

Comments on the IPSASB Consultation Paper

On Reporting Service Performance

| Specific Matter for Comment | Explanation |
|---|---|
| 1. Para 1.11 IPSASB should consider issuing an authoritative guidance requiring public sector entities to report service performance information ©. | Mandatory reporting will enhance compliance |
| 2. Para 2.3 No. I do not agree that this project should not identify specific indicators of service performance | There is need to identify specific indicators of service performance to enable measurement/assessment from one period to another and comparison with other public sector entities either in same jurisdiction or in different jurisdictions |
| 3. Para 2.4 Yes. Service Performance information included in GPFRs should be prepared for the same reporting entity as for the general purpose financial statements GPFSs. | While same information will be prepared the level of detail should vary. For the GPFSs too much detail should be avoided for ease of the reader/user of the financial statements but enough to support the financial statements. |
| 4. Para 4.18 Yes I agree with these dimensions f service performance | I would consider inclusion of other dimensions for instance information on the status of the economy as this will influence funding of the services, resource allocation and utilization, hence service performance |
| 5. Para 7.9 Service Performance should be reported in both a separately issued GPFR and as part of the currently issued GPFR | Inclusion of service performance information in the currently issued GPFR gives more information to the reader and enhances understanding of the entity's performance since one can relate the service performance with the financial performance, and ease of reading from one report. The entity should have good systems that will |

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| | allow extraction of reports/information with sufficient detail to be included in the currently issued GPFR and still allow same information included in a separate GPFR in more details. |
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N.B Please note these are my personal views on this paper