ACCOUNTING STANDARDS BOARD

AMAZINGA WOMKHUBA OVAME UKUBONWA

WOKUBALWA KWEZIMALI

UHLU LWEZINTO

(GRAP 12)

Ikhishwe yi-Accounting Standards Board
Febhruwari 2010

GRAP 12

Amagama Okubonga

Leli Zinga Lomkhuba Ovame Ukubonwa Wokubalwa Kwezimali (GRAP) lithathwa kakhulukazi kusukela ku-International Public Sector Accounting Standard (IPSAS) *Ohlwini Lwezinto* olukhishwe yi-International Federation of Accountants' International Public Sector Accounting Standards Board (IPSASB). I-International Federation of Accountants (IFAC) yasungulwa ngo-1977 ngenjongo yayo okuwukuthuthukisa nokwenza ngcono iphrofeshini ngamazinga ahlanganiswe ndawonye. I-IPSASB ikhiphe umzimba ophelele wama-IPSAS, ozosetshenziselwa ukukhiqiza Amazinga azayo we-GRAP. Okukhishiwe kwe-IPSAS *Ekuthulweni Kwezitatimende Zezimali* kuphinde kukhiqizwe kuleli Zinga le-GRAP ngemvume ye-IPSASB.

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

International Federation of Accountants

545 Fifth Avenue, 14th Floor

New York, New York 10017 USA

I-inthanethi: http://www.ifac.org

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

Accounting Standards Board

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Wonke amalungelo agodliwe. Ayikho ingxenye yale ncwadi engashicilelwa, igcinwe kusistimu yokuthola ulwazi, noma idluliselwe kwabanye, nganoma yiluphi uhlobo noma indlela, ngamakhompuyutha, ngemishini, ngokwenza amakhophi, ngokurekhoda, nanganoma iyiphi enye indlela, ngaphandle kwemvume ekhishwe kusengaphambili ye-Accounting Standards Board. Umbhalo ogunyaziwe ushicilelwe ngolimi lwesiNgisi.

Imvume yokushicilela izingxenye ezilinganiselwe zale ncwadi ngokuvamile ngeke igodlwe.

Okuphakathi

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

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UHLU LWEZINTO

Leli Zinga likhishwe ekuqaleni yi-Accounting Standards Board (Ibhodi) ngo-Okthoba 2004. Kusukela lapho, liye lashintshwa ngendlela elandelayo ngalokhu:

- Ukuthuthukiswa Kwamazinga we-GRAP, okukhishwe yiBhodi ngoFebruwari 2010.
- Ukushintshwa kwesimo uma Amazinga alandelayo we-GRAP aqala ukusebenza:
    - I-GRAP 23 *Inzuzo Evela Kokwenziwa Okungashintshaniswa (Izintela Nokudluliswa Kwemali)*
    - I-GRAP 103 *Izimpahla Eziyigugu*
    - I-GRAP 104 *Amathuluzi Ezimali*
- Ukuthuthukiswa Kumazinga we-GRAP, kukhishwe Yibhodi ngoMashi 2012.
- Ukushintshwa kwemithelela uma Amazinga alandelayo we-GRAP aqala ukusebenza:
    - I-GRAP 105 *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo*
    - I-GRAP 106 *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo*
    - I-GRAP 107 *Ukuhlanganiswa Kwamabhizinisi*

Ikhophi elimakhisiwe lokushintshwa eyenziwe ku-GRAP 12 njengengxenye yephrojekthi yokuthuthukiswa (2013) kanye nokushintshwa kwemithelela yakamuva seyiyatholakala kuwebhusayithi.

Isethulo

Amazinga we-Generally Recognised Accounting Practice

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

Ibhodi kumele linqume i-GRAP yalokhu:

(a) Iminyango (okufaka kazwelonke neyesifunda nezingxenye zikahulumeni);

(b) Amabhizinisi womphakathi;

(c) Amabhizinisi ahwebayo (njengoba kuchazwe ku-PFMA);

(d) Izinhlangano zesishayamthetho;

(e) Omasipala namabhodi, amakhomishini, izinkampani, izinkampani, izikhwama noma amanye amabhizinisi angaphansi kolawulo lukamasipala; kanye

(f) nePhalamende nezishayamthetho zesifunda.

Okungaphezulu ndawonye kubizwa “ngamabhizinisi”.

Ibhodi livumele ukusetshenziswa Kwezitatimende ze-Generally Accepted Accounting Practice (GAAP), njengoba kubhalwe ngekhodi yi-Accounting Practices Board kwaphinde kwakhishwa yi-South African Institute of Chartered Accountants kusukela ngomhla ka-1 Ephreli, ukuze kube yi-GRAP yalokhu:

(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 (i-IFRSs) okukhishwe yi-International Accounting Standards Board ukuze kube yi-GRAP yalawa mabhizinisi lapho asebenzisa khona i-IFRSs.

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 ekusetshenzisweni Kwamazinga athile noma ukutolikwa wenziwa sobala kulawo Mazinga noma Ukutolikwa Kwamazinga we-GRAP.

Izinga le-GRAP *Ohlwini Lwezinto* lisethwa ezigabeni .01 ukuya ku-.55. Zonke izigaba kuleli Zinga le-GRAP zinegunya elilinganayo. Isimo negunya lezithasiselo lisingathwa ngokwesithasieelo ngasinye. Leli Zinga kumele lifundwe kokuqukethwe kwempokophelo yakho, umsuka wakho weziphetho uma ukhona, *iSethulo Samazinga we-GRAP, iSethulo Sezincazelo Zamazinga we-GRAP Nohlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

Amazinga we-GRAP Nezincazelo Zamazinga we-GRAP kumele kufundwe ngokuhambisana nanoma yikuphi ukuqondiswa okukhishwa Yibhodi okuchaza ukunikezwa kokuguquka, kanye nanoma yimiphi imithetho ekhishwe nguNgqongqoshe Wezezimali ngokuphathelene nezinsuku zokusebenza Zamazinga we-GRAP, ashicilelwe ku-Government Gazette.

Inkomba lapha ingenziwa ibhekiswe Kuzinga le-GRAP elingakakhishwa ngesikhathi sokukhishwa kwaleli Zinga. Lokhu kwenziwa ukuze kugwenywe ukuze kuguqulwe Amazinga asevele akhishiwe uma Izinga langemva kwesikhathi selivele likhishiwe ngokulandelayo. Isigaba .11 Sezinga le-GRAP *Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* sinikeza umsuka wokukhetha nokusebenzisa izinqubomgomo zokubalwa kwemali uma kungekho ukuqondiswa okusobala.

Inhloso

.01 Inhloso yaleli Zinga wukunikezela ukuphathwa kokubalwa kwemali kohlu lwezinto. Inkinga enkulu ekubalweni kwemali kohlu lwezinto yinani lezindleko ezizobonwa njengempahla futhi ziphathwe zidluliselwe kuze kuthi izimali ezingenayo ezihlobene zibonwe. Leli Zinga linikeza ngomhlahlandlela ekunqumeni kwezindleko nokubonwa kwazo okulandelanayo njengencithakalo, okufaka noma yikuphi ukubhalwa phansi kwevelu ebonwayo yensalela noma izindleko zamanje ezingena esikhundleni. Libuye linikeze ukuqondiswa kuzindlela zezindleko ezisetshenziselwa ukunikeza izindleko kuhlu lwezinto.

Ububanzi

.02 Ibhizinisi elilungiselela futhi lethule izitatimende zezimali ngaphansi komsuka oqongelelekayo wokubalwa kwemali lizosebenzisa leli Zinga ekubalweni kwemali kohlu lwezinto ngaphandle:

(a) umsebenzi oqhubekayo ovela ngaphansi kwezinkontileka zokwakha, okufaka izinkontileka ezihlobene ngokuqondene kusevisi ehlobene (bona Izinga le-GRAP Ezivumelwaneni Zokwakha);

(b) izinto zokusebenza zezezimali (bona Izinga le-GRAP Kuzinto Zokusebenza Zezezimali);

(c) izimpahla zemvelo ezihlobene nomsebenzi wezolimo nomkhiqizo wezolimo ngephuzu lesivuno (bona Izinga le-GRAP Kwezolimo);

(d) umsebenzi osaqhubeka wamasevisi ozonikezelwa ngomsebenzi ongashintshisani ngokuqondile ngokubuyiselwa kusukela kwabamukeli;

(e) izimpahla zefa (bona Izinga le-GRAP Ezimpahleni Zefa); kanye

(f) nokubonwa kwasekuqaleni nokulinganiselwa kohlu lwezinto ezitholwe ekudlulisweni kwemisebenzi okuphakathi kwamabhizinisi angaphansi kolawulo olujwayelekile (bona Izinga le-GRAP Ekudlulisweni Kwemisebenzi Okuphakathi Kwamabhizinisi Angaphansi Kolawulo Olujwayelekile) noma ukuhlanganiswa (bona Izinga le-GRAP Ekuhlanganisweni).

.03 Leli Zinga alisebenzi ekulinganisweni kohlu lwezinto eziphethwe ngalokhu:

(a) Abakhiqizi bemikhiqizo yezolimo neyehlathi elikhulu, umkhiqizo wezolimo ngemva kwesivuno, nokumbiwa phansi nemikhiqizo embiwa phansi, ngokuya ngobude bokuthi kulinganiselwa kanjani ngevelu ebonakalayo yensalela ngokuya ngezindlela zokusebenza ezisungulwe kahle kuleyo mikhakha. Uma uhlu lwezinto ezinjalo lulinganiswa kuvelu yensalela ebonakalayo, izinguquko kuleyo velu zibonwa kokuningi noma kokushodayo ngesikhathi senguquko.

(b) Abahwebi bobhulokha bempahla yokuhweba abalinganisela uhlu lwezinto kuvelu efanelekile ebiza kancane ukuze ithengiswe. Uma uhlu lwezinto ezinjalo lulinganiswa ngevelu efanelekile enezindleko

ezingaphansi ukuze kuthengiswe, izinguquko kuvelu efanelekile yezindleko ezingaphansi ukuze kuthengiswe zibonwa ngokuningi noma ngokushodayo ngesikhathi senguquko.

.04 Uhlu lwezinto olushiwo esigabeni .02(d) alufakwa ngaphakathi yi-International Accounting Standard *Yohlu Lwezinto* futhi alufakiwe kusukela kububanzi baleli Zinga ngoba zifaka izinkinga ezithile zomkhakha womphakathi odinga okunye ukucatshangwa.

.05 Uhlu lwezinto olushiwo esigabeni .03(a) lulinganiselwa kuvelu engabonwa yensalela kuzigaba ezithile zokukhiqiza. Lokhu kwenza, njengesibonelo, uma izitshalo zezolimo zivuniwe noma izinsimbi zezimbiwa phansi zikhishiwe futhi ukuthengiswa kuqinisekiswa ngaphansi kwenkontileka yokudlulisela noma isiqinisekiso sikahulumeni, noma uma imakethe esebenzayo ikhona futhi kukhona ingcuphe okungenzeka inganakwa yokuhluleka ukuthengisa. Lohlu lwezinto alufakwa kusukela kuzidingo zokulinganisa kuphela zaleli Zinga.

.06 Abahwebi bebhuloka yilabo abathengela noma bathengisele abanye izimpahla zokuthengwa noma ku-akhawunti yabo. Uhlu lwezinto olushiwo esigabeni .03(b) lutholwa ngemigomo ngenjongo yokuthengisa ngekusasa elizayo nangokukhiqiza okuningi kusukela ukuguquguguqukeni kuntengo yemajini yabahwebi bebhuloka. Uma lolu hlu lwezinto lulinganiselwa kunani elifanelekile elibiza kancane ukuze kuthengiswe, luyakhishwa kusukela ekulinganisweni kokulinganiswa kuphela kwaleli Zinga.

Izincazelo

.07 Amatemu alandelayo asetshenziswa kuleli Zinga ngezincazelo ezicacisiwe:

<u>Izindleko zokungena esikhundleni zamanje</u> yizindleko ezizotholwa yibhizinisi ukuze lithole impahla ngosuku lokubika.

<u>Imisebenzi yokushintshisana</u> yimisebenzi lapho ibhizinisi elilodwa lithola izimpahla noma amasevisi, noma elinezikweletu ezicishiwe, noma elinikeza ngokulinganiselwa ivelu elinganayo (ikakhulukazi ngendlela yemali, izimpahla, amasevisi, noma ukusetshenziswa kwezimpahla kwelinye ibhizinisi ekushintshaniseni.

<u>Ivelu efanelekile</u> yinani lapho impahla ingashintshwa khona, noma kukhokhelwe isikweletu, ngaphakathi kwezinhlangano ezinolwazi, ezizimisele ngomsebenzi wobude obufinyelelekayo.

<u>Uhlu lwezinto</u> yizimpahla:

(a) Kusakhiwo sezinto zokusebenza noma okunikezelwayo okuzosetshenziswa kunqubo yokukhiqiza;

(b) Kusakhiwo sezinto zokusebenza noma okunikezwayo okuzosetshenziswa noma kusatshalaliswe ekunikezelweni kwamasevisi;

(c) Kubanjelwa ukuze kuthengiswe noma kusatshalaliswe emisebenzini yendlela ejwayelekile; noma

(d) ***Kunqubo yokukhiqiza yokuthengiswa noma ukusabalaliswa.***

Inani elibonwayo lensalela ***yintengo elinganiselwayo yokuthengisa kumisebenzi esebenza ngokujwayelekile ngaphansi kwezindleko ezilinganiselwe nezindleko ezilinganiselwe ezibalulekile ukuze kuthengiswe, kushintshiswane noma kusabalaliswe.***

Imisebenzi engashintshisani ***yimisebenzi okungeyona yokushintshisana. Kumsebenzi wokungashintshisani, ibhizinisi lithola ivelu kusukela kwelinye ibhizinisi ngaphandle kokunikeza ukulinganiselwa ngokuqondile ivelu elinganayo ekushintshisweni, noma linikeze ivelu kwelinye ibhizinisi ngaphandle kokuthola ngokuqondile ivelu ngokulinganiselwe ekushintshanisweni.***

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

Ivelu ebonakalayo yensalela

.08 Ivelu ebonwayo eyinsalela isho inani lensalela ibhizinisi elililindele ukuze libonwe kusukela ekuthengisweni kuhlu lwezinto ekusebenzeni okujwayelekile kokusebenza. Ivelu efanelekile ibonisa inani lapho uhlu olufanayo lungashintshwa khona ngaphakathi kwabathengi abanolwazi nabathengisi endaweni yemakethe. Okwangaphambilini yivelu ecaciswe ebhizinisini; okwakamuva akuyona. Ivelu ebonwayo yensalela kungenzeka ingalingani neveli efanelekile ephansi yezindleko zokuthengisa.

Uhlu lwezinto

.09 Uhlu lwezinto lufaka izinto ezithengiwe futhi ezibanjelwa ukuphinda kuthengiswe okufaka, njengesibonelo, izinto ezithengwe yibhizinisi futhi ezibanjelwe ukuphinda kuthengiswe, noma umhlaba kanye nenye indawo ebanjelwe ukuthengisa. Uhlu lwezinto luphinda lufake izimpahla eziqediwe ezikhiqiziwe, noma ukusebenza okusaqhubeka okukhiqizwayo, yibhizinisi. Uhlu lwezinto luphinda lufake izinto zokusebenza nokunikezelwa okulinde ukusetshenziswa kunqubo yokukhiqiza nezinto ezithengiwe noma ezikhiqizwe yibhizinisi, okungezokusabalalisela kwezinye izingxenye ngomsebenzi ongashintshisani; isibonelo, amabhuku wezemfundo akhiqizwe wumkhakha wezemfundo ukuze anikelwe ezikolweni. Emabhizinisini amaningi uhlu lwezinto luzohlobana nokunikezwa kwamasevisi kunezimpahla ezithengiwe zaphinde zabanjelwa ukuphinda kuthengiswe noma izimpahla ezikhiqizelwe ukuthengiswa. Kusimo somhlinzeki wesevisi, uhlu lwezinto lufaka izindleko zesevisi, njengoba kuchazwe esigabeni .29, lapho ibhizinisi lingakaboni kuze kube manje imali engenayo ehlobene (ukuqondiswa ekubonweni kwemali engenayo okungatholwa Kuzinga le-GRAP *Lenzuzo Evela Kokwenziwe Okungashintshaniswa*).

.10 Uhlu lwezinto kumkhakha womphakathi lungafaka:

(a) izinhlamvu nomsizi;

(b) izitolo zokudla;

(c) okokusebenza kokugcina kusesimeni;

(d) izingcezu eziyisipele zeplanti nokokusebenza ngaphandle kwalezo okubhekenwe nazo ngaphansi Kwezinga le-GRAP *Lendawo, Imishini Namathuluzi;*

(e) amaphayili wesitoko wobuchule (isibonelo, izigcini zamandla);

(f) ukusebenza okuqhubekayo, okufaka:

(i) imfundo/okokusebenza kwesifundo sokuqeqeshwa; kanye

(ii) namasevisi weklayenti (isibonelo, amasevisi wokuhlola lapho lawo masevisi athengiswa khona ngezintengo ezifinyelelekayo; kanye

(g) nomhlaba/indawo ebanjelwe ukuthengiswa.

.11 Ekukhombeni uma ngabe into ifanele into ehlukile yendawo, iplanti nokokusebenza noma uma ngabe yenza uhlu lwezinto, ukuhlola kuyadingeka ekusebenziseni isimo sokunquma ekuchazweni kwendawo, iplanti nokokusebenza (bona Izinga le-GRAP *Lendawo, Imishini Namathuluzi)* nohlu lwezinto ngokuya ngezimo ezithile noma izinhlobo ezithile zamabhizinisi. Iningi lezingxenye eziyisipele nokokusebenza kokusevisa ngokuvamile kuthathwa njengohlu lwezinto futhi kubonwa njengencithakalo esetshenzisiwe. Kodwa, izingxenye eziyisipele ezinkulu nokokusebenza okumile kufaneleka njengendawo, iplanti nokokusebenza uma ibhizinisi lilindele ukukusebenzisa ngesikhathi esidlula esisodwa. Ngokufanayo, uma izingxenye eziyisipele nokokusebenza kwesevisi kungasetshenziselwa kuphela ekuxhumaneni nenye into yendawo, iplanti nokokusebenza futhi ukusetshenziswa kwakho kulindelwe ukuthi kungahambi kahle, kushiwo njengendawo, iplanti nokokusebenza futhi kwehliswa ngokuhamba kwesikhathi ngokungadluli impilo yokusebenziseka yempahla ehlobene.

.12 Uma ibhizinisi lilawula amalungelo wokudala kuphindwe kukhishwe izimpahla ezihlukile, isb. izitembu zemali engenayo, lezi zinto zohlu zibonwa njengohlu lwezinto ngezinjongo zaleli Zinga. Azibikwa ngevelu ebonakalayo, kodwa zilinganiswa ngokwesigaba .17, lokho kuyizindleko zokushicilelwa kwazo.

.13 Uma ibhizinisi ligcina amaphayela wesitoko wobuchule kuzigcini ezihlukile, (isibonelo, uwoyela) ukuze kusetshenziswe kusimo esiphuthumayo noma ezinye izimo (isibonelo, izinhlekelele zemvelo noma ezinye izimo eziphuthumayo zokuvikela zasekhaya), lawa maphayela wesitoko abonwa njengohlu lwezinto ngezinjongo zaleli Zinga futhi athathwa ngokufanelekile.

Ukuqashelwa

.14 Uhlu lwezinto luzobonwa njengempahla, futhi uma kuphela,

(a) Kungenzeka ukuthi izinzuzo ezizayo zomnotho noma amandla wesevisi ahlotshaniswa nento azogeleza aye ebhizinisini; futhi

(b) Izindleko zohlu lwezinto zingalinganiswa ngokuthembekile.

Ukulinganiswa ngesikhathi sokuqashelwa

***.15** Uhlu lwezinto ezifaneleka ukuze zibonwe njengezimpahla ekuqaleni zizolinganiswa ngezindleko.*

***.16** Lapho uhlu lwezinto lutholwa khona ngomsebenzi ongashintshisani, izindleko zalo zizolinganiswa ngevelu yazo efanelekile ngosuku lokutholwa.*

Ukulinganiswa ngemva kokuqashelwa

***.17** Uhlu lwezinto luzolinganiselwa ngezindleko eziphansi nevelu ebonakalayo yensalela, ngaphandle kwalapho kusebenza khona isigaba .18.*

***.18** Uhlu lwezinto lizolinganiselwa ngezindleko eziphansi nezindleko zokungenela esikhundleni zamanje lapho luphathelwa lokhu:*

- ***(a)** Ukusatshalaliswa ngomsebenzi ongashintshisani; noma*
- ***(b)** Ukusetshenziswa kunqubo yokukhiqizwa kwezinto ezizosatshalaliswa ngokungakhokhiswa noma ngezindleko ezincane.*

Izindleko zohlu lwezinto

***.19** Izindleko zohlu lwezinto zizokwenziwa yizo zonke izindleko zokuthenga, izindleko zokuguqulwa nezinye izindleko ezitholiwe ekuletheni uhlu lwezinto kundawo yalo yamanje nesimo.*

Izindleko zokuthenga

.20 Izindleko zokuthengwa kohlu lwezinto zifaka intengo yokuthenga, imisebenzi yokuthumela nezinye izintela (ngaphandle kwalezo ezingatholakala ngokulandelayo yibhizinisi kusukela kwabasemagunyeni bentela), nokuthuthwa, ukuphathwa nezinye izindleko ezinganikezelwa ngokuqondile ekutholweni kwezinto eziqediwe, okokusebenza nokunikezelwa. Izephulelo zokuhweba, ukubuyiselwa nezinye izinto ezifanayo zidonswa ukuze kunqunywe izindleko zokuthengwa.

Izindleko zokuguqulwa

.21 Izindleko zokuguqula umsebenzi oqhubekayo wohlu lwezinto eziqediwe zitholwa kakhulu kumvelo yokukhiqiza. Izindleko zokuguqulwa kohlu lwezinto zifaka izindleko ezihlobene ngokuqondile kumayunithi wokukhiqiza, afana nokusebenza okuqondile. Ziphinda zifake ukunikezelwa kwesistimu kokukhiqizwa okulungisiwe nokushintshayo okungaphezulu okutholwa kuzinto zokuguqula okokusebenza kukwenze imikhiqizo ephelele. Okungaphezulu kwekhanda okugxilile yilezo zindleko ezingaqondile zokukhiqiza ezihlala zime ndawonye ngokuhambisanayo ngokunganaki inani lomkhiqizo, elifana nokwehliswa nokugcinwa kwamabhilidi wefekthri nokokusebenza, nezindleko zokuphathwa kwefekhthri nokuqondiswa.

Okungaphezu kwekhanda kokukhiqiza okuhlukile yilezo zindleko ezingaqondile zokukhiqiza, noma ezicishe ziqonde ngomthamo wokukhiqiza ofana nokokusebenza okungaqondile nokusebenza okungaqondile.

.22 Ukunikezwa kokungaphezu kwamakhanda okugxilisiwe ezindlekweni zokuguqulwa kususelwa kumthamo ojwayelekile wezindawo zokukhiqiza. Umthamo ojwayelekile wukukhiqiza okulindelwe ukutholwa ngesilinganiselo ngaphezulu kwenombolo yezikhathi noma amasizini angaphansi kwezimo ezijwayelekile, ngokucatshangwa ukulahlekelwa komthamo wokulahlekelwa obangelwa ukugcinwa okuhleliwe. Ileveli yangempela yokukhiqiza ingasetshenziswa uma ngabe ilinganisela umthamo ojwayelekile. Inani lokungaphezu kwamakhanda elinikezwe kuyunithi ngayinye yokukhiqiza alikhushulwa njengomphumela wokukhiqiza okuphansi noma iplanti elingasebenzi. Okungaphezulu kwamakhanda okunganikeziwe kubonwa njengencithakalo esikhathini lapho kutholwa khona. Ezikhathini zokukhiqiza okuphezulu ngokungajwayelekile, inani lokungaphezulu okugxilisiwe elinikezwe kuyunithi ngayinye yokukhiqiza liyancishiswa ukuze uhlu lwezinto lungalinganiselwa ngaphezulu kwezindleko. Okungaphezu kwamakhanda kokukhiqiza okuhlukile kunikezelwa kuyunithi ngayinye yokukhiqiza ngomsuka wokusetshenziswa kwangempela kwezindawo zokusebenza zokukhiqiza.

.23 Isibonelo, ukunikezelwa kwezindleko, kukho kokubili okugxilisiwe nokuhlukayo, okutholwa ekuthuthukisweni komhlaba ongathuthuthukisiwe obanjelwe ukuthengiswa ekuphathweni komhlaba kwendawo yokuhlala noma yokuhweba, kungafaka izindleko ezihlobene, nokusikwa komhlaba, ukudonswa kwamanzi, ukufakwa kwamapayipi ngokuxhumeka kokusetshenziswa njll.

.24 Inqubo yokukhiqizwa ingabangela imikhiqizo engaphezulu kweyodwa ukuthi ikhiqizwe ngokuhambisanayo. Lokhu kwenzeka, njengesibonelo, uma imikhiqizo ehlanganisiwe ikhiqizwa noma uma kukhona umkhiqizo omkhulu nomkhiqizo oba ngolandelayo. Uma izindleko zokuguqulwa zomkhiqizo ngamunye zingakhonjwa ngokuhlukile, zinikezelwa ngaphakathi kwemikhiqizo kumsuka wokucabanga ngokulandelana nohambisanayo. Ukunikezwa kungasuselwa, njengesibonelo, kuvelu yokuthengiswa ehlobene yomkhiqizo ngamunye esigabeni senqubo yokukhiqiza lapho imikhiqizo ikhonjwa ngokuhlukile noma ekuqedelweni kokukhiqiza. Ikakhulukazi ngemikhiqizo, ngemvelo yayo, okungeyona yezinto zokusebenza. Uma lokhu kwenzeka, ngokuvamile ilinganiselwa ngevelu ebonakalayo yensalela noma ngezindleko zamanje zokungena esikhundleni futhi le velu idonswa kusukela ezindlekweni ezinkulu zomkhiqizo. Njengomphumela walokho, inani elithwalayo lomkhiqizo omkhulu aluhlukile ngezinto elenziwe ngazo kusukela ezindlekweni zalo.

Ezinye izindleko

.25 Ezinye izindleko zifakwa ezindlekweni zohlu lwezinto kuphela kubanga elitholwa ngazo ekuletheni uhlu lwezinto kundawo yazo yamanje nesimo. Isibonelo, kungafaneleka ukufaka okungaphezulu kwamakhanda okungekona kokukhiqiza noma izindleko zokwakhela imikhiqizo amakhasimende athile ezindlekweni zohlu lwezinto.

.26 Izibonelo zezindleko ezikhishwe kusukela ezindlekweni zohlu lwezinto ezikhishwe kusukela ezindlekweni zohlu lwezinto zaphinde zabonwa njengezincithakalo esikhathini lapho zitholwa khona yilezi:

(a) Amanani angavamile wokokusebenza okumoshiwe, umsebenzi, noma ezinye izindleko zokukhiqiza;

(b) Izindleko zesitoreji, ngaphandle kokuthi lezo zindleko ziyadingeka kunqubo yokukhiqiza ngaphambi kwesiteji esiqhubekayo sokukhiqiza;

(c) Okungaphezu kwamakhanda kokuqondisa okungafaki ekuletheni uhlu lwezinto kundawo yakho yamanje nesimo; kanye

(d) Nezindleko zokuthengisa.

.27 Izinga le-GRAP *Lezindleko Zokuboleka* likhomba izimo ezinomkhawulo ezindlekweni zohlu lwezinto.

.28 Ibhizinisi lingathenga uhlu lwezinto emigomweni yokukhokhelwa ehlehlisiwe. Uma ngabe ukuhlelwa kuqukethe into yezezimali, ley onto, njengesibonelo umehluko phakathi kwentengo yokuthenga yemigomo ejwayelekile yesikweletu kanye nenani elikhokhelwe, libonwa njengencithakalo yenzalo ngaphezulu kwesikhathi sezezimali.

Izindleko zohlu lwezinto zomhlinzeki wesevisi

.29 Ukufika kubanga lapho abahlinzeki besevisi abanohlu lwezinto khona ngaphandle kwalezo ezishiwo esigabeni .02(d), bazilinganisela ngezindleko zokukhiqiza kwazo. Lezi zindleko zifaka kakhulukazi ukusebenza nezinye izindleko zabantu abasebenzayo ababandakanywa ngokuqondile ekunikezeleni isevisi engafakiwe. Ukusebenza nezinye izindleko ezihlobene nokuthengiswa nabantu abasebenzayo abajwayele ukuqondiswa akufakwa kodwa kubonwa njengezincithakalo esikhathini lapho zitholwa khona. Izindleko zohlu lwezinto zomhlinzeki wesevisi azifaki amabanga wenzuzo noma okungaphezulu kwamakhanda okunganikezeki okuvamise ukuba wutho kuzintengo ezikhokhiswe ngabahlinzeki besevisi.

Izindleko zomkhiqizo wezolimo ezivunwe kusukela ezimpahleni zomzimba

.30 Ngokuhambisana neZinga le-GRAP *Lezolimo*, uhlu lwezinto olufaka umkhiqizo wezolimo ovunwe yibhizinisi kusukela ezimpahleni zalo zebhayoloji luzolinganiselwa ekubonweni kwasekuqaleni ngevelu yakho efanelekile engaphansi kwezindleko zokuthengisa ngephoyinti lokuvuna. Lokhu yizindleko zohlu lwezinto olusebenza kuleli Zinga.

Izindlela zokulinganiswa kwezindleko

.31 Izindlela zokulinganiswa kwezindleko zohlu lwezinto, ezifana nezinga lendlela yezindleko, zingasetshenziselwa ukuhambisa kahle uma ngabe imiphumela ilinganisela izindleko. Izindleko Zezinga zibheka amaleveli ajwayelekile wezinto zokusebenza nokunikezelwa, ukusebenza, ukusebenza kahle nokusetshenziswa komthamo. Zivamise ukubuyekezwa futhi, uma kudingeka,

zibuyekezwa ngokuvela kwezimo zamanje.

Uhlu lwezinto olutholwe ngomsebenzi ongashintshisani

.32 Uhlu lwezinto lungadluliselwa ebhizinisini ngendlela yomsebenzi ongashintshisani. Isibonelo, isisebenzeli sosizo lamazwe ngamazwe singanikeza izinsiza zezempilo kusibhedlela somphakathi ngemva kwenhlekelele yemvelo. Ngaphansi kwezimo ezinjalo, izindleko zohlu lwezinto yivelu yazo efanelekile kusukela ngosuku ezitholwa ngalo.

Izindlela zezindleko

.33 Izindleko zohlu lwezinto ngokujwayelekile ezingashintshiseki nezimpahla noma amasevisi akhiqizwe waphinde wahlukaniswa ngamaphrojekthi athile zizonikezelwa kusetshenziswa ukukhonjwa okuthile kwezindleko zakho ezingazodwana.

.34 Ukukhonjwa okuthile kwezindleko kusho ukuthi izindleko ezithile zikhonjelwa izinto ezikhonjiwe zohlu lwezinto. Lokhu ukuphathwa okufanelekile kwezinto ezihlukaniselwa iphrojekthi ethile. Kodwa, ukukhonjwa okuthile kwezindleko akufanelekile uma kukhona izinombolo ezinkulu zezinto zohlu lwezinto ngokuvamile ezishintshanisekayo. Ezimweni ezinjalo, indlela yokukhetha lezo zinto ezihlala kuhlu lwezinto ingasetshenziselwa ukuze kutholwe imithelela enqunywe ngaphambili kokuningi noma okushodayo ngaleso sikhathi.

.35 Izindleko zohlu lwezinto ngaphandle kwalezo ezibhekwe esigabeni .33, zizonikezelwa kusetshenziswa ukungena kokuqala, ukuphuma kokuqala (i-FIFO) noma indlela yezindleko elinganiselwe emaphakathi.

.36 Uma kusetshenziswa ipharagrafu .34 ibhizinisi lizosebenzisa indlela yezindleko efanayo yalo lonke uhlu lwezinto olunemvelo efanayo nokusetshenziswa ebhizinisini. Ohlwini lwezinto olunemvelo ehlukile noma ukusetshenziswa (isibonelo, izimpahla ezithengiswayo ezisetshenziswe kwenye isegimenti), izindlela ezihlukile zezindleko zingalungiswa. Umehluko kundawo yejoyogilafu yohlu lwezinto, ngokwawo, awenele ukuzeukhulumele ukusetshenziswa kwezindlela zezindleko ezihlukile.

.37 Indlela ye-FIFO ithatha ukuthi izinto zohlu lwezinto oluye lathengwa noma lakhiqizwa kuqala zithengiswa kuqala, futhi izinto ezisele kuhlu lwezinto ekupheleni kwesikhathi yilezo kakhulukazi ezithengwe noma ezikhiqizwe kamuva. Ngaphansi kwendlela yezindleko emaphakathi elinganiselwe, izindleko zento eyodwa zinqunywa kusukela kokumaphakathi okulinganiselwe kwezindleko zezinto ezifanayo ezithengiwe noma ezikhiqizwe ngaleso sikhathi. Okumaphakathi kungabalwa ngezimo zomsuka wesikhathi esithile, noma ngokuthunyelwa okungeziwe okungakodwana okutholwayo, ngokuya ngezimo zebhizinisi.

Ivelu yensalela ebonakalayo

.38 Izindleko zohlu lwezinto kungenzeka zingatholwa uma ngabe lolo luhlu lwezinto

lumoshekile, uma ngabe zonakala ngokuphelele noma ngengxenye ethile, noma uma ngabe izintengo zokuthengiswa kwazo iyehla. Izindleko zohlu lwezinto kungenzeka nazo zingatholakali uma ngabe izindleko ezilinganiselwe zokuqedelwa noma izindleko ezilinganiselwe ukuthi zitholiwe ukuze kuthengiswe, kushintshiswane noma kusatshalaliswe zikhuphukile. Umsebenzi wokubhala phansi uhlu lwezinto ngaphansi kwezindleko zevelu ebonisa insalela uhlala undawonye nokubukwa kokuthi izimpahla akumele ziphathwe ngokukhulu kwezinzuzo zezomnotho ezizayo noma amandla wesevisi alindelwe ukuthi abonwe kusukela ekuthengisweni kwazo, ukushintshisana, ukusatshalaliswa noma ukusetshenziswa.

.39 Uhlu lwezinto luvamise ukubhalelwa phansi kuveli ebona insalela ngokuya ngokulandelana kwezinto. Ezimweni ezithile, kodwa, kungafaneleka ukuze kufakwe eqenjini izinto ezifanayo noma ezihlobene. Lokhu kungenzeka kuzinto zohlu lwezinto olunezinjongo ezifanayo noma ukusetshenziswa kokugcina futhi okungakwazi ukuhlolwa ngokuhlukile kusukela kwezinye izinto kulayini walowo mkhiqizo. Akufanelekile ukubhala phansi uhlu lwezinto kusukselwa ekufakweni esigabeni sohlu lwezinto, isibonelo, izimpahla eziqediwe, noma lonke uhlu lwezinto ekusebenzeni okuthile noma isegimenti yejiyogilafu. Abahlinzeki besevisi ngokuvamile bathola izindleko ngokuhlonipha isevisi ngayinye lapho intengo yokuthengisa ehlukile ikhokhiswa khona. Ngakho-ke. Isevisi ngayinye enjalo ithathwa njengento ehlukile.

.40 Ukulinganiswa kwevelu yensalela ebonakalayo kususelwa ebufakazini obuthembeka kakhulu obutholakala ngesikhathi lapho kwenziwa khona ukulinganiswa, kwenani okulindelwe ukuthi libonwe uhlu lwezinto. Lokhu kulinganiswa kubheka ukunyuka nokwehla kwentengo noma izindleko ezihlobene ngokuqondile ezimweni ezivela ngemva ngemva kokuphela kwesikhathi lapho ibanga lezimo ezinjalo liqinisekisa khona izimo ezikhona ekupheleni kwaleso sikhathi.

.41 Ukulinganiswa kwevelu yensalela ebonakalayo kuphinda kucabangele injongo lapho kubanjwa khona uhlu lwezinto. Isibonelo, ivelu yensalela engabonakala yobukhulu bohlu lwezinto eziphathelwe ukunelisa ukuthengiswa kwefemu noma izinkontileka zesevisi isuselwa kuntengo yenkontileka. Uma ngabe izinkontileka zokuthengiswa zingokungaphansi kobukhulu bohlu lwezinto obuphethwe, ivelu ebonakalayo yensalela yokuningi isuselwa kuzintengo ezijwayelekile zokuthengisa. Ukuqondiswa ekuphathweni kokunikezwa, okufana nalokho okuvela kusukela ezivumelwaneni zokuthengisa zefemu ngokuningi kobukhulu bohlu lwezinto obuphethwe, kanye nasezivumelwaneni zokuthenga zefemu ezingatholwa Kuzinga le-GRAP *Ekunikezweni, Izikweletu Ezincikene Nezimpahla Ezincikene*.

.42 Okokusebenza nokunye ukunikezwa kuphethwe ukuze kusetshenziswe ekukhiqizweni kohlu lwezinto okungabhaliwe phansi ngaphansi kwezindleko uma ngabe imikhiqizo eqediwe lapho zizohlanganiswa khona lilindelwe ukuze lithengiswe, lishintshaniswe noma lisatshalaliswe ezindlekweni noma ngaphezulu kwazo. Kodwa, uma ukwehla kuntengo yezinto zokusebenza kubonisa ukuthi izindleko zemikhiqizo eqediwe zidlula ivelu yensalela ebonakalayo, okokusebenza kubhalwa phansi kuvelu yensalela ebonakalayo. Ezimweni ezinjalo, izindleko ezingena esikhundleni zokokusebenza ingaba

ukulinganiswa okutholakalayo okuhamba phambili kwevelu yazo yensalela ebonakalayo.

.43 Ukuhlolwa okusha kuyenziwa kwevelu yensalela ebonakalayo esikhathini esilandelanayo ngasinye. Uma izimo ngaphambilini ezibangele ukuthi uhlu lwezinto lubhalwe phansi izindleko eziphansi azisekho noma lapho kukhona ubufakazi obusobala bokukhuphuka kuvelu ebonakalayo yensalela ngenxa yezimo eziguqukile zezomnotho, inani lokubhalwa phansi libuyiselwa emuva (isb. ukubuyiselwa emuva kukhawulelwe kunani lokubhalwa phansi langempela) ukuze inani elithwalayo elisha libe lincane ezindlekweni kanye nevelu ebuyekeziwe ebonakalayo. Lokhu kwenzeka, njengesibonelo, uma into yohlu lwezinto oluphethwe ngevelu ebonekayo yensalela, ngoba intengo yayo yokuthengiswa ikhuphukile.

Ukusabalalisa izimpahla ngokungakhokhiswa noma ngenkokhiso encane

.44 Ibhizinisi lingaphatha uhlu lwezinto lapho izinzuzo zalo zezomnotho ezizayo noma amandla wesevisi angahlobananga ngokuqondile kukhono lazo ukuze kukhiqizwe ukugeleza kungene ngaphakathi kwemali yensalela. Lezi zinhlobo zohlu lwezinto zingavela uma ibhizinisi linqume ukusabalalisa izimpahla ezithile ngomsebenzi ongashintshisani. Kulezi zimo, izinzuzo ezizayo zezomnotho noma amandla wesevisi wohlu lwezinto zezinjongo zokubikwa kwemali kuboniswa yinani okumele likhokhelwe yibhizinisi ukuze kutholwe izinzuzo zezomnotho noma amandla wesevisi uma ngabe lokhu bokudingeka ukuze kutholwe izimpokophelo zebhizinisi. Lapho izinzuzo zezomnotho noma amandla wesevisi angakwazi ukutholwa khona emakethe, ukulinganiswa kwezindleko ezingena esikhundleni kuzomele kwenziwe. Uma ngabe injongo yalapho uhlu lwezinto ezibanjiwe iguquka khona, uhlu lwezinto luthathwa njengokubalulekile kusetshenziswa okunikezwa esigabeni .17.

Ukubonwa njengencithakalo

.45 Uma uhlu lwezinto luthengiswa, kushintshiswana ngalo noma lusabalaliswa inani elithwalayo lalolo luhlu lwezinto lizobonwa njengencithakalo esikhathini lapho imali engenayo ehlobene ibonwa khona. Uma ngabe kungekho mali engenayo ehlobene, incithakalo ebonwayo uma izinto zisatshalaliswa, noma kunikezelwa isevisi ehlobene. Inani lanoma yiziphi izinto zohlu zokubhalwa phansi kuvelu ebonakalayo yensalela noma izindleko ezingena esikhundleni zamanje nakho konke ukulahlekelwa kohlu lwezinto kuzobonwa njengencithakalo esikhathini lapho kuvela khona ukubhalwa phansi noma ukulahlekelwa. Inani lanoma yikuphi ukubuyiselwa emuva kunoma yikuphi ukubhalwa phansi kohlu lwezinto, okuvela kusukela ekukhushulweni kwevelu yensalela ebonakalayo noma izindleko zokufaka esikhundleni zamanje ezibonwe njengencithakalo ngesikhathi lapho kuvela khona ukubuyiselwa emuva.

.46 Olunye uhlu lwezinto linganikezelwa kumanye ama-akhawunti wezimpahla, isibonelo, uhlu lwezinto olusetshenziswe njengengxenye yendawo eyakhiwe ngokwayo, iplanti noma okokusebenza. Uhlu lwezinto olunikezwe kwenye

impahla ngale ndlela lubonwa njengencithakalo ngesikhathi sokusebenziseka kwaleyo mpahla.

Ukudalulwa

.47 ***Izitatimende zezezimali zizodalula:***

(a) Izinqubomgomo zokubalwa kwemali ezisetshenziswe kuhlu lwezinto lokulinganisela, okufaka indlela yezindleko esetshenzisiwe;

(b) Inani elithwalayo lonke lohlu lwezinto nenani elithwalayo ekufakweni esigabeni ngokufanelekile ebhizinisini;

(c) inani elithwalayo lohlu lwezinto eliphethwe ngevelu efanelekile engaphansi kwezindleko ukuze kuthengiswe;

(d) inani lohlu lwezinto ezibonwa njengencithakalo ngaleso sikhathi;

(e) inani lanoma yikuphi ukubhalwa phansi kohlu lwezinto elibonwa njengencithakalo ngesikhathi esihambisana nesigaba .45;

(f) inani lanoma yikuphi ukubuyiselwa emuva kokubhalwa phansi elibonwa njengokwehliswa kunani lohlu lwezinto elibonwa njengencithakalo ngesikhathi esihambisana nesigaba .45;

(g) izimo noma izehlakalo ezibangele ukubuyiselwa emuva kokubhalwa phansi kohlu lwezinto ngokuya ngesigaba .45; kanye

(h) nenani elithwalayo lohlu lwezinto oluqinisekiswe njengokuphepha kwezikweletu.

.48 Ulwazi olumayelana namanani wokuthwala oluphethwe ekufakweni esigabeni okuhlukile kohlu lwezinto nebanga lezinguquko lapho lezi zimpahla zisebenziseka khona kubasebenzisi besitatimende sezezimali. Ukufakwa esigabeni okujwayelekile kohlu lwezinto yizimpahla ezithengiswayo, ukunikezelwa kokukhiqiza, okokusebenza, umsebenzi oqhubekayo nezimpahla eziqediwe. Uhlu lwezinto lomhlinzeki wesevisi lungachazwa njengomsebenzi osaqhubeka.

.49 Inani lohlu lwezinto elibonwa njengencithakalo langesikhathi lifaka lezo zindleko ezifakwe ngaphambilini ekulinganisweni kohlu lwezinto manje oluthengisiwe, kwashintshiswana ngalo noma lwasatshalaliswa, kanye nokungaphezulu kwamakhanda okunganikezwanga ekukhiqizweni namanani angajwayelekile wezindleko zokukhiqiza zohlu lwezinto. Lezi zimo zebhizinisi zingaphinde ziqinisekise ukufakwa kwamanye amanani afana nezindleko zokusabalalisa.

.50 Amanye amabhizinisi asebenzisa ifomethi yokuningi noma okushodayo okubangelwa amanani adalulwayo ngaphandle kwezindleko zohlu lwezinto ezibonwa njengencithakalo kuleso sikhathi. Ngaphansi kwale fomethi, ibhizinisi lithula lisebenzisa ukufakwa esigabeni okususelwa kumvelo yezincithakalo. Kulesi simo, ibhizinisi lidalula izindleko ezibonwe njengencithakalo yezinto eziluhlaza nokudliwayo, izindleko zokusebenza nezinye izindleko ngokuhlanganiswa nenani lokuguquka kwensalela ngesikhathi sohlu.

Ukunikezelwa okuguqukayo

Ukutholwa kwasekuqaleni Kwamazinga we-GRAP

.51 Ukunikezwa okuguqukayo okuzosetshenziswa ngamabhizinisi ekutholweni kwasekuqaleni kwaleli Zinga kucaciswa kuziqondiso. Ukunikezwa kwaleli Zinga kumele kufundwe ngokuhambisana nesiqondiso ngasinye esisebenzisekayo.

Ukushintshwa Kumazinga we-GRAP

.52 Isigaba .30 siye sashintshwa ukuze Kuthuthukiswe Amazinga we-GRAP akhishwe ngomhla ka-1 Ephreli 2012. Ibhizinisi lizosebenzisa lokhu kushintshwa ngokuhambisana kahle, ngokuya Ngezinga le-GRAP Kuzinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha.

Usuku lokusebenza

Ukusetshenziswa kwasekuqaleni Kwamazinga we-GRAP

.53 Ibhizinisi lizosebenzisa leli Zinga le-GRAP kuzitatimende zezimali zonyaka ezifaka izikhathi eziqala ngosuku noma ngemva kosuku oluqonqunywa Ngungqongqoshe Wezezimali kumthetho ozoshicilelwa ngokuya ngesigaba esingu-91(1)(b) se-Public Finance Management Act, Umthetho ongunombolo 1 wango-1999, njengoba ushintshiwe.

Amabhizinisi asevele asebenzisa Amazinga we-GRAP

.54 Ibhizinisi lizosebenzisa ukushintshwa kuleli Zinga le-GRAP ngezitatimende zezimali zonyaka ezifaka izikhathi eziqala ngomhla ka-1 Ephreli 2013 noma ngemva kwalokho. Ukusetshenziswa kwangaphambi kwesikhathi kuyakhuthazwa. Uma ngabe ibhizinisi lisebenzisa leli Zinga ngesikhathi esiqala ngaphambi komhla ka-1 Ephreli 2013, lizokudalula lokho.

Ukukhishwa Kwezinga le-GRAP *Ohlwini Lwezinto*, i-GRAP 12 (2004)

.55 Leli Zinga lidlula Izinga le-GRAP *Ohlwini Lwezinto* olukhishwe ngo-Okthoba 2004.

Ukuqhathaniswa ne-International Public Sector Accounting Standard *Ohlwini Lwezinto* (Disemba 2006)

Izinga le-GRAP *Ohlwini Lwezinto* luthathwa kakhulu kusukela ku-International Public Sector Accounting Standard *Ohlwini Lwezinto* (IPSAS 12). Umehluko omkhulu ophakathi Kwezinga le-GRAP *Ohlwini Lwezinto* ne-IPSAS *Ohlwini Lwezinto* kungendlela elandelayo:

- Leli Zinga lihlanganise izinguquko ku-International Accounting Standards *Ohlwini Lwezinto* (i-IAS 2) ngaphansi kwephrojekthi yokuthuthukiswa ye-International Accounting Standards Board (IASB) kufikela kumhla ka-Ephreli 2009. Lokhu kufaka ukufakelwa esikhundleni 'kwezindleko zephoyinti lokuthengisa' 'ngezindleko zokuthengisa'.
- Isigaba esengeziwe sifakiwe kuleli Zinga ukuze sinikeze ngokusobala mayelana nezinto ezifanayo ezingafakwa esigabeni ngokuhlukile amabhizinisi, njengohlu lwezinto noma indawo, iplanti nokokusebenza, uma kusetshenziswa izincazelo 'zohlu lwezinto' kanye 'nendawo', iplanti nokokusebenza'.
- Izigaba ezengeziwe zifakiwe kuleli Zinga ekubonweni nasekulinganisweni kwasekuqaleni kohlu lwezinto.
- Izibonelo zezimpahla ezifana nezitembu nohlobo lwemali olungasetshenzisiwe zisusiwe futhi zafakelwa esikhundleni ngezitembu zemali engenayo njengoba amabhizinisi akhipha lezi zitoko kungamabhizinisi webhizinisi likahulumeni eNingizimu Afrika.
- Amagama ahlukile ayasetshenziswa ukuze ahambisane namanye Amazinga we-GRAP, isibonelo i-IPSAS 12 isho "okuningi kwensalela noma okushodayo".
- Lokhu kubekwa kwamagama kuleli Zinga nendlela yezigaba ngokuhlobene "nezindlela zezindleko" kuhlukile kusukela kulokho kwe-IPSAS 12. I-IPSAS 12 yenza inkomba ebhekiswe "kumiyalo yentela" uma kusetshenziswa izindlela zezindleko ezihlukile ekulinganisweni kohlu lwezinto olungafakiwe lapha.
- Isigaba sencazelo ebhekene nezehlakalo ezingemva kosuku lokubika sigciniwe njengoba sithathwa ngokuthi sibalulekile uma kunqunywa amavelu wensalela abonakalayo.
- Ukunikezwa okuguqukayo kuleli Zinga kuhlukile kulokho okufakwe ku-IPSAS 12.