

Regulations 62 – 68 (Statutory Reporting)

Types of reports:

- Annual Compliance Report
- Statistical Return (Form 39)
- Annual Financial and Operational Return (Form 40)
- Assurance Engagement Report; and
- Annual Financial statement

Return / Report	Format	Frequency and Due Date	Accounting Professional involved
Compliance Report	Guidelines available	Once p.a. – Within 6 months after Financial Year End	No
Statistical Report	Form 39	Annual disbursements : <ul style="list-style-type: none"> • Exceed R15 mil- Quarterly • Less than R15 Mil- Once per annum Both due Within 45 days of end of period	No/ Yes
Annual Financial Statements	As prepared by accounting professional	Once per annum – Within 6 months after Financial Year End	Yes
Annual Financial and Operational Return	Form 40	Once p.a. – Within 6 months after Financial Year End	Yes
Assurance Engagement Report for Audited Credit Providers	Guidelines available	Once p.a. – Within 6 months after Financial Year End	Yes
Assurance Engagement Report for Unaudited Credit Providers	Guidelines available	Once p.a. – Within 6 months after Financial Year End	Yes

Form 39: Submission dates in respect of the quarters:

Quarters	Reporting Period	Due Date for Statutory Reporting
Quarter 1	1 January – 31 March	15 May
Quarter 2	1 April – 30 June	15 August
Quarter 3	1 July – 30 September	15 November
Quarter 4	1 October – 31 December	15 February