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PROVINCIAL TREASURY CIRCULAR NO. 35 OF 2026

TO:
DIRECTOR-GENERAL: OFFICE OF THE PREMIER OF MPUMALANGA
HEADS OF DEPARTMENTS
CHIEF FINANCIAL OFFICERS OF DEPARTMENTS

SUBJECT: CIRCULAR FOR MONTH-END CLOSURE DATES FOR 2026/27 FINANCIAL YEAR

1. PURPOSE

The purpose of this circular is to inform all Mpumalanga Provincial Departments of the prescribed month-end closure dates for the 2026/27 financial year.

2. BACKGROUND

The National Treasury issued Instruction Note No. 1 of 2026/2027, which prescribes month-end closure procedures. In response to recurring challenges experienced, Provincial Treasury has issued this circular detailing the month-end closure dates for the 2026/27 financial year. This circular is aligned with and does not contradict the National Treasury Instruction.

3. DISCUSSION

There have been recurring complaints regarding technical issues with the Basic Accounting System (BAS) during the month-end closure period. The system often becomes slow and unresponsive due to high volumes of transactions, resulting in delays in generating reports. This creates difficulties in closing accounts on time, and in some instances, departments can be force closed prematurely.

Force Closed: Refers to the automatic closure of the Basic Accounting System (BAS) by the system without user intervention when a department fails to complete the month-end closure within the prescribed timelines outlined in this circular.

To mitigate these challenges, Provincial Treasury has established specific month-end closure dates to assist departments in meeting their deadlines. This schedule will enable the National Treasury to prioritise Mpumalanga provincial departments during the closure period.

Adherence to this schedule will ensure a smooth and timely month-end closure process while reducing pressure on finance teams. All financial activities must be completed accurately and

within the prescribed timelines.

Preparation for Month-End Closure

Section 18(2)(a) and (i) of the Public Finance Management Act (PFMA) requires Provincial Treasury to issue instructions consistent with the Act and to take necessary actions to fulfil its responsibilities effectively

Before accounts are closed for the month on BAS, the following financial activities must be completed:

- a. Ensure suspense accounts are cleared and correctly allocated to the relevant accounts.
- b. Properly document the reconciliation of revenue and surrendering.
- c. Perform bank reconciliations, identify and resolve discrepancies, and ensure that BAS balances align with bank statements.

Month-End Closure Date for the 2026/2027 Financial Year

No.	ACCOUNTING MONTH	CLOSURE DATES
1.	March 2026 – Reporting to Vulindlela	2026/04/08 (no month/year close transaction)
2.	March 2026 – Preliminary	2026/04/28
3.	April 2026	2026/05/08
4.	May 2026	2026/06/04
5.	June 2026	2026/07/06
6.	July 2026	2026/08/06
7.	August 2026	2026/09/04
8.	September 2026	2026/10/05
9.	October 2026	2026/11/05
10	November 2026	2026/12/04
11	December 2026	2027/01/06

PROVINCIAL TREASURY CIRCULAR NO. 35 OF 2026

12	January 2027	2027/02/04
13	February 2027	2027/03/04
14	March 2027	2027/04/07 (no month/year close transaction)
15	March 2027	2027/04/28

Note: Provincial Treasury targets that all provincial departments should close their accounting books within (4) working days after the month-end.

4. EFFECTIVE DATE

This circular takes effect from the 01 April 2026



MS. GUGU MASHITENG
HEAD OF DEPARTMENT
DATE: 22-04-2026