



ACCOUNTING STANDARDS BOARD

AMAZINGA WOMKHUBA OVAME UKUBONWA

WOKUBALWA KWEZIMALI

UKUQASHISA

(GRAP 13)

Amazwi Okubonga

Leli Zinga Lomkhuba Ovame Ukubonwa Wokubalwa Kwezimali (i-GRAP) lisuselwa ngokuyinhloko ku-International Public Sector Accounting Standard (i-IPSAS) emayelana *Nokuqashisa* eyakhishwa yi-International Federation of Accountants' International Public Sector Accounting Standards Board (IPSASB). I-International Federation of Accountants (i-IFAC) yasungulwa ngo-1977 yajutshwa ukuthi isungule futhi ithuthukise lo mkhakha ngezimiso zokwenza umsebenzi ezivunyelanisiwe. I-IPSASB ikhiphe indikimba enqala yama-IPSAS, azosetshenziswa ukukhiqiza Amazinga e-GRAP esikhathi esizayo. Izingcaphuno ze-IPSAS eziphathelene *Nokwethulwa Kwezitatimende Zezimali* zishicilelwa kuleli Zinga le-GRAP ngemvume ye-IPSASB.

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New York, New York 10017 USA

Inthanethi: <http://www.ifac.org>

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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.

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Imvume yokushicilela izingxenye ezilinganiselwe zale ncwadi ngokuvamile ngeke igodliwe.

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Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

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Ukuqhathanisa ne-International Public Sector Accounting Standard <i>Yokuqashisa</i> (Disemba 2006)	

UKUQASHISA

Leli Zinga ekuqaleni lakhishwa yi-Accounting Standards Board (iBhodi) ngoDisemba ka-2006. Kusukela ngaleso sikhathi, liye lachibiyelwa ngalezi zindlela ezilandelayo:

- Ukuthuthukiswa kwamaZinga e-GRAP, okwakhisha yiBhodi ngoFebhruwari 2010.
- Izichibiyelo eziwumphumela uma Amazinga alandelayo e-GRAP eqala ukusebenza:
 - GRAP 21 *Ukukhinyabezeka Kwama-asethi Angenzi Mali*
 - GRAP 21 *Ukukhinyabezeka Kwama-asethi Angenzi Mali*
 - GRAP 104 *Amathuluzi Ezezimali*
- Ukuthuthukiswa kwamaZinga e-GRAP, okwakhisha yiBhodi ngoFebhruwari 2010
- Ukuchibiyelwa okuwumphumela ngemva kokubuyekwezwa kwe-GRAP 100 *Imisebenzi Enqanyuliwe* ngo-2013.
- Ukuthuthukiswa kwamaZinga e-GRAP, okwakhisha yiBhodi ngoNovemba 2013.
- Izichibiyelo eziwumphumela uma Amazinga alandelayo e-GRAP eqala ukusebenza:
 - GRAP 105 *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo*
 - GRAP 106 *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo*
 - GRAP 107 *Amabhizinisi Ahlanganiswayo*

Ikhophi ephawuliwe yezichibiyelo ezenziwe ku-GRAP 13 njengengxenye yomsebenzi wokuthuthukisa (2013) kanye nezichibiyelo eziwumphumela ku-GRAP 105, 106, no-107 ezitholakala kuwebhusayithi.

Isethulo

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

I-Accounting Standards Board (Ibhodi) iyadingeka ngokuya Ngomthetho Wezokuphatha Izimali Zomphakathi, Umthetho ongunombolo 1 wango-1999, njengokuguqulwa (i-PFMA), ukuze kunqunywe ngokujwayelekile umkhuba wokubalwa kwezimali owaziwa njenge-Standards of Generally Recognised Accounting Practice (i-GRAP).

Ibhodi kumele lingumele i-GRAP lokhu okulandelayo:

- (a) iminyango (efaka izingxenye zikahulumeni kazwe lonke nowesifunda);
- (b) amabhizinisi womphakathi;
- (c) amabhizinisi wokuhweba (njengoba achazwa ku-PFMA);
- (d) izinhlangano zomthetho sisekelo;

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- (e) omasipala namabhodi, amakhomishini, izinkampani, izinkampani, izimali noma amanye amabhizinisi angaphansi kobunikazi bokulawulwa ngumasipala; kanye
- (f) Nephalamende nezishaya mthetho zesifunda.

Okungaphezulu ngokuhlanganyele kubizwa “ngamabhizinisi”.

Ibhodi livumele ukusetshenziswa Kwezitatimende ze-Generally Accepted Accounting Practice (GAAP), njengoba kwenziwe ngekodi Yikhodi Lemikhuba Yokubala Izimali kwaphinde kwakhishwa yi-South African Institute of Chartered Accountants kusukela ngomhla ka-1 Ephreli 2012, ukuze kube yi-GRAP yalokhu:

- (a) Amabhizinisi wezinkampani zikahulumeni (njengoba achazwe ku-PFMA);
- (b) Noma yiliphi elinye ibhizinisi, ngaphandle kwekamasipala, amasheya wayo ajwayelekile, amasheya anamandla wokujwayeleka noma isikweletu esingahwebeka esidlangalaleni kumamakethe amakhulu; futhi
- (c) Amabhizinisi angaphansi kokulawulwa kobunikazi banoma yimaphi amabhizinisi kulawa.

Ibhodi livumele isicelo se-International Financial Reporting Standards (IFRS) esikhishwe yi-International Accounting Standards Board ukuze sibe yi-GRAP yalawa mabhizinisi lapho kusetshenziswa khona ama-IFRS.

Izitatimende zezimali kufanele zichazwe njengezivumelana neZinga le-GRAP kuphela uma zivumelana nazo zonke izimfuneko zeZinga le-GRAP ngasinye nanoma iyiphi Incazelo yeZinga le-GRAP.

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

IZinga le-GRAP ichazwe ezigabeni .01 kuya ku-.82. Zonke izigaba kule Zinga le-GRAP zinegunya elifanayo. 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, kuhlenganise 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 le-*Zinqubomgomo Zokuphathwa Kwemali, Izinguquko Zesilinganiso Zemali Namaphuthasini*keza isisekelo sokukhetha nokusebenzisa izinqubomgomo uma singekho isiqondiso esicacile.

Inhloso

- .01 Inhloso yaleli Zinga ukuchaza izinqubomgomo ezifanele zokubalwa kwezimali nokudalula okusebenza endabeni yokuqashisa, ezichazelwa abaqashi nabaqashisayo.

Izinga elihlanganiswayo

- .02 *Ibhizinisi elilungiselela futhi lethule izitatimende zezimali ngaphansi kokubalwa kwezimali kwesisekelo esiqongelelekayo lizosebenzisa leli Zinga lokubalwa kwezimali kukho konke ukuqashisa ngaphandle:*

- (a) *kokuqashisa lokuhlola noma ukusebenzisa amaminerali, uwoyela, igesi yemvelo, nemithombo enjalo engavuseleleki;*
- (b) *izivumelwano zelayisensi zezinto ezinjengamafilimu ebhayisikobho, amavidiyo aqoshiwe, imidlalo yaseshashalazini, imibhalo, izinto ezisunguliwe namalungelo okukopisha; kanye*
- (c) *nokuqashelwa kwasekuqaleni nokulinganiswa kokuqala kwezimpahla nezikweletu esivumelwaneni sokuqashisa esitholwe ngokudlulisa imisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (bheka Izinga Le-GRAP Lokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo) noma ukuhlanganiswa kwamabhizinisi (bheka Izinga Le-GRAP Lokuhlanganiswa Kwamabhizinisi).*

Kodwa-ke, leli Zinga ngeke lisetshenziswe njengesisekelo sokulinganisa:

- (a) *izakhiwo ezingaphansi kwabaqashisayo ezifakwe njengezakhiwo zotshalo-zimali (bheka Izinga le-GRAP Lokulondoloza Ngezakhiwo);*
- (b) *izakhiwo zotshalo-zimali ezikhishwe abaqashisayo ngaphandi kwezivumelwano zokuqashisa kokusebenza (bheka Izinga le-GRAP Lokulondoloza Ngezakhiwo);*
- (c) *izimpahla zezinto eziphilayo ezingaphethwe abaqashi ngaphansi kwezivumelwano zokuqasha zezimali (bheka Izinga le-GRAP Lezolimo); noma*
- (d) *izimpahla zezinto eziphilayo ezingaphethwe abaqashi ngaphansi kwezivumelwano zokuqasha zokusebenza (bheka Izinga le-GRAP Lezolimo).*

- .03 Leli Zinga lisebenza ezivumelwaneni ezidlulisa ilungelo lokusebenzisa izimpahla ngisho noma amasevisi anqala omqashisi engadingeka ngokuvumelana nokusebenza noma ukunakekelwa kwezimpahla ezinjalo. Leli Zinga alisebenzi ezivumelwaneni eziyizinkontileka zamasevisi angadluliseli ilungelo lokusebenzisa izimpahla ezisuka koyedwa osesivumelwaneni ziye komunye. Amabhizinisi angangena emalungiselelweni ayinkimbinkimbi okulethwa kwamasevisi, angase afake noma angafaki ukuqashiswa kwezimpahla. La malungiselelo adingidwa ezigabeni .22 kuya ku- .24.

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- .04 Leli Zinga alisebenzi ezivumelwaneni zokuqashisa zokuhlola noma ukusebenzisa imithombo yemvelo njengowoyela, igesi, izingodo, okusansimbi namanye amalungelo amaminerali nezivumelwano zamalayisensi zezinto ezinjengamafilimu amabhisikobho, amavidiyo arekhodiwe, imidlalo yaseshashalazini, imibhalo, okusunguliwe namalungelo okukopisha.
- .05 Umthetho ungase ukwenqabele ukungena ezinhlotsheni ezithile zezivumelwano zokuqashisa. Uma ibhizinisi lephule lezi zimfuneko zomthetho, ibhizinisi kusafuneka ukuthi lisebenzise izimfuneko zaleli Zinga ukubonisa imiphumela yezezimali yokwenziwe. Kodwa-ke, lokhu ngeke kugunyaze ukwephulwa komthetho.

Izincazelo

- .06 *Amatemu alandelayo asetshenziswa kuleli Zinga anezincazelo ezikhethekile:*

Ukuqala kwesikhathi sesivumelwano sokuqashisa usuku umqashi anelungelo lokuqala ngalo ukusebenzisa ilungelo lakhe lokusebenzisa impahla eqashiswayo. Usuku lokuqala lokuqashelwa kokuqala kwesivumelwano sokuqashisa (okuwukuthi, ukuqashelwa kwezimpahla, izikweletu, inzuzo nezindleko ezivela ngokuqashisa, uma kufanele).

Irenti engaba khona yileyo ngxenye yezinkokhelo zesivumelwano zokuqashisa engelona inani eligxilile kodwa esekelwe enanini lesikhathi esizayo lesici esishintshayo ngaphandle kokudlula kwesikhathi (isib., inani lezinto ezizodayiswa esikhathini esizayo, inani lokusetshenziswa kwazo esikhathini esizayo, izithasiselo zamanani esikhathi esizayo, kanye namazinga enzalo ezimakethe esikhathi esizayo).

Impilo yezomnotho ingokunye kwalokhu:

- (a) *isikhathi lapho impahla ilindelwe ukuthi iveze izinzuzo zezomnotho noma amandla esevisi kumsebenzisi oyedwa noma abaningi; noma*
- (b) *inombolo yamayunithi okukhiqiza noma amayunithi afana nawo okulindeleke ukuthi atholwe ngempahla ngumsebenzisi oyedwa noma abaningi.*

Inani elifanelekile yinani okungashintshwa ngalo impahla noma kukhokhwe isikweletu, phakathi kwabantu abanolwazi, abazimisele kokwenziwayo bebonana ubuso nobuso.

Ukubolekwa kwezezimali ukubolekwa okudlulisa cishe zonke izingcuphe nezinzuzo ngokuhleliwe kubunikazi bempahla. Itayitela lingacina lidlulisiwe noma lingadluliswanga.

Utshalo-zimali lulonke lwesivumelwano sokuqashisa yisamba:

- (a) *sezinkokhelo eziyisisekelo zokuqashisa ezitholwa umqashisi ngaphansi kwesivumelwano sezimali; kanye*
- (b) *nanoma yiliphi inani elisele elingaqinisekile elinqwabelana kumqashisi.*

Inani eliqinisekisiwe lensalela:

- (a) *elomqashi, ingxenywe yenani lensalela eliqinisekisiwe ngoqashisayo noma othile ohlobene noqashisayo (inani lesiqinisekiso okuyinani eliphelele elingakhokhwa, kunoma yisiphi isehlakalo); kanti*
- (b) *kumqashisi, ingxenywe yenani lensalela eliqinisekisiwe ngoqashisayo noma othile ongahlobene noqashisayo onemali yokufeza izibopho ngaphansi kwesiqinisekiso.*

Ukuqala kwesivumelwano sokuqashisa usuku lokuqala lwesivumelwano sokuqashisa kanye nosuku lokuzibophezela kwabaneqhaza emibandeleni yokuqala yesivumelwano sokuqashisa. Kusakela ngalolu suku:

- (a) *isivumelwano sokuqashisa sichazwa njengesivumelwano esisebenzayo noma sezimali; futhi*
- (b) *esimweni sesivumelwano sezimali, kunqunywa amanani okufanele aqashelwe ekuqaleni kwesikhathi sesivumelwano.*

Izindleko eziqondile zasekuqaleni yizindleko eziqhubeka zenyuka eziqondene ngokuqondile nokuxoxisana nokuhlela isivumelwano sokuqashisa, ngaphandle kwezindleko ezitholwa ngumkhiqizi noma abaqashisi bezohwebo.

Isilinganiso senzalo esibekwe sobala ekuqashiseni yinani lesaphulelo, ekuqaleni kwesivumelwano sokuqashisa, elidala inani elikhona elihlanganisiwe:

- (a) *lezinkokhelo zokuqashisa eziyisisekelo; kanye*
- (b) *nenani lensalela elingaqinisekisiwe*

okufanele lilingane nesamba (i) senani elifanelekile lempahla eqashiswayo; kanye (ii) nanoma yiziphi izindleko eziqondile zasekuqaleni zomqashisi.

Isivumelwano sokuqashisa yisivumelwano lapho oqashisayo edlulisela khona kumqashi ilungelo lokusebenzisa impahla isikhathi okuvunyelwane ngaso yena athole inkokhelo noma uchungechunge lwezinkokhelo.

Isikhathi sokubolekwa yisikhathi esingenakukhanselwa lapho umqashi enze khona isivumelwano sokuqashisa impahla kanye nanoma yimiphi imibandela enezelwe umqashi angakhetha ukuqhubeka eqasha impahla, ngenkokhelo eyengeziwe noma ngaphandle kwayo, uma ekuqaleni kwesivumelwano sokuqashisa kuqinisekiswa ngezanga elithile ukuthi umqashi angakhetha kanjalo.

Izinga lenzalo lomqashi lokuboleka elikhuphukayo yinani lenzalo umqashi okuyodingeka alikhokhe esivumelwaneni esifanayo sokuqashisa noma, uma lokhu kungenakunqunywa, izinga lenzalo, ekuqaleni kwesikhathi sokuqashisa, umqashi ayolithwala ukuze aboleke ngesikhathi esifanayo, ngesibambiso esifanayo, izimali ezidingekayo ukuze kuthengwe leyo mpahla.e asset.

Izinkokhelo zokuqashisa eziyisisekelo yizinkokhelo zesikhathi sokuqashisa umqashi azenayo noma angazenza, ngaphandle kwerenti

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engaba khoa, izindleko zamasevisi, futhi lapho kufanele khona, nezintela okufanele zikhokhwe noma zibuyiselwe koqashisayo, kubandakanye:

- (a) **kumqashi, noma yimaphi amanani aqinisekiswa ngumqashi noma umuntu ohlobene nomqashi; noma**
- (b) **koqashisayo, noma yiliphi inani lensalela eliqinisekiswa okufanele litholwe ngumqashisi livela:**
 - (i) **kumqashi;**
 - (ii) **umuntu ohlobene nomqashi; noma**
 - (iii) **umuntu wesithathu ongahlobene nomqashisi onemali yokufeza izibopho ngaphansi kwesiqinisekiso.**

Kodwa-ke, uma oqashisayo engakhetha ukuthenga impahla ngenani okulindeleke ukuthi libe ngaphansi kwenani elifanelekile ngosuku okuqinisekisiwe ukuthi ukhetha ngalo ukwenza kanjalo, ekuqaleni kwesivumelwano sokuqashisa, ukuthi asebenzise lokho kukhetha, izinkokhelo zokuqashisa eziyisisekelo zakhiwa yizinkokhelo eziyisisekelo ngesikhathi sokuqashisa kuze kube usuku okulindelwe ngalo ukuthi akhethe ukuthenga kanye nenkokhelo elindelwe ukuze enze kanjalo.

Isamba sotshalo-zimali lwesivumelwano sokuqashisa yinani eliphelele lotshalo-zimali lwesivumelwano sokuqashisa olunesaphulelo ngezinga lenzalo efakwe esivumelwaneni sokuqashisa.

Isivumelwano sokuqashisa esingenakukhanselwa yisivumelwano sokuqashisa esingakhanselwa kuphela:

- (a) **uma kuvela isehlakalo esithile kusekude;**
- (b) **ngemvume yomqashisi;**
- (c) **uma umqashi engena esivumelwaneni esisha sokuqashisa sempahla efanayo noma efanayo nomqashisi ofanayo; noma**
- (d) **uma umqashi ekhona inani elinjalo elengeziwe, okuthi ekuqaleni kwesivumelwano sokuqashisa, kulindelwe ngokuqinisekile ukuthi isivumelwano sokuqashisa sizoqhubeka.**

Ukuqashisa kokusebenza yisivumelwano sokuqashisa esingesona isivumelwano sokuqashisa sezimali.

Inzuzo yezezimali engatholwanga iwumehluko phakathi:

- (a) **kotshalo-zimali lulonke lwesivumelwano sokuqashisa; kanye**
- (b) **notshalo-zimali lulonke lwesivumelwano sokuqashisa.**

Inani elingaqinisekisiwe lensalela yileyo ngxenye yenani lensalela lempahla eqashisiwe, ukuqashelwa kwalo okungaqinisekiswa ngumqashi noma okuqinisekiswa kuphela umuntu ohlobene nomqashisi.

Impilo yokusebenziseka (kwempahla eqashisiwe) yisikhathi esisele esilinganiselwe, kusukela ekuqaleni kwesikhathi sokuqashisa, ngaphandle kwemigoqo yesikhathi sokuqashisa, okulindelwe ngaso izinzuzo zezomnotho noma amathuba esivisi ahlangekise nempahla okufanele

isetshenziswe yibhizinisi.

Imigomo echazwe kwamanye Amazinga e-GRAP isetshenziswa kuleli Zinga ngencazelo efanayo nakulawo maZinga.

Izinguquko ekukhokhelweni kwezindawo eziqashisayo phakathi kokuqala kokuqashisa nokuqala kwesikhathi sokuqashisa

- .07 Isivumelwano noma isibopho sokuqashisa singahlanganisa umbandela wokulungisa inkokhelo yokuqashisa ngezinguquko zokwakha noma ukuthola izindleko zesakhiwo esiqashisiwe noma izinguquko kwesinye isinyathelo sezindleko noma inani, njengamazinga entengo avamile, noma izindleko zomqashisi zokukhokhela isivumelwano sokuqashisa, ngesikhathi phakathi kokusekwa kwesivumelwano sokuqashisa nokuqala kwesikhathi sokuqashisa. Uma kunjalo, umthelela wezinguquko ezinjalo uzobhekwa njengowenzekile ekuqaleni kwesivumelwano sokuqashisa ngezinjongo zaleli Zinga.

Izivumelwano zokuthenga ngesibambiso

- .08 Incazelo yesivumelwano sokuqashisa ihlanganisa izinkontileka zokuqala impahla eziqukethe imibandela enikeza umqashi ithuba lokuthola itayitela lempahla uma efeze imibandela okuvunyelwene ngayo. Lezi zinkontileka ngezinye izikhathi zaziwa ngokuthi yizivumelwano zokuthenga ngesibambiso.

Ukuboleka ngezinga lenzalo elikhulayo

- .09 *Lapho ibhizinisi linezimali ezitshelekisiwe eziqinisekisiwe uhulumeni, ukunqunywa kwezinga lenzalo elikhulayo lokutshela komqashi kuzobonisa noma ikuphi ukuba khona kwesiqinisekiso sikahulumeninanoma yiziphi izimali ezihlobene naso. Ngokuvamile lokhu kuyoholela ekusetshenzisweni kwezinga lenzalo yokutshaleka eliphansi.*

Izigaba zokuqashisa

- .10 Izigaba zezivumelwano zokuqashisa ezisetshenziswa kuleli Zinga zisekelwe ezingeni izingcuphe nemivuzo ehlobene nobunikazi bempahla eqashisiwe elisemahlombe omqashisi noma umqashi. Izingcuphe zihlanganisa amathuba okulahlekelwa ngokungasebenzi kwendawo, ukungabikho kobuchwepheshe noma izinguquko zenani ngenxa yezimo zezomnotho ezishintshayo. Imivuzo ingethulwa ngokulindela amathuba esevisi noma ukusebenza oknenzuzo kwempilo yezomnotho yezimpahla nokuzuza inani elikhuphukayo noma ukuqaphela inani eliyinsalela.
- .11 *Isivumelwano sokuqashisa sichazwa ngokuthi ukubolekwa kwezezimali uma kudlulisa cishe zonke izingcuphe nezinzuzo ngokuhleliwe kubunikazi bempahla. Isivumelwano sokuqashisa sichazwa ngokuthi ukuqashisa kokusebenza uma kungadlulisi cishe zonke izingcuphe nezinzuzo ngokuhleliwe kubunikazi bempahla.*

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- .12 Ngenxa yokuthi okwenziwayo phakathi komqashisi nomqashi kusekelwe esivumelwaneni sokuqashisa phakathi kwabo, kuyafaneleka ukusebenzisa izincazelo ezingaguquki. Ukusetshenziswa kwalezi zincazelo ezimweni ezihlukene zomqashisi nomqashi zingaholela ekutheni bachaze isivumelwano esifanayo sokuqashisa ngezindlela ezihlukene. Ngokwesibonelo, lokhu kungenzeka uma umqashi ezuza ngenani lensalela eliqinisekisiwe elivela kumuntu ongahlobene nomqashi.
- .13 Ukuthi isivumelwano sokuqashisa siyisivumelwano semali noma isivumelwano sokusebenza kuncike kokuqokethwe kulokho okwenziwe esikhundleni sohlobo lwesivumelwano. Nakuba izibonelo ezilandelayo ziyizibonelo zezimo ngokuvamile ebeziyoholela ekutheni isivumelwano sokuqashisa sichazwe njengesivumelwano sezimali, isivumelwano sokuqashisa akudingeki ukuthi sihlangebazane nayo yonke imibandela ukuze sichazwe njengesivumelwano sezimali:
- isivumelwano sokuqashisa sidlulisela ubunikazi bempahla kumqashi ekupheleni kwesikhathi sokuqashisa;
 - umqashi angakhetha ukuthenga impahla ngenani okulindeleke ukuthi libe ngaphansi kwenani elifanelekile ngosuku lokukhetha kanjalo ukuze liqinisekisiwe ngezinga elithile, ekuqaleni kwesivumelwano sokuqashisa, ukuthi ukukhetha kanjalo kuyosetshenziswa;
 - isikhathi sokuqashisa siyingxenywe enkulu yempilo yezomnotho yempahla ngisho noma itayitela lingadluliswanga;
 - ekuqaleni kwesikhathi sokuqashisa inani lamanje lezinkokhelo zokuqashisa eziyisisekelo lihlanganisa cishe lonke okungenani inani elifanelekile lempahla eqashiswayo;
 - izimpahla eziqashisiwe zingezohlobo olukhetheke kangangokuthi umqashi kuphela ongazisebenzisa ngaphandle kokuzishintsha kakhulu; nokuthi
 - izimpahla eziqashisiwe azinakuthathelwa indawo kalula enye impahla.
- .14 Ezinye izinkomba zezimo ngazinye noma ezihlanganisiwe ezingaholela ekutheni isivumelwano sokuqashisa zichazwe njengokuqashisa kwezezimali yilezi:
- uma umqashi engakhansela isivumelwano sokuqashisa, ukuhlakekelwa komqashisi okuhlotshaniswa nokukhansela kuthwalwa ngumqashi;
 - izinzuzo noma ukulahlekelwa ngenxa yokuguquguquka kwenani elifanelekile lenani lensalela zingwabelana kumqashi (ngokwesibonelo, njengembuyiselo yerenti elingana nengxenywe enkulu yokudayiswayo ekupheleni kwesivumelwano sokuqashisa); futhi
 - umqashi unekhono lokuqhubeka nokuqashisa adlulele enkathini yesibili ngezinga lerenti elingaphansi kakhulu kwerenti yemakethe.
- .15 Izibonelo nezinkomba ezisezigabeni .13 no- .14 aziyena ujuqu ngaso sonke isikhathi. Uma kusobala kwezinye izici ukuthi isivumelwano sokuqashisa asizidlulisi kakhulu cishe zonke izingcuphe nezinzuzo ezihambisana nobunikazi, isivumelwano sokuqashisa sichazwa njengokuqashisa kokusebenza.

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- Ngokwesibonelo, lokhu kungenzeka uma ubunikazi bokudlulisa impahla ekupheleni kwesivumelwano sokuqashisa ngenkokhelo ehlukahlukayo elingana nenani layo ngaleso sikhathi, noma kunerenti engaba khona, eyenza umqashi angabi nazo zonke izingcuphe nemivuzo enjalo.
- .16 Isigaba sesivumelwano sokuqashiswa sinqunywa ekuqaleni kokuqashisa. Uma nganoma yisiphi isikhathi umqashi noqashisayo bevumelana ukushintsha imibandela yesivumelwano, ngaphandle kokuvuselela isivumelwano sokuqashisa, ngendlela engaholela ekufakweni esigabeni esihlukile kwesivumelwano sokuqashisa ngaphansi kwemibandela yezigaba .10 kuya ku-.15 uma imibandela eshintshile isebenza ekuqaleni kwesivumelwano sokuqashisa, isivumelwano esibuyekeziwe sibhekwa njengesivumelwano esisha ngesikhathi esisebenza ngaso. Nokho, izinguquko zokulinganisela (ngokwesibonelo, ushintsho lwezilinganiso zempilo yezomnotho noma inani eliyinsalela lesakhiwo esiqashisiwe), noma izinguquko zezimo (ngokwesibonelo, ukungakhokhi komqashi), azibangeli ukufakwa esigabeni esisha kwesivumelwano sokuqashisa ngezinjongo zokubalwa kwezimali.
 - .17 Uma isivumelwano sokuqashisa sihlanganisa umhlaba nezakhiwo, ibhizinisi lihlaziya isigaba sengxenye ngayinye njengesihlukile ngokuvumelana nezigaba .10 kuya ku-.16. Ekunqumeni ukuthi umhlaba uwukuqashisa kokusebenza noma kwemali, okubalulekile okufanele kucatshangelwe ukuthi umhlaba ngokuvamile unempilo yezomnotho engapheli.
 - .18 Noma nini uma kudingeka ukuhlukanisa nokuchaza ukuqashiswa komhlaba nezakhiwo, izinkokhelo zokuqashisa eziyisisekelo (kuhlanganise nesamba sezinkokhelo ezikhishwa ekuqaleni) zifakwa phakathi komhlaba nezakhiwo ngezinga elivumelana nenani elifanelekile lomhlaba nezakhiwo esivumelwaneni ekuqaleni kwesivumelwano sokuqashisa. Uma lezi zinkokhelo zokuqashisa zingahlukaniswa ngendlela efanele phakathi kwalokhu kokubili, sonke isivumelwano sokuqashisa sichazwa njengokuqashisa kwezimali, ngaphandle uma kusobala ukuthi zombili lezi zici ziyizivumelwano zokusebenza, khona-ke sonke isivumelwano sokuqashisa sichazwa njengokuqashisa kokusebenza.
 - .19 Esivumelwaneni sokuqashisa umhlaba nezakhiwo lapho inani elizogashelwa ekuqaleni lomhlaba, ngokuvumelana nesigaba .26, lingabalulekile, umhlaba nezakhiwo zingaphathwa njengeyuniithi eyodwa ngenhloso yokuchaza isivumelwano futhi sichazwe njengesivumelwano sezimali noma sokusebenza ngokuvumelana nezigaba .10 kuya ku-.16. Esimweni esinjalo, impilo yezomnotho yezakhiwo ibhekwa njengempilo yezomnotho yayo yonke impahla eqashiswayo.
 - .20 Ukulinganisa ngokuhlukile umhlaba nezakhiwo akudingeki uma indawo ezothathwa umqashi yomhlaba nezakhiwo ichazwa njengesakhiwo sotshalo-zimali ngokuvumelana neZinga le-GRAP *Lokulondoloza Ngezakhiwo* futhi kwamukelwa inani elifanelekile. Kudingeka izibalo ezineminingwane kulokhu kuhlaziya kuphela uma ukuhlukaniswa kwesici esisodwa noma zombili kungaqinisekile.

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- .21 **Ngokuvumelana neZinga le-GRAP Lokulondoloza Ngezakhiwo, kungenzeka ngomqashi ukuthi ahlukane isakhiwo esingaphansi kwesivumelwano sokusebenza njengesakhiwo sotshalo-zimali. Uma kwenzeka, isakhiwo sibhekwa njengokuthi siyisivumelwano sokuqashisa sezimali, futhi ngaphezu kwalokho, kusetshenziswa inani elifanelekile ukuze kuqashelwe leyo mpahla. Umqashi uzoqhubeka enomthwalo wokuqashisa njengesivumelwano sezimali, ngisho noma isehlakalo esilandelayo sishintsha uhlobo lwesakhiwo esingaphansi komqashi ukuze singabe sisabhekwa njengesakhiwo sotshalo-zimali.**

Lokhu kuzoba njalo, ngokwesibonelo, uma umqashi:

- (a) **engena esakhiweni, esidluliselwa ekubeni yisakhiwo okuhlala umnikazi kuso ngezindleko ezilingana nenani laso elifanelekekile ngosuku lokushintsha kwendlela esisetshenziswa ngayo; noma**
- (b) **ekhipha isivumelwano esidlulisela cishe zonke izingcuphe nemivuzo yobunikazi kumuntu wesithathu ongahlobene naye. Isivumelwano esinjalo singaphansi komqashi njengesivumelwano sezimali kulowo muntu wesithathu, nakuba singase sithwalwe umuntu wesithathu njengesivumelwano sokuqashisa sokusebenza.**

Ukuqashisa nezinye izivumelwano

- .22 Inkontileka ingaqakatha kuphela isivumelwano sokuqashisa impahla. Kodwa-ke, isivumelwano sokuqashisa singase sibe yisici sezivumelwano ezibanzi ezinkampanini ezizimele zokwakha, ubunikazi, ukusebenzisa kanye/noma ukudlulisa izimpahla. Amabhizinisi avame ukungena ezivumelwaneni ezinjalo, ikakhulukazi uma kuziwa ezimpahleni eziphathekayo ezihlala isikhathi eside nezimpahla zengqalasizinda. Ngokwesibonelo, ibhizinisi lingakha umgwaqo ohlawulelwayo. Lingabe seliqashisa lowo mgwaqo enkampanini ezimele njengengxenywe yelungiselelo lapho inkampani ezimele ivuma khona ukuthi:

- (a) iqashise umgwaqo ohlawulelwayo isikhathi esijana (ngombandela noma ngaphandle kombandela wokukhetha ukuthenga lowo mgwaqo);
- (b) lizohambisa ukusebenza komgwaqo ohlawulelwayo; futhi
- (c) lifeze izimfuneko ezingqala zokuwunakekela, kuhlenganise nokuthuthukisa umgwaqo nokufaka ubuchwepheshe bokulawula ithrafikhi.

Ezinye izivumelwano zingabandakanya ibhizinisi eliqashisa ingqalasizinda emkhakheni ozimele.

- .23 Uma leli lungiselelo liqukethe isivumelwano esichaziwe sokusebenza noma sezimali esichazwe kuleli Zinga, imibandela yaleli Zinga kufanele isetshenziswe ekunakekeleni isici sokuqashisa saleli lungiselelo.

- .24 Amabhizinisi angangena ezivumelwaneni ezihlukahlukene zokutholakala kwezimpahla kanye/noma amasevisi, abandakanya ukusebenzisa izimpahla ezihlukaniswe ngokukhethekile. Kwezinye zalezi zivumelwano, kungase kungacaci kahle ukuthi isivumelwano sokuqashisa sikhona noma cha, njengoba kuchazwe kuleli Zinga. Kulezi zimo, kusetshenziswa ukwahlulela

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kobuchwepheshe, futhi uma sikhona isivumelwano, leli Zinga liyasetshenziswa; futhi uma isivumelwano singekho, amabhizinisi anakekela lezo zivumelwano ngokusebenzisa imibandela yamanye Amazinga e-GRAP afanele, noma uma engekho, ezinye izimiso zokubalwa kwezimali zamazwe ngamazwe kanye/noma ezikazwelonke ezichazwe oHlakeni Lwezizinda Ezibonwa Njalo Zokubalwa Kwezimali kanye neZinga le-GRAP Lezinqubomgomo Zokubalwa Kwezimali, Izinguquko Zezilinganiso Zokubalwa Kwezimali Namaphutha.

Izinsiza zokuqashisa komsebenzi

- .25** *Zonke izinhloso zesivumelwano sokuqashisa esisha noma esivuselelwe sokusebenza zizoqashelwa njengengxenywe ebalulekile yazo zonke izinto ezibhekwayo okuvunyelwene ngaso ukuze kusetshenziswe impahla eqashisiwe, kungakhathaliseki uhlobo lwenhloso noma isimo noma isikhathi sokukhokha.*

Ukuqashisa ezitatimendeni zezimali zabaqashi

Ukuqashisa kwezezimali

Ukuqashelwa kwasekuqaleni

- .26** *Ekuqaleni kwesikhathi sokuqashisa, abaqashi bazoqaphela izimpahla ezifunekayo ngaphansi kwezivumelwano zezimali njengezimpahla nezibopho zokuqashisa ezihlobene nazo njengezikweletu esitatimendeni sabo sesimo sezimali. Izimpahla nezikweletu zizofakwa ngamanani alingana nenani elifanelekile lesakhiwo esiqashisiwe, noma, uma engaphansi, ngenani lamanje lezinkokhelo eziyisisekelo zokuqashisa, ngakunye okuqunywe ekuqaleni kwesivumelwano sokuqashisa. Izinga lesaphulela okufanele lisetshenziswe ekubaleni inani lamanje lezinkokhelo zokuqashisa eziyisisekelo yizinga lenzalo elifakwe esivumelwaneni sokuqashisa, uma kunendlela yokunquma leli zinga; uma ingekho, kuzosetshenziswa izinga lokuboleka elikhuphukayo lomqashi. Noma yiziphi izindleko eziqondile zasekuqaleni zomqashi zingezwa enanini elibhekwa njengempahla.*
- .27** Okwenziwayo nezinye izehlakalo ziyatholwa futhi zethulwe ngokuvumelana nokwakheka kwazo nesimo sezimali hhayi nje isimo somthetho kuphela. Nakuba isimo somthetho sesivumelwano sokuqashisa siwukuthi umqashi akufanele athole itayitela elisemthethweni lempahla eqashiwe, endabeni yezivumelwano zezimali isimo sezomnotho nesiingokoqobo siwukuthi umqashi uthola izinzuzo zezomnotho noma amathuba esevisi okusebenzisa impahla eqashisiwe engxenyeni enkulu yempilo yayo yezomnotho bese bengena esivumelwaneni sokukhokhela lelo lungelo ngenani elihlawumbiselayo, ekuqaleni kwesikhathi sokuqashisa, inani elifanelekile lempahla nezinhlawulo zezimali ezihlobene nalo.
- .28** Uma imisebenzi enjalo yokuqashisa ingabonakali ezitatimendeni zezimali zomqashi, izimpahla nezikweletu zebhizinisi azivezwanga zonke, kanjalo kusonta amaqiniso ezimali. Ngakho-ke, kuyafaneleka ukuthi isivumelwano

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- sezimali zifakwe ezitatimendeni zezimali zomqashi njengempahla nanjengesibopho sokukhipha izinkokhelo zokuqashisa zesikhathi esizayo. Ekuqaleni kwesikhathi sokuqashisa, impahla nesikweletu sezinkokhelo zesikhathi esizayo zifakwa ezitatimendeni zezimali ngamanani afanayo ngaphandle kwezindleko eziqondile zasekuqaleni zomqashi ezifakwa enanini eliqashelwa njengempahla.
- .29 Akufanele ukuthi izikweletu zezimpahla eziqashiswayo zethulwe ezitatimendeni zezimali njengezithathwe ezimpahleni eziqashisiwe.
 - .30 Uma kwenziwa umehluko phakathi kwezikweletu zamanje nezingezona ezamanje ngenxa yokufakwa kwezikweletu ezitatimendeni sesimo sezimali, kwenziwa umehluko ofanayo nasezikweletini zokuqashisa.
 - .31 Izindleko eziqondile zasekuqaleni ngokuvamile zidalwa yimisebenzi ethile yokuqashisa, njengokuxoxisana nokwenza amalungiselelo okuqashisa. Lezi zindleko ezichazwa njengemisebenzi eqondile eyenziwa ngumqashi esivumelwaneni sokuqashisa zifakwa enanini elibhekwa njengempahla.

Ukulinganisa kwakamuva

- .32 ***Izinkokhelo zokuqashisa eziyisisekelo zizohlukaniswa phakathi kwezinhlawulo zezimali nokuncishiswa kwesikweletu esisele. Izinhlawulo zezimali zihlukaniswa esikhathini ngasinye sokuqashisa ukuze kuvezwe izinga lenzalo elingaguquki kubhalansi esele yesikweletu. Imali yerenti engaba khona isofakwa njengezindleko zesikhathi ezatholwa ngaso.***
- .33 Ngokuvamile, uma kufakwa izinhlawulo zezimali ezikhathini zesivumelwano sokuqashisa, umqashi angasebenzisa ukulinganisela ukwenza izibalo zibe lula.
- .34 ***Isivumelwano sokuqashisa sezimali siveza izindleko ezikhuphukayo zezimpahla ezehlalwe ngenani kanye nezindleko zezimali zesikhathi ngasinye sokubalwa kwezimali. Inqubomgomo yokwehla kwamanani yezimpahla eziqashisiwe ezinenani elehlayo izovumelana neyezimpahla ezinenani elinciphayo ezinabanikazi, futhi inani lokwehla kwamanani elifakwayo lizobalwa ngokuvumelana neZinga le-GRAP Lezakhiwo, Amafekthri Namathuluzi kanye ne-International Accounting Standard Yezimpahla Ezingaphatheki. Uma singekho isiqinisekiso esizwakalayo sokuthi umqashi uzothola ubunikazi ekupheleni kwesikhathi sokuqashisa, impahla izokwehliswa inani ngokuphelele phakathi nesikhathi esifushane sokuqashisa nempilo yayo ewusizo.***
- .35 Inani elinciphayo lempahla eqashisiwe lifakwa esikhathini ngasinye sokubalwa kwezimali ngesikhathi sokusetshenziswa esilindelwe ngesisekelo esivumelana nenqubomgomo yokwehla kwenani elamukelwa umqashi ezimpahleni ezinenani elinciphayo ezinabanikazi. Uma kunesiqinisekiso esizwakalayo sokuthi umqashi uzothola ubunikazi ekupheleni kwesikhathi sokuqashisa, isikhathi sokusetshenziswa esilindelwe siyimpilo ewusizo yempahla; ngaphandle kwalokho impahla izokwehliswa inani ngokuphelele phakathi nesikhathi esifushane sokuqashisa nempilo yayo ewusizo.

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- .36 Inani lezindleko zokwehla kwenani lempahla nezindleko zezimali zesikhathi alivamile ukufana nezinkokhelo zokuqashisa ezikhokhwe ngaleso sikhathi, futhi ngenxa yalokho, akufaneleki ukumane izinkokhelo zokuqashisa zikhokhwe njengezindleko. Ngenxa yalokho, impahla nesikweletu esihlobene cishe ngeke kulingane nenani ngempela kokuqala kwesikhathi sokuqashisa.
- .37 Ukuze lingume ukuthi ingabe impahla eqashisiwe isithikamezekile ibhizinisi lisebenzisa izindlela zokuhlola ukuthikamezeka zamaZinga e-GRAP Okukhinyabezeka Kwama-asethi Aphehla Imali kanye Nokukhinyabezeka Kwama-asethi Angenzi Mali.

Ukudalula

- .38 ***Ngaphandle kokufinyelela izimfuneko zezinga le-GRAP Lamathuluzi Ezezimali, abaqashi bazokwenza ukudalula okulandelayo ezivumelwaneni zezimali:***
- (a) ***esigabeni ngasinye sezimpahla, inani eliyisamba ngosuku lokubika;***
 - (b) ***ukuvunyelaniswa phakathi kwesamba sezinkokhelo eziphansi zokuqashisa ngosuku lokubika, kanye nenani lazo lamanje. Ngaphezu kwalokho, ibhizinisi lizodalula inani lezinkokhelo zokuqashisa eziyisisekelo zesikhathi esizayo ngosuku lokubika, kanye nenani lazo lamanje, esikhathini ngasinye kwezilandelayo:***
 - (i) ***ungakapheli unyaka owodwa;***
 - (ii) ***ngemva konyaka owodwa kodwa ngaphambi kokuphela kweminyaka emihlanu; kanye***
 - (iii) ***nangemva kweminyaka emihlanu;***
 - (c) ***amarenti angaba khona abhekwa njengezindleko kuleso sikhathi;***
 - (d) ***isamba sezinkokhelo eziyisisekelo zokuqashisa esikhathini esizayo okulindeleke ukuthi zitholwe ngaphansi kwezivumelwano ezingenakukhanselwa ngosuku lokubika;***
 - (e) ***incazelo ehlanganisa konke yamalungiselelo omqashi okuqasha kuhlanganise, kodwa kungacini, kokulandelayo:***
 - (i) ***isisekelo okunqunywe ngaso irenti engaba khona okufanele ikhokhwe;***
 - (ii) ***ukuba khona nemibandela yokuvuselelwa noma ukuthenga nezigaba zokwenyuka kwamanani; kanye***
 - (iii) ***nemikhawulo ebekwe amalungiselelo okuqashisa, njengalawo aphaathelene nemali enqwabelene, ukubuyiswa kweminikelo yokuqala ibhizinisi, izabelo noma izabelo ezifanayo, izikweletu ezengeziwe nokunye ukuqashisa; kanye***
 - (f) ***ukuncipha kwenani nezinhlawulo zezimali ezihlobene nempahla eqashiswayo kufanele kufakwe njengengxenye yenani elinciphayo nezinhlawulo zezimali.***

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- .39 Ngaphezu kwalokho, izimfuneko zokudalula ngokuvumelana Namazinga e-GRAP *Okulondoloza Ngezakhiwo, Indawo, Imishini Namathuluzi, Izimpahla Ezingaphatheki, Ezolimo, Ukukhinyabezeka Kwama-asethi Aphehla Imali kanye Nokukhinyabezeka Kwama-asethi Angangenisi Mali* ziyasetshenziswa emananini ezimpahla eziqashiwayo ezingaphansi kwezivumelwano zezimali ezikhokhelwa ngumqashi njengezimpahla azitholile.

Ukuqashisa okusebenzayo

- .40** *Izinkokhelo zokuqashisa ezingaphansi kwesivumelwano sokusebenza zizofakwa njengezindleko esitatimendeni sokusetshenziswa kwezimali ngesisekelo somugqa oqondile ngenhla kwesikhathi sokuqashisa ngaphandle uma esinye isisekelo sohlelo siyiveza kangcono inzuzo yesikhathi yomsebenzisi.*
- .41** Ezivumelwaneni zokuqashisa zokusebenza, izinkokhelo zokuqashisa (ngaphandle kwezindleko zamasevisi anjengomshwalense nokunakekela izinto) zifakwa njengezindleko esitatimendeni sokusetshenziswa kwezimali ngesisekelo somugqa oqondile ngaphandle uma esinye isisekelo sohlelo siyiveza kangcono inzuzo yesikhathi yomsebenzisi, ngisho noma izinkokhelo zingenziwanga ngaleso sisekelo.

Ukudalula

- .42** *Ngaphandle kokufinyelela izimfuneko zezinga le-GRAP Lamathuluzi Ezezimali, abaqashi bazokwenza ukudalula okulandelayo ezivumelwaneni zokusebenza:*
- (a) isamba sezinkokhelo zesikhathi esizayo zokuqashisa ngaphandle kwezivumelwano zokuqashisa zokusebenza ezingenakukhanselwa esikhathini ngasinye kwezilandelayo:*
 - (i) ungakapheli unyaka owodwa;*
 - (ii) ngemva konyaka owodwa kodwa ngaphambi kokuphela kweminyaka emihlanu; kanye*
 - (iii) nangemva kweminyaka emihlanu;*
 - (b) isamba sezinkokhelo eziyisisekelo zokuqashisa esikhathini esizayo okulindeleke ukuthi zitholwe ngaphansi kwezivumelwano ezingenakukhanselwa ngosuku lokubika;*
 - (c) izinkokhelo zokuqasha nokuqashisa ezifakwe esitatimendeni sokusetshenziswa kwezimali kuleso sikhathi, ngamanani ahlukene ezinkokhelo eziyisisekelo zokuqashisa, amarenti angaba khona, nezinkokhelo zokuqashisa; kanye*
 - (d) nencazelo ehlanganisa konke yamalungiselelo omqashi okuqasha kuhlanganise, kodwa kungacini, kokulandelayo:*
 - (i) isisekelo okunqunywe ngaso irenti engaba khona okufanele ikhokhwe;*
 - (ii) ukuba khona nemibandela yokuvuselelwa noma ukuthenga nezigaba zokwenyuka kwamanani; kanye*
 - (iii) nemikhawulo ebekwe amalungiselelo okuqashisa, njengalawo aphaathelene nemali enqwabelene, ukubuyiswa kweminikelo yokuqala ibhizinisi, izabelo noma izabelo ezifanayo, izikweletu ezengeziwe nokunye ukuqashisa.*

Ukuqashisa ezitatimendeni zezimali zabaqashisayo

Ukuqashisa kwezezimali

- .43 Leli Zinga ichaza ukuphathwa kwenzuzo yezimali etholwe ngaphansi kwezivumelwano zokuqashisa zezimali. Inkulumo ethi "umkhiqizi noma umqashisi ohwebayo" isetshenziswa kuleli Zinga ukubhekisela kuwo wonke amabhizinisi akhiqiza noma ahweba ngezimpahla futhi asebenza njengabaqashisi balezo zimpahla, kungakhathaliseki ubukhulu bomsebenzi wokuqashisa, ukuhweba nokukhiqiza. Ngokuphathelene nebhizinisi elingumkhiqizi noma umqashisi ohwebayo, Izinga lichaza nokuphathwa kwezinzuzo noma ukulahlekelwa okuvela ekudlulisweni kwezimpahla.
- .44 Amabhizinisi angangenela izivumelwano zezimali njengabaqashisi ngaphansi kwezimo ezinhlobonhlobo. Amanye amabhizinisi angahweba} ngezimpahla ngaso sonke isikhathi. Ngokwesibonelo, uhulumeni angenza ibhizinisi lezinjongo ezikhethekile elinomthwalo wokuthola zonke izimpahla nezidingo zawo wonke amanye amabhizinisi. Ukwenziwa komsebenzi wokuthenga emnyangweni owodwa kungavula ithuba elingcono lokuthola izaphulelo zokuhweba noma ezinye izimo ezinhle. Ibhizinisi elilodwa elithengayo, isibonelo ezemisebenzi kahulumeni, lingathengela amanye amabhizinisi izinto, futhi konke okwenziwayo kwenziwe egameni lamanye amabhizinisi, noma ibhizinisi elilodwa elithengayo lingathenga izinto egameni lalo futhi imisebenzi yalo ihlanganisa:
- (a) ukuthola izimpahla nezisetshenziswa;
 - (b) ukudlulisa izimpahla ngokuzidayisa noma ngezivumelwano zezimali; kanye/noma
 - (c) ukunakekela izinhlu zezimpahla, njengezimoto noma izakhiwo, ezisetshenziswa amanye amabhizinisi nokwenza lezo zimpahla zitholakale ukuba ziqashwe isikhathi esifushane noma eside, noma zithengiswe.

Ukuqashelwa kwasekuqaleni

- .45 ***Abaqashisayo bazofaka izinkokhelo zokuqashisa ezitholakele ngaphansi kwezivumelwano zezimali njengezimpahla esitatimendeni sabo sesimo sezimali. Bazoveza izimpahla ezinjalo njengezinto ezamukelwe ngenani elilingana nenani lotshalo-zimali lulonke lwesivumelwano.***
- .46 Ngaphansi kwesivumelwano sokuqashisa sezimali, cishe zonke izingcuphe nemivuzo ehlobene nobunikazi obusemthethweni zidluliselwa kumqashisi, futhi ngaleyo ndlela izinkokhelo zesivumelwano ezitholiwe zisingathwa umqashisi njengenkokhelo yenzuzo eyinhloko neyezimali ukuze kunxeshezwe futhi kuvuzwe umqashisi ngemali ayitshalile namasevisi.
- .47 Izindleko eziqondile zasekuqaleni ngokuvamile zithwalwa abaqashisi futhi zihlanganisa amanani anjengekhomishini, izinhlawulo ezisemthethweni nezindleko zangaphakathi ezikhulayo nezihlobene ngokuqondile nokuxoxisana nokuhlela isivumelwano sokuqashisa. Azifaki izindleko zokuqala ezinjengalezo

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ezithwalwa yithimba lokudayisa nokukhangisa. Ezivumelwaneni zezimali ngaphandle kwalezo ezibandakanya umkhiqizi noma abaqashisi abahwebayo, izindleko eziqondile zasekuqaleni zifakiwe esilinganisweni sokuqala sezivumelwano zezimali ezitholiwe futhi zinciphisa inani lenzuzo efakwa phakathi nesikhathi sokuqashisa. Izinga lenzalo lesivumelwano sokuqashisa lichazwa ngendlela eyenza ukuthi izindleko eziqondile zasekuqaleni zifakwe ngokuzenzekelayo esivumelwaneni semali esitholiwe; asikho isidingo sokulifaka ngokuhlukile. Izindleko ezithwalwa umkhiqizi noma umqashisi ohwebayo ngokuphathelene nokuxoxisana nokuhlela isivumelwano sokuqashisa azifakwanga encazelweni yezindleko eziqondile zasekuqaleni. Ngenxa yalokho, azifakwanga kutshalo-zimali lwesivumelwano sokuqashisa futhi zibhekwa njengezindleko uma inzuzo noma ukulahlekelwa kuqashelwa, ngokuvamile esivumelwaneni sokuqashisa ezisekuqaleni kwesikhathi sokuqashisa.

Ukulinganisa kwakamuva

- .48 *Ukufakwa kwenzuzo yezimali kuzosekelwa kuphethini ebonisa izinga lesikhathi elingaguquki lembuyiselo kutshalo-zimali lomqashisi esivumelwaneni semali sokuqashisa.***
- .49 Umqashisi ufuna ukuthola inzuzo yezimali esikhathini sokuqashisa ngendlela ehleliwe nenengqondo. Ukufakwa kwale nzuzo yezimali kuzosekelwa kuphethini ebonisa izinga lesikhathi elingaguquki lembuyiselo kutshalo-zimali lomqashisi esivumelwaneni semali sokuqashisa. Izinkokhelo zesivumelwano sokuqashisa ezihlobene nesikhathi, ngaphandle kwezindleko zamasevisi, zifakwa zikhishwa kutshalo-zimali lulonke lwesivumelwano sokuqashisa ukuze kuncishiswe kokubili imali yokuqala ibhizinisi nenzuzo yezimali engatholwanga.
- .50 Amanani angaqinisekile ayinsalela elinganiselwayo asetshenziswa ekubaleni utshalo-zimali lulonke lomqashisi esivumelwaneni sokuqashisa abuyekizwa njalo. Uma kube khona ukuncipha kwenani eliyinsalela elingaqinisekisiwe, inzuzo efakwayo yesikhathi sokuqashisa iyahlaziywa futhi noma ikuphi ukuncipha kwemanani asenqwabelene kakade kufakwa ngokushesha.
- .51 *Umkhiqizi noma abaqashisi abahwebayo bazofaka izinzuzo zokuthengisa noma ukulahlekelwa kwesikhathi, ngokuvumelana nenqubomgomo elandelwa yibhizinisi elidayisa ngokuqondile.***
- .52 *Uma kucashunwa amazinga aphantsi enzalo enziwe, noma yiziphi izinzuzo noma ukulahlekelwa uma kudayiswa izimpahla alinganiselwa kulawo abeyosetshenziswa uma izinga lemakethe lenzalo likhokhiswa. Izindleko ezithwalwa umkhiqizi noma umqashisi ohwebayo ngokuphathelene nokuxoxisana nokuhlela isivumelwano sokuqashisa zizofakwa njengezindleko uma kuqashelwa inzuzo noma ukulahlekelwa.***
- .53 Amabhizinisi akhiqiza noma ahweba ngezimpahla angase anike abadayisi ithuba lokuthenga noma lokuqasha impahla ethile. Isivumelwano sezimali sempahla esenziwa umkhiqizi noma umqashisi ohwebayo siveza izinhlobo ezimbili zenzuzo:
- (a) inzuzo noma ukulahlekelwa okulingana nenzuzo noma ukulahlekelwa

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okuvela ngokuqondile ekuthengisweni kwempahla eqashiswayo, ngamanani ajwayelekile okuthengisa okubonisa noma imuphi umthamo osebenzayo noma izaphulelo zohwebo; kanye

(b) nenzuzo yezimali esikhathini sokuqashisa.

- .54 Inzuzo yokuthengisa ifakwa ekuqaleni kwesikhathi sokuqashisa ngumkhiqizi noma umqashisi ohwebayo yinani elifanelekile lempahla, noma uma lingaphansi, inani lamanje lezinkokhelo eziyisisekelo zokuqashisa ezingwabelene kumqashisi, ezibalwa ngokwezinga lenzalo lezimakethe. Izindleko zokuthengisa zempahla eziqashelwe ekuqaleni kwesikhathi sokuqashisa yizindleko, noma inani lokusebenza uma lihlukile, lesakhiwo esiqashiswayo ngaphandle kwenani lamanje lensalela engaqinisekile. Umehluko phakathi kwenzuzo yokuthengisa nezindleko zokuthengisa yinzuzo noma ukulahlekelwa ngokuthengisa okuqashelwa ngokuvumelana nenqubomgomo yebhizinisi yokuthengisa ngokuqondile.
- .55 Umkhiqizi noma abaqashisi abahwebayo ngezinye izikhathi banganika amakhasimende amazinga aphansi enzalo kunamazinga abo avamile okubolekisa. Ukusetshenziswa kwezinga elinjalo kungaphumela ekutheni ingxenye enkulu yale nzuzo yokwenziwe iqashelwe ngesikhathi sokuthengisa. Uma kucashunwa amazinga aphansi enzalo yokwenziwa, inzalo eqashelwa njengenzuzo noma ukulahlekelwa ngokudayisa iyolinganiselwa kuleyo ebizosebenza uma kukhokhiswa izinga elivamile lokubolekisa lebhizinisi kulolo hlobo lomsebenzi.
- .56 Izindleko eziqondile zasekuqaleni ziqashelwa njengezindleko ekuqaleni kwesikhathi sokuqashisa ngoba zihlobene ngokuyinhloko nenzuzo noma ukulahlekelwa komkhiqizi noma umhwebi uma edayisa.

Ukudalula

.57 Ngaphandle kokufinyelela izimfuneko zeZinga le-GRAP Lamathuluzi Ezezimali, abaqashisi bazokwenza ukudalula okulandelayo ezivumelwaneni zezimali:

(a) ukuvunyelaniswa phakathi kotshalo-zimali lulonke lwesivumelwano sokuqashisa ngosuku lokubika, kanye nenani lamanje lezinkokhelo zokuqashisa eziyisisekelo ezitholwe ngosuku lokubika. Ngaphezu kwalokho, ibhizinisi lizodalula utshalo-zimali oluphelele lwesivumelwano sokuqashisa nenani lamanje lezinkokhelo zokuqashisa eziyisisekelo elitholwe ngosuku lokubika, esikhathini ngasinye kwezilandelayo:

(i) ungakapheli unyaka owodwa;

(ii) ngemva konyaka owodwa kodwa ngaphambi kokuphela kweminyaka emihlanu; kanye

(iii) nangemva kweminyaka emihlanu;

(b) inzuzo yezimali engatholwanga;

(c) amanani ayinsalela angaqinisekile anqwabelana kumqashisi;

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- (d) imali enqwabelene yezinkokhelo eziqongelelekayo zokuqashisa ezitholakele;**
 - (e) imali yerenti engaba khona ebhekwa njengenzuzo kuleso sikhathi; kanye**
 - (f) nencazelo ehlanganisa konke yamalungiselelo omqashi okuqashisa.**
- .58 Njengenkomba yokukhula kwemisebenzi yokuqashisa ngokuvamile kuwusizo nokudalula lonke utshalo-zimali ngaphandle kwenzuzo engatholwanga ebhizinisini elisha ngesikhathi sokubalwa kwezimali, ngemva kokukhipha amanani ezivumelwano zokuqashisa ezikhanselwe.

Ukuqashisa okusebenzayo

- .59 **Abaqashisi bazokwethula izimpahla ezingaphansi kwezivumelwano zokusebenza esitatimendeni sabo sesimo sezimali ngokuvumelana nohlobo lwaleyo mpahla.**
- .60 **Inzuzo yokuqashisa evela ezivumelwaneni zokusebenza izoqashelwa njengenzuzo ngesisekelo somugqa oqondile ngenhla kwesikhathi sokuqashisa, ngaphandle uma esinye isisekelo sohlelo siyiveza kangcono iphethini yesikhathi esidlulile senzuzo etholwe ngempahla.**
- .61 Izindleko, kanye nokwehla kwamanani, ezitholwe ngenzuzo yokuqashisa zibhekwa njengezindleko. Inzuzo yokuqashisa (ngaphandle kwemali yamasevisi ekhishwa njengomshwalense nokunakekela) iqashelwa ngesisekelo somugqa oqondile ngenhla kwesikhathi sokuqashisa ngisho noma imali etholiwe ingenziwanga ngaleso sisekelo, ngaphandle uma esinye sohlelo siyiveza kangcono iphethini yesikhathi esidlulile senzuzo etholwe ngempahla eqashisiwe.
- .62 **Izindleko eziqondile zasekuqaleni ezitholwe abaqashisi ngokuxoxisana nokuhlela izivumelwano zokuqashisa zokusebenza zizofakwa enanini lokusebenza lempahla eqashiswayo futhi zibhekwe njenezindleko esikhathini sokuqashisa ngesisekelo esifanayo senzuzo yokuqashisa.**
- .63 **Inqubomgomo yokwehla kwamanani yezimpahla eziqashisiwe ezinenani elehlayo izovumelana neyezimpahla ezinenani elinciphayo lomqashisi elivamile, futhi ukwehla kwamanani afakwayo kuzobalwa ngokuvumelana neZinga le-GRAP Lezindawo, Amafekthri Namathuluzi kanye ne-International Accounting Standard Yezimpahla Ezingaphatheki.**
- .64 Ukuze linqume ukuthi ingabe impahla eqashisiwe isithikamezekile, ibhizinisi lisebenzisa Izinga le-GRAP Lokukhinyabezeka Kwama-asethi Aphehla Imali.
- .65 Umkhiqizi noma umqashisi ohwebayo akayiqapheli inzuzo yokuthengisa uma engena esivumelwaneni sokuqashisa sokusebenza ngoba ayilingani nokudayisa.

Ukudalula

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- .66 Ngaphandle kokufinyelela izimfuneko zeZinga le-GRAP Lamathuluzi Ezezimali, abaqashisi bazokwenza ukudalula okulandelayo ezivumelwaneni zokusebenza:**
- (a) isamba sezinkokhelo zesikhathi esizayo zokuqashisa ngaphansi kwezivumelwano zokuqashisa zokusebenza ezingenakukhanselwa zizonke nasesikhathini ngasinye kwezilandelayo:**
 - (i) ungakapheli unyaka owodwa;**
 - (ii) ngemva konyaka owodwa kodwa ngaphambi kokuphela kweminyaka emihlanu; kanye**
 - (iii) nangemva kweminyaka emihlanu;**
 - (b) isamba semali yerenti engaba khona ebhekwa njengenzuzo kuleso sikhathi; kanye**
 - (c) nencazelo ehlanganisa konke yamalungiselelo omqashi okuqashisa.**
- .67** Ngaphezu kwalokho, izimfuneko zokudalula ngokuvumelana Namazinga e-GRAP Okulondoloza Ngezakhiwo, Izakhiwo, Amafekthri Namathuluzi, Izimpahla Ezingaphatheki, Ezolimo, Ukukhinyabezeka Kwama-asethi Aphehla Imali ziyasetshenziswa kubaqashisi ezimpahleni ezitholakala ngaphansi kwezivumelwano zokusebenza.

Ukudayisa nokuqasha indawo koyithengile

- .68** Ukudayisa nokuqasha indawo koyithengile kubandakanya ukuthengiswa kwempahla nokuqashwa kwempahla efanayo kumuntu oyithengile. Ukukhokhela ukuqashisa nentengo yokuthengisa ngokuvamile kuyahlobana ngoba kuxoxiswa ngakho ndawonye. Ukuphathwa kwezimali zokudayisiwe nokuqasha indawo koyithengile kuncike ohlotsheni lokuqashisa okubandakanyekayo.
- .69** ***Uma ukudayisa nokuqasha indawo koyithengile kuholela ekuqashisweni kwezezimali, noma iyiphi imali enqwabelene yezinto ezidayiswe ngenani eliphethe ngeke ziqashelwe ngokushesha njengenzuzo ezitatimendeni zezimali zomdayisi nomqashi. Kunalokho, izohoxiswa futhi idliwe kancane kancane ngesikhathi sokuqashisa.***
- .70** Uma ukudayisa nokuqasha indawo koyithengile kuyisivumelwano sezimali, okwenziwayo kuyindlela yomqashisi yokuhlinzeka umqashi ngemali, ngesibambiso esiyimpahla. Ngenxa yalesi sizathu akufanelekile ukubheka imali enqwabelene yokuthengisa engaphezu kwemali yokuphatha njengenzuzo. Imali enjalo enqwabelene iyahoxiswa futhi idliwe kancane kancane ngesikhathi sokuqashisa.
- .71** ***Uma ukudayisa nokuqasha indawo koyithengile kuholela esivumelwaneni sokusebenza, futhi kusobala ukuthi okwenziwayo kusekelwe enanini elifanelekile, noma iyiphi inzuzo noma ukulahlekelwa kuzobonakala ngokushesha. Uma inani lokuthengisa lingaphansi kwenani elifanelekile,***

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noma iyiphi inzuzo noa ukulahlekelwa kuzobonakala ngokushesha, ngaphandle uma ukulahlekelwa kunxeshezela ngezinkokhelo zokuqashisa zesikhathi esizayo ngenani elingaphansi kwelemakethe, lizohoxiswa futhi likhishwe kancane kancane ngokuvumelana nezinkokhelo zokuqashisa phakathi nesikhathi okulindeleke ukuthi impahla isetshenziswe ngaso. Uma inani lokuthengisa lingaphezu kwenani elifanelekile, imali enqwabelene ngaphezu kwenani elifanelekile izohoxiswa futhi ikhishwe kancane kancane ngesikhathi okulindeleke ukuthi impahla isetshenziswe ngaso.

- .72 Uma ukudayisa indawo nokuyiqasha koyithengile kuyisivumelwano sokusebenza, futhi izinkokhelo zokuqashisa nenani lokudayisa kuyinani elifanelekile, kusuke kwenziwe ukudayisa okuvamile futhi noma iyiphi inzuzo noma ukulahlekelwa kuzobonakala ngokushesha.
- .73 ***Ezivumelwaneni zokuqashisa kokusebenza, uma inani elifanelekile ngesikhathi sokudayisa nokuqasha indawo koyithengile lingaphansi kwenani lokuphatha impahla, ukulahlekelwa okulingana nenani eliwumehluko phakathi kwenani lokuphatha nenani elifanelekile kuzobonakala ngokushesha.***
- .74 Ezivumelwaneni zokuqashisa zemali, akukho ukulungiswa okunjalo okudingekayo ngaphandle uma kube khona ukuthikamezeka kwenani noma ukuthikamezeka kudingeka ukuze kuqashelwe ngokuvumelana nezimfuneko zeZinga le-GRAP Lokukhinyabezeka Kwama-asethi Aphehla Imali.
- .75 Izimfuneko zokudalula zabaqashi nabaqashisi zisebenza ngendlela efanayo ekudayiseni nasekuqasheni indawo koyithengile. Incazelo edingekayo yamalungiselelo okuqashisa iholela ekudalulweni kwemibandela eyingqayizivele noma engavamile yesivumelwano noma imibandela yokuthengisa nokuqasha indawo koyithengile.
- .76 Ukudayisa nokuqasha indawo koyithengile kungadingeka ukuthi kudalulwe ngokuhlukile ngokuvumelana neZinga le-GRAP Lokwethula Izitatimende Zezimali.

Imibandela yezinguquko

Ukwamukelwa ekuqaleni kwamaZinga e-GRAP

- .77 Imibandela yezinguquko okufanele isetshenziswe amabhizinisi ekwamukelweni kokuqala kwaleli Zinga ichazwe kumhlahlandlela. Imibandela yaleli Zinga kufanele ifundwe kanye nomhlahlandlela ngamunye osebenzayo.*

Ukuchibiyelwa Kwamazinga E-GRAP

- .78 Izigaba .38 no- .42 zachibiyelwa Ekuthuthukisweni Kwamazinga E-GRAP okwakhishwa ngomhla ka-1 Ephreli 2012. Ibhizinisi kufanele lisebenzise lezi zichibiyelo lihlehle ngokuvumelana Nezinga le-GRAP Lezinqubomgomo Zokubalwa Kwezimali, Izinguquko Zokulinganisela Namaphutha.*

Usuku lokuqala

Ukwamukelwa ekuqaleni kwamaZinga e-GRAP

- .79 Ibhizinisi kufanele lisebenzise leli Zinga le-GRAP ezitatimendeni zezimali zaminyaka yonke eziqala ngosuku noma ngemva kosuku oluzonqunywa nguNgqongqoshe Wezezimali esimisweni esizoshicilelwa ngokuvumelana nesigaba 91(1)(b) yoMthetho Wokuphathwa Kwezimali Zikahulumeni, uMthetho No. 1 ka-1999, ochibiyelwe.*

Amabhizinisi asezisebenzisa kakade Amazinga e-GRAP

- .80 Ibhizinisi lizosebenzisa izichibiyelo zaleli zinga le-GRAP ezitatimendeni zezimali zaminyaka yonke ezihlanganisa isikhathi esiqala ngomhla ka-1 Ephreli 2015 noma ngemva kwalokho. Ukusetshenziswa kwalezi zichibiyelo ngaphambi kwesikhathi kuyakhuthazwa. Uma ibhizinisi lisebenzisa leli Zinga esikhathini esiqala ngaphambi komhla ka-1 Ephreli 2015, kufanele likudalule lokhu.*
- .81 Isigaba .17 sachibiyelwa, futhi isigaba .16 sombhalo wokuqala (ka-2004) sasulwa Ekuthuthukisweni kwe-GRAP okwakhishwa ngoFebhruwari 2010. Ibhizinisi lizosebenzisa lezi zichibiyelo minyaka yonke kusukela ngomhla ka-[usuku oluzonqunywa] noma ngemva kwalokho. Uma ibhizinisi lisebenzisa leli Zinga esikhathini esiqala ngaphambi komhla ka-[usuku oluzonqunywa], kufanele likudalule lokhu.*

Ukuhoxiswa Kwezinga Le-GRAP mayelana Nokuqashisa (2004)



GRAP 13

- .82 Leli Zinga lengamele Izinga langaphambili Le-GRAP *Lezivumelwano*
Zokuqashisa elakhishwa ngo-Okthoba ka-2004.

Isithasiselo 1 - Izigaba zokuqashisa

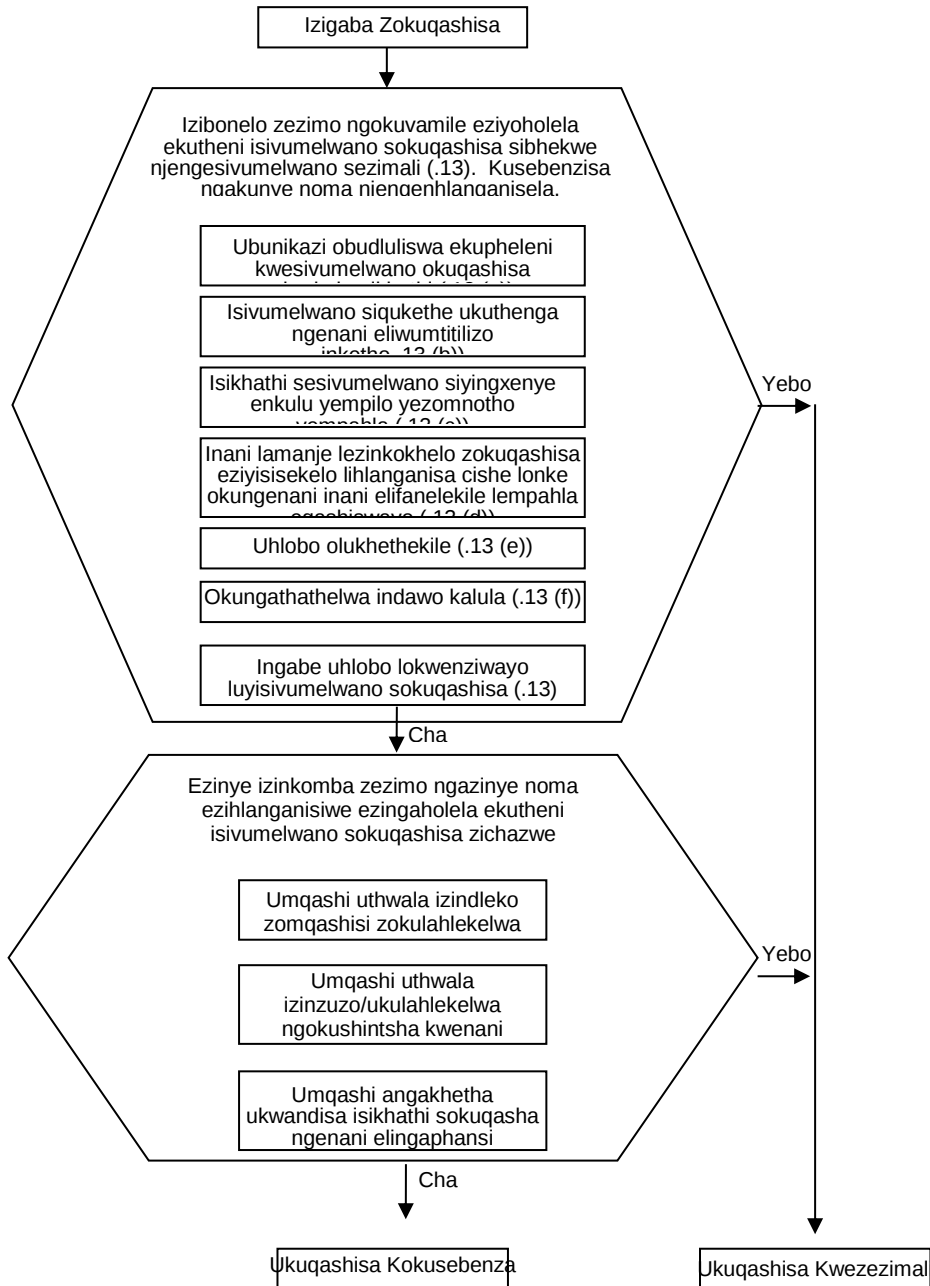
Isithasiselo siyisiboniso nje futhi asiyona ingxenye yeZinga. Inhloso yesithasiselo iwukubonisa ukusebenza kweZinga nokusiza ekucaciseni incazelo yalo.

Inhloso yeshadi elisekhasini elilandelayo elokusiza ekuhlukaniseni izivumelwano zokuqashisa ngezigaba njengezivumelwano zezimali noma izivumelwano zokusebenza. Isivumelwano sezimali siyisivumelwano sokuqashisa esidlulisa cishe zonke izingcuphe nezinzuzo ezihambisana nobunikazi bempahla. Ukuqashisa kokusebenza yisivumelwano sokuqashisa esingasona isivumelwano sokuqashisa sezimali.

Izibonelo eziqukethwe kuleli shadi azibonisi ngempela zonke izimo ezingaba khona lapho isivumelwano singachazwa khona njengokuqashisa kwezimali, futhi isivumelwano akufanele sichazwe njengesivumelwano sezimali ngenxa nje yomzila olandelwa yileli shadi. Ukuthi isivumelwano sokuqashisa siyisivumelwano semali noma isivumelwano sokusebenza kuncike kokuqukethwe kulokho okwenziwe esikhundleni sohlobo lwesivumelwano (isigaba .13).

Eshadini, izibalo ezikubakaki zibonisa izinombolo zezigaba kuleli Zina.

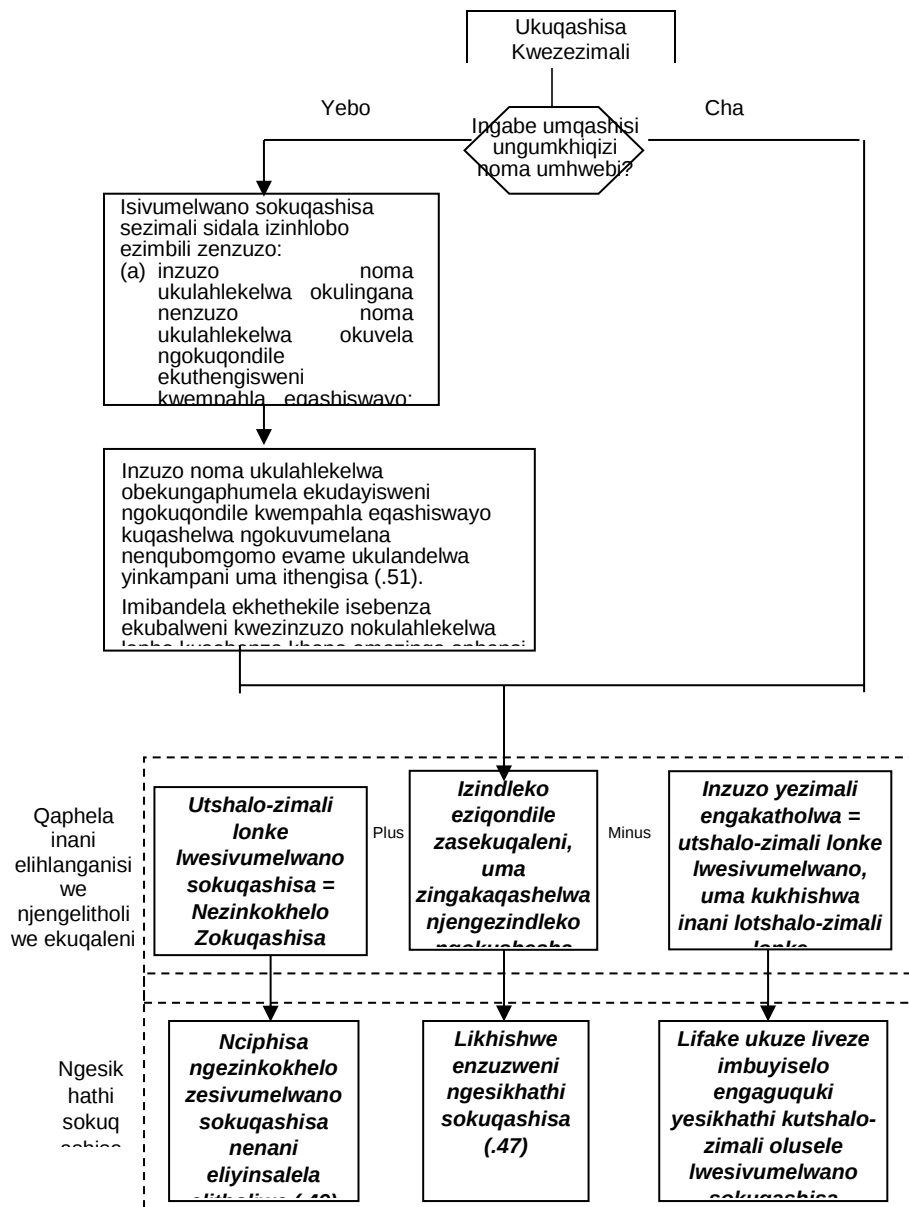
GRAP 13



Isithasiselo 2 – Ukubalwa kwezimali zokuqashisa ngumqashisi

Isithasiselo siyisiboniso nje futhi asiyona ingxenye yeZinga. Inhloso yesithasiselo iwukubonisa ukusebenza kweZinga nokusiza ekucaciseni incazelo yalo.

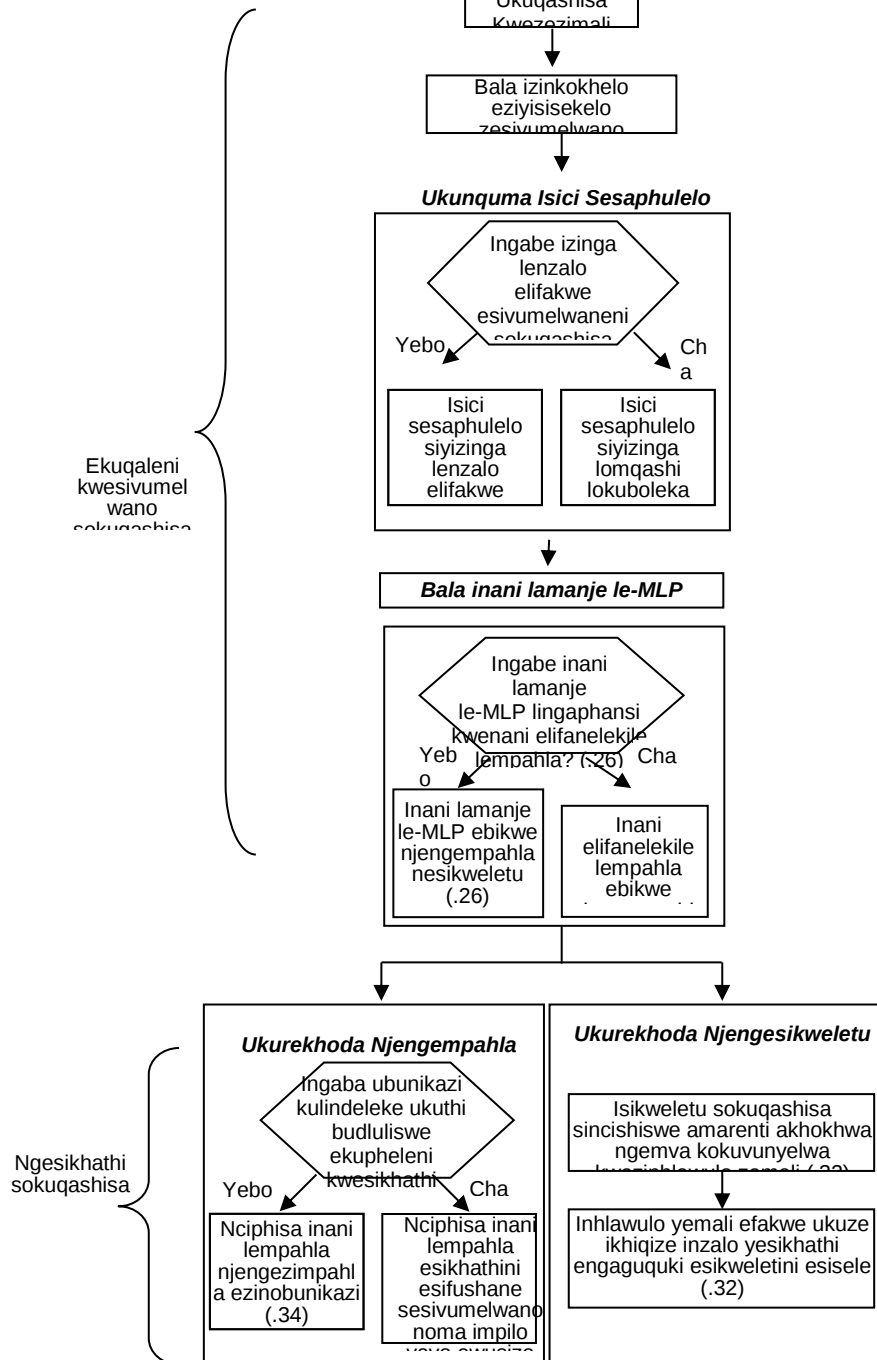
Eshadini, izibalo ezikubakaki zibonisa izinombolo zezigaba kuleli Zina.



Isithasiselo 3 – Ukubalwa kwezimali zokuqashisa ngumqashi

Isithasiselo siyisiboniso nje futhi asiyona ingxenye yeZinga. Inhloso yesithasiselo iwukubonisa ukusebenza kweZinga nokusiza ekucaciseni incazelo yalo.

Eshadini, izibalo ezikubakaki zibonisa izinombolo zezigaba kuleli Zina.



Isithasiselo 4 – Ukudayisa nokuqasha indawo koyithengile okuholela ekuqashisweni kokusebenza

Isithasiselo siyisiboniso nje futhi asiyona ingxenye yeZinga. Inhloso yesithasiselo iwukubonisa ukusebenza kweZinga nokusiza ekucaciseni incazelo yalo.

Ukudayisa nokuqasha indawo koyithengile okuholela esivumelwaneni sokusebenza kungaletha inzuzo noma ukulahlekelwa, kanti ukunqunywa nokuphathwa kwako kuncike enanini lokuphatha impahla eqashiswayo, inani elifanelekile nentengo yokudayisa. Ithebula elisekhasini elilandelayo libonisa izimfuneko zeZinga ezimweni ezihlukahlukene.

Intengo yokudayisa enqunywe ngenani elifanelekile (isigaba .71)	Inani lokuphatha lilingana nenani elifanelekile	Inani lokuphatha lingaphansi kwenani elifanelekile	Inani lokuphatha lingaphezu kwenani elifanelekile
Inzuzo	akukho nzuzo	inzuzo ibonakala ngokushesha	akukho nzuzo
Ukulahlekelwa	akukho ukulahlekelwa	akukho ukulahlekelwa	ukulahlekelwa kubonakala ngokushesha

Intengo yokudayisa engaphansi kwenani elifanelekile (isigaba .71)			
Inzuzo	akukho nzuzo	Inzuzo ibonakala ngokushesha	akukho nzuzo (inothi 1)
Ukulahlekelwa ngeke kunxeshezwe ngezinkokhelo zokuqashisa zesikhathi esizayo ngenani elingaphansi kwelemakethe	Ukulahlekelwa kubonakala ngokushesha	ukulahlekelwa kubonakala ngokushesha	(inothi 1)
Ukulahlekelwa kunxeshezwe ngezinkokhelo zokuqashisa zesikhathi esizayo ngenani elingaphansi kwelemakethe	hoxisa futhi unciphise ukulahlekelwa	hoxisa futhi unciphise ukulahlekelwa	(inothi 1)

Intengo yokudayisa engaphezu kwenani			
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GRAP 13

elifanelekile (isigaba .71)			
Inzuzo	hoxisa futhi unciphise inzuzo	hoxisa futhi unciphise inzuzo (inothi 2)	hoxisa futhi unciphise inzuzo (inothi 2)
Ukulahlekelwa	akukho ukulahlekelwa	akukho ukulahlekelwa	(inothi 1)

Inothi 1 Lezi zingxenye zethebula zimelela izimo ezisingathwe ngaphansi kwesigaba .73 seZinga. Isigaba .73 sidinga inani lokuphathwa kwempahla ukuthi libhalwe phansi njengenani elifanelekile lapho ingaphansi kokudayiswa nokuqashwa koyithengile.

Inothi 2 Uma inani lokuthengisa lingaphezu kwenani elifanelekile, imali enqwabelene ngaphezu kwenani elifanelekile izohoxiswa futhi ikhishwe kancane kancane ngesikhathi okulindeleke ukuthi impahla isetshenziswe ngaso (isigaba .71).

Inothi 3 Inzuzo kuyoba umehluko phakathi kwenani elifanelekile nentengo yokuthengisa njengoba inani lokuphathwa beliyobhalwa phansi liyinani elifanelekile ngokuvumelana nesigaba .71.

Ukuqhathanisa ne-International Public Sector Accounting Standard Yokuqashisa (Disemba 2006)

Izinga Lomkhuba Ovame Ukubonwa Wokubalwa Kwezimali *Wokuqashisa* uthathwe ngokuyinhloko ku-International Federation of Accountants' International Public Sector Accounting Standard ephathelene *Nezivumelwano Zokuqashisa* (IPSASB 13). Umehluko omkhulu phakathi kweZinga Lomkhuba Ovame Ukubonwa Wokubalwa Kwezimali *Wokuqashisa* ne-International Public Sector Accounting Standard ephathelene *Nezivumelwano Zokuqashisa* yilona:

- Izinga Lomkhuba Ovame Ukubonwa Wokubalwa Kwezimali *Zokuqashisa* ufake izinguquko ezenziwe ku-International Accounting Standard *Yokuqashisa* (IAS 17) kuze kube ngo-Ephreli 2009 ngaphansi kwephrojekthi yokuthuthukisa i-International Accounting Standards Board (IASB). Lokhu kubandakanya izichibiyelo zemihlahlandlela yomehluko phakathi komhlaba nezakhiwo esivumelwaneni sokuqashisa.
- Kufakwe esinye isigaba kuleli Zinga esiphathelene nokwephula kwezimfuneko zomthetho esingekho ku-IPSAS 13.
- Izimiso zokubona izinhloso zesivumelwano sokusebenza zifakiwe kuleli zinga.
- I-IPSAS 13 ihlanganisa nesigaba sencazelo yokuqaphela izimpahla lapho amabhizinisi engena ezivumelwaneni namabhizinisi azimele ngezinga elilinganiselwe. Lesi sigaba asifakiwe ngoba *Umhlahlandlela Wokubalwa Kwezimali Zobudlelwane Bukahulumeni Namabhisinzi Asimele* uza ngaphambi kwalo mhlahlandlela.
- Enye imfuneko yokudalula edinga ukuthi kudalulwe ukuncipha kwenani nezinhlawulo zemali zezimpahla eziqashisiwe ifakiwe esivumelwaneni sokuqashisa sezimali zomqashi.
- Imibandela yezinguquko kuleli Zinga isingathwa ngokuhlukile kunaku-IPSAS 13.
- Izithasiselo ezinezibonelo zokubala izinga lenzalo elifakwe esivumelwaneni sezimali zisuliwe kuleli Zinga.