

**TO ALL: ACCOUNTING OFFICERS OF DEPARTMENTS AND
CONSTITUTIONAL INSTITUTIONS**

**ACCOUNTING AUTHORITIES OF PUBLIC ENTITIES LISTED IN SCHEDULES
2 AND 3 TO THE PFMA**

HEAD OFFICIALS OF PROVINCIAL TREASURIES

CIRCULAR 1 of 2026/2027

**WITHDRAWAL OF OUTDATED PRACTICE NOTES AND CIRCULARS ISSUED BY
NATIONAL TREASURY**

1. PURPOSE

The purpose of this Circular is to withdraw outdated Practice Notes and Circulars issued by the National Treasury related to the Public Finance Management Act, 1999 (Act No.1 of 1999 – 'PFMA').

2. WITHDRAWAL OF OUTDATED PRACTICE NOTES AND CIRCULARS

2.1 The Practice Notes and Circulars listed in the **Annexure** to this Circular are hereby withdrawn with effect from the date of signature of this Circular.

2.2 These withdrawn Practice Notes and Circulars are available in the archive folder for reference purposes on the National Treasury website at:

<https://www.treasury.gov.za/legislation/pfma/practice%20notes/oag/Archives.aspx>

<https://www.treasury.gov.za/legislation/pfma/circulars/default.aspx>

3. DISSEMINATION OF INFORMATION

3.1 Accounting officers of national departments are requested to bring the contents of this Circular to the attention of—

3.1.1 accounting officers of government components and constitutional institutions that receive transfers and subsidies from its vote; and

3.1.2 accounting authorities of public entities reporting to their executive authorities.

WITHDRAWAL OF OUTDATED PRACTICE NOTES AND CIRCULARS ISSUED BY NATIONAL TREASURY

- 3.2 Head officials of provincial treasuries are requested to bring the contents of this Circular to the attention of all accounting officers of departments and accounting authorities of public entities in their respective provinces.

Signed by:SHABEER HAMID KHAN
Signed at:2026-04-24 20:48:48 +02:00
Reason:Witnessing SHABEER HAMID K

Shabeer Khan

SHABEER KHAN
ACCOUNTANT-GENERAL

DATE:
24/04/26

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