



provincial treasury

MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

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Ref 13/1/R

PROVINCIAL TREASURY CIRCULAR NO. 52 OF 2026

TO:

THE DIRECTOR-GENERAL: OFFICE OF THE PREMIER OF MPUMALANGA: MS M SKOSANA

HEADS OF DEPARTMENTS

THE CHIEF DIRECTORATE: SUSTAINABLE RESOURCE MANAGEMENT

THE CHIEF DIRECTORATE: ASSETS AND LIABILITIES MANAGEMENT

THE CHIEF DIRECTORATE: FINANCIAL GOVERNANCE

SUBJECT: CERTIFICATION AND VERIFICATION OF PAYROLL

The National Treasury has issued a PFMA Instruction No. 4 of 2026/2027 on the certification and verification of the payroll. The purpose of this Instruction is to provide for the verification of recipients of payments from the payroll system (PERSAL) as part of the ghost worker audit of National and Provincial Departments.

Attached is the self-explanatory instruction note for your attention.

Your co-operation in this regard is highly appreciated.

Regards,

MS. GUGU MASHITENG
HEAD OF DEPARTMENT
DATE: 05-06-2026

Ref/2026/06/0140