



ACCOUNTING STANDARDS BOARD

RESEARCH PAPER REPORTING INFORMATION TO THE PUBLIC



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Executive summary

The public is one of the key users of government financial statements as they are resource providers to, and service recipients of, government and they need information to be able to hold government accountable. Members of the public may, however, be unable to obtain the specific information they need from financial statements. The research aimed to identify the type of information the public needs and examined whether simplified reporting of key information to the public in a report separate from the financial statements would meet those needs. The research was conducted during 2018.

This Research Paper provides an analysis of the results of consultations with stakeholders. Section 1 provides an outline of the activities undertaken to solicit input for the research.

What does the public want to know?

The research confirmed that the public has a need for information they can use to hold government accountable and make decisions.

The key type of information that the public needs are:

- Information linking the budget, financial statements and performance information, to inform the public how money was spent and what was achieved.
- Information related to service delivery, including where service delivery failures exist, reasons for those failures, and how they will be addressed.
- Information on capital expenditure, including the maintenance of assets used to deliver services.
- Information on financial viability, including forward-looking information, such as government's ability to provide services in future.

What are the characteristics of the information?

For information to be useful, entities should report in the following manner:

- Simple and concise, so that information is understandable.
- Across multiple platforms and free of charge, so that information is accessible.
- Timely and regularly, so that information is relevant.
- Reliably, so that information is trustworthy. Reliability is improved if the information is audited.

From which level of government do they need information?

The public is interested in information that affects their lives. They need information on services delivered by all levels of government. However, they feel they can best hold government accountable at a local government level, per ward and for specific projects. Certain groups who represent the interests of the public and communicate information to the public, such as CSOs and the media, can analyse and interpret entities' raw data. They need information from all levels of government.



What information is already available and is it useful?

The research identified that there are various existing platforms where information is reported to the public. The information ranges from raw data to fully interpreted data, across all levels of government. This information does, however, not provide the public with what they need because of the following:

- It is not the right type of information (see the type of information the public needs above). Most of the information available:
 - Is too aggregated;
 - does not tell a story of what government has done and does not have context; and
 - is historical information from the financial statements or annual report.
- Challenges in the current environment prevent the public from accessing and effectively using the information available to participate in government processes and to hold government accountable. Challenges include, for example:
 - the public's level of financial literacy;
 - inaccessibility of information; and
 - unreliability of information.

The results of the research are included in Section 2.

What can be done?

To determine the next steps for the project, the Board considered the following from the results of the research:

- Entities currently report different types of information across different platforms to the public.
- There are extensive legislated reporting requirements for entities to report different types of information to oversight structures and the public.
- The reliability of information currently reported by entities is low, as evidenced by poor audit outcomes.

The Board concluded that instead of introducing specific reporting requirements for entities to report information to the public, entities could rather consider how the information currently reported could be better packaged and communicated to meet the public's information needs. The Board considered that making the research public in a Research Paper would enable entities to better report information to the public and could change entities' current practices, as well as assist the public to know about the platforms that entities use to report information.

The Board agreed to revisit this project at a future date and will add it to the list of potential projects to consult on in its next programme consultation for 2024 – 2026.



Introduction

The public provides resources to government¹ in the form of taxes, levies and service charges. The public is also dependent on government for services. Government is accountable for the management and use of resources to the public, who in turn require information from government's entities² to make decisions. Information that the public requires to make decisions and hold government accountable is included in financial statements. The public is therefore one of the key users of financial statements prepared using Standards of GRAP.

The public may, however, not find financial statements useful, because they are:

- only interested in certain parts of an entity's financial statements, for example, those parts that provide an indication of whether an entity can continue to provide services in future; and
- unable to understand and interpret complex financial statements.

In response to the above, the Board considered whether there may be a need to develop guidance that helps entities report information in an easily understandable way that focuses on key messages relevant to the public. As an initial phase to the project, the Board agreed to undertake research on the type of information the public needs and identify if simplified reporting separate from the financial statements would meet the public's needs.

The research was conducted during 2018 and considered the following:

- the public's information needs (including the type of information they need, the attributes of that information, and the level of government from which the public needs information);
- the information currently available to the public;
- current reporting requirements; and
- challenges in the current environment.

The research was conducted through a literature review and consultation with stakeholders.

The Research Paper is set out in two sections:

Section 1 – Research methodology

Section 2 – Results of the research

The Secretariat of the ASB may be contacted on info@asb.co.za if more information on the research is required.

Authority of this Research Paper

The Board publishes Research Papers to outline its research into issues such as the results of any reviews undertaken on the application of Standards of GRAP and/or current practice in applying the Standards or any other topic the Board may deem appropriate. This Research Paper is not authoritative.

¹ The term "government" includes national, provincial and local government.

² The term "entities" includes all government entities.



Section 1 – Research methodology

This section outlines the research methodology followed. Research activities undertaken included:

- A literature review.
- Engagements with stakeholders that represent the interests of the public.
- Engagements with other relevant stakeholders.

Literature review

The research was initiated with a review of academic research, and local and international publications on the public's information needs from government. The purpose of the review was to obtain an initial understanding of:

- existing legislated requirements for governments to report information to the public in a simple and concise manner outside the financial statements;
- existing guidance for preparers to prepare such information for the public;
- local and international practice of governments reporting information to the public; and
- the type of information the public needs from government.

The review identified that there are limited requirements or instances of governments reporting information to the public in a simple and concise format outside the financial statements. Furthermore, guidance for preparers in preparing such information is in short supply.

An initial understanding was obtained of the type of information the public needs. The information obtained through the review was used to direct the questions to relevant stakeholders.

Engagements with stakeholders

Who is the public?

“The public” can be seen as encompassing various groups of society with a wide spectrum of information needs. For the research to determine whether simplified reporting of key information in a report separate from the financial statements would meet the public's information needs, the Board defined who would be “the public” for purposes of the research.

The Board decided on a narrower group of people than the general public, as not all members of the general public would use financial information reported in a simple and concise format outside the financial statements. Some members of the public need more detailed information from government.

“The public” for purposes of this research was defined as those individuals and businesses (or those who represent their interests) that provide resources such as taxes, levies and other fees to, and/or receive services from, government, and that have an interest in the work done by government with the aim of holding government accountable. The public includes, for



example, municipal rate payers (individuals and businesses), indigent service recipients, and the media. CSOs represent the public's interests.

The research excluded people or groups that need more detailed information to hold government accountable, and who have the means to obtain such information. For example, the following groups were excluded:

- Elected representatives of all levels of government, when they act in their oversight capacity. This includes councillors, MECs and Ministers, and members of oversight structures such as portfolio committees (hereafter collectively referred to as “elected representatives”).
- Government lenders.

Although elected representatives are not “the public” when they act in their oversight capacity for purposes of the research, they also need simplified reporting of information. Stakeholders noted that it may be useful for elected representatives to receive simplified information such as that reported to the public, but only to stimulate deeper interrogation of information reported in budgets, financial statements and annual reports. Simplified reporting to elected representatives would be inappropriate as a primary accountability tool when they act in their oversight capacity, but could be used to identify areas of budgets, financial statements and annual reports that require detailed interrogation.

The Board concluded that, although information reported to the public may also be useful to other groups of society in certain circumstances, their interests would not be the focus of the research.

Who was consulted?

Based on the information gathered through the literature review, stakeholders that represent the public's interests were engaged. This included CSOs as consulting CSOs was deemed the most effective and efficient way of obtaining an understanding of the information needs of the public. Given that the research was exploratory, it was not the Board's intention to consult the public directly. Direct consultation with the public may have been undertaken in the next phase of the project, depending on the outcome of the research.

The Secretariat also consulted public sector organisations that have knowledge about the information that government reports to the public.

Refer to Appendix A for the stakeholders consulted.

The purpose of the consultations was to obtain information on:

- the type of information the public uses / requests from government, the attributes of that information, and the level of government from which they need / request it;
- the information currently reported by entities to the public, whether the public finds the information useful, and legislated reporting requirements; and
- the challenges in the current environment for the public to obtain information from entities, and for entities to communicate effectively with the public.

The results of the research are summarised in Section 2.



Section 2 – Results of the research

The purpose of the Board’s research was to establish whether simplified reporting of key information to the public in a report separate from the financial statements would meet the public’s information needs.

The results of the research are categorised into the following areas:

1. The public’s information needs (including the type of information they need, the attributes of that information, and the level of government from which the public needs information).
2. The information currently available to the public.
3. Current reporting requirements for public sector entities.
4. Challenges in the current environment.

1. What information does the public need?

1.1 *Type of information the public needs*

The research identified the following types of information that the public needs to hold government accountable and make decisions.

“Follow the money”

Financial and non-financial information needs to be integrated. The public wants information that links an entity’s budget to the financial statements and performance information; they want to be able to “follow the money”.

The public is interested in understanding:

- How the budget, and therefore their money, was spent, where it was spent, if it was spent efficiently, and who benefited.
- How government spending impacts and could benefit them personally, and why spending they believe should have benefitted them did not.
- How much government spent on service delivery compared to administrative costs, such as employee costs, office rent, etc.
- What money is lost to corruption and fruitless and wasteful expenditure, and the levels of irregular expenditure.
- Tender information, such as who received an award and why, the amount of the award, deviations from the procurement process, etc.
- What portion of government spending was on small and local businesses.

The above information at an entity-level is too aggregated for the public’s use; they require it at a ward and/or project level.



Service-delivery

The public is interested in all matters that affect service delivery, especially government's provision of basic services, such as water and sanitation, healthcare, education, housing, and safety and security.

The public is interested in information such as:

- How government's budget to provide basic services compare per capita in various regions.
- How the performance of entities compares. They expressed a need for standardised performance indicators among entities, so that performance is measured consistently and is comparable.
- What the underlying reasons are for service delivery failures, where applicable.
- What the cost of free basic services is, as this is funded by taxpayers and could affect the provision of future services if not sufficiently funded.

Capital expenditure

The public is interested in capital projects, specifically related to infrastructure that facilitates service delivery.

The public needs information about:

- What projects government is undertaking.
- What the progress is on those projects.
- What the reasons are for delays, and over- / under-spending.
- What maintenance is required on completed capital assets. Information on maintenance provides an indication of:
 - government's ability to continue providing services with its assets in future.
 - potential service interruptions where maintenance is continuously performed on assets that should be replaced.

Financial viability

The public wants to understand:

- Whether government debt is at an acceptable level when compared to its assets and whether government is able to service its debt.
- Whether an entity has made a surplus or deficit.
- What government's ability to attract investment is.
- Whether government is able to continue providing services in future and the cost at which those services can be provided.

Information should therefore not only be historical information, but also forward-looking.



Contacts

The public wants to be able to access government officials when they need information, e.g. on service delivery matters, and when they have questions about or need clarification on the information that entities have reported. They often do not know who they can contact to obtain the information they need. The public then feels disempowered to hold government accountable.

Other

Other information needs of the public include:

- The salary bill of government employees.
- The BEE statistics for executive positions.
- The nature and value of related party transactions.
- The ageing of debt owed by councillors.
- Unemployment statistics.
- Crime statistics.
- A reconciliation of information between levels of government. This is necessary because national and provincial departments apply a cash basis of accounting and local government applies accrual accounting.

1.2 Attributes of information

The research found that for information to be useful, certain attributes should be present. Stakeholders acknowledged that a trade-off between attributes may be necessary, but that it would be important for entities to find a balance.

The attributes are discussed further in the paragraphs that follow.

Reliable

The public needs information that is reliable. This means quality information should be reported by entities, which is:

- credible;
- transparent;
- accurate;
- unbiased;
- balanced; and
- objective.

Stakeholders noted a general concern with the reliability of information that entities publish, based on poor audit outcomes. For this reason, they require audited information.



Standardised

The public needs information that:

- is relevant for them and is not cluttered with irrelevant information;
- can be compared across entities; and
- is consistent from one year to the next.

Government could achieve this by applying standardised reporting requirements.

Timely and regular

For information to be useful, it must be provided in a timely manner and regularly.

There is a need for more in-year information, as audited annual information provides historical information that is too late for the public to act on. Although government can be held accountable based on information published late, the possible actions the public could take are less effective than when information is made available earlier.

The research noted that entities usually aim to meet legislated deadlines but could work towards providing information earlier.

Accessible

For information to be accessible, the way it is reported should receive careful consideration. The public wants “open data” from government. Open data is the idea that some data should be freely available to everyone to use and republish as they wish, without restrictions from copyright, patents or other mechanisms of control.³ The principles of open data are that it is:

- Available and accessible
 - The best way to reach the public is for government to have a multi-platform approach, by e.g. using a combination of websites, radio and television, newspapers, WhatsApp and email, and face-to-face engagements.
- Without cost
 - For the public to access information, it must be available free of charge and at a low personal cost to access, e.g. small data size if internet-based.
- In a manageable format
 - Entities should be cognisant of the format in which they report information to the public. Preferably it should be in a simple and concise format outside the financial statements.
- Comprises all data (not selective)
 - As noted under “standardised” above, all relevant information should be reported to the public.

³ Definition from Wikipedia.



Understandable

To understand the information in financial statements, users must be financially literate. Most members of the public do not have the necessary skills and level of education to analyse and interpret information in financial statements, or the wider annual report and integrated report.

There is a need for information to be:

- Reported in a simple and concise manner with context.
- Accompanied by easily understandable explanations, in plain language, without accounting jargon.
- Provided with context to tell the public a story of how government has performed.
- Not just narrative and numbers, but presented using tools such as indicators, trends, graphics, graphs and charts, and animations.

CSOs may have the necessary skills and tools to analyse information and therefore have a need for access to raw, bulk data.

1.3 Level of government from which the public needs information

The level of government from which the public needs information depends on the user.

- Those that represent the interests of the public, such as CSOs, and the media may need information from all levels of government in order to follow the national budget to spending and service delivery by all levels of government.
- The public needs information about matters that affect their lives. Although they need information on services delivered by all levels of government, local government is the level:
 - with whom they have a relationship; and
 - they can best hold government accountable.

Since relationships often exist with ward councillors, there is a need for reporting to the public on a level as low as per ward and per project.

As the information needs of the public mature, they will be increasingly interested in receiving information from provincial and national government.

2. Information currently available

Government uses different means and platforms to communicate information to the public. Other institutions, such as CSOs, also create platforms and report on government information. The research identified some of the information that is currently made available to the public and how it is used. Information reported ranges from raw data to fully interpreted data, across all levels of government. This information is summarised in Appendix C. The research established, from engaging stakeholders, which sources of information the public is aware of and uses. There may be many more platforms through which entities communicate to the public that the research did not identify, and the table in Appendix C is not exhaustive.



Although there are various platforms where information is currently available the public does not have the information they need to hold government accountable and make decisions. This is because:

- The information provided is not the right type of information (see 1.1 above).
- The attributes of the information do not meet the public's needs (see 1.2 above).
- Challenges in the current environment prevent the public from accessing and effectively using the information (see 4. below).

3. Legislated reporting requirements

There are various legislated requirements for public sector entities in all spheres of government to report financial and non-financial information to different entities and oversight structures. Examples of legislated reporting requirements identified by the research is included in Appendix D.

Although not all the information in Appendices C and D is publicly available or accessible, an abundance of information is already reported by entities to the public. The National Treasury and DPME noted that entities complain about “reporting fatigue”, since they are already required to report financial and non-financial information to various entities and oversight structures. Stakeholders noted government resources may be better spent strengthening current reporting requirements and platforms to provide the right type of information to the public in an accessible way, instead of introducing more reporting requirements.

4. Challenges in current environment

The research identified that although an abundance of information is already reported by entities to the public, the public is unable to obtain the information they need to hold government accountable and make decisions. The research identified that this is because there are challenges in the current environment that prevent the public from being able to use information currently available. The challenges are summarised in the paragraphs that follow.

Language

Financial language

Published financial and other information is technical and uses accounting jargon. The use of jargon, with low levels of financial literacy, prevents government from reaching the public effectively. The challenge relates to all members of the public, including the media. This challenge was found to exist in other sectors of society as well, for example with elected representatives in their capacity as members of oversight structures.

Eleven official languages

Language is a barrier for government communicating effectively to the public as government and the media usually report in English, which is not the first language of many members of the public.



Accessibility

Entities often report in a manner that requires financial resources, skills and time to understand, which automatically excludes many of the members of the public. Information currently reported, such as in annual financial statements, annual reports and integrated reports, is:

- mostly internet-based while not all members of the public can access the internet;
- often in a format that requires a significant amount of data to be downloaded; and
- not user-friendly as information is often difficult to find.

The public is further unable to reach government officials in order to engage with them. Municipalities may have formal structures for public consultation on their SDBIP and IDP, but often do not engage the public on the results of their performance.

Making information accessible to the public is also costly for entities, especially when using the media.

Reliability

The reliability and quality of information reported is a key concern. Entities report information across many platforms, sometimes the same information inconsistently across platforms. The public is unsure which information is reliable.

Unreliability of information is evidenced by the poor audit outcomes reported in the Auditor-General's General Reports. The public is especially concerned with the reliability of unaudited information, including in-year information.

Locating information

The public can find it difficult to locate information they need in a relatively short period of time, because:

- Entities report information across many different platforms – it may not be clear where to get the specific information the public needs.
- The public may not be aware of information that is published.
- The public does not understand the roles and responsibilities of various levels of government and is therefore unsure about:
 - why information is reported in different places; and
 - how information fits together.

Although there is an abundance of information available, this has not translated into a knowledgeable public.

Government IT systems

Entities currently report information on their budget, actual expenditure and actual performance separately. The current management information systems used by government



does not allow entities to generate integrated information that links an entity's budget to the financial statements and performance information. A system has been implemented in local government that will enhance municipalities' ability to link information in future.

Performance indicators

The performance indicators that entities use to measure and report on their performance do not enable the public to hold them accountable. This is because:

- Performance indicators vary significantly among entities, which makes them incomparable.
- Performance indicators do not always measure service delivery performance.

This is most relevant for local government and public entities, as indicators are largely standardised for departments. Government has started to standardise performance indicators for local government⁴.

⁴ MFMA Circular 88 requires metro municipalities to report on standardised performance indicators from the 2018/19 reporting period.



APPENDIX A

LIST OF ABBREVIATIONS

AGSA	Auditor-General South Africa
Board	Accounting Standards Board
COGTA	Department of Cooperative Governance and Traditional Affairs
CSOs	Civil society organisations
DPME	Department of Planning, Monitoring and Evaluation
GRAP	Generally Recognised Accounting Practice
IDP	Integrated Development Plan
IRBA	Independent Regulatory Board of Auditors
MFMA	Municipal Finance Management Act, Act No. 56 of 2003
OAG	Office of the Accountant-General
PFMA	Public Finance Management Act, Act No. 1 of 1999
PSAF	Public Sector Accounting Forum
SAICA	South African Institute of Chartered Accountants
SALGA	South African Local Government Association
SDBIP	Service Delivery and Budget Implementation Plan

STAKEHOLDERS CONSULTED

No.	Stakeholder	Purpose of consultation	
1	University of Witwatersrand	Lecturers assisted the Secretariat with identifying existing research on the public's information needs from government. The research was used in the literature review.	
2	University of Cape Town		
3	Right to know movement – Johannesburg	CSOs were consulted as representatives of the public's interests.	
4	Right to know movement – KwaZulu-Natal		
5	Open Up		
6	Public Sector Accountability Monitor		
7	Durban Hub		
8	Ndifuna Ukwazi		
9	Africa Check		
10	Media Monitor Africa		
11	International Budget Office		
12	Heinrich Boll Foundation		
13	Trade & Industrial Policies Strategies		
14	Open Data Durban		
15	Financial journalist and lecturer		These stakeholders participated in the research in their personal capacities, as members of the public.
16	Auditor		
17	SAICA members	SAICA circulated a questionnaire to its members. Members participated in their personal capacities, as members of the public.	
18	The National Treasury's Local Government Budget Analysis unit	Public sector organisations that have knowledge of the information that entities report to the public were consulted.	
19	The National Treasury's OAG		
20	The following units of the AGSA: <ul style="list-style-type: none"> • Audit of financial statements • Audit of performance information • General Report 		
21	DPME		



No.	Stakeholder	Purpose of consultation
22	Roundtable with preparers	The results of the research were discussed with these stakeholders to confirm that the research is aligned to their experience in practice.
23	PSAF	
24	IRBA	They were consulted on auditors reviewing or providing assurance on information that entities report to the public.

INFORMATION CURRENTLY AVAILABLE

Platform	Level of government	Background	Perceived usefulness to the public
Government platforms			
Wazimaps	All levels	Information from the latest census is provided down to ward level, which is mostly demographic information. Raw census data is available from Stats SA.	The website is useful as raw census data is difficult to understand. The public uses the data often.
Vulekamali	National and provincial	Online budget data portal developed by National Treasury in collaboration with CSOs. It is seen as the equivalent of Municipal Money for provincial and national government. Phase one (complete) made already available information more accessible. Phases 2 to 4 (under development) include information on an entity's performance and procurement.	It is generally viewed as providing good information and easy and simple to use.
Websites of provincial Departments of the Premier	Provincial	Quarterly performance information of all departments in a province is published.	The public did not note this as a source of information they use and is unfamiliar with it.
Municipal Money	Local	An open portal developed by the National Treasury in collaboration with CSOs, providing information on municipal financial and non-financial performance. It is accessible through mobile phones and tablets, and uses visual aids and tools. The second phase (under development) includes more information on grants and capital expenditure (per project), including the geographical location of projects.	It is being used locally and internationally, especially the educational material. CSOs use it to train journalists and to break down high-level income and expenses. Some stakeholders view the information from phase 1 as being at too aggregated (per municipality), and as not yet the right type of information.

Platform	Level of government	Background	Perceived usefulness to the public
Municipal Barometer	Local	A web-based portal established by SALGA to collect and re-package data for municipalities. Information can be presented on-screen and exported to usable formats. It includes financial and non-financial information.	The information is used by the public and is seen to provide good information.
National Treasury website	Local	Data is provided on National Treasury's website, usually per municipality, on the following: <ul style="list-style-type: none"> • Budgets, Integrated Development Plans, Service Delivery Budget Implementation Plans • Financial statements • Annual reports • In-year data reported in terms of Section 71 of the MFMA 	Journalists and CSOs use the information but have concerns with its reliability.
Independent platforms			
AGSA General Reports	All levels	Separate reports are prepared for MFMA and PFMA entities, nationally and per province. Outcomes on audited financial and non-financial information is reported. The 2017 PFMA General Report included information on key programmes and projects for key government priorities for the first time. Information is linked from the national budget to local government projects and includes information on e.g. procurement and contract management.	The public sees the reports as useful and the information as credible. It is used extensively by the media to report information to the public. CSOs use it to obtain reliable information. The information is, however, too aggregated to meet all the needs of the public. The reports are also published long after the reporting period and consequently lose some of their relevance.
OpenUp portal	All levels	The portal was created by a CSO and presents	Information is provided free of charge and reaches

Platform	Level of government	Background	Perceived usefulness to the public
		information from raw data published by government in an understandable way. The portal includes financial and non-financial information on e.g. policing, crime, education, building codes, Gazettes, etc.	approximately 80 000 unique users annually.
Municipal IQ	Local	A platform created independently by private organisations. It provides information on nine different performance indices and includes non-financial information on e.g. crime.	The website is not accessible to all members of the public as it is only available to registered users at a fee.

Other platforms and reports where information is reported to the public include, for example:

- Intergovernmental fiscal reviews that include financial and non-financial provincial government information.
- National Treasury's annual report on the state of local government finances and financial management, which includes several indicators.
- City of Cape Town's Open Data Portal (mostly non-financial information).
- The evaluation of entities' strategic plans, budgets and expenditure by CSOs published on CSOs websites.

EXISTING LEGISLATED REPORTING REQUIREMENTS

Legislation	Requirement	Frequency	Level of government
PFMA section 40	Financial information compared to the budget reported to the National Treasury	Monthly	Departments
PFMA section 40	Annual reports, including annual financial statements and performance report to be tabled in Parliament	Annually	Departments
PFMA section 55	Annual reports, including annual financial statements and performance report to be tabled in Parliament	Annually	Public Entities
Treasury Regulations section 5.3	Performance information reported to executive authorities	Quarterly	Public entities
MFMA sections 71 and 87	Actual versus budget financial information reported to council and provincial treasuries	Monthly	Municipalities and municipal entities
MFMA sections 72 and 88	Financial and performance information reported to the mayor, provincial treasuries and National Treasury	Bi-annually	Municipalities and municipal entities
MFMA section 127	Annual reports, including annual financial statements and performance report to be made public ⁵	Annually	Municipalities and municipal entities
Municipal Systems Act	Report specific matters mostly related to performance to e.g. COGTA	Various	Municipalities

Other acts, such as the National Environmental Management and Waste Act, and the Water Services Act, require entities to report non-financial information in-year and annually.

⁵ MFMA Circular 63 specifies information to be included in annual reports, for example, information per ward to be included in appendices to the annual report.