

GRAP HANDBOOK

Standards of Generally Recognised Accounting Practice

Accounting Standards Board

The *GRAP Handbook* contains the consolidated Standards of Generally Recognised Accounting Practice (GRAP) and related material developed by the Accounting Standards Board (ASB). The ASB gives effect to the constitutional requirement that uniform standards should be developed to ensure the achievement of consistent and comparable financial information across all spheres of government.

The adoption of Standards of GRAP by all reporting entities in the public sector in South Africa improves the quality and comparability of financial information reported and enables those charged with governance to hold entities to account for the resources entrusted to them by citizens, taxpayers and ratepayers.

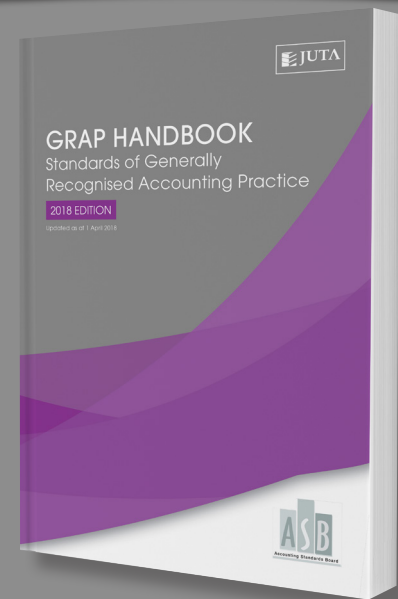
For information about the effective dates of the GRAP Standards refer to Directive 5 and visit the ASB website: www.asb.co.za.

The 2018 edition is valid until 31 March 2019.

CONTENTS INCLUDE:

- **Part A:** Conceptual framework for general purpose financial reporting
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This edition of the handbook incorporates changes made to the handbook since the 2016 edition.

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E-mail: ppadachy@juta.co.za

Gauteng (Advocates), North Gauteng (Attorneys), Free State & North West – Björn Nitschke
Cell: 083 561 2711 | Tel: +27 (0) 11 217 7209
Fax: +27 (0) 11 883 8169
E-mail: bnitschke@juta.co.za

South Gauteng Attorneys, Mpumalanga, Limpopo & Zimbabwe – Johann Kruger
Cell: 083 561 2708 | Tel: +27 (0) 11 217 7216

Fax: +27 (0) 11 883 8169
E-mail: jkruger@juta.co.za

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Cell: 083 561 2706 | Tel: +27 (0) 11 217 7205
Fax: +27 (0) 11 883 8169
E-mail: sfilane@juta.co.za

Gauteng (Corporate) – Karen Camberg
Cell: 073 266 0464 | Tel: +27 (0) 11 217 7214
Fax: +27 (0) 11 883 8169
E-mail: kcamberg@juta.co.za

Western Cape, Northern Cape, Eastern Cape (excl. Border area), Namibia – Rolan Amos (Acting Business Consultant)
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