

**ANNEXURE A: CIRCULAR 1 OF 2026/2027
WITHDRAWAL OF OUTDATED PRACTICE NOTES AND CIRCULARS**

Practice Notes issued from 2000/2001 to 2010/2011

| Practice Note Number | Name of the Practice Note | Reporting Element |
|----------------------|--|--|
| 2000/2001 | | |
| 1 | Month closure procedures for 2000/01 to meet the reporting requirement of section 32 of the PFMA | Revenue Accounting |
| 2001/2002 | | |
| 1 | Methods of payments for warrant vouchers in excess of R10000: Treasury Regulations 15.12.3 | Enforcement of TR 15.12.3 |
| 2 | Logis /FMS interface: Use of ledger accounts for payments | Guidance on LOGIS/FMS interface |
| 3 | Stock taking and discrepancies: Logis year end | Guidance LOGIS system |
| 5 | Deposits into provincial revenue funds | Enforcement of Sec 21(1) & 22(1) of the PFMA- deposit in PRF |
| 6 | Month closure procedures for 2000/01 to meet the reporting requirement of section 32 of the PFMA | Enforcement of Sec 40(4)(` c) of PFMA reporting |
| 7 | Guarantee required to secure financing for the purchase of a motor vehicle : Implementation of an inclusive flexible remuneration package systems for senior managers(SMS) from 1 January 2001 | Guidance on guarantee to secure financing |
| 9 | Amendment of date for the year end closure I.R.O 2000/2001 financial year | Extension of year end closure dates |
| 10 | Warrant voucher/MICR number coupling requirements | Guidance on issue of warrant vouchers |
| 11 | Deposits into provincial revenue fund | Updated of exchequer account bank details |
| 12 | Implementation of BAS and Reporting in accordance with PFMA & GFS | Development and implementation of BAS from FMS |
| 13 | Disciplinary deduction on Persal: Micro lenders | Guidance on termination of employees salary deduction determined by the employer |
| 14 | Compulsory use of new enterprise registration number | Compulsory enterprise registration number |
| 17 | Deposits into provincial revenue fund | Updated of exchequer account bank details |
| 18 | Authorization of remuneration overtime | Guidance for overtime |

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| Practice Note Number | Name of the Practice Note | Reporting Element |
|----------------------|--|---|
| 19 | Employment of employees out of adjustment | Guidance on out of adjustment salary payments |
| 21 | Implementation of BAS and reporting in accordance with the PFMA and GFS | Guidance on SCOA implementation in terms of Government financial statistics, annual financial statements & estimates of national expenditure. |
| 24 | Implementation of BAS and reporting in terms of PFMA and GFS | Guidance BAS system |
| 2002/2003 | | |
| 1 | Item limits on payments | Guidance on credit, cheques & debit order payment limit |
| 2 | Implementation of new warrant voucher stationery | Guidance on issue of warrant vouchers |
| 4 | Discretionary deduction on Persal: Micro lenders: termination of deductions by employees. | Guidance on termination of employees salary deduction determined by the employer |
| 5 | Payments of maintenance orders in terms of the maintenance Act | Guidance on payment of monies electronically and furnishing of the analysis & reconciliation reports to the magistrate`s office |
| 6 | Deviation from TR 15.12.3 for non-electronic payments amounts in excess of R2000 on PERSAL | Payment of electronic transfer |
| 8 | Accounting officer's responsibilities regarding leave and guarantees | Enforcement on correct data captured on PERSAL for leave and Guarantees |
| 9 | Maximum amounts of guarantees to secure a purchase for a motor vehicle | Guidance on guarantee to secure financing |
| 10 | Month end Procedures to meet reporting requirements of section 32 of the PFMA | Enforcement of Sec 40(4)(c) of PFMA reporting |
| 12 | Implementation of BAS and Reporting in accordance with PFMA & GFS | Guidance on SCOA implementation in terms of Government financial statistics, annual financial statements & estimates of national expenditure. |
| 13 | Month end Procedures to meet reporting requirements of section 32 of the PFMA | Enforcement of Sec 40(4)(c) of PFMA reporting |

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|----------------------|---|---|
| 14 | Annual reporting by the departments year ending 31 March 2002 | Guidance on annual reporting for the year ended 31 March 2002 |
| 16 | Deposits into provincial revenue fund | Enforcement of Sec 21(1) & 22(1) of the PFMA- deposit in PRF |
| 17 | Implementation of BAS and Reporting in accordance with PFMA & GFS | Guidance on SCOA implementation in terms of Government financial statistics, annual financial statements & estimates of national expenditure. |
| 20 | Month end Procedures to meet reporting requirements of section 32 of the PFMA | Enforcement of Sec 40(4)(c) of PFMA reporting |
| 2003/2004 | | |
| 1 | Month end Procedures to meet reporting requirements of section 32 of the PFMA | Enforcement of Sec 40(4)(c) of PFMA reporting |
| 2 | Accounting officer's responsibilities regarding leave & guarantees | Enforcement on correct data captured on PERSAL for leave and Guarantees |
| 3 | Implementation of National and Provincial Department on GFS based SCOA | Guidance on SCOA implementation in terms of Government financial statistics, annual financial statements & estimates of national expenditure. |
| 4 | Maximum amounts of guarantees to secure a purchase for a motor vehicle | Guidance on guarantee to secure financing |
| 5 | Deposits into provincial revenue fund | Enforcement of Sec 21(1) & 22(1) of the PFMA- deposit in PRF |
| 6 | Deposits into provincial revenue fund | Enforcement of Sec 21(1) & 22(1) of the PFMA- deposit in PRF |
| 7 | Accounting officers responsibilities for grants received by SETA | Guidance on Grants received by departments from Sector Education & training Authorities |
| 8 | Annual financial statements for the year ended 31 March 2003 | Guidance on annual reporting for the year ended 31 March 2002 |

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| Practice Note Number | Name of the Practice Note | Reporting Element |
|----------------------|---|--|
| 9 | Administration of emolument attachment orders on Persal: centralization of codes for garnishee beneficiaries and implementation of electronic interface between certain debt collections and Persal | Guidance on garnishee order is placed on PERSAL |
| 2004/2005 | | |
| 1 | Month end Procedures to meet reporting requirements of section 32 of the PFMA | Enforcement of Sec 40(4)(c) of PFMA reporting |
| 2 | Maximum amounts of guarantees to secure a purchase for a motor vehicle | Guidance on guarantee to secure financing |
| 2005/2006 | | |
| 1 | Month end Procedures to meet reporting requirements of section 32 of the PFMA | Enforcement of Sec 40(4)(c) of PFMA reporting |
| 3 | Implementation of and compliance with requirements and clarification on certain sections of DORA. | Guidance on DORA regarding withholding of funds and quarterly reporting |
| 4 | Deviation from TR 15.12.3 for non-electronic payments amounts in excess of R2000 on PERSAL | Guidance on amounts in excess of R2000 |
| 5 | Accounting framework relevant to public entities in the absence of GRAP | Guidance on the Accounting Framework and Application of GRAP for Public Entities |
| 2006/2007 | | |
| 1 | Month end Procedures to meet reporting requirements of section 32 of the PFMA | Enforcement of Sec 40(4)(c) of PFMA reporting |
| 3 | Policy framework for the opening of an external bank account | Guidance policy on the opening and external bank accounts. |
| 4 | Illegal use of resources by departments and public entities | Enforcement on Illegal use of department ' s resources |
| 6 | Accounting for transactions between departments and the property management Trading Entity | Guidance on Municipal utility charges & other accommodation expenses paid by (PMTE) on behalf of client department |
| 2007/2008 | | |
| 1 | Month end Procedures to meet reporting requirements of section 32 of the PFMA | |

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|----------------------|---|---|
| 10 | Payment of entails transactions into National revenue fund | Guideline on transaction fees by the provincial departments of transport & registering Authorities. |
| 2008/2009 | | |
| 1 | Month end Procedures to meet reporting requirements of section 32 of the PFMA | Enforcement of Sec 40(4)(c) of PFMA reporting |
| 3 | Bank account details in terms of section 32(1) of the Division of Revenue Act | Bank account details |
| 8 | Bank account details in terms of section 32(1) of the Division of Revenue Act | Bank account details |
| 10 | Bank account details in terms of section 32(1) of the Division of Revenue Act | Bank account details |
| 2009/2010 | | |
| 1 | Month end Procedures to meet reporting requirements of section 32 of the PFMA | Enforcement of Sec 40(4)(c) of PFMA reporting |
| 6 | Interim financial statements | Guidance on the implementation of interim financial statements |

Circulars issued from 2004

| | Financial Year Issued | Name of the Circular |
|----|------------------------------|---|
| 1 | 2025/2026 | Implementation Update BAS V6 Circular Update June 2025 |
| 2 | 2025/2026 | Implementation Update BAS V6 Circular Update May 2025 |
| 3 | 2025/2026 | Implementation of SCOA V6 and BAS Technical Environment Developments |
| 4 | 2023/2024 | Review of National Treasury Instructions on Cost Containment Measures |
| 5 | 2023/2024 | Central Register on Dismissals and Resignations of Employees |
| 6 | 2023/2024 | Provincial Revenue Funds and Primary banking details in terms of section 22 of the PFMA |
| 7 | 2021/2022 | Implementation of irregular expenditure frequently asked questions |
| 8 | 2018/2019 | Classification of transfer and subsidies versus goods and services or capital assets |
| 9 | 2014/2015 | Implementation of a Public Finance Management knowledge queries portal for PFMA related enquiries |
| 10 | 2011/2012 | Duty to report known or suspected corrupt transactions |
| 11 | 2011/2012 | Database of restricted suppliers |
| 12 | 2011/2012 | Postponing implementation of Sub-paragraph 3.9.4 of instruction note number 32 |
| 13 | 2008/2009 | Irregular Expenditure |
| 14 | 2005/2006 | Contracts containing provisions relating to indemnities, limitations liabilities and warranties |
| 15 | 2004/2005 | Retention of surplus funds |
| 16 | 2004/2005 | Irregular Expenditure |