



Stellenbosch

UNIVERSITY
IYUNIVESITHI
UNIVERSITEIT

Financial reporting



Implementation date: 5/4/2009

forward together
sonke siya phambili
saam vorentoe

Financial reporting

Type of document:	Policy
Approved by:	Finance Committee
Date of approval:	5/4/2009
Date of implementation:	5/4/2009
Date of next revision/frequency of revision:	As needed
Previous revisions:	None
Policy owner¹:	Chief Operating Officer
Policy curator²:	Chief Director: Finance
Keywords:	Financial Reporting, Financial Statements
Validity:	The English version of this regulation is the operative version, and the Afrikaans version is the translation.

¹ Rules Owner: Head(s) of Responsibility Centre(s) in which the rules functions.

² Rules Curator: Administrative head of the division responsible for the implementation and maintenance of the rules

7.1

FINANCIAL REPORTING**Policy Number: 042A/06/04****Scope: The policy contains guidelines regarding the compilation of financial statements.****Policy:**

The financial statement of the institutes and bureaus within the University environment are compiled at the beginning of each year by the relevant officials at Financial Services at the beginning of each year.

For the compilation of any other financial statements during the year, the relevant official at Financial Services should be contacted. The official will make the necessary arrangements with the University's auditors if audited statements are required. See Policy Number 022A/06/04 regarding audit fees for the defrayal of the audit.

Contact Division:

Financial Services