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PROVINCIAL TREASURY CIRCULAR NO. 22 OF 2025

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 2025/26 FINANCIAL YEAR

1. PURPOSE

The purpose of this circular is to inform all Mpumalanga Provincial Departments of the month-end closure dates for the 2025/26 financial year.

2. BACKGROUND

National Treasury issued Instruction No. 1 of 2025. The purpose of this instruction is to prescribe month-end closure procedures. To address the problem discussed below, the Provincial Treasury has decided to issue a Provincial circular for the month-end closure dates for the 2025/26 financial year. This circular is not in contravention with National Treasury Instruction.

3. DISCUSSION

There have been recurrent complaints regarding technical issues with the Basic Accounting System (BAS) during the week of month-end closure. The system often became slow and unresponsive due to the workload, resulting in delays in generating reports. This, in turn, causes difficulties in closing the accounts on time, or in some instances, department could be is force to closed.

To mitigate these technical issues, Provincial Treasury has issued specific month-end closure dates to assist departments in meeting their deadline. This schedule will enable the National Treasury to prioritise Mpumalanga provincial departments during the closure week.

Adhering to this schedule will ensure a smooth and timely month-end closure while alleviating undue pressure on finance teams. It is crucial that all financial activities are completed promptly and accurately to comply with the prescribed dates.

Preparation for Month End Closure

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

Before accounts are closed for the month on BAS, the following financial activities need to be undertaken:

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

The month-end closure dates for the 2025/26 financial year, in compliance with section 32 of the PFMA, are as follows:

ACCOUNTING MONTH	CLOSURE DATES
MARCH 2025 - Reporting to Vulindlela	2025/04/08 (no monthly/year close transaction)
MARCH 2025 - PRELIMINARY	2025/04/25
APRIL 2025	2025/05/07
MAY 2025	2025/06/05
JUNE 2025	2025/07/04

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JULY 2025	2025/08/06
AUGUST 2025	2025/09/04
SEPTEMBER 2025	2025/10/06
OCTOBER 2025	2025/11/06
NOVEMBER 2025	2025/12/04
DECEMBER 2025	2026/01/07
JANUARY 2026	2026/02/06
FEBRUARY 2026	2026/03/05
MARCH 2026 - Reporting to Vulindlela	2026/04/07 (no monthly/year close transaction)
MARCH 2026 - PRELIMINARY	2026/04/27

Note: Provincial Treasury targets that all provincial departments should close their accounting books for the month within four working days.



MS. GUGU MASHITENG
HEAD: PROVINCIAL TREASURY
DATE: 29-04-2025