotho ye-Hyperinflationary*, libona izindleko njengengxenye yezindleko zokuboleka ezinxephezela ukwehla nokwenyuka komnotho ngesikhathi esifanayo ngokwesigaba .22 yalelo Zinga.
- .13 ***Uma ibhizinisi lisebenzisa enye impatho evunyelwe, leyo mpatho izosetshenziswa njalo kuzo zonke izindleko zokuboleka ezidalwa ngokuqondile ukutholwa, ukwakha, noma ukukhiqizwa kwazo zonke izimpahla ezifanelekile zebhizinisi.***

Izindleko zokuboleka ezifanele ukwenziwa zikhulu

- .14 Izindleko zokuboleka ezinikezwa ngokuqondile ekutholweni, ekwakhiweni, noma ekukhiqizweni kwempahla efanelekile yilezo zindleko zokuboleka ebezingagwenywa uma ngabe isakhiwo sangaphandle sempahla efanelekile kungenzeka asenziwanga. Uma ibhizinisi liboleka izimali ngokuqondile ngenjongo yokuthola impahla ethile efanelekile, izindleko zokuboleka ezihlobene nokuqondile kuleyo mpahla efanelekile zingakhonjwa ngokushesha.
- .15 Kungaba nzima ukuveza ubudlelwane obuqondile phakathi kokuboleka okuthile nempahla efanelekile, kanye nokunquma ukuboleka obekungenzeka kugwenywe. Ubunzima obunjalo benzeka, njengesibonelo uma umsebenzi wezezimali webhizinisi uhanjiswa maphakathi. Ubunzima buphinde buvele uma ibhizinisi lomnotho lisebenzisa ibanga lezinto zesikweletu ukuze liboleke izimali kumanani ahlukayo, liphinde lidlulisele lezo zimali ezisekelweni ezihlukile kwamanye amabhizinisi emnothweni webhizinisi. Izimali ezibolekwe maphakathi zingadluliselwa kwamanye amabhizinisi ngaphakathi kwebhizinisi lomnotho njengemali mboleko, ukudluliselwa, noma umnikelo kusukela kubanikazi. Ukudluliswa okunjalo kungenzeka kungabi nentela, noma kudinge ingxenye kuphela yenzalo yangempela yendleko engatholwa. Ezinye izinkinga zingavela ngokusetshenziswa kwezimalimboleko ezibizwe ngaphakathi noma ezixhunyaniswe kuzinhlobo zemali zakwamanye amazwe, uma ibhizinisi lezomnotho lisebenza kuminotho yokushintsha kwemali okuphakeme, futhi kusukela ekuguquguqukeni kwezintengo zokushintshisana. Njengomphumela, ukunqunywa kwenani lezindleko zokuboleka elinikezwa ngokuqondile ekutholweni kwempahla efanelekile kunzima, futhi ukusetshenziswa kokwahlulela kuyadingeka.
- .16 ***Ukufika ezingeni lapho ibhizinisi liboleka izimali ngokucacile ngenjongo yokuthola impahla efanelekile, ibhizinisi lizonquma inani lezindleko zokuboleka ezifaneleke ukwenza kukhulu njengoba izindleko zangempela***

zokuboleka ezitholwe kulokho kuboleka ngaleso sikhathi, zingaphansi kwanoma iyiphi imali engenayo yotshalo-zimali kutshalo-zimali lesikhashana lalokho kubolekwa.

- .17 Izinhlelo zezezimali zempahla yokwenza kufaneleke zingaholela ekutheni ibhizinisi lithole izimali ezibolekiwe ziphinde zithole izindleko zokuboleka ezihlotshaniswayo ngaphambi kokuthi ezinye noma zonke izimali zisetshenziselwe izindleko kumpahla efanelekile. Ezimweni ezinjalo, izimali zivamise ukutshalwa ngokwesikhashana ngenkathi kulindelwe ukubekwa kwazo kumpahla efanelekile. Ekunqumeni inani lezindleko zokuboleka zokwenza kukhulu ngesikhathi esithile, noma iyiphi imali engenayo yotshalo-zimali etholwe kuzimali ezinjalo idonswa kusukela ezindlekweni zokuboleka ezitholiwe.
- .18 ***Ukufika ebangeni lapho ibhizinisi liboleka izimali ngokujwayelekile liphinde lizisebenzise ngenjongo yokuthola impahla efanelekile, ibhizinisi lizonquma inani lezindleko zokuboleka elifaneleka ukwenyusa ngokusebenzisa intengo yokwenyusa izindleko zaleyo mpahla. Inani lokwenza kukhulu lizolinganiselwa maphakathi kwezindleko zokuboleka ezisebenza ekubolekweni kwebhizinisi okushodayo ngaleso sikhathi, ngaphandle kokubolekwa okwenziwe ngokuqondisiwe enjongweni yokuthola impahla efanelekile. Inani lezindleko zokuboleka ibhizinisi elilenza likhulu ngesikhathi esithile akumele lidlule inani lezindleko zokuboleka elizithole ngaleso sikhathi.***
- .19 Yilezo zindleko zokuboleka kuphela ezisebenza ekubolekweni ezingenziwa zinkulu. Uma ibhizinisi elilawulayo liboleka izimali ezidluliselwe ebhizinisini elilawulayo ngaphandle, noma ngenxenye kuphela, yokunikezelwa kwezindleko zokuboleka, ibhizinisi elilawulwayo lingasebenzisa kakhulu lezo zindleko zokuboleka elizithole ngokwalo. Lapho ibhizinisi elilawulwayo lithole khona umnikelo ongenanzalo wemali yokuqala ibhizinisi noma ukunikezwa kwemali yokuqala ibhizinisi, ngeke lize lithole noma yiziphi izindleko zokuboleka, futhi ngokufanayo ngeke lize lisebenzise kakhulu izindleko ezinjalo.
- .20 Uma ibhizinisi elilawulayo lidlulisela izimali ngezindleko ezithile ebhizinisini elilawulwayo, ibhizinisi elilawulwayo lingasebenzisa leyo ngxenye yezindleko zokuboleka ngokwayo etholwayo. Kuzitatimende zezezimali zebhizinisi lezomnotho, inani eliphelele lingasetshenziswa kakhulu kumpahla efanelekile, ngokuya ngokuthi ukulungiswa okufanelekile kokuqiniswa kwenziwe ukuze kuqedwe lezo zindleko ezisetshenziswe kakhulu yibhizinisi elilawulwayo.
- .21 Uma ibhizinisi elilawulayo lidlulisele izimali ngokungakhokhiswa ebhizinisini elilawulwayo, ibhizinisi elilawulwayo noma ibhizinisi elilawulwayo lizohlangabezana nesimo sokunquma sokusetshenziswa kakhulu kwezindleko zokuboleka. Kodwa, uma ibhizinisi lezomnotho lihlangabezana nesimo sokunquma sokwenza kukhulu izindleko zokuboleka, lizokwazi ukwenza kukhulu izindleko zokuboleka kumpahla efanelekile kuzitatimende zalo zezezimali.
- .22 Kwezinye izimo, kufanelekile ukufaka konke ukuboleka kwebhizinisi elilawulayo namabhizinisi walo alawulwayo uma kufakwa kukhompuyutha okumaphakathi okufakwe kusikali sezindleko zokuboleka. Kwezinye izimo, kufanelekile ebhizinisini

ngalinye elilawulwayo ukuthi lisebenzise okumaphakathi okukaliwe kwezindleko zokubolekaezisebenza ekubolekweni kwalo.

Ukuhlolwa kwenani elithwalayo lempahla efanelekile ukuze kubhalwe phansi noma kubhalwe kususwe

- .23 Uma inani elithwalayo noma izindleko ezinkulu ezilindelwe zempahla efanelekile zidlula inani lalo elitholakalayo, inani elitholakalayo lesevisi, ivelu ebonakalayo yensalela noma izindleko zokufaka esikhundleni (ngokuya ngemvelo yempahla), inani elithwalayo libhalwa phansi noma libhalwa lisuswe ngokwezidingo Zamazinga we-GRAP *Okukhinyabezeka Kwama-asethi Aphehla Imali, Ukukhinyabezeka Kwama-asethi Angenzi Mali kanye Nohlu Lwezinto*. Kuzimo ezithile, inani lokubhalwa phansi noma ukubhalwa kususwe liphinda libhalwe ngokuya ngalawo maZinga we-GRAP.

Ukuqala kokuphendulwa imali

.24 *Ibhizinisi lizoqala ukuphendulwa imali izindleko zokuboleka njengengxenywe yezindleko zempahla efanelekile ngosuku lokuqala. Usuku lokuqala lokuphendulwa imali wusuku lapho ibhizinisi liqala lihlalabazana nazo zonke izimo ezilandelayo:*

- (a) lithola izizindleko zempahla; futhi*
- (b) lithola izindleko zokuboleka.*

Lenza izenzo ezidingekayo ukuze kulungiselelwe impahla ngenjongo yayo ehlosiwe noma ukuthengiswa.

.25 Izizindleko kumpahla efanelekile zifaka lezo zizindleko ezibangelwe yizinkokhelo zemali, ukudluliselwa kwezinye izimpahla, noma ukucatshangwa, kwezikweletu ezibonisa inzalo. Inani elithwalayo elimaphakathi lempahla ngesikhathi esithile, elifaka izindleko zokuboleka eziphendulwe imali ngaphambilini, ngokuvamile wukulinganiswa kwezakhiwo lapho inani lokuphendulwa imali lisetshenziswa kuleso sikhathi.

.26 Imisebenzi edingekayo ukuze kulungiselelwe impahla ngenjongo yayo yokusetshenziswa noma ukuthengiswa ifaka okuningi kunokwakhiwa kwendikimba yempahla. Ifaka imisebenzi yokusebenza neyokuqondisa engaphambi kokuqalwa kokwakhiwa kwendikimba, okufana nemisebenzi ehlotshaniswa nokutholwa kwezinzuzo. Kodwa, imisebenzi enjalo ayifaki ukubanjwa kwempahla uma kungekho ukukhiqiza noma ukuthuthukiswa okuguqula isimo sempahla esenzekayo. Isibonelo, izindleko zokuboleka ezitholiwe ngenkathi umhlaba ungaphansi kokuthuthukiswa uphendulwa imali ngesikhathi lapho imisebenzi ehlobene nokuthuthukiswa yenziwa khona. Kodwa, izindleko zokuboleka ezitholwa ngesikhathi lapho umhlaba utholelwa khona izinjongo zokwakha ubanjwa khona ngaphandle kwanoma yimuphi umsebenzi ehlotshaniswa nokuthuthukiswa ongafanelekile ukuphendulwa imali.

Ukumiswa isikhashana kokuphendulwa imali

.27 *Ibhizinisi lizomisa isikhashana ukuphendulwa imali kwezindleko zokuboleka ngesikhathi esinwetshiwe lapho limisa khona ukuthuthukiswa okusebenzayo kwempahla efanelekile.*

.28 Ibhizinisi lingathola izindleko zokuboleka ezingatholwa ngesikhathi esinwetshiwe lapho limisa khona imisebenzi edingekayo ukuze lilungiselele impahla ngenjongo yalo yokusetshenziswa noma ukuthengiswa. Izindleko ezinjalo yizindleko zokubamba impahla eqedwe ngokwengxenywe, futhi azifaneleki ukungenisa ngazo imali. Ibhizinisi ngokuvamile alimisi okwesikhashana izindleko zokuboleka zokuphendula imali ngesikhathi lapho lenza umsebenzi wokusebenza nowokuqondisa. Ibhizinisi futhi alimisi okwesikhashana izindleko zokuboleka zokuphendula imali uma ukulibaziseka kwesikhashana kuyingxenywe ebalulekile yenqubo yokwenza impahla ilungele ukusetshenziswa kwayo okuhlosiwe noma ukuthengiswa. Isibonelo, ukuphendulwa imali kuyaqhubeka ngesikhathi esinwetshiwe lapho kukhona amaleveli wamanzi aphakeme alibazisa ukwakhiwa



GRAP 5

kwebhuloho, uma amaleveli anjalo aphakeme wamanzi ajwayelekile ngesikhathi sokwakhiwa endaweni yejiyogilafu ethintekayo.

Ukuphela kokuphendulwa kwemali

- .29** *Ibhizinisi lizomisa okwesikhashana izindleko zokuboleka zokuphendulwa kwemali uma yonke imisebenzi elandelanayo edingeka ukuze kulungiselelwe impahla efanelekile yenjongo yalo ehloselwe noma ukuthengiswa kuqediwe.*
- .30** Impahla ijwayeleke ukulindela ukusetshenziswa kwayo okuhlosiwe noma ukuthengiswa uma ukwakhiwa kwendikimba yempahla sekuqediwe, noma ngabe umsebenzi ojwayelekile wokuqondisa usengaqhubeka. Uma ukushintshwa okuncane, okufana nokuhlotsiswa kwendawo komthengi noma ukucaciswa komsebenzisi, kuyikho konke okushodayo, lokhu kubonisa ukuthi yonke imisebenzi elandelanayo iqediwe.
- .31** *Uma ibhizinisi liqedela ukwakhiwa kuzingxenye, futhi ingxenye ngayinye ikwazi ukusetshenziswa ngenkathi kuqhubeka ukwakhiwa kwezinye izingxenye, ibhizinisi lizoyeka ukuphendula imali izindleko zokuboleka uma liqeda ngokulandelana yonke imisebenzi edingekayo ukuze lilungiselele leyo ngxenye ngokusebenzisa kwalo okuhlosiwe noma ukuthengiswa.*
- .32** Ukuthuthukiswa kwehhovisi okufaka amabhilidi athile, elilodwa kuwo elingasetshenziswa ngalodwana, liyisibonelo sempahla efanelekile lapho ingxenye ngayinye ikwazi ukusetshenziswa ngenkathi ukwakhiwa kuqhubeka kwezinye izingxenye. Izibonelo zezimpahla ezifanelekile okumele ziphelele ngaphambi kwanoma iyiphi ingxenye zingasetshenziswa ukufaka ithiyetha yokusebenza kusibhedlela lapho konke ukwakhiwa kumele kuqedelwe ngaphambi kokuthi ithiyetha ingasetshenziswa; ukuphathwa kwepulanti yendle lapho izinqubo ezithile zenziwa khona ngokulandelana kuzingxenye ezihlukile zeplanti; kanye nebhuloho elakha ingxenye yendlela enguthelawayeka.

Ukudalulwa

- .33** *Ibhizinisi lizodalula:*
- (a) inqubomgomo yokubala imali esetshenziselwe izindleko zokuboleka;*
 - (b) inani lezindleko zokuboleka eziphendulwe imali ngesikhathi esithile;*
 - (c) inani eliqongelelekayo lezindleko zokuboleka elifakwe kunani elithwalayo kuzimpahla ezifanelekile; kanye*
 - (d) nenani eliphendulwe imali elisetshenziselwe ukunquma inani lezindleko zokuboleka ezifaneleke ukuphendulwa imali (ngenkathi kufaneleke ngempela ukuze kusetshenziswe inani lokuphendula imali kuzimali ezibolekwe ngokujwayelekile).*

Ukunikezwa okuguquguqukayo

Ukusetshenziswa kwasekuqaleni Kwamazinga we-GRAP

- .34** *Ukunikezwa okuguquguqukayo okuzosetshenziswa ngamabhizinisi ekutholweni kwasekuqaleni kwaleli Zinga kuchazwe ekuqondisweni.*



GRAP 5

Ukunikezwa kwaleli Zinga kumele kufundwe ngokuhambisana nesiqondiso ngasinye esisetshenzisiwe.

Ukushintshwa Kumazinga we-GRAP

- .35 *Ukushintshwa kuleli Zinga le-GRAP ngoFebruwari 2013, okuvumela izindleko noma ukuphendulwa imali kwezindleko zokuboleka, kuzosetshenziswa ngokulandelana kahle, ngokwesigaba .39.*
- .36 *Izindleko zokuboleka, ezitholwe kabili ngaphambili nangemva kosuku lokusebenza lalokhu kushintshwa nezihlobene nezimpahla ezifanelekekile lapho usuku lokuqala lokuphendulwa imali zingaphambili ngosuku lokusebenza laleli Zinga, zizobonwa ngokuhambisana nezinqubomgomo zokubalwa kwemali zangaphambilini zebhizinisi.*
- .37 *Uma ukusetshenziswa kwalezi zinguquko kubangela ukuguqulwa kunqubomgomo yokubalwa kwemali, ibhizinisi lizodalula lelo bhizinisi kuzinqubomgomo zalo zokubalwa kwemali ngokuhambisana nolwazi olwenele mayelana neminingwane nezinsuku zokuguqulwa.*

Usuku lokusebenza

Ukusetshenziswa kwasekuqaleni Kwamazinga we-GRAP

- .38 *Leli Zinga le-Standard of Generally Recognised Accounting Practice liqala ukusebenzela izitatimende zezezimali zakanye ngonyaka ezifaka izikhathi eziqala ngosuku noma ezingemva kosuku oluzonqunywa Ngungqongqoshe Wezezimali ngomthetho ozoshicilelwa ngokuya ngesigaba 91(1)(b) se-Public Finance Management Act, Umthetho ongunombolo. 1 wango-1999, njengoba kushintshiwe.*

Amabhizinisi asevele asebenzisa Amazinga we-GRAP

- .39 *Ibhizinisi lizosebenzisa ukushintshwa kuleli Zinga elikhishwe ngoFebruwari 2013 lwezitatimende zonyaka zezezimali ezifaka izikhathi eziqala ngomhla ka noma ngemva komhla ka-1 Ephreli 2014.*

Ukukhishwa Kwezinga le-GRAP Lezindleko Zokuboleka (2007)

- .40 *Leli Zinga lidlula Izinga le-GRAP Kuzindleko Zokuboleka elikhishwe ngo-2007.*

Umsuka weziphetho

Lo msuka weziphetho unikeza i-Accounting Standards Board's (Ibhodi) izizathu zokwamukela noma ukunqabela izisombululo ezithile ezihlobene nokubalwa kwemali kwezindleko zokuboleka. Lo msuka weziphetho uhambisana, kodwa awusiyo ingxenye, Yezinga le-GRAP Lezindleko Zokuboleka.

Ingemva

BC1. Izinga le-GRAP *Lezindleko Zokuboleka* (i-GRAP 5) ekuqaleni likhishwe Yibhodi ngoJulayi 2007. Ngesikhathi sokuthuthukisa leli Zinga, bokukhona ukumenyezela okubili kwamazwe ngamazwe elitholakala kuzidingo ezichazayo zokubalwa kwemali zezindleko zokuboleka:

- I-IAS 23 *Izindleko Zokuboleka* (njengoba zibuyekwezwe ngoMashi 2007), ezidinga ukuphendulwa imali kwezindleko zokuboleka okuhlobene nezimpahla ezifanelekile kanye, nokwenziwa izindleko kwazo zonke izindleko zokuboleka; kanye
- I-IPSAS 5 (njengoba ikhishwe ngoMeyi 2000) edinga, njengebhentshimakhi yokuphathwa kokubalwa kwemali, izindleko yazo zonke izindleko zokuboleka nokuvumela, ukuphendulwa imali kwezindleko zokuboleka kuzimpahla ezifanelekile.

BC2. Ekuthuthukiseni i-GRAP 5, i-IAS 23 iye yasetshenziswa esikhundleni se-IPSAS 5 *Izindleko Zokuboleka* njengoba ibonise ukucatshangwa okusesikhathini kakhulu ngokuphathelene nokuphathwa kwezindleko zokuboleka. Njengoba inkinga ye-GRAP 5, inombolo yokuthuthukiswa kwamazwe ngamazwe nokwasendaweni kuholele Ibhodi ukuthi liphinde licabange isimo salo ekuphathweni kwezindleko zokuboleka.

BC3. Ngo-2008, i-IPSASB ikhiphe okusalungiswa okuveziwe okuphakamise ukuqondisa i-IPSASB kuzidingo ze-IAS 23 ebuyekeziwe. Iningi lezimpendulo kokusalungiswa okuveziwe akuzange kusekele izindleko zokuboleka ezihlobene nezimpahla ezifanelekile ngoba:

- (a) Kuhlala kungakhonakali ukuchaza ukubolekwa kuzimpahla ezithile njengoba ohulumeni namanye amabhizinisi womkhakha womphakathi avamise ukuboleka maphakathi ukuze ahlangebezane nakho konke okushodayo kusikhwama sezimali zawo; futhi
- (b) Ngokucatshangwa akufanelekile ezindlekweni zezimpahla ukuthi zihluke ngokuya ngendlela ezikhokhelwa ngayo.

BC4. Njengomphumela wezinkinga zokucatshangwa ezingaba khona ezihlotshaniswa nokuguqulelwa imali kwezindleko zokuboleka, i-IPSASB ivumile ukungenzi noma yikuphi ukushintshwa ku-IPSAS 5 ukuze iyihambise ne-IAS 23 futhi, esikhundleni sokucabanga le nkinga uma Isakhiwo Sokucatshangwa kwayo sesiphelile noma sithuthukiswe ngokwanele.

BC5. Ngo-2009, i-IASB ikhiphe i-IFRS *Yamabhizinisi Amancane Nawusayizi Omkhulu* (i-IFRS ye-SMEs) edinga izindleko yezindleko zokuboleka. Isizathu esiyinhloko salokhu kusebenza sisuselwe ekucatshangweni kwezinzuzo zezindleko.

BC6. Ngo-2010, Ibhodi likhiphe Iphepha Lengxoxo elingu-6 *Inqubo Yokuthuthukiswa Kwamazinga we-GRAP* edinga okokufakwa kunqubo efunekayo elandelwa Yibhodi ekuthuthukiseni Amazinga we-GRAP nokunye ukumenyenzelwa. Abaphenduli kuleli Phepha Lengxoxo babonise ukuthi ukwehlisa ububanzi kumele kube yinto Ibhodi eliyicabangayo ekuthuthukiseni Amazinga walo nezinye izimemezelo. Njengomphumela walokho, Ibhodi lishintshe inqubo yokufuneka Kubika Lamazinga we-GRAP ukuze lisho ukuthi uma kucatshangwa ukufaneleka kwezinga lamazwe ngamazwe, lizocabanga uma ngabe imigomo kulelo Zinga ingenziwa lula ukuze kwehliswe izindleko zokuthobela, ngenkathi kusanikezelwa ulwazi lwekhwalithi.

Ukushintsha ukuphathwa kokubalwa kwemali kwezindleko zokuboleka

Ukwenza izindleko kwazo zonke izindleko zokuboleka

- BC7. Njengomphumela wenkinga ye-IFRS ye-SMEs, Ibhodi licelwe ngababambisene nalo ukuthi licabange ukufaneleka kokwenza lula kuleli zinga komkhakha womphakathi. Ibhodi likhiphe Iphepha Lengxoxo 5 *Ukuqhathaniswa Kwamazinga we-GRAP ukuya ku-IFRS kwe-SMEs*, ukucela ukubukwa ngaphakathi, kokunye, isethulo ku-IFRS ye-SMEs yezindleko yazo zonke izindleko zokuboleka. Iningi labaphendulile lisekele lesi sethulo lisho ukuthi izindleko yezindleko zokuboleka ilula futhi ngokucatshangwa ifaneleke kakhulu njengoba ingabangeli izimpahla ezithile ukuthi zibe nezindleko eziphezulu ngoba zinikwa imali ngokuboleka. Abanye abaphendulile baphinde bathi ukudinga zonke izindleko zokuboleka ezizokwenziwa izindleko zizothuthukisa ukuqhathaniswa kwezitatimende zezimali zamabhizinisi.
- BC8. Ibhodi liphinde lacabanga imvelo nenjongo lapho izimpahla zibanjwa khona kumkhakha womphakathi. Njengoba iningi lezimpahla kumkhakha womphakathi zibanjelwa amandla wesevisi, licabange ukuhlolwa kwezimpahla ezinjalo ukuthi ngeke kufake izindleko zokuboleka.
- BC9. Kususelwa kumazwana atholwe Kukhasi Lengxoxo 5 nokuzinikela Kwebhodi kumigomo eyenziwe lula lapho kufaneleke khona, Ibhodi liphakamise kokusalungiswa okuvezwayo (ED 99) ukuthi zonke izindleko zokuboleka kumele zenziwe izindleko. Ibhodi liphinde lacabanga ukuthi ngenxa yokuphathwa kwebhentshimakhi yokubalwa kwemali ngaphansi kwe-IPSAS 5 kudinga izindleko zokuboleka ukuthi zenziwe izindleko, lokhu kuguqulwa kuzoletha Amazinga we-GRAP ekusondelaneni okukhulu ne-IPSASs.
- BC10. Ukubuka kwabaphendulile kokusalungiswa okuveziwe kuye kwahlanganiswa. Iningi labaphendulile livune izindleko okuwukuphathwa kokubalwa kwemali okuvunyelwe kwezindleko zokuboleka, okungabonisa ukuthi ibhizinisi kumele livunyelwe ukukhetha kwenqubomgomo yokubalwa kwemali ukuze kube yizindleko noma kuguqulwe imali izindleko zokuboleka.
- BC11. Labo abaphendulile abasekele izindleko yezindleko zokuboleka basho ukuthi bayavumelana nombono ocatshangiwe Webhodi wokuthi izimpahla akumele zibize ngaphezulu ngoba zinikezwe imali ngokubolekwa. Iningi labaphendulile baphinde basekela izindleko zokuboleka zezindleko ngenxa yobulula bazo kokubili kubalungiseleli ukuze basebenzise futhi abasebenzisi bakwazi ukuqonda.
- BC12. Labo abaphendulile abavune ukukhetha ukuvumela inqubomgomo yokubalwa kwemali bathe izindleko zokuboleka ezitholwe kuzimpahla ezifanelekile zihlobene ngokuqondile ezindlekweni zempahla. Bathe njengoba lezi zindleko kungenzeka

ukuthi azitholiwe, izindleko zokuboleka ziyafana nezinye izindleko zokusebenza futhi akumele zibe yingxenywe yezindleko zasekuqaleni zempahla. Laba abaphendulile baphinde babonisa ukuthi izindleko zokuboleka eziguqulwe imali zinikeze ulwazi olusizayo kubasebenzisi mayelana nezinqumo ezizayo ezihlobene nokufakwa esikhundleni kwempahla.

BC13. Njengoba imibono yabaphendulile iye yenziwa yaphikisana, Ibhodi licabange ezinye izinto ekunqumeni uma ngabe amabhizinisi kumele avunyelwe ukuguqulela imali izindleko zokuboleka, Ikakhulukazi, licabange okulandelayo:

- (a) I-IPSAS elinganayo ivumela amabhizinisi ukukhetha ukwenza izindleko noma ukuguqulela imali izindleko zokuboleka. Ngakho-ke kuvunyelwe ukukhetha kwenqubomgomo yokubalwa kwemali okuzohambisa Izinga le-GRAP ngokusondelene kakhulu ne-IPSAS.
- (b) Ibhodi okwamanje lenza ucwaningo kusakhiwo esifanelekile sokubalwa kwemali lwe-Government Business Enterprises (GBEs). I-GBEs manje isebenzisa i-IFRSs noma Iziphatimende ze-GAAP ezidinga ukuguqulwa imali kwezindleko zokuboleka. Uma Ibhodi belizodinga izizindleko zezindleko zokuboleka Kumazinga we-GRAP, lokhu kungaba umehluko omkhulu ekubalweni kwemali uma ngabe ama-GBE azosebenzisa Amazinga we-GRAP ngokuzayo.
- (c) Ukwenziwa kwamanje ngaphakathi kwamabhizinisi kubonakala kuhlukile. Ukuvumela amabhizinisi ukwenza ukukhetha kwenqubomgomo yokubalwa kwemali, kuzovumela Ibhodi isikhathi esingeziwe sokwenza ukusetshenziswa okudlulile Kwezinga lokuhlola ukuthi yikuphi ukusebenza noma inqubomgomo esebenza kakhulu kusigaba. Lokhu ngokuzayo kungabangela ekuqedweni kwenye indlela eyodwa.

BC14. Kususelwa kuzinto ezishiwo ngaphezulu, Ibhodi licabange, ngebhalansi, ukuthi amabhizinisi kumele avunyelwe ukukhetha kwenqubomgomo yokubalwa kwemali yezindleko noma ukupguqulwa imali kwezindleko zokuboleka. Ibhodi kodwa lishilo ukuthi ukudalulwa okungeziwe kuzodingwa mayelana nezindleko zokuboleka eziqongelelekayo zokuqinisekisa ukuthi abasebenzisi bayakwazi ukwenza ushintsho kumanani abikwe kuzitatimende zezezimali ukuze kutholwe ukuqhathaniswa.

Ukudalulwa

BC15. Ngenkathi Ibhodi liphikisana ngokuvumela amabhizinisi ukukhetha kwenqubomgomo yokubalwa kwemali ngokuphathwa kwezindleko zokuboleka imali, bokulokhu kucatshangwa ukuthi ukuqhathaniswa kumabhizinisi wonkana kungathinteka. Njengomphumela walokho, Ibhodi livumile ukuthi uma ibhizinisi likhetha ukuguqulwa imali kwezindleko zokuboleka, kuzomele lidalule izindleko zokuboleka eziqongelelekayo kuzimpahla ezifanelekile. Lokhu kuzonika amandla abasebenzisi ukuthi balungise amanani abikwe kuzitatimende zezezimali, okuzenza ziqhathaniseke namabhizinisi enza izindleko izindleko zokuboleka. Ibhodi livumile ukuthi ulwazi olunjalo ukuze luhambisane, inani elidaluliwe kumele libonise inani elithwalayo elisele lezindleko zokuboleka elifakwe kuzimpahla ezifanelekile ezihlukile.

Ukunikezwa okuguqukayo

BC16. Ibhodi licabange ukuthi amabhizinisi kumele asebenzise ukushintshwa kuleli Zinga ngokukhumbula okwakuqala noma okubhekiwe. Ibhodi livumile ukuthi ukusebenzisa izidingo ngokukhumbula okwakuqala kuzoba nzima. Liphinde lavuma ukuthi, ukuze

kuhanjiswa nesiinqumo salo sokwenza lula izimfuneko Zamazinga noma kukuphi lapho kufaneleke khona kanye nokwehlisa ukuthobelana, Ibhodi livumile ukuthi, ukusebenzisa ushintsho ngokubhekiwe, kungafaneleka kakhulu.

- BC17. Ekucabangeni umthelela wokusetshenziswa okuzayo kokushintshwa, Ibhodi licabange izidingo ku-GRAP 3 *Izinqubomgomo Zokubalwa Kwemali, Izinqubomgomo, Izinguquko Ekulinganisweni Kokubalwa Kwemali Namaphutha*. “Ukusetshenziswa okubhekiwe” kusho ukusebenzisa inqubomgomo yokubalwa kwemali entsha kumisebenzi, ezinye izehlakalo nezimo ezivela ngemva kosuku lapho inqubomgomo iguquke khona. Umthelela wokusebenzisa izinguquko ezingeni ngokubhekiwe ukuthi, uma noma yiziphi izimpahla zihlangabezane nesimo sokunquma esifakwe kusigaba “njengezimpahla ezifanelekile” ngaphambi kosuku lokusebenza kahle lwezinguquko, inqubomgomo yokubalwa kwemali yezimpahla ezinjalo ihlala ingaguquliwe. Lokhu kusho ukuthi akukho ukulungiswa okumele kwenziwe kunoma yiziphi izindleko zokuboleka ezitholwe kuzimpahla lapho ukwakhiwa kwazo kuqedelelwa khona ngaphambi kosuku lokusebenza kahle lwezinguquko. Ngokufanayo, uma impahla efanelekile ikunqubo yokwakhiwa ngaphambi kosuku lokusebenza kahle lwezinguquko, ibhizinisi lizoqhubeka lifaka imali ezindlekweni zokuboleka kuze kuqedwe imisebenzi edingekayo ukuze kulungiswe impahla efanelekile ngokusetshenziswa kwayo okuhlosiwe noma ukuthengiswa. Kulezi zimo, ibhizinisi liyaqhubeka ukusebenzisa inqubomgomo yalo ekhona yokubalwa kwemali, kususelwa kunguqulo yangaphambilini ye-GRAP 5 ekhishwe ngoJulayi 2007, ngokuphathelele nokuguqulwa imali kwezindleko zokuboleka kuzimpahla ezinjalo.

Ukuqhathaniswa ne-International Public Sector Accounting Standard *Ezindlekweni Zokuboleka* (Meyi 2000)

Izinga le-GRAP *Ezindlekweni Zokuboleka* lithathwa kakhulukazi kusukela ku-International Public Sector Accounting Standard *Ezindlekweni Zokuboleka* (i-IPSAS 5). Umehluko omkhulu phakathi kwe-IPSAS 5 Nezinga le-GRAP *Ezindlekweni Zokuboleka* uyalandela:

- Ububanzi baleli Zinga buhlukile kunalobo be-IPSAS 5 ngokuthi amabhizinisi kwebhizinisi likahulumeni achazwa ngokuhlukile.
- Leli Zinga lihlanganise izinguquko ezithile ezenziwe yinguqulo kusibuyekezo se-International Accounting Standard *Ezindlekweni Zokuboleka* (IAS 23) elikhishwe ngoMashi 2007 njengengxenye yephrojekthi yesikhathi esincane ehlangene ye-IASB ehlanganiswayo ne-Financial Accounting Standards Board (FASB), kodwa elingafaki lezo zinguquko ezidinga ukuguqulwa imali kwezindleko zokuboleka.
- Leli Zinga lidinga ukudalulwa kwenani elithwalayo lezindleko zokuboleka eziqongelelekayo ezifakwe ezindlekweni zezimpahla.
- Leli Zinga lisebenzisa amagama ahlukile kuzimo ezithile kusukela ku-IPSAS 5. Izibonelo ezibaluleke kakhulu ukusetshenziswa kwamagama athi 'izimpahla zensalela nezizindleko' kuleli Zinga. Amagama afanayo ku-IPSAS 5 yilawa 'izimpahla zensalela/ukulingana' 'nokubekwa' ngokulandelana.
- Leli Zinga alikukathi ukunikezwa okuguqukayo njengoba kuhlangukwe ekuqondisweni okubhekene nokunikezwa okuguqukayo kwawo wonke Amazinga we-GRAP.