

Foreword from the CEO

Government financial statements are not just for accountants – they are written for **you**. While accountants are the ones who prepare them, the true “owners” of the information are the people who have a stake in how the government is run.

What is a "User"?

In simple terms, a user is a person who operates something. When it comes to public finance, you “operate” these statements by using the information to see what the government has done with public money.

But there is a deeper, legal meaning to being a user: it is about the **enjoyment of a right**. As a citizen, you have the legal right to clear, honest, and reliable information about how public money is raised, managed, and spent.

Why Your Interest Matters

Almost everyone has a reason to look at these numbers. You are a user if you:

- **Give money to the government:** This includes taxpayers, ratepayers, and even lenders or donors.
- **Use government services:** We all rely on the government for essentials like water, electricity, healthcare, education, and security.

If these statements are prepared for you to use, but they sit on a shelf, they become worthless. At the **Accounting Standards Board (ASB)**, our goal is to ensure this information is actually useful so that you can exercise your rights.

Holding the Government Accountable

This guide is designed for citizens and those who represent them in places like Parliament, Provincial Legislatures, and Municipal Councils. By using these statements alongside performance reports, you can understand the full story of what was delivered to your community.

Using this information helps you participate in our democracy and ask the tough questions:

- Is money being shared fairly across the country?
- Is the government delivering on its legal promises and services?
- Is the government managing our financial future well?

Our Commitment to You

We want this material to be both **used and useful**. We hope it helps you make better decisions and hold officials accountable for every cent of public money.

Like the financial statements, we hope this material is both used and useful to users. We welcome suggestions for improvement and encourage you to send us feedback on info@asb.co.za.

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Chief Executive Officer



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