

## PUBLIC FINANCE MANAGEMENT ACT, 1999: PRESCRIBING STANDARDS OF GENERALLY RECOGNISED ACCOUNTING PRACTICE (GRAP) IN TERMS OF SECTION 91

The Minister of Finance has, in terms of Section 91 of the Public Finance Management Act, 1999 (Act No. 1 of 1999), prescribed the following Standards as set by the Accounting Standards Board in terms of Section 89 for Parliament and the Provincial Legislatures subject to the provisions in their own financial management legislation:

Reference	Topic
GRAP 1	Presentation of Financial Statements
GRAP 2	Cash Flow Statements
GRAP 3	Accounting Policies, Changes in Accounting Estimates and Errors
GRAP 4	The Effects of Changes in Foreign Exchange Rates
GRAP 6	Consolidated & Separate Financial Statements
GRAP 7	Investments in Associates
GRAP 8	Interests in Joint Ventures
GRAP 9	Revenue from Exchange Transactions
GRAP 10	Financial Reporting in Hyperinflationary Economies
GRAP 11	Construction Contracts
GRAP 12	Inventories
GRAP 13	Leases
GRAP 14	Events after the Reporting Date
GRAP 16	Investment Properties
GRAP 17	Property, Plant and Equipment
GRAP 19	Provisions, Contingent Liabilities and Contingent Assets

The application of this gazette may be regulated through other information supporting this Gazette.

The above mentioned accounting standards can be found on the website of the ASB ([www.asb.co.za](http://www.asb.co.za)) and the OAG ([oag.treasury.gov.za](http://oag.treasury.gov.za)).

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