



## **ACCOUNTING STANDARDS BOARD**

### **AMAZINGA WOMKHUBA OVAME UKUBONWA WOKUBALWA KWEZIMALI**

### **IGLOSARI YAMAGAMA ACHAZIWE**



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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 igodliwe.



## **IGLOSARI YAMAGAMA ACHAZIWE**

### **Isethulo**

#### **Amazinga we-Generally Recognised Accounting Practice**

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 linqumele i-GRAP lokhu okulandelayo:

- (a) iminyango (efaka izingxenye zikahulumeni kazwe lonke nowesifunda);
- (b) amabhizinisi womphakathi;
- (c) amabhizinisi wokuhweba (njengoba achazwa ku-PFMA);
- (d) izinhlangotho zomthetho sisekelo;
- (e) omasipala namabhodi, amakhomishini, izinkampani, izinkampani, izimali noma amanye amabhizinisi angaphansi kobunikazi bokulawulwa ngumasipala; kanye
- (f) Nephalamende nezishaya mthetho zesifunda.

Okungenhla kuhlangele kubizwa ngokuthi “amabhizinisi”.

Ibhodi livumele ukusetshenziswa Kwezitatimende ze-Generally Accepted Accounting Practice (i-GAAP), njengoba kwenziwe ngekhodi 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 (IFRSs) esikhishwe yi-International Accounting Standards Board ukuze sibe yi-GRAP yalawa mabhizinisi lapho kusetshenziswa khona ama-IFRSs.



## Iglosari Yamagama Achaziwe

Iglosari Yamagama Achaziwe (Iglosari) iqukethe amagama achazwe Kumazinga we-GRAP, Ukutolikwa Kwamazinga we-GRAP Nokuqondiswa okukhishwe Yibhodi kusukela ngomhla ka-1 Ephreli 2014.

Lapho kukhona khona izincazelo zegama elifanayo, iglosari ibonisa wonke Amazinga we-GRAP, Ukutolikwa Kwamazinga we-GRAP Nokuqondiswa lapho kuvela khona igama kanye nencazelo esebenza kulelo Zinga le-GRAP, Ukutolikwa Kwamazinga we-GRAP noma Ukuqondiswa.

Izinkomba eziya Kumazinga we-GRAP ziya ngenombolo Yezinga ngalinye futhi zifaka inkomba esebenzayo yebinzana. Ngokufanayo, inkomba Ekutolikweni Kwamazinga we-GRAP Nokuqondiswa njenjenombolo ngayinye Yokutolikwa noma Yokuqondiswa. Isibonelo, i-'1.05' isho abasebenzisi Bezinga le-GRAP *Ekuthulweni Kwezitatimende Zezimali* (i-GRAP 1), ibinza 05. Izinkomba ezisethwe kubakaki zibonisa ukuhluka okuncane ekubhalweni kwamagama.

<b>A</b>		
<b>Isisekelo sokubalwa kwemali</b>	Isisekelo senzalo eqongelelekayo noma semali sokubalwa kwemali.	24.06
<b>Izinqubomgomo zokubalwa kwemali</b>	Imithetho ecacisiwe, izisekelo, ukuguqulwa, imiyalo nemikhuba esetshenziswa yibhizinisi ekulungiseleleni nasekuthuleni izitatimende zezimali.	1.05, 3.04 , 6.06, (7.06)
<b>Isisekelo senzalo eqongelelekayo</b>	Isisekelo sokubalwa kwemali ngaphansi kwaso okubonwa ukuthengwa, eminye imicimbi nezimo uma zenzeka (futhi hhayi kuphela uma ngabe imali noma okulingana nayo kutholwa noma kukhokhelwa). Ngakho-ke ukuthenga, eminye imicimbi noma izimo ziyarekhodwa kumarekhodi wokubalwa kwemali futhi ziyabonwa kuzitatimende zezimali zezikhathi ezihlobene nazo. Izinto ezibonwa ngaphansi kokubalwa kwemali kwenzalo eqongelelekayo yimpahla, yizimali okumele zitholwe, yisilinganiso sezimpahla, imali engenayo nezindleko.	1.05, 3.04, (6.06), (7.06), (8.07), (24.06)
<b>Isitholwa</b>	Ibhizinisi kanye/noma imisebenzi etholelwa ukulawulwa yisitholi ekudlulisweni kwemisebenzi.	106.10
<b>Isitholi</b>	Ibhizinisi elithola ukulawulwa kwesitholwa noma isidluliseli.	105.09, 106.10
<b>Indleko yokutholwa</b>	Uma ibhizinisi libona izimpahla ngokuhamba kwesikhathi ezifana nezinto zempahla, i-plant nokokusebenza, izimpahla zokutshalwa kwemali, izimpahla ezingaphatheki nezimpahla zefa kusetshenziswa Amazinga we-GRAP, lilinganisa lezo zimpahla kusetshenziswa mhlawumbe izindleko (uma ngabe impahla itholwa ngenkokhelo eshintshanayo) noma ngenani elilungile (uma ngabe impahla itholwa ngenkokhelo engashintshisani). Lokhu kubiza noma inani elilungile lokutholwa kokuhamba kwesikhathi kwempahla noma uma izindleko zempahla zidinga ukunqunywa ngosuku lokudluliswa noma ngosuku lokuhlanganisa yizindleko zokutholwa.	D7.05
<b>Usuku lokutholwa</b>	Usuku lapho isitholi sithola ukulawulwa kwesitholwa.	106.10
<b>Imakethe esebenzayo</b>	Imakethe lapho kukhona khona izimo ezilandelayo: (a) Izinto ezihwebiwe kumakethe ziluhlobo lunye;	(21.09), (26.10), 31.11



	(b) Abathengi abafisayo nabathengisi ngokuvamile bangatholakala noma kunini; futhi (c) Izintengo ziyatholakala emphakathini.	
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<b>Izinzuzo nokulahlekelwa kwe-actuary</b>	Izinzuzo nokulahlekelwa okwakiwa yilokhu: (a) ukulungiswa komuzwa (imithelela yokwahluka phakathi kokuqagelwa kwangaphambilini kwe-actuary nokuthi yini eyenzekile ngempela); kanye (b) imithelela yoshintsho ekuqagelweni kwe-actuary.	25.08
<b>Umsebenzi wezolimo</b>	Ukuphathwa yibhizinisi kokuguqulwa kwemvelo nokuvunwa kwezimpahla kwemvelo kwalokhu: (a) ukuthengiswa; (b) ukusabalaliswa ngokungakhokhiswa noma ngokukhokhiswa okuncane; noma (c) ukuguqulelwa emkhiqizweni wezolimo noma kuzimpahla ezingeziwe zemvelo ukuze zithengiswe noma zisatshalaliswe ngokungakhokhiswa noma ngokukhokhiswa okuncane.	27.07
<b>Umkhiqizo wezolimo</b>	Umkhiqizo ovuniwe wezimpahla zemvelo zebhizinisi.	27.07
<b>Ukukhokhelwa</b>	Ukubekwa kwesistimu kwenani elingehliseka lempahla engaphatheki kumpilo yalo isebenzisekayo.	(21.09), (26.10), 31.11
<b>Izindleko zokukhokhelwa zempahla yezezimali noma isibopho sezezimali</b>	Inani lapho impahla yezezimali noma isibopho sezezimali silinganiselwa ngokubonwa kwasekuqaleni kukhishwe ukuphinda kukhokhelwe okungumthetho, kanye noma kukhishwe ukukhokhelwa okuqoqelanayo kusetshenziswa indlela esebenza kahle yenzalo yanoma yimuphi umahluko phakathi kwalelo nani lasekuqaleni nenani lokukhula, kuphinde kukhishwe noma yikuphi ukuncishiswa (ngokuqondile noma ngokusetshenziswa kwe-akhawunti yokuvumela) ngokuncishiswa noma ngokungalandwa.	104.13
<b>Isabelomali sonyaka</b>	Isabelomali esivunyelwe sonyaka owodwa. Asifaki izilinganiselo eziphambili ezishicilelwe noma izilinganiselo zesikhathi ezingemuva kwesikhathi sesabelomali.	24.06
<b>Ukufaneleka</b>	Ukugunyazwa okunikezwa Yiphalamende, izishayi mthetho, omasipala noma abanye abafanelekile abasemagunyeni abavumela isabelomali ukuthi sinikeze izimali ngezinjongo ezicaciswe ngabasemagunyeni abafanelekile.	24.06
<b>Isabelomali esivunyelwe</b>	Abasemagunyeni bezindleko abatholwa kusukela kumithetho, izinkokhelo zokufaneleka, ukuqondiswa nakwezinye izinqumo ezihlobene nemali engenayo elindelwe noma amarisidi wesikhathi sesabelomali.	24.06

<b>Izimpahla</b>	Izisetshenziswa ezilawulwa yibhizinisi njengomphumela wemicimbi yangaphambilini futhi nalapho izinzuzo ezizayo zomnotho noma okunamandla wesevisi kulindeleke ukuthi kugeleze kuye kubhizinisi.	1.05, 6.06, 7.06, 8.07, 103.04
<b>Izimpahla eziphethwe isikhwama sezinzuzo zabasebenzi zesikhathi eside</b>	Izimpahla (ngaphandle kwezinto zokusebenza ezingadluliseki zezezimali ezikhishwe yibhizinisi lokubika) okungukuthi: (a) ziphethwe yibhizinisi (isikhwama) elihlukile ngokusemthethweni kusukela kubhizinisi lokubika futhi zikhona ngokuzimele ukuze zikhokhele noma zinike imali izinzuzo zabasebenzi; futhi (b) ziyatholakala ukuze zisetshenziswe kuphela ukuze kukhokhelwe noma kunikezwe imali izinzuzo zabasebenzi, futhi azitholakali kubanikezi sikweletu bebhizinisi lokubika (noma lingaphelelwa yizimali), futhi lingakwazi ukubuyiselwa kubhizinisi lokubika, ngaphandle kokuthi: (i) izimpahla ezisele zesikhwama zilingene ukuze zihlangane nazo zonke izibopho ezihlobene nezinzuzo zesisebenzi zohlelo noma ibhizinisi lokubika; noma (ii) izimpahla zibuyiselwa kubhizinisi lokubika ukuze kubuyiselwe izinzuzo zezisebenzi esezivele zikhokhelwe.	25.08
<b>Ilunga</b>	Ibhizinisi, elifaka ibhizinisi elingekho kuzinkampani elifana nobudlelwano, lapho umtshali zimali anomthelela obalulekile futhi elingalawulwa yibhizinisi noma ukuba nentshisekelo ekusebenzisaneni ndawonye.	(6.06), (7.06), 8.07
<b>B</b>		
<b>Impahla ephilayo</b>	Isilwane esiphilayo noma isitshalo.	27.07
<b>Ukuguqulwa kokuphilayo</b>	Inqubo yokukhula, ukuphupha, ukukhiqiza, nokudala kabusha okubangela ushintsho lwekwalithi noma lobuningi kumpahla ephilayo.	27.07
<b>Izindleko zokuboleka</b>	Inzalo nezinye izindleko ezitholwa yibhizinisi ngokuxhumene nokubolekwa kwemali.	5.04
<b>Isisekelo sesabelomali</b>	Ukuqoqelana, imali noma esinye isisekelo sokubalwa kwemali okusetshenziswa yisabelomali esivunyelwe ngumzimba wesishayamthetho.	24.06



<b>C</b>		
<b>Inani lokuphatha</b>	Inani impahla ebonwa ngalo kusitatimende sesimo sezimali.	108.05
<b>Inani lokuphatha (lempahla)</b>	Inani lapho impahla ibonwa khona kusitatimende sesimo sezimali ngemuva kokudonsa noma yikuphi ukwehliswa okuqoqiwe kokulahlekelwa kokonakala okuqhubekayo.	10.05, 21.09, 26.10
<b>Inani lokuphatha (lempahla yefa)</b>	Inani impahla ebonwa ngalo ngemuva kokudonswa kokulahlekelwa kokonakala okuqoqiwe.	103.04
<b>Inani lokuphatha (lendawo yokutshala imali)</b>	Inani impahla ebonwa ngalo kusitatimende sesimo sezimali.	16.05
<b>Inani lokuphatha (lempahla, isitshalo nokokusebenza)</b>	Inani impahla ebonwa ngalo ngemuva kokudonsa noma yikuphi ukwehliswa okuqoqiwe kanye nokulahlekelwa kokonakala okuqoqiwe.	17.06
<b>Inani lokuphatha lempahla nesikweletu</b>	Inani impahla noma isikweletu okubonwa ngalo kusitatimende sesimo sezezimali.	105.09, 107.06
<b>Inani lokuphatha lesikweletu</b>	Inani lapho isikweletu sibonwa khona kusitatimende sesimo sezimali.	10.05,
<b>Imali</b>	Imali esesandleni nokufunwa kwemali yesibambiso.	2.07, 6.06, 8.07, 10.05
<b>Isisekelo semali</b>	Isisekelo sokubalwa kwezimali esibona ukuthengwa neminye imicimbi kuphela uma ngabe imali itholwa noma ikhokhelwa.	24.06
<b>Ukulinganiselwa kwemali</b>	Ukutshalwa kwezimali kwesikhathi esincane, koketshezi oluphezulu okuguqulwa ngokushesha kwenziwe amanani aziwayo wemali futhi angaphansi kwengcuphe engabalulekile yoshintsho lwenani.	2.07
<b>Ukuhamba kwemali</b>	Ukuhamba kwangaphakathi nokuhamba kwangaphandle kwemali nokulinganiswa kwemali.	2.07
<b>Izimpahla ezikhiqiza imali</b>	Izimpahla eziphethwe ngenjongo enkulu yokukhiqiza imbuyiselo yezohwebo.	100.03, 21.09, 26.10
<b>Iyunithi ekhiqiza imali</b>	Iqembu elincane kakhulu elikhombekayo lezimpahla eziphethwe ngenjongo yokukhiqiza imbuyiselo yezohwebo ekhiqiza ukuhamba kwemali okungenayo okuvela ekuqhubekeni kusetshenziswe kakhulukazi okungancikile	100.03, 21.09, 26.10

	ekuhambeni kwemali kwangaphakathi okuvela kwezinye izimpahla noma amaqembu wezimpahla.	
<b>Ukushintshwa ekulinganisweni kokubalwa kwemali</b>	Ukulungiswa kwenani lokuphatha lempahla noma lesikweletu, noma inani lokusetshenziswa kwesikhathi sempahla, elivela kusukela ekuhlolweni kwesimo samanje, kanye nezinzuzo ezizayo ezilindelwe nezibopho ezihlotshaniswa nezimpahla nezikweletu. Ushintsho kuzilinganiso zokubalwa kwemali kungumphumela ovela kulwazi olusha noma ekuthuthukisweni okusha kanye, nangokufanelekile, okungekona ukulungiswa kwamaphutha.	3.04
<b>Izinga lezimpahla (impahla, izitshalo nokokusebenza)</b>	Ukufakwa kuqembu kwezimpahla zemvelo efanayo noma ukusebenza ekusebenzeni kwebhizinisi, okuboniswa njengento eyodwa ngenjongo yokudalulwa kuzitatimende zezezimali.	17.06
<b>Izinga lezimpahla zefa</b>	Ukufakwa kuqembu kwezimpahla zefa zemvelo efanayo noma ukusebenza ekusebenzeni kwebhizinisi okuboniswa njengento eyodwa ngenjongo yokudalulwa kuzitatimende zezezimali.	103.04
<b>Amalungu aseduze womndeni womuntu</b>	Lawo malungu womndeni angalindelwa ukuthi bathonye, noma bathonywe yilowo muntu ekusebenzisaneni kwabo nebhizinisi. Njengokuncane, umuntu uthathwa njengelungu elisondele lomndeni womunye umuntu uma ngabe: (a) beshadile noma behlala ndawonye kubudlelwano obufana nomshado; noma (b) bahlukaniswe ngamazinga angekho ngaphezulu kwamabili wemvelo noma asemthethweni wobudlelwano noma wokuhlobana.	20.10
<b>Isilinganiso sokuvala</b>	Isilinganiso sokushintshaniswa kwendawo ngosuku lokubika.	4.07
<b>Ibhizinisi elihlanganisiwe</b>	Ibhizinisi elisha lokubika kusukela ekuhlanganisweni kwamabhizinisi amabili noma amaningi.	107.06
<b>Ukuhlanganiswa kwebhizinisi</b>	Amabhizinisi ahlanganiselwe izingcuphe zokuhlangene ngakubili kwezingcuphe nezinzuzo ekuhlanganisweni.	107.06
<b>Ukuqala kwesikhathi sokuqashiswa</b>	Usuku lapho obolekwayo anelungelo lokusebenzisa amalungelo wakhe wokusebenzisa impahla ebolekiwe. Wusuku lokubonwa kokuqala kokubolekwa (isb. Ukubonwa kwezimpahla, izikweletu, imali engenayo nezindleko ezivela kusukela ekubolekweni, njengoba kufanelekile).	13.06

<b>Isisekelo esiqhathaniswayo</b>	Amanani okuyiwo athulwe ngesisekelo esifanayo sokubalwa kwemali, isisekelo sokufakwa ezingeni esifanayo, kumabhizinisi afanayo nakusikhathi esifanayo nesabelomali esivunyelwe.	24.06
<b>Ingxenye yebhizinisi</b>	Ukusebenza nokuhamba kwemali okungahlukaniswa ngokusobala, ngokusebenza futhi nangezinjongo zokubikwa kwemali, kusukela kulo lonkana ibhizinisi.	100.03
<b>Ingxubevange yezinhlelo zokuphepha komphakathi</b>	Izinhlelo ezisungulwe ngomthetho; futhi (a) zisebenza njengezinhlelo zabaqashi abanengi zokunikeza izinzuzo ezingemuva kokuqashwa; kanye (b) nokunikeza izinzuzo ezingacatshangwa ngokushintshisana kwesevisi enikezwa yizisebenzi.	25.08
<b>Imali mboleko yemvume</b>	Imali mboleko enikezwa noma etholwa yibhizinisi ngezimo ezingahlobene nemakethe.	23.05, 104.13
<b>Izimo (kuzimpahla ezindlulisiwe)</b>	Izilayezelo ezicacisa ukuthi izinzuzo zomnotho ezizayo noma amandla wesevisi afakwe ngaphakathi kwempahla ziyadingeka ukuthi zisetshenziswe ngumamukeli njengoba kucacisiwe noma izinzuzo zezomnotho ezizayo noma amandla wesevisi kumele abuyiselwe kumdluliseli.	23.05
<b>Izitatimende zezimali eziqinisiwe</b>	Izitatimende zemali zebhizinisi lezomnotho ezethulwe njengalezo zebhizinisi elilodwa.	6.06, 7.06, 8.07
<b>Inkontileka yokwakha</b>	Inkontileka, noma isivumelwano esifanayo esibophayo, ngokucacile okuxoxisanwa ngaso ngokwakha impahla noma inhlanganisela yezimpahla ezihlobene ngokuseduze noma ezincike kuzo ngazinye ngokuya ngokwakhiwa kwazo, ubuchwepheshe nokusebenza noma injongo yazo enkulu noma ukusetshenziswa.	11.07
<b>Isibopho sokwakha</b>	Isibopho esisuka kuzenzo zebhizinisi lapho: (a) ngephethini esunguliwe yokusebenza okudlule, izinqubomgomo ezishicilelwe noma isitatimende samanje esicace ngokwanele, ibhizinisi libonise kwezinye izingxenye ukuthi lizokwamukela izibopho ezithile; futhi (b) njengomphumela, ibhizinisi lidale ukulindelwa okuvumelekile kungxenye yalezi ezinye izingxenye yokuthi izokhipha lezo zibopho.	19.17, 25.08
<b>Impahla encikene</b>	Impahla engaba khona evela kumicimbi yangaphambili, nokuba khona kwayo kuzoqinisekiswa kuphela ukwenzeka noma ukungenzeki komcimbi owodwa noma eminingi	19.17

	engaqinisekiswa ezayo kodwa hhayi yonke ngaphakathi kolawulo lwebhizinisi.	
<b>Ukucatshangwa okuncikene</b>	Ngokujwayelekile, isibopho somtholi sokudlulisela izimpahla ezingeziwe noma intela esalelayo kubanikazi bangaphambili bomtholwa njengengxenywe yokushintshisana kokulawulwa komtholwa uma kungaba khona imicimbi ezayo ecacisiwe noma kuhlangatshezwa izimo. Kodwa, ukucatshangwa okuncikene kungaphinda kunikeze umtholi ilungelo lokubuyisela ukucatshangwa okudluliswe ngaphambili uma ngabe kuhlangatshezwa izimo ezithile.	106.10
<b>Isikweletu sokuncikene</b>	(a) isibopho esingaba khona esivela kumicimbi yangaphambili futhi ukuba khona kwayo kuzoqinisekiswa kuphela ukuba khona noma ukungabikho komcimbi owodwa noma eminingi ezayo hhayi yonke ngaphakathi kolawulo lwebhizinisi; noma (b) isibopho esikhona esivela kusukela kumicimbi eyangaphambilini kodwa esingabonwa ngoba: (i) kungenzeka ukuthi ukuphuma kwezisetshenziswa ezifaka ngaphakathi izinzuzo zomnotho noma amandla wesevisi azodingeka ukuze kuhlangatshezwe isibopho; noma (ii) inani lesibopho alikwazi ukulinganiswa ngokuthembakala okwanele.	19.17
<b>Irenti elandelayo</b>	Leyo ngxenywe yezinkokhelo zokubolekwa engekho ndawonye ngenani kodwa esuselwa kunani elizayo lento eguqukayo ngaphandle kokudlula kwesikhathi (isb. amaphesenti wokuthengiswa okuzayo, inani lokusetshenziswa okuzayo, izinkomba zenani elizayo, izilinganiselo ezizayo zemakethe zenzalo).	13.06
<b>Usonkontileka</b>	Ibhizinisi elenza umsebenzi wokwakha ngokulandela inkontileka yokwakha.	11.07
<b>Iminikelo esuka kubanikazi</b>	Izinzuzo zomnotho ezizayo noma amandla wesevisi anikelwe kubhizinisi yizingxenywe ezingaphandle kwebhizinisi, ngaphandle kwalezo ezisuka kuzikweletu zebhizinisi, ezisungula intshisekelo yezimali kuzimpahla eziphelele zebhizinisi, ezenza lokhu: (a) ukumikisa ukufaneleka kuko kokubili ukusabalalisa kwezinzuzo zomnotho ezizayo noma amandla wesevisi ngebhizinisi ngesikhathi sempilo yalo, ukusabalalisa okunjalo kuyimfihlo yabanikazi noma ababamele, futhi nokusatshaliswa kwanoma	1.05, 6.06, 7.06, 8.07

	yikuphi okudlulele kwezimpahla okungaphezulu kwezikweletu uma kungenzeka kube nesikhala; kanye/noma (b) ukuthengiswa, ukushintshana, ukudluliselwa noma ukukhishwa.	
<b>Ukulawula</b>	Amandla wokubusa izinqubomgomo zezimali nezokusebenza zeline ibhizinisi ukuze kuzuzwe kusukela kumisebenzi yalo.	6.06, 7.06, 8.07, (20.10), 105.09, 106.10, 107.06
<b>Ukulawulwa kwempahla</b>	Ukulawulwa kwempahla kuvela uma ibhizinisi lingasebenzisa noma uma kungenjalo lizuze kusukela kumpahla ngokugijimisa izinjongo zalo futhi lingafaki noma uma kungenjalo liqaphele ukufinyelela kwamanye kuleyo nzuzo.	23.05
<b>Ibhizinisi elilawulwayo</b>	Ibhizinisi, elifaka ibhizinisi elihlanganiswe ndawonye lenkampani elifana nobudlelwano, obulawulwa elinye ibhizinisi (elaziwa njengebhizinisi elilawulayo).	(6.06), 7.06, 8.07
<b>Ibhizinisi elilawulwayo</b>	Ibhizinisi elinebhizinisi elilodwa noma amaningi alawulwayo.	6.06, 7.06, 8.07
<b>Izindleko</b>	Inani lemali noma okulingana nemali okukhokhelwe noma inani elilingene lokunye ukucatshangwa okunikezwayo ukuze kutholwe impahla ngesikhathi sokutholwa kwayo noma sokwakhiwa.	16.05, 17.06
<b>Izindleko (zempahla yefa)</b>	Inani lemali noma izilinganiselo zemali ezikhokhelwe noma inani elilingene lokunye ukucatshangwa okunikezwayo ukuze kutholwe impahla ngesikhathi sokutholwa kwayo noma sokwakhiwa, noma, lapho kusebenza khona, inani elinikezwe leyo mpahla uma iqala ibonwa ngokuhambisana nezidingo ezithile zamanye amazinga we-GRAP.	103.04
<b>Indlela yezindleko</b>	Indlela yokubala imali yokutshalwa kwemali lapho utshalomali lubonwa khona ngezindleko. Umtshalimali ubona imali engenayo kusukela kutshalomali kuphela kufika kuzinga lapho umtshalimali afaneleke khona ukuthola ukusatshalaliswa okuvela kunsalela eqoqelene yomtshalimali evela ngemuva kosuku lokutholwa. Ukufaneleka okufunekayo noma okutholwe ngokudlulele kuzinsalela ezinjalo kuthathwa njengokubuyiswa kotshalomali futhi kubonwa njengokwehliswa kwezindleko zotshalomali.	6.06, (7.06)
<b>Indlela yezindleko</b>	Indlela esetshenziselwa ukukhulumelela okutholwayo	108.05

<b>(yokutholwayo okuphathelene nomthetho)</b>	okuphathelene nomthetho okudinga ukutholakala okunjalo ukuthi kulinganiswe ngenani lakho lokuthenga, kanye nanoma iyiphi inzalo eqongelelekayo noma ezinye izinkokhiso (uma zikhona) futhi, ngaphansi kwanoma yikuphi ukulahlekelwa okuqoqiwe okungahambi kahle nanoma yimaphi amanani asuswe ukubonakala.	
<b>Ifaka nezindleko noma inkontileka esuselwa kuzindleko</b>	Inkontileka yokwakha lapho usonkontileka abuyiselwa khona ngezindleko ezivunyelwe noma uma kungenjalo ezichaziwe futhi, kuzimo zenkontileka esuselwa ekuhwebeni, amaphesenti angeziwe walezi zindleko noma inani elihleli ndawonye, uma likhona.	11.07
<b>Izindleko zokulahla</b>	Izindleko eziqhutshwayo ezihlotshaniswa ngokuqondile ekulahlweni kwempahla, ezingafaki izindleko zezimali nezincithakalo zentela yemali engenayo.	21.09, 26.10
<b>Izindleko zokuthengisa (kumsebenzi wezolimo)</b>	Izindleko eziqhutshwayo ezihlotshaniswa ngokuqondile ekulahlweni kwempahla, ezingafaki izindleko zezimali nezincithakalo zentela yemali engenayo. Ukulahlwa kungenzeka ngokuthengiswa noma ngokusatshalaliswa ngokungakhokhiswa noma ngenkokhelo encane.	27.07
<b>Ingcuphe yesikweletu</b>	Ingcuphe yohlangothi olulodwa kunto yokusebenza yezezimali oluzobangela ukulahlekelwa kwemali kolunye uhlangothi ngokuhluleka ukukhipha isibopho.	104.13
<b>Ingcuphe yamanje</b>	Ingcuphe kunani elilingene noma ukuhamba kwemali okuzayo kwento yezezimali izoguquguquka ngenxa yezinguquko kumanani wokushintshisana ngemali yamazwe ngamazwe.	104.13
<b>Izindleko zamanje zokungena esikhundleni</b>	Izindleko zebhizinisi zizotholwa ukuze kutholwe impahla ngosuku lokubika.	12.07
<b>Izindleko zamanje zesevisi</b>	Ukukhuphula kunani lamanje lesibopho senzuzo esichaziwe esivela kusukela kusevisi yezisebenzi yesikhathi samanje.	25.08
<b>D</b>		
<b>Izindleko ezishiwo</b>	Inani elisesikhundleni sezindleko noma inani elilungile lempahla nokutholwa kwayo kwasekuqaleni, futhi linqunywa yinkomba yenani elifanele lempahla ngosuku lokuthola Amazinga we-GRAP noma ngosuku lokudlulisa noma ngosuku lokuhlanganisa (usuku lokulinganisa).	D7.05

<b>Izinhlelo zenzuzo echaziwe</b>	Izinhlelo zenzuzo engemuva kokuqashwa ngaphandle kwezinhlelo ezichaziwe zomnikelo.	25.08
<b>Izinhlelo ezichaziwe zomnikelo</b>	Izinhlelo zangemuva kokuqashwa zenzuzo ngaphansi kwazo ibhizinisi elikhokhela iminikelo egxilisiwe kubhizinisi elihlukile (isikhwama) futhi ngeke zibe nesibopho sezomthetho noma sokwakha sokukhokhela iminikelo eqhubekayo uma ngabe isikhwama singaphathi izimpahla ezanele zokukhokhela zonke izinzuzo zabasebenzi ezihlobene nesevisi yezisebenzi kuzikhathi zamanje noma zangaphambilini.	25.08
<b>Inani elehlisekayo</b>	Izindleko zempahla, noma elinye inani elifakwe esikhundleni sezindleko, elingaphansi kwenani lensalela yalo.	17.06
<b>Ukwehliswa</b>	Ukunikezwa kwesistimu kwenani elehlisiwe lempahla ngaphezulu kwempilo yayo yokusebenziseka.	17.06, 21.09, 26.10, 103.04
<b>Okungabonwa</b>	Ukususwa kwempahla yezimali yangaphambili okuboniwe noma isikweletu sezimali esisuka kusitatimende sebhizinisi sesimo sezimali.	104.13
<b>Okuphume kokunye</b>	<p>Okokusebenza kwezimali noma enye inkontileka engaphakathi kobubanzi Besigaba se-GRAP <i>Sokokusebenza Kwezimali</i> (bona amabinzana angu-.02 ukuya kokungu-.12 Wesigaba se-GRAP <i>Kokokusebenza Kwezezimali</i>) nazo zonke izici ezintathu kwezilandelayo:</p> <p>(a) Inani layo lishintsha ngokuphendula ushintsho kunani elithile lenzalo, intengo yokokusebenza kwezezimali, intengo yempahla yokuthengwa, inani lokushintshana kwezimali zamazwe ngamazwe, inkomba yezintengo noma yamanani, isilinganiso sesikweletu noma inkomba yesikweletu, noma okunye okuhlukile, okunikezwa kusimo sokuhlukile okungekhona kwezezimali lapho okuhlukile kungacacisiwe kungxenywe yenkontileka (kwesinye isikhathi okubizwa 'ngokungaphansi').</p> <p>(b) Ayidingi utshalomali lwayo yonke inzuzo lwasekuqaleni noma utshalomali lwayo yonke inzuzo lwasekuqaleni oluncane kunokungadingeka kwezinye izinhlobo zezinkontileka luzolindelwa ukuthi lube nempendulo efanayo kushintsho lwezinto zemakethe.</p> <p>(c) Siyilungiselelwe usuku oluzayo.</p>	104.13



<b>Ukuthuthukiswa</b>	Ukusetshenziswa kokutholwa kocwaningo noma olunye ulwazi kuhlelo noma idizayini yokukhiqizwa okusha noma okokusebenza okuthuthukiswe kakhulu, amadivayisi, imikhiqizo, izinqubo, amasistimu noma amasevisi ngaphambi kokuqala kokukhiqizwa noma ukusetshenziswa.	31.11
<b>Ukusebenza okunqanyuliwe</b>	Okuxubene kwebhizinisi okungenzeka kulahliwe futhi: (a) kumele umsebenzi ohlukanisekayo, iqembu lemisebenzi noma indawo yokusebenza; (b) kuyingxenye yecebo elilodwa elihleliwe lokulahla noma yimuphi umsebenzi ohlukanisekayo, iqembu lemisebenzi noma indawo yokusebenza; noma (c) kuyibhizinisi elilawulwayo elitholwe ngokukhethekile ngokubuka kokuphinde kuthengiswe.	100.03
<b>Ukusatshalaliswa kubanikazi</b>	Izinzuzo zezomnotho ezizayo noma okunamandla kwesevisi okusatshalaliswe yibhizinisi kubo bonke noma abanye babanikazi balo, njengembuyiselo kutshalomali noma imbuyiselo ekutshalweni kwemali.	1.05, 6.06, 7.06, 8.07
<b>E</b>		
<b>Ibhizinisi lezomnotho</b>	Iqembu lamabhizinisi akhiwe yibhizinisi elilawulayo kanye nelilodwa noma amaningi amabhizinisi alawulwayo.	1.05, 4.07, 6.06, 7.06, 8.07
<b>Impilo yezomnotho</b>	Mhlawumbe: (a) isikhathi lapho impahla ilindelwe ukuthi iveze izinzuzo zezomnotho noma amandla wesevisi kumsebenzisi oyedwa noma abaningi; noma (b) inombolo yokukhiqiza noma amayunithi afanayo alindelwe ukuthi atholwe kusukela kumpahla ngumsebenzisi oyedwa noma abaningi.	13.06
<b>Indlela esebenza kahle yenzalo</b>	Indlela yokubala izindleko zokwenza kungabi nalutho kwempahla yezezimali noma isikweletu sezimali (noma iqembu lezimpahla zezimali noma izikweletu zezimali) kanye nokunikeza inzalo yemali engenayo noma incithakalo yemali engenayo ngaphezulu kwesikhathi esifanelekile. Isilinganiso senzalo esisebenza kahle yisilinganiso esenza isephulelo ngokuqondile sezinkokhelo zemali ezilinganiselwe ezizayo noma amarisidi ngempilo elindelwe yokokusebenza kwezimali noma, uma kufanelekile, isikhathi esifushane kunsalela ethwele inani	104.13



	<p>lempahla yezimali noma isikweletu sezimali. Uma kubalwa isilinganiselo senzalo esisebenza kahle, ibhizinisi lizolinganisa ukuhamba kwemali licabanga yonke imigomo yenkontileka yokokusebenza kwezimali (njengesibonelo, ukukhokhelwa kwangaphambilini, ukushaya ucingo nezinketho ezifanayo) kodwa ngeke kucabange ukulahlekelwa kwesikweletu okuzayo. Ukubalwa kufaka zonke izindleko namaphoyinti akhokhelwe phakathi kwezingxenywe kunkontileka eyingxenywe ehlanganisiwe yesilinganiselo senzalo esebenza kahle (bona Izinga le-GRAP <i>Kumali engenayo evela Kuzinkokhelo Zokushintshisana ngemali</i>), izindleko zezinkokhelo, nezinye izimali ezikhokhwa njalo ngenyanga noma izaphulelo. Kukhona ukucatshangwa kwangaphambili kokuthi imali iyahamba futhi impilo elindelwe yeqembu lezinto zokusebenza zezimali ingalinganiselwa ngokuthembeka. Kepha, kulezo zimo ezingandile uma kungeke kwenzeke ukuthi kulinganiselwe ukuhamba kwemali noma impilo elindelwe yokokusebenza kwezimali (noma iqembu lezinto zokusebenza zezimali, ibhizinisi lizosebenzisa ukuhamba kwemali kuso sonkana isikhathi esiphelele senkontileka yokokusebenza kwezezimali (noma iqembu lokokusebenza kwezezimali).</p>	
<b>Izinzuzo zesisebenzi</b>	Zonke izinhlobo zokucatshangwa okunikezwa yibhizinisi ngokushintshisana nesevisi enikezwa yizisebenzi.	25.08
<b>Inani eliqondene nebhizinisi</b>	Inani lamanje noma amandla wesevisi wezinzuzo ezilindelwe yibhizinisi ukuthi zivele kusukela ekuqhubekeni kusetshenziswe kwempahla kanye nokulahlwa kwayo ekupheleni kwempilo yokusebenziseka kwayo noma okulindelwe ukuthi kutholakale uma kukhokhelwa isikweletu.	17.06
<b>Okokusebenza kokulingana</b>	Inkontileka enika ubufakazi benzalo eyinsalela kuzimpahla zebhizinisi ngemuva kokudonswa kwazo zonke izikweletu zalo.	6.06
<b>Indlela yokulingana</b>	Indlela yokubalwa kwemali lapho utshalomali kubonwa ekuqaleni kuzindleko futhi kulungiswa ngemuva kwalokho ngoshintsho lokungemuva kokutholwa kwesheya lomtshalimali lezimpahla zensalela zomtshalimali. Iningi noma okuncane komtshalimali kufaka isheya lomtshalimali leningi noma okuncane komtshalimali.	7.06, (8.07)
<b>Imicimbi engemuva kosuku lokubika</b>	Leyo micimbi, evuna nengavuni, evela phakathi kosuku lokubika nosuku lapho izitatimende zezimali zigunyazelwa	14.03

	khona ukukhishwa. Izinhlobo ezimbili zemicimbi ezingakhonjwa: (a) leyo enikeza ngobufakazi bezimo ezibekhona ngosuku lokubika (imicimbi elungisayo ngemuva kosuku lokubika); futhi (b) leyo ebonisa izimo ezivele ngemuva kosuku lokubika (imicimbi engalungisi ngemuva kosuku lokubika).	
<b>Umehluko wokushintshisana</b>	Umehluko ovela kusukela ekuhumusheni inombolo enikeziwe yamayunithi wohlobo lwemali olulodwa ukuya kolunye uhlobo lwemali ngezilinganiso ezihlukile zokushintshisana.	4.07
<b>Isilinganiso sokushintshisana</b>	Isilinganiso sokushintshisana kwezinhlobo ezimbili zemali.	4.07
<b>Izinkokhelo zokushintshisana</b>	Izinkokhelo lapho ibhizinisi lithola khona izimpahla noma amasevisi, noma elinezikweletu ezicishiwe, futhi elinikeza ngokuqondile inani elilinganayo ngokucishe kufane (kakhulukazi ngohlobo lwemali, izimpahla, amasevisi, noma ukusetshenziswa kwezimpahla) ngokushintshisana nelinye ibhizinisi.	1.05, 9.12, 12.07, 16.05, 17.06 23.05, 31.11
<b>Izinkontileka ezisetshenziswayo</b>	Izinkontileka lapho kungekho hlangothi olwenze noma yiziphi izibopho zalo noma zombili izinhangothi zenze kancane izibopho zazo ukufika kubanga elilinganayo.	19.17
<b>Izindleko</b>	Ukwehla kuzinzuzo zomnotho noma kumandla wesevisi ngesikhathi sokubika ngendlela yokugeleza kuphume noma ukusetshenziswa kwezimpahla noma izehlakalo zezikweletu ezibangela ekwehleni kuzimpahla ezisele, ngaphandle kwalezo ezihlobene nokusatshaliswa kubanikazi.	1.05, 6.06, 7.06, 8.07
<b>Izindleko ezikhokhelwe ngesistimu yentela</b>	Amanani atholakala kubazuzi ngokunganaki ukuthi bakhokha intela noma abayikhokhi.	23.05
<b>F</b>		
<b>Inani elifanelekile</b>	Inani impahla engashintshwa ngalo, noma kukhokhelwe isikweletu, phakathi kwezixenye ezaziyo, ezizimisele ngenkokhelo engafinyelelwa yingalo.	4.07, 6.06, 7.06, 9.12, 12.07, 13.06, 16.05, 17.06, 103.04, (104.13), 106.10

<b>Inani elifanelekile elinezindleko ezingane ukuze lithengise</b>	Inani elingatholwa kusukela ekuthengiseni kwempahla kunkokhelo engafinyelelwa yingalo phakathi kwezinhlangothi ezaziyo, ezizimisele, zokungaphanais kwezindleko zokulahla.	21.09, 26.10
<b>Isabelo mali sokugcina</b>	Isabelomali esivunyelwe esilungiselwe ukundluliswa, ukunikezwa, ukufaneleka kokusekela, nezinye izinguquko ezisebenza kusikhathi sesabelomali.	24.06
<b>Ukubolekwa kwezezimali</b>	Ukubolekwa okudlulisa cishe zonke izingcuphe nezinzuzo ngokuhleliwe kubunikazi bempahla. Isihloko kungenzeka sidluliswe noma sigcine singadlulisiwe.	13.06
<b>Impahla yezezimali</b>	(a) imali; (b) inzalo eyinsalela yelinye ibhizinisi; noma (c) ilungelo lenkontileka lalokhu: (i) ukwamukela imali noma enye impahla esuka kwelinye ibhizinisi; noma (ii) ukushintshisana kwezimpahla zezimali noma izikweletu zezimali nelinye ibhizinisi ngaphansi kwezimo ezinamandla wokuvuna ibhizinisi.	104.13
<b>Okokusebenza kwezezimali</b>	Noma iyiphi inkontileka enikeza ukuphakama kwempahla yezezimali yebhizinisi elilodwa nesikweletu sezimali noma intela esele yelinye ibhizinisi.	104.13
<b>Izinto zokusebenza zezezimali ngezindleko zokwenza kungabi nalutho</b>	Izimpahla zezimali ezingaphumile kwezinye noma izikweletu zezimali ezingaphumile kwezinye ezinezinkokhelo ezime ndawonye noma ezinganqumeka, ezingafaki lezi zinto zokusebenza: (a) ibhizinisi elakhelwe inani elifanelekile ekubonweni kokuqala ngokuhambisana nebinza elingu-.17 Lezinga le-GRAP <i>Kuzinto Zokusebenza</i> ; noma (b) ezibanjelwe ukuhweba.	104.14
<b>Okokusebenza kwezimali okunezindleko</b>	Utshalomali kuzinzalo ezisalele ezinganayo intengo ecashuniwe yemakethe kumakethe esebenzayo, futhi inani lazo elifanelekile elingakwazi ukulinganiswa ngokuthembeka.	104.14
<b>Izinto zokusebenza zezezimali kunani elifanelekile</b>	Izimpahla zezezimali noma izikweletu zalokhu: (a) okukhishwa kokunye; (b) okokusebenza okuhlanganisiwe okwakhelwe inani elifanele ngokuya ngebizana elingu-.20 noma elingu-.21 Lesigaba se-GRAP <i>Kuzinto zokusebenza</i>	104.14

	<p><i>Zezimali ;</i></p> <p>(c) okokusebenza okubanjelwe ukuhweba. Okokusebenza kwezimali kubanjelwa ukuhweba uma ngabe:</p> <p>(i) kutholwa noma kuba nezindleko ngokomgomo ngenjongo yokuthengisa noma ukuphinda kuthengwe ngokuzayo maduzane; noma</p> <p>(ii) ekubonweni kwasekuqaleni yingxenywe yephothifoliyo yezinto zokusebenza zezezimali ezikhonjiwe eziphethwe ndawonye futhi okukhona ubufakazi kuzo bephethini yakamuva yangempela yokuthathwa kwenzuzo kwesikhathi esifushane;</p> <p>(d) izimpahla zezimali ezingaphumile kwezinye noma izikweletu zezimali ngezinkokhelo ezime ndawonye noma ezinqumekayo ezakhelwe inani elifanelekile ekubonweni kwasekuqaleni ngokuya ngebinza elingu-17 Lezinga le-GRAP <i>Kuzinto Zokusebenza</i>; futhi</p> <p>(e) izinto zokusebenza zezimali ezingahlangabezani nencazelo yezinto zokusebenza zezimali kuzindleko zokwenza kungabi nalutho noma izinto zokusebenza zezimali ngezindleko ezithile.</p>	
<b>Inkontileka eqinisekisiwe yezezimali</b>	Inkontileka edinga umkhiphi ukuthi enze izinkokhelo ezithile ukuze kubuyiselwe umbambi ngokulahlekelwa ekutholile ngenxa yokuthi umuntu onesikweletu othile uyahluleka ukwenza inkokhelo uma ifuneka ngokuya kwemigomo yangempela noma eshintshiwe yento yokusebenza yesikweletu.	19.17, 104.13
<b>Isikweletu sezezimali</b>	Noma yisiphi isikweletu esiyisikweletu senkontileka yalokhu:	104.13
	<p>(a) ukuthumela imali noma enye impahla yezezimali kwelinye ibhizinisi; noma</p> <p>(b) ukushintsha izimpahla zezezimali noma ezinye izikweletu zezezimali ezingaphansi kwezimo ezinamandla wokungabi zihle kubhizinisi.</p>	
<b>Imisebenzi yezezimali</b>	Imisebenzi ebangela ushintsho kusayizi nokwakhiwa kwekhephithali enikelwe nokuboleka kwebhizinisi.	2.07
<b>Izinkokhiso</b>	Izinzuzo zomnotho noma amandla wesevisi atholiwe noma angatholwa ngamabhizinisi, njengoba anganqunywa yinkantolo noma olunye uhloko lokusebenzisa umthetho,	23.05

	njengomphumela wokuphulwa kwemithetho noma ukulungisa.	
<b>Inkontileka yentengo egxilisiwe</b>	Inkontileka yokwakha lapho usonkontileka avumela intengo egxilisiwe yenkontileka, noma isilinganiso esigxilisiwe ngeyunithi ngayinye yokukhishwa, lapho kwezinye izimo ingaphansi kwemishwana yokukhuphuka kwezindleko.	11.07
<b>Uhlobo lwemali yamanye amazwe</b>	Olunye uhlobo lwemali ngaphandle kohlobo lwemali olusebenzayo lwebhizinisi.	4.07
<b>Ukusebenza kwamanye amazwe</b>	Ibhizinisi okuyibhizinisi elilawulwayo, elisebenzisanayo, okuyinhlanganisela noma igatsha lebhizinisi elibikayo, imisebenzi esuselwa noma eyenziwa ezweni noma ngohlobo lwemali engaphandle kwaleyo yebhizinisi elibikayo.	4.07
<b>Umsebenzi</b>	Isethi ehlanganisiwe ekwazi ukusetshenziswa iphinde iphathwe ngezinjongo zokuthola izinjongo zebhizinisi, ngokunikeza izinzuzo zomnotho noma amandla wesevisi.	105.09, 106.10
<b>Uhlobo lwemali olusebenzayo</b>	Uhlobo lwemali lwemvelo eyinhloko yezomnotho lapho kusebenza khona ibhizinisi.	4.07, 10.05
<b>G</b>		
<b>Ibhizinisi Lebhizinisi Likahulumeni (i-GBE)</b>	<p>Ibhizinisi, ngokuya Ngomthetho Wokuphathwa Kwezezimali Zomphakathi, Umthetho ongunombolo-1 wango-1999, njengokuguqulwa:</p> <p>(a) ngumuntu oyisazi somthetho ongaphansi kokulawulwa kobunikazi bamandla wokwenza wezwe lonke/wesifunda;</p> <p>(b) unikezwe igunya lezezimali nelokusebenza ukuze enze umsebenzi webhizinisi;</p> <p>(c) njengebhizinisi layo eliyinhloko, linikeza izinto noma amasevisi ngokuya ngemiyalo yebhizinisi ejwayelekile; futhi</p> <p>(d) inikezwa izimali ngokugcwele noma okukhulu kusukela kumithombo engaphandle kwalena:</p> <p>(i) Isikhwama Semali Engenayo Sezwe Lonke noma Sesifunda; noma</p> <p>(ii) ngendlela yentela, inhlawulo noma enye imali ephathelene nomthetho.</p>	6.06, 7.06, 8.07

<b>Umnikezi</b>	Ibhizinisi elinikeza ilungelo lokusebenzisa impahla yemvume yesevisi kumsebenzisi.	32.06
<b>Utshalomali olukhulu ekubolekweni</b>	Inhlanganisela yalokhu: (a) izinkokhelo zokuqashwa ezincane ezingatholwa ngumqashi ngaphansi kokubolekwa kwezezimali; kanye (b) noma yiliphi inani elingaqinisekisiwe lensalela eliqoqelana kumqashisi.	13.06
<b>Iqembu lezimpahla zebhayoloji</b>	Inhlanganisela yezilwane eziphilayo noma izitshalo ezifanayo.	27.07
<b>Inani eliqinisekisiwe lensalela</b>	(a) koqashiswayo, leyo ngxenye yensalela eqinisekiswa ngoqashiswayo noma yingxenye ehlobene noqashiswayo (inani lesiqinisekiso okuyinani elikhulu elingaba, kunoma yimuphi umcimbi, likhokhelwe); futhi (b) kumqashisi, leyo ngxenye yenani lensalela eliqinisekisiwe ngumqashisi noma ngovela eceleni ongahlobene noqashisayo onamandla wezezimali wokukhipha izibopho ezingaphansi kwesivumelwano.	13.06
<b>H</b>		
<b>Isivuno</b>	Ukukhishwa komkhiqizo kusukela kumpahla yebhayoloji noma umkhawulo wezinqubo zempilo yebhayoloji yempahla.	27.07
<b>Izimpahla zefa</b>	Izimpahla ezinokubaluleka kosiko, kwemvelo, komlando, kwendalo, kwesayensi, kobuchwepheshe noma kobuciko futhi zibanjwa ngokunganqunyelwa sikhathi ngenjongo yezizukulwane zamanje nezizayo.	103.04
<b>I</b>		
<b>Impahla engakhombeka</b>	Impahla iyakhombeka uma ngabe: (a) iyahlukaniseka, isb. iyakwazi ukuhlukaniseka kusukela kubhizinisi iphinde ithengiswe, idluliswe, inikezwe ilayisense, iqashiswe noma ishintshaniswe, mhlawumbe yodwana noma ndawonye ngenkontileka ehlobene, impahla noma isikweletu; noma (b) avela kumalungelo wenkontileka (okufaka amalungelo	106.10

	avela kuzivumelwano ezibambayo) noma amanye amalungelo asemthethweni (angafaki amalungelo anikezwa wumthetho), ngokunganaki ukuthi lawo malungelo ayadluliseka noma ayahlukaniseka kusukela kubhizinisi noma kusukela kwamanye amalungelo nezibopho.	
<b>Ukonakala</b>	Ukulahlekelwa kukusasa lezinzuzo zezomnotho ezizayo noma amandla wesevisi wempahla, okungaphezulu kokubonwa kokusebenza kwesistimu yokulahlekelwa kwezinzuzo zezomnotho ezizayo zempahla noma amandla wesevisi ngokudleka.	21.09, 26.10
<b>Ukulahlekelwa kokonakala kwempahla ekhiqiza imali</b>	Inani lapho inani eliphathayo lempahla lidlula inani layo elingaphinda litholwe.	17.06, 26.10, 103.04
<b>Ukulahlekelwa kokonakala kwempahla engakhiqizi imali</b>	Inani lapho inani eliphathayo lempahla lidlula inani lesevisi elingaphinde litholwe.	17.06, 21.09, 103.04
<b>Okungenakwenzeka</b>	<p>Ukusebenzisa okudingekayo ngeke kwenzeka uma ngabe ibhizinisi lingakwazi ukukusebenzisa ngemuva kokwenza wonke umzamo ocatshangwayo wokwenza njalo. Ngesikhathi esithile sangaphambili, ngeke kuze kwenzeka ukusebenzisa ushintsho kunqubomgomo yokubalwa kwezimali ngokukhumbula okwakuqala noma ngokuphinda kwenziwe isitatimende sokukhumbula okwakuqala ukuze kulungiswe iphutha uma ngabe:</p> <p>(a) imithelela yokusetshenziswa kokukhumbula okwakuqala noma ukukhumbula okwakuqala kokuphinda kukhishwe kwesitatimende kunganqunywa;</p> <p>(b) ukusetshenziswa kokukhumbula okwakuqala noma ukuphinda kukhishwe kwesitatimende sokukhumbula okwakuqala kudinga ukucabanga mayelana nokuthi kungabe injongo yabaphathi bokuyini ngaleso sikhathi; noma</p> <p>(c) ukusetshenziswa kokukhumbula okwakuqala noma ukuphinda kukhishwe kwesitatimende sokukhumbula okwakuqala kudinga izilinganiso ezibalulekile zamanani futhi akukhonakali ukuhlukanisa ngokufanele ulwazi olumayelana nalezo zilinganiso ezenza lokhu:</p>	1.05, 3.04

	<p>(i) ukunikeza ubufakazi bezimo ezibe khona ngezinsuku lapho lawo manani bokumele abonwe khona, alinganiswe noma adalulwe; futhi</p> <p>(ii) bekuzotholakala uma izitatimende zezimali zaleso sikhathi sangaphambili bezizogunyazelwa ukukhishwa kusukela kolunye ulwazi.</p>	
<b>Into engahlukaniseki</b>	Impahla okudingeka ngokusemthethweni noma uma kungenjalo ukuze igcine ngokungenamkhawulo futhi engakwazi ukulahlwa ngaphandle kwemvume.	103.04
<b>Ukuhlangatshezwa kokuqashiswa</b>	<p>Ukuba ngaphambi kwesikhathi kosuku lesivumelwano sokuqashisa kanye nosuku lokuzinikela yizingxenyekokunikezwa okungumthetho kokuqashiswa. Kusukela ngalolu suku:</p> <p>(a) ukuqashiswa kuthathwa njengokuqashiswa kokusebenza noma kwezezimali; futhi</p> <p>(b) kusimo sokuqashiswa kwezezimali, amanani azobonwa ekuqaleni kwemigomo yokuqashiswa ayanqunywa.</p>	13.06
<b>Ukutholwa kwasekuqaleni</b>	Izimpahla ezitholwa ngaphambi kosuku lokutholwa Kwezigaba ze-GRAP noma izimpahla ezitholwa ngokudluliswa kwemisebenzi ephakathi kwamabhizinisi wokulawulwa okujwayelekile noma ngokuhlanganiswa.	D7.05
<b>Izindleko eziqondile zasekuqaleni</b>	Izindleko zokukhuphuka ngokuqondile ezinikezelwa ekuxoxisaneni nasekulungiseni ukuqashiswa, ngaphandle kwezindleko ezinjalo ezitholwa ngumkhiqizi noma ngababolekisi bokuhweba.	13.06
<b>Impahla engaphatheki</b>	Impahla engakhonjwa okungeyona yemali engenayo into ephathekayo.	31.11
<b>Izindleko zenzalo</b>	Ukukhuphuka ngesikhathi lapho inani lamanje lesibopho esichaziwe senzuzo elivuka ngenxa yokuthi izinzuzo zikusikhathi esisodwa esingaphambili esiseduze sakho konke.	25.08
<b>Isilinganiso senzalo ezibekelwe sobala ekuqashisweni</b>	<p>Isilinganiso sesaphulelo lapho, ekuqaleni kokuqashiswa, esibangela inhlanganisela yenani lamanje lalokhu:</p> <p>(a) izinkokhelo ezincane zokuqashiswa; kanye</p> <p>(b) nenani eliyinsalela elingagunyaziwe elizolingana nenani lalokhu</p> <p>(i) inani elifanelekile lempahla eqashisiwe; kanye</p> <p>(ii) nanoma yiziphi izindleko zasekuqaleni eziqondile</p>	13.06



	zombolekisi.	
<b>Ingcuphe yesilinganiso senzalo</b>	Ingcuphe yenani elifanelekile noma ukuhamba kwemali okuzayo kwento yokusebenza yezezimali kuzoguquguquka ngenxa yoshintsho kumanani wenzalo wemakethe.	104.13
<b>Uhlu lwamagama nenani lempahla</b>	Izimpahla: (a) kusakhiwo sezinto zokusebenza noma ukunikezelwa okumele kusetshenziswe kunqubo yokukhiqiza; (b) kuzinto zokusebenza noma ngezisetshenziswa okumele zisetshenziswe noma zisatshalaliswe ekunikezeleni kwamasevisi; (c) zibanjelwa ukuthengiswa noma ukusatshalaliswa kundima ejwayelekile yokusebenza; noma (d) kunqubo yokukhiqiza yokuthengisa noma yokusabalalisa.	12.07
<b>Imisebenzi yotshalomali</b>	Ukutholwa nokulahlwa kwezimpahla zesikhathi eside nolunye utshalomali okungafakiwe kokulingene imali.	2.07
<b>Impahla yotshalomali</b>	Impahla (umhlaba noma isakhiwo – noma ingxenye yesakhiwo – noma kokubili) ephethwe (ngumnikazi noma ngumqashisi ngaphansi kokuqashiswa kwezezimali) ukuze kutholwe ukuqashiswa noma ngokubonga ikhephithali noma kokubili, esikhundleni salokhu: (a) ukusetshenziswa ekukhiqizeni noma ekunikezweni kwezimpahla noma amasevisi noma ngezinjongo zokuphatha; noma (b) ukuthengiswa ngokujwayelekile kokusebenza.	16.05
<b>Umtshalimali (ekuhlanganyeleni kokubambisana)</b>	Inhlangano yokuhlanganyela futhi engenakho ukulawula okuhlanganyelwe ngaphezulu kwalokho kubambisana okuhlanganyelwe.	8.07
<b>J</b>		
<b>Ukulawula okuhlanganisiwe</b>	Ukwabelana okuvunyiwe kokulawula okungaphezulu komsebenzi ngokulungisa okubophayo futhi kuba khona kuphela uma izinqumo zecebo lezezimali nezokusebenza ezihlobene nomsebenzi zidinga imvume engaziwa yezingxenye ezabelana ngolawulo (abahlanganyeli).	(6.06), 7.06, (8.07), (20.10)
<b>Ukusebenzisana kokuhlanganyela</b>	Ukuhlelwa okubophayo lapho izingxenye ezimbili noma eziningi zizinikele ekwenzeni umsebenzi ongaphansi kolawulo oluhlanganyelwe.	6.06, 8.07

<b>L</b>		
<b>Ukuqashiswa</b>	Isivumelwano lapho umboleki adlulisela kumbolekwa ngokubuyiselwa kwenkokhelo noma ngochungechunge lwezinkokhelo ilungelo lokusebenzisa impahla ngesikhathi okuvunyelenwe ngaso.	13.06
<b>Isikhathi sokubolekwa</b>	Isikhathi esingakhansileki lapho umboleki anenkontileka yokuboleka impahla ngokuhambisana nanoma yimiphi imigomo eqhubekayo lapho umboleki anenketho yokuqhubeka abolekise ngempahla, ngokukhokhelwa okuqhubekayo noma ngaphandle kwakho, uma ukuhlangatshezwa kokuqashiswa kungenzeka ukuthi umboleki akwazi ukusebenzisa inketho.	13.06
<b>Isibopho sezomthetho</b>	Isibopho esisuke kusukela kulokhu: (a) inkontileka (ngemigomo esobala noma ecashile); (b) umthetho; noma (c) okunye ukusebenza komthetho.	19.17
<b>Isilinganiso sombolekisi sokunyuka sokubolekwa senzalo</b>	Isilinganiso senzalo yombolekisi okumele sikhokhelwe ekuqashisweni okufanayo noma, uma lokho kunganqumeki, isilinganiso, ekuqaleni kokuqashiswa, ebesizotholwa ngumbolekisi ukuze aboleke ngesikhathi esifanayo, futhi nangokuvikeleka okufanayo, izimali ezidingekayo ukuze kuthengwe impahla.	13.06
<b>Izikweletu</b>	Izibopho ezikhona zebhizinisi ezivela kusukela kumicimbi edlule, ukukhokhelwa okulindelwe ukuthi kubangelwe ukugeleza kokuphuma kusukela kubhizinisi lezinzizakalo ezifake ngaphakathi izinzuzo zezomnotho noma amandla wesevisi.	1.05, 6.06, 7.06, 8.07, 19.17
<b>Ingcuphe yokukhokha izikweletu</b>	Ingcuphe ehlangatshezwe yibhizinisi kusimo sobunzima bokuhlangabezana nezibopho ezihlotshaniwa nezikweletu zezezimali ezikhokhelwa ngokuletha imali noma ngenye impahla yezezimali.	104.13
<b>Ukuzinikela kwemalimboleko</b>	Ukuzinikela okuqinile kokunikeza isikweletu ngaphansi kwemigomo nemibandela ecaciswe ngaphambilini.	19.17, 04.13
<b>Izimalimboleko ezikhokhelekayo</b>	Izikweletu zezezimali, ezingaphandle kokungakhokhelwa kwesikhathi esifushane kumigomo yesikweletu ejwayelekile.	104.13

<b>M</b>		
<b>Ukuphatha</b>	Labo bantu abanesibopho sokuhlela, ukuqondisa nokulawula imisebenzi yebhizinisi, efaka leyo ekhokhiswa ngokulawulwa kwebhizinisi ngokuya ngokomthetho, kuzimo lapho badingeka khona ukuthi benze imisebenzi enjalo.	1.05, 6.06, 7.06, 104.03, 18.05, 19.17, 20.10, 21.09, 26.10
<b>Ukusebenza okunegunya</b>	Kufaka ukuthunyelwa kwesevisi yomphakathi ngumsebenzisi enzela umnikezi ongaphakathi kwegunya lomnikezi.	32.06
<b>Ingcuphe yemakethe</b>	Ingcuphe inani elifanelekile noma ukuhamba kwemali okuzayo kwento yokusebenza yezezimali ezoguququka ngayo ngenxa yezinguquko kuzintengo zemakethe. Ingcuphe yemakethe yakhiwe yizinhlobo ezinathu zengcuphe: ingcuphe yamanje, ingcuphe yesilinganiso sohlobo lwemali, ingcuphe yesilinganiso senzalo nengcuphe yenye intengo.	104.13
<b>Okokusebenza</b>	Ukukhishwa noma izitatimende ezingekho kahle zezinto zingokokusebenza uma ngabe, ngazodwana noma zonke, zithonya izinqumo noma ukuhlaziywa kwabasebenzisi okwenziwe kusimo sezitatimende zezezimali. Okubalulekile kokusebenza kuncike kumvelo noma kusayizi wokukhishwa noma wezitatimende ezingalungile ezihlulelwa ngezimo eziseduze. Imvelo noma usayizi wento yolwazi, noma inhlanganisela yakho kokubili, ingaba yinto enqumayo.	1.05, 3.04
<b>Usuku lokulinganisa</b>	Kungenzeka (a) usuku ibhizinisi elikhetha ukusebenzisa ngalo Amazinga we- GRAP futhi yisiqalo sesikhathi sangaphambi kwesikhathi lapho ibhizinisi lethula khona ulwazi olugcwele lokuqhathaniseka, kanye nezitatimende zalo zokuqala zezezimali ezilungiselelwe kusetshenziswa Amazinga we-GRAP noma (b) usuku lokudluliswa noma usuku lokuhlanganisa.	D7.05
<b>Ukuhlanganiswa</b>	Ukusungulwa kwebhizinisi elisha elihlanganisiwe lapho kukho khona amabhizinisi wangaphambili athola ukulawula okungaphezulu kwamanye futhi kungekho khona umtholi ongakhonjwa.	105.09, 106.10, 107.06
<b>Usuku lokuhlanganiswa</b>	Usuku lapho amabhizinisi ahlanganiswa khona ngokwabelana okufanayo kwezingcuphe nezinzuzo nalapho izimpahla nezikweletu zidluliselwa khona kubhizinisi elihlanganisiwe.	107.06

<p><b>Inkokhelo yokuqashwa encane</b></p>	<p>Izinkokhelo ezingaphakathi kwesikhathi sokuqashiswa lapho umqashisi angadingwa ukuthi enze, ngokungafaki irenti elandelanayo, izindleko zamasevisi kanye, lapho kungafaneleka, izintela okumele zikhokhelwe ziphinde zibuyiselwe ngumqashisi, ngokuhambisana nalokhu:</p> <p>(a) kumqashiselwa, noma yimaphi amanani aqinisekiswa ngumqashiselwa noma yingxenyehlobene nomqashiselwa; noma</p> <p>(b) kumqashisi, noma yiliphi inani eliyinsalela eliqinisekiswa kumqashisi yilokhu:</p> <p>(i) umqashiselwa;</p> <p>(ii) ingxenyehlobene nomqashiselwa; noma</p> <p>(iii) inkampani yangaphandle engahlobene nomqashisi enamandla wezezimali wokukhipha izibopho ezingaphansi kwesiqinisekiso.</p> <p>Kodwa, uma umqashiselwa anenketho yokuthenga impahla ngentengo elindelwe ukuthi ibe ngaphansi ngokwenele kunenani elifanelekile ngosuku lapho inketho ingasebenziseka khona ukuze iqonde ngokuzwakalayo, ekuqaleni kokuqashiswa, lapho inketho izosetshenziswa khona, izinkokhelo ezincane zokuqashiswa zakhiwe yizinkokhelo ezincane ezingakhokheka ngesikhathi sokuqashiswa ukuya kusuku elilindelekile lokusetshenziswa kwale nketho yokuthenga kanye nenkokhelo edingekayo ukuze isetshenziswe.</p>	<p>13.06</p>
<p><b>Intshisekelo yengcosana</b></p>	<p>Leyo ngxenyehlobene yensalela noma yokuntuleka nezimpahla zensalela zebhizinisi elilawulwayo elifanelekayo kuzinzalo zezimpahla zensalela ezingaphethwe, ngokuqondile noma ngokungaqondile ngamabhizinisi alawulwayo, yibhizinisi elilawulwayo.</p>	<p>6.06</p>
<p><b>Izinto zemali</b></p>	<p>Amayunithi wohlobo lwemali eliphethwe nezimpahla nezikweletu ezizotholwa noma zikhokhelwe ngenombolo emi ndawonye noma enganqumeka yamayunithi wezezimali.</p>	<p>4.07, 10.05</p>
<p><b>Izinhlelo eziningi zabaqashi</b></p>	<p>Izinhlelo zomnikelo ezichaziwe (ezingafaki izinhlelo zezwe nezinhlelo zokwakha zokuphepha komphakathi) noma izinhlelo zenzuzo ezichaziwe (ngaphandle kwezinhlelo zezwe) ezenza lokhu:</p> <p>(a) ukuhlanganisa izimpahla ezinikelwe ngamabhizinisi ahlukile angekho ngaphansi kolawulo olujwayelekile; futhi</p>	<p>25.08</p>

	(b) ukusebenzisa lezo zimpahla ukunikeza izinzuzo kuzisebenzi ezingaphezulu kwebhizinisi elilodwa, kusakhiwo sokuthi ukunikelwa namazinga wenzuzo anqunywa ngaphandle kokunaka ubunikazi bebhizinisi eliqasha abasebenzisi abathintekayo.	
<b>Isabelomali seminyaka eminingi</b>	Isabelomali esivnyelwe esingaphezulu konyaka owodwa. Asifaki izilinganiso ezidluliselwe ngaphambili ezishicilelwe noma ukuqagelwa kwezikhathi ezingemuva kwesikhathi sesabelomali.	24.06
<b>N</b>		
<b>Izimpahla zensalela</b>	Inzalo eyinsalela kuzimpahla zebhizinisi ngemuva kokudonsa zonke izikweletu zalo.	1.05, 6.06, 7.06, 8.07
<b>Utshalomali lensalela ekusebenzeni kwamazwe ngamazwe</b>	Inani lenzalo yokubika kwebhizinisi kuzimpahla zensalela zalokho kusebenza.	4.07
<b>Utshalomali lwensalela ekuqashisweni</b>	Utshalomali olukhulu ekuqashisweni okube nesaphulelo ngesilinganiso senzalo esobala ekuqashisweni.	13.06
<b>Inani elibonekayo lensalela</b>	Intengo yokuthengisa elinganiselwe ngokuhamba okujwayelekile kokusebenza okuncane kunezindleko ezilinganiselwe zokuqedelwa nezindleko ezilinganiselwe ukuze kwenziwe ukuthengiswa, ushintsho noma ukusatshalaliswa.	12.07
<b>Isilinganiso sebizo lenzalo</b>	Isilinganiso senzalo kanye/noma isimo esicaciswe kumthetho sisekelo, esisekela imithetho noma izindlela ezifanayo.	108.05
<b>Ukuqashiswa okungakhanselwa</b>	Ukuqashiswa okungakhanselwa kuphela: (a) ngokwenzeka kwezehlakalo ezithile zesilawuli kude; (b) ngemvume yombolekisi; (c) uma ngabe umbolekwa engena ekuqashisweni okusha ngempahla efanayo noma elinganayo ngombolekisi ofanayo; noma (d) ngemuva kokukhokhelwa kumbolekwa wenani elingeziwe lapho, ekuqalisweni, ekuqhubekeni, kokuqashiswa okuqinisekiswa ngokuzwakalayo.	13.06

<b>Izimpahla ezingakhiqizi imali</b>	Izimpahla ezingaphandle kwezimpahla ezikhiqiza imali.	21.09, 26.10, 100.03
<b>Inzalo engalawuli</b>	Inzalo yezimpahla zensalela kubhizinisi elilawulwayo azinikeziwe, ngokuqondile noma ngokungaqondile, kubhizinisi elilawulayo.	6.06 <sup>1</sup> , 106.10
<b>Izinkokhelo ezingashintshwa</b>	Izinkokhelo okungezona izinkokhelo ezingashintshwa. Kunkokhelo engeke ishintshwe, ibhizinisi lithola inani mhlawumbe kusukela kwelinye ibhizinisi ngaphandle ngokunikeza ngokuqondile inani elilinganiselwa kwelilinganayo ngokushintshisana, noma linikeze inani kwelinye ibhizinisi ngaphandle kokuthola ngokuqondile inani elilinganiselwa ngokulinganayo ekushintsheni.	1.05, 9.12, 12.07, 16.05, 17.06, 23.05, 31.11
<b>Izinto okungezona zemali</b>	Izinto okungezona izinto zemali.	10.05
<b>Amanothi</b>	Ulwazi olungeziwe kulolo oluthulwe kusitatimende sesimo sezezimali, isimo sokusebenza kwezezimali, isitatimende soshintsho kuzimpahla eziyinsalela, isitatimende sokuhamba kwemali kanye nesitatimende sokuqhathaniswa kwesabelomali namanani okuyiwona. Amanothi anikeza ngezincazelo ezishiwoyo noma ukungalinganiswa kwezinto ezidalulwe kulezo zitatimende kanye nolwazi olumayelana nezinto ezingafanele ukuze zibonwe kulezo zitatimende.	1.05
<b>O</b>		
<b>Umcimbi wesibopho</b>	Umcimbi odala isibopho esisemthethweni noma sokwakha esibangela ibhizinisi ukuthi lingabi nokunye kokuhlangabeza isibopho.	19.17
<b>Inkontileka esindayo</b>	Inkontileka yokushintsha izimpahla noma amasevisi lapho izindleko ezingagwemeki zokuhlangabeza izibopho ngaphansi kwenkontileka zidlula izinzuzo zezomnotho noma amandla wesevisi alindelwe ukutholwa ngaphansi kwayo.	19.17
<b>Imisebenzi</b>	Imisebenzi yebhizinisi engatshali imali noma anikeza imali	2.07

<sup>1</sup> Incazelo ebuyekeziwe izosebenza uma Umphathiswa Wezimali anquma usuku lokusebenza le-GRAP 105 *Ukundluliswa Kwemisebenzi Ngaphakathi Kwamabhizinisi Angaphansi Kokulawula Okufanayo*, i-GRAP 106 *Ukundluliswa Kwemisebenzi Ngaphansi Kwamabhizinisi Angekho Ngaphansi Kokulawula Okufanayo* kanye ne-GRAP 107 *Ukuhlanganiswa*.

<b>yokusebenza</b>	imisebenzi.	
<b>Ukuqashiswa kokusebenza</b>	Ukuqashiswa okungaphandle kokuqashiswa kwezezimali.	13.06
<b>Umsebenzisi</b>	Ibhizinisi elisebenzisa impahla yesevisi yemvume ukuze inikeze ngesihloko segunya sokusebenza ngokuya ngolawulo lomnikezeli wempahla.	32.06
<b>Ezinye izinzuzo zesikhathi eside</b>	Izinzuzo zomsebenzi (ngaphandle kwezinzuzo zangemuva kokuqashwa nezinzuzo zokunqanyulwa) okungamelanga zikhokhelwe ngaphakathi kwezinyanga eziyishumi nambili ngemuva kokuphela kwesikhathi lapho abasebenzisi banikezela khona ngesevisi ehlobene.	25.08
<b>Enye ingcuphe yentengo</b>	Ingcuphe lapho inani elifanelekile noma ukuhamba kwemali okuzayo kokokusebenza kwezezimali kuzoguquguquka ngenxa yezinguquko kuzintengo zemakethe (ngaphandle kwalezo ezivela kusukela kungcuphe yesilinganiselo senzalo noma ingcuphe yohlobo lwemali), noma ngabe lolu shintsho lubangelwa yizinto ezibhekene nokokusebenza kwezezimali okukodwana noma umkhiphi wakho, noma izinto ezithinta konke okokusebenza okufanayo kwezezimali okuhwebe ngazo emakethe.	104.13
<b>Indawo ehlala umnikazi</b>	Indawo ephethwe (ngumnikazi noma ngumbolekwa ngaphansi kokuqashiswa kwezezimali) ukuze isetshenziswe ekukhiqizweni noma ekunikezeleni kwezinto noma amasevisi noma ngezinjongo zokuqondisa.	16.05
<b>Abanikazi</b>	Kufaka abaphathi bezinzalo zensalela.	106.10
<b>P</b>		
<b>Okufunekayo okudlule</b>	Impahla yezezimali efuneka ngokudlule uma into efana nenye ihlulekile ukwenza inkokhelo uma ngokwenkontileka idingeka.	104.13
<b>Izindleko zesevisi edlule</b>	Ushintsho kunani lamanje lesibophu senzuzo esichaziwe sesevisi yomqashi kuzikhathi zangaphambili, ebangela isikhathi samanje kusukela ekuthulweni, noma kushintsho, lwezinzuzo ezingemuva kokuqashwa noma ezinye izinzuzo zesikhathi eside. Izindleko zesevisi edlule zingaba zihle (uma izinzuzo zithulwa noma zishintshwa ukuze inani lamanje lesibophu senzuzo elichaziwe linyuke) noma zibe zimbi (uma izinzuzo ezikhona zishintshwa ukuze inani lamanje lesibophu senzuzo elichaziwe lehle).	25.08



<b>Izimpahla zohlelo</b>	Izimpahla zohlelo kumele zibe nalokhu: (a) izimpahla eziphethwe yisikhwama sezinzuzo zabasebenzi zesikhathi eside; kanye (b) nezinqubomgomo ezifanelekile zomshwalense.	25.08
<b>Izinzuzo zangemuva kokuqashwa</b>	Izinzuzo zomsebenzi (ngaphandle kwezinzuzo zokunqanyulwa) ezikhokhelwayo ngemuva kokuqedwa kokuqashwa.	25.08
<b>Izinhlelo zenzuzo yangemuva kokuqashwa</b>	Izinhlelo ezisemthethweni noma ezingekho emthethweni ngaphansi kwazo ibhizinisi elinikeza izinzuzo ezingemuva kokuqashwa kusisebenzi esisodwa noma eziningi.	25.08
<b>Ukwethulwa kohlobo lwemali</b>	Uhlobo lwemali lapho kuthulwa khona izitatimende zezimali.	4.07, 10.05
<b>Inani lamanje lesibopho senzuzo echaziwe</b>	Inani lamanje, ngaphandle kokudonsa noma yiziphi izimpahla zohlelo, zezinkokhelo ezizayo ezilindelwe ezidingeka ukuze kukhokhelwe isibopho esivela kusukela kusevisi yomsebenzi kuzikhathi zamanje nezidlule.	25.08
<b>Amaphutha wesikhathi esidlule</b>	Ukukhishwa kusukela, kanye nezitatimende ezingalungile, kuzitatimende zezezimali zebhizinisi zesikhathi esisodwa noma eziningi ezivela kusukela ekuhlulekeni ukusebenzisa, noma ukungasebenzisi kahle, kolwazi oluthembekile olwenza lokhu: (a) luye latholakala ngenkathi izitatimende zezezimali zalezo zikhathi ziye zagunyazelwa ukukhishwa; futhi (b) lungalindelwa ngokucatshangwa ukuthi lutholwe laphinde labhekwa ekulungiselelweni nasekuthulweni kwalezo zitatimende zezezimali. Amaphutha anjalo afaka imithelela yamaphutha wezibalo, amaphutha wokusebenzisa izinqubomgomo zokubalwa kwemali, ukubheka ngaphezulu noma ukuthathwa kabi kwamaqiniso, nomkhonyovu.	3.04
<b>Impahla, iplanti nokokusebenza</b>	Izinto ezingaphathwa ezenza lokhu: (a) ziphathelwa ukusetshenziswa noma ukunikezwa kwezimpahla noma amasevisi, ngokuqashiswa kwabanye, noma ngezinjongo zokuqondiswa; futhi (b) zilindelwe ukuthi zisetshenziswe kakhulu kunesikhathi esisodwa sokubika.	17.06
<b>Ukuqinisa kokubheka</b>	Indlela yokubalwa kwemali nokubika lapho isheya lokuzidela lezimpahla ezingazinye, izikweletu, imali	8.07



	engenayo nezincithakalo zebhizinisi elilawulwa ngokubambisana elihlanganiswe ngokuya ngomugqa kuya ngomugqa nezinto ezifanayo kuzitatimende zezezimali zokuzidela njengezinto zomugqa ohlukile kuzitatimende zezezimali zokuzidela.	
<b>Isicelo esizayo</b>	Isicelo soshintsho kunqubomgomo yokubala imali neyokubona umthelela woshintsho ekulinganisweni kokubalwa kwemali, ngokuhambisana kahle, yilokhu: (a) ukusebenzisa inqubomgomo entsha yokubalwa kwemali kuzinkokhelo, eminye imicimbi nezimo ezivela ngemuva kosuku njengalapho inqubomgomo ishintshwa khona; futhi (b) ukubona umthelela woshintsho ekulinganisweni kokubalwa kwemali kuzikhathi zamanje nezizayo ezithintwa wushintsho.	3.04
<b>Ukunikezwa</b>	Isikweletu sesikhathi esingaqinisekisiwe noma senani.	19.17
<b>Q</b>		
<b>Impahla efanelekile</b>	Impahla ethatha isikhathi esithile ukuze ilungele injongo yokusetshenziswa kwayo noma ukuthengiswa.	5.04
<b>Inqubomgomo yokufaneleka yomshwalense</b>	Inqubomgomo yomshwalense ekhishwa ngusomshwalense ongeyena uhlangothi oluhobene (njengoba kuchazwe Kuzinga le-GRAP ku- <i>Ukudalulwa Kwengxenywe Engahlobene</i> ) yebhizinisi lokubika, uma ngabe ukuqhubeka kwenqubomgomo: (a) kungasetshenziselwa kuphela ukukhokhela noma ukunika imali izinzuzo zabasebenzi ngahansi kohlelo lwenzuzo oluchaziwe; futhi (b) kungatholakali ukuze kubikwe abakweleda ibhizinisi ngokwalo (noma ngabe lingasenalutho) futhi lingakwazi ukukhokhelwa kubhizinisi elibikayo, ngaphandle kokuthi: (i) imali imele izimpahla zingeziseleyo ezingadingeki ukuze kuhlangelelwe zonke izibopho ezihlobene nenzuzo yezisebenzi; noma (ii) imali ibuyiselwa kubhizinisi elibikayo ukuze ibuyiselwe kuzinzuzo esezivele zikhokhelwe.	25.08
<b>R</b>		

<b>Inani elibuyiselekayo (lempahla)</b>	Ukuphakama kwentengo yokuthengisa enkulu yempahla ekhiqiza imali kanye nenani layo lokusetshenziswa.	103.04
<b>Inani elingatholwa (lempahla noma iyuniti ekhiqiza imali)</b>	Ukuphakama kwenani layo elifanelekile libiza kancane ukuthengisa nenani layo elisetshenziswayo.	26.10
<b>Inani elingatholwa lesevisi</b>	Ukuphakama kwenani elifanelekile lempahla engakhiqizi imali libiza kancane ukuthengisa nenani layo elisetshenziswayo.	21.09, 103.04
<b>Ingxenye ehlobene</b>	<p>Umuntu noma ibhizinisi elinamandla wokulawula noma lilawule ngokuhlanganyele olunye uhlangothi, noma lisebenzise ukuthonya okukhulu ngaphezu kolunye uhlangothi, noma ngokuphambene, noma ibhizinisi elingaphansi kolawulo olujwayelekile, noma ulawulo lokuhlanganyela. Njengokuncane, lokhu okulandelayo kuthathwa njengezingxenye ezihlobene nebhizinisi lokubika:</p> <p>(a) Umuntu noma ilungu eliseduze lomndeni waloyo muntu ohlobene nebhizinisi elibikayo uma ngabe loyo muntu:</p> <ul style="list-style-type: none"> <li>(i) inokulawula noma ukulawula okuhlanganyelwe ngaphezulu kwebhizinisi elibikayo;</li> <li>(ii) inokuthonya okubalulekile ngaphezulu kwebhizinisi elibikayo; noma</li> <li>(iii) iyilunga lokuphathwa kwebhizinisi noma ibhizinisi layo elilawulayo.</li> </ul> <p>(b) Ibhizinisi lihlobene nebhizinisi elibikayo uma ngabe izimo ezilandelayo ziyasebenza:</p> <ul style="list-style-type: none"> <li>(i) Ibhizinisi liyilunga lebhizinisi elifanayo lezomnotho (okusho ukuthi ibhizinisi ngalinye elilawulayo, ibhizinisi elilawulwayo nebhizinisi elihambisanayo elilawulwayo lihlobene namanye);</li> <li>(ii) Ibhizinisi elilodwa lisebenzisana noma liyinhlanganisela lelinye ibhizinisi (noma liyasebenzisana noma inhlanganisela yokusebenzisana yelunga lebhizinisi lezomnotho lapho elinye ibhizinisi liyilunga);</li> <li>(iii) Womabili amabhizinisi ayinhlanganisela yokusebenzisana yenkampani yangaphandle efanayo;</li> </ul>	20.10

	<p>(iv) Ibhizinisi elilodwa liyinhlanganisela yokusebenzisana yebhizinisi lesithathu futhi elinye ibhizinisi lingelisebenzisana nebhizinisi lesithathu;</p> <p>(v) Ibhizinisi wuhlelo lwenzuzo lwangemuva kokuqashwa lanoma yiliphi ibhizinisi noma ibhizinisi elihlobene nebhizinisi. Uma ibhizinisi elibikayo liwuhlelo olunjalo, abaqashi abaxhasayo bahlobene nebhizinisi;</p> <p>(vi) Ibhizinisi lilawulwa noma lilawulwa ngokuhlanganyela ngumuntu okhonjwe ku- (a); futhi</p> <p>(vii) Umuntu okhonjwe ku-(a)(i) unokuthonya okukhulu ngaphezulu kwalelo bhizinisi noma uyilunga lokuphathwa kwalelo bhizinisi (noma ibhizinisi lalo elilawulayo).</p>	
<b>Inkokhelo yenhlangano ehlobene</b>	Ukudluliselwa kwezisetshenziswa, amasevisi noma izibopho eziphakathi nokubika ibhizinisi nenhlangano ehlobene, ngokunganaki uma ngabe intengo ikhokhiswa.	20.10
<b>Usuku lokubika</b>	Usuku losuku lokucina lesikhathi sokubika lapho isitatimende sezimali sihlobene khona.	1.05, 6.06, 7.06, 14.03
<b>Ucwaningo</b>	Uphenyo lwangempela noluhleliwe olwenziwa ngokufisa ukuthola ulwazi olusha lwesayensi noma lobuchwepheshe nokuqonda.	31.11
<b>Inzalo eyinsalela</b>	<p>Noma iyiphi inkontileka eveza inzalo kuzimpahla zebhizinisi ngemuva kokudonswa kwazo zonke izikweletu zalo. Inzalo eyinsalela ifaka iminikelo evela kubanikazi, engaboniswa njengalokhu:</p> <p>(a) izinto zokusebenza zokulingana noma amafomu afanayo wekhephithali eyenziwe into eyodwa;</p> <p>(b) ukunikezelwa okusemthethweni kokudluliswa kwezisetshenziswa (noma isigaba sokudluliswa okunjalo) yizingxenyane zokukhokha njengokwakha ingxenyane yezimpahla zensalela yebhizinisi, mhlawumbe ngaphambi kokuthi kwenzeke umnikelo noma ngesikhathi somnikelo; noma</p> <p>(c) isivumelwano esisemthethweni, ngokuhambisana nomnikelo, esisungula noma esikhuphula inzalo ekhona yezezimali kuzimpahla zensalela zebhizinisi.</p>	104.13, 106.10
<b>Inani lensalela yempahla</b>	Inani elilinganiselwe ibhizinisi elizolithola manje kusukela ekulahlweni kwempahla, ngemuva kokudonswa	17.06

	kwezindleko zokulahlwa, uma ngabe impahla isivele igugile futhi ikusimo esilindelwe ekupheleni kwempilo yokusebenziseka kwayo.	
<b>Imikhawulo kuzimpahla ezidlulisiwe</b>	Izilayezelo ezikhawulela noma eziqondisa izinjongo lapho impahla edlulisiwe ingasetshenziswa khona, kodwa azicacisi ukuthi izinzuzo zezomnotho ezizayo noma amandla wesevisi ayadingeka ukuthi abuyiselwe kumdlulisi uma angathunyelwanga njengokucacisiwe.	23.05
<b>Ukwakha kabusha</b>	Uhlelo oluhleliwe futhi elilawulwa ngabaphathi, futhi elishintsha ngokokusebenza ngalokhu: (a) ububanzi bemisebenzi yebhizinisi; noma (b) indlela okwenziwa ngayo leyo misebenzi.	19.17
<b>Ukusetshenziswa kwasekuqaleni</b>	Ukusebenzisa inqubomgomo yokubala imali entsha kuzinkokhelo, eminye imicimbi nezimo ngazuthi leyo nqubomgomo ibikade isetshenziswa njalo.	3.04
<b>Isitatimende esiphindwayo sasekuqaleni</b>	Ukulungisa ukubonakala, ukulinganiswa nokudalulwa kwamanani wezinto zezitatimende zezimali kwangazuthi akukaze kwenzeke iphutha lesikhathi sangaphambili.	3.04
<b>Imbuyiselo kuzimpahla zohlelo</b>	Inzalo, ukuhlukaniswa nenye imali engenayo ethathwe kusukela kuzimpahla zohlelo, ngokuhambisana nezinzuzo ezibonwayo nezingabonwa noma ukulahlekelwa kuzimpahla zohlelo, okuncane kuzindleko zokuqondisa zohlelo (ngaphandle kwalezo ezifakwe ekucatshangweni kwe-actuary okusetshenziselwa ukulinganisa isibopho esichaziwe senzuzo) nangaphansi kunoma iyiphi intela engakhokhelwa wuhlelo ngokwalo.	25.08
<b>Imali engenayo</b>	Insalela yokungena ngaphakathi kwezinzuzo zomnotho noma amandla wesevisi ngesikhathi sokubika lapho leyo miphumela yokungena ibangela khona ukukhula kuzimpahla zensalela, ngaphandle kokunyuka okuhlobene neminikelo evela kubanikazi.	1.05, 6.06, 7.06, 8.07, 9.12
<b>S</b>		
<b>Isegimenti</b>	Umsebenzi webhizinisi: (a) Okhiqiza izinzuzo zomnotho noma amandla wesevisi (afaka izinzuzo zomnotho noma amandla wesevisi ahlobene nezinkokhelo eziphakathi kwemisebenzi yebhizinisi elifanayo); (b) Imiphumela yazo ebuyekezwa njalo ngabaphathi	18.05

	<p>ukuze benze izinqumo mayelana nezisetshenziswa ezinikezwe lowo msebenzi futhi nokuhlolwa kokusebenza kwawo; futhi</p> <p>(c) Lapho kutholakala khona ulwazi oluhlukile lebhizinisi.</p>	
<b>Izitatimende ezihlukile zezimali</b>	Izitatimende zezimali ezethulwe yibhizinisi elilawulayo, umtshalimali ekusebenzisaneni noma ekuhlanganyeleni kubhizinisi elilawulwa ngokuhlanganyela, lapho izimali ezitshaliwe zibalwa khona kususelwa kunzalo yensalela eqondile kunokususelwa kumiphumela ebikiwe nezimpahla zensalela yabatshalimali.	6.06, 7.06, 8.07
<b>Ukuhlelwa kwemvume yesevisi</b>	<p>Ukuhlelwa kwenkontileka okuphakathi komnikezeli nomsebenzisi lapho:</p> <p>(a) Umsebenzisi usebenzisa impahla yemvume yesevisi ukuze anikeze ukusebenza okumiselwe kumnikezeli ngesikhathi esicacisiwe; futhi</p> <p>(b) Umsebenzisi unxeshezela ngamasevisi wakhe ngesikhathi sokuhlelwa kwemvume yesevisi.</p>	32.06
<b>Impahla yesevisi yemvume</b>	<p>Impahla esetshenziselwa ukunikeza umsebenzi wegunya ekuhlelweni kwemvume yesevisi eyenza lokhu:</p> <p>(a) Inikezwa ngumsebenzisi owenza lokhu:</p> <p>(i) Umsebenzisi uyakha, athuthukise, noma athile kusukela kunkampani yangaphandle; noma</p> <p>(ii) Kuyimpahla ekhona yomsebenzisi; noma</p> <p>(b) Kunikezwa ngumnikezi owenza lokhu:</p> <p>(i) Oyimpahla ekhona yomnikezeli; noma</p> <p>(ii) Kungukuthuthukiswa kumpahla ekhona yomnikezeli.</p>	32.06
<b>Izinzuzo zesisebenzi zesikhathi esifushane</b>	Izinzuzo zesisebenzi (ngaphandle kwezinzuzo zokunqanyulwa) okumele zikhokhelwe ngaphakathi kwezinyanga eziyishumi nambili ngemuva kokuphela kwesikhathi lapho izisebenzi zinikezela khona ngesevisi ethile.	25.08
<b>Ukuthonya okubalulekile</b>	Amandla wokubamba iqhaza kuzinqumo zenqubomgomo yezezimali neyokusebenza komsebenzi, kodwa angalawulwa, noma angesilo ulawulo noma ulawulo oluhlanganisiwe ngaphezulu kwalezo zinqubomgomo.	(6.06), (7.06), 8.07, (20.10)
<b>Ibhizinisi lenjongo</b>	Ibhizinisi, elifaka ibhizinisi elingafakiwe kuzinkampani	6.06

<b>ekhethekile</b>	elifana nokubambisana, okudalelwe ukuzuza impokophelo encane nechazwe kahle, (isibonelo, ukuqalisa ukuqashiswa, ucwaningo nemisebenzi yokuthuthukisa noma ukuhloliswa kwezimpahla zezezimali)	
<b>Inani lokushintshaniswa lendawo</b>	Inani lokushintshaniswa lokuthunyelwa okusheshayo.	4.07
<b>Amazinga we-GRAP</b>	Amazinga, Ukutolikwa, Nokuqondiswa okukhishwa yi-Accounting Standards Board.	1.05, 3.04
<b>Izinhlelo zezwe</b>	Izinhlelo ezingaphandle kwezinhlelo zokwakha zokuvikela komphakathi ezisungulwe ngumthetho osebenza ngazuthi uyizinhlelo eziningi zabaqashi zawo wonke amabhizinisi kuzigaba zomnotho ezicaciswe kumthetho.	25.08
<b>Okutholwayo okuphathelene nomthetho</b>	Okutholwayo okwenza lokhu: (a) Okuvela kusukela kumthetho, imithetho esekelayo, noma izindlela ezifanayo; futhi (b) Okudinga ukukhokhelwa elinye ibhizinisi ngemali noma ngenye impahla yezezimali.	108.05
<b>Izilayezelo kuzimpahla ezidlulisiwe</b>	Imigomo kumithetho neziqondiso, noma isivumelwano esibophayo, esisetshenziswa ekusetshenzisweni kwempahla edlulisiwe ngamabhizinisi angaphandle kwebhizinisi elibikayo.	23.05
<b>T</b>		
<b>Izincithakalo zentela</b>	Ukunikezwa okuncanyelwayo komthetho wentela okunikeza abakhokhi bentela abathile ngezimvume ezingatholakali kwabanye.	23.05
<b>Umcimbi ongadonselwa intela</b>	Umcimbi lapho uhulumeni, umthetho noma abanye abasemagunyeni abanqume ukuthi uzoba ngaphansi kokudonselwa intela.	23.05
<b>Izintela</b>	Izinzuzo zomnotho noma amandla wesevisi akhokhelwa ngesibopho noma angakhokhelwa kumabhizinisi, ngokuya ngemithetho kanye noma ukushaywa komthetho, okusungulwe ukuze kunikeze imali engenayo kuhulumeni. Izintela azifaki izinhlawulo noma ezinye izinhlawulo ezisetshenziswa ekuphulweni komthetho.	23.05
<b>Izinzuzo zokunqanyulwa</b>	Izinzuzo zesisebenzi ezingakhokhwa njengomphumela walokhu:	25.08

	(a) isinqumo sebhizinisi sokunqamula ukusebenza kwesisebenzi ngaphambi kosuku olujwayelekile lokuthatha umhlalaphansi; noma (b) isinqumo sesisebenzi sokwamukela umzekelelo wentando ngokushintshisana ngalezo zinzuzo.	
<b>Inani lenkokhelo (ngokutholwayo okuphathelene)</b>	Inani elicaciswe, noma elibalwe, elinikezwe inkokhelo noma elikhokhiswe ngokuya, ngomthetho, imithetho esekelayo, noma izindlela ezifanayo.	108.05
<b>Izindleko zenkokhelo</b>	Izindleko zokukhuphula ngokuqondile ezibhekiswa ekutholeni, ekukhipheni noma ekulahleni impahla yezezimali noma isikweletu sezezimali (bona Isengezo A ibinzana elingu-AG57 Lesigaba se-GRAP <i>Kuzinto Zokusebenza Zezimali</i> ). Izindleko zokukhuphuka yilezo okungeke zitholwe uma ngabe ibhizinisi lingazange lithole, likhiphe noma lilahle okokusebenza <i>kwezezimali</i> .	104.13
<b>Usuku lokudluliswa</b>	Usuku lapho umtholi athola khona ulawulo lomsebenzi futhi umdlulisi alahlekelwa khona ulawulo lalowo msebenzi.	105.09
<b>Ukudluliswa kwemisebenzi</b>	Ukuphinda kuhlelwe kanye/noma ukunikezwa kabusha kwemisebenzi ephakathi kwamabhizinisi ngokudlulisela imisebenzi ephakathi kwamabhizinisi ukuya kwelinye ibhizinisi.	105.09, 106.10, 107.06
<b>Umdlulisi</b>	Ibhizinisi eliyekela ukulawulwa komsebenzi.	105.09
<b>Ukudluliswa</b>	Ukuhamba okungena ngaphakathi kwezinzuzo ezizayo zezomnotho noma zamandla wesevisi kusukela kuzinkokhelo ezingashintshi, ngaphandle kwezintela.	23.05
<b>U</b>		
<b>Imali engenayo engatholiwe yezezimali</b>	Umehluko phakathi: (a) utshalomali olukhulu ekuqashisweni; kanye (b) notshalomali lwensalela ekuqashisweni.	13.06
<b>Inani elingaqinisekisiwe lensalela</b>	Leyo ngxenye yenani lensalela lempahla eqashisiwe, ukubonwa lapho umqashisi angenaso isiqinisekiseko noma aqinisekise ngokusobala inhlango ehlobene nomqashisi.	13.06
<b>Impilo yokusebenziseka (yempahla)</b>	(a) isikhathi lapho impahla ilindelwe ukuthi itholakale ukuze isetshenziswe yibhizinisi; noma (b) inombolo yokukhiqiza noma yamayunithi afanayo alindelwe ukuthi atholwe kusukela empahleni	17.06, (21.09), (26.10)

	yibhizinisi.	
<b>Impilo yokusebenziseka (yempahla eqashisiwe)</b>	Isikhathi esilinganiswayo, kusukela ekuqaleni kwesikhathi sokuqashisa, ngaphandle kokukhawulelwa ngesikhathi sokuqashiswa, lapho izinzuzo zomnotho noma amandla wesevisi afakwe ngaphakathi kwempahla okulindelwe ukuthi igwinywe yibhizinisi.	13.06
<b>V</b>		
<b>Inani ekusetshenzisweni kwempahla ekhqiqa imali</b>	Inani lamanje lokuhamba kwemali okuzayo okulindelwe ukuthi kutholwe kusukela kumpahla noma iyunithi elikhqiqa imali.	(26.10),103.04
<b>Inani ekusetshenzisweni kwempahla engakhqiqa imali</b>	Inani lamanje lamandla wesevisi asele wempahla.	21.09, 103.04
<b>Ukubambisana</b>	Inhlangano yokuhlanganyela kokubambisana futhi enolawulo olungaphezulu kwalolo bambiswano.	8.07
<b>Izinzuzo ezibekiwe zomsebenzi</b>	Izinzuzo zomsebenzi ezingekho kusimo sokuqashwa esizayo.	25.08