
GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

NATIONAL TREASURY

NO. 7288

23 March 2026

**PUBLIC FINANCE MANAGEMENT ACT, 1999: EXEMPTION IN TERMS OF
SECTION 92 – CONSOLIDATED FINANCIAL STATEMENTS**

In terms of section 92 of the Public Finance Management Act, 1999 (Act No. 1 of 1999), I, E GODONGWANA, the Minister of Finance, hereby, for the 2025/26, 2026/27, 2027/28, 2028/29 and 2029/30 financial years, exempt—

- (a) the National Treasury from the provisions of section 8(1) of the Public Finance Management Act, to the extent that it requires consolidated financial statements in respect of the institutions mentioned in that section; and
- (b) a provincial treasury from the provisions of section 19(1) of the Public Finance Management Act, 1999, to the extent that it requires consolidated financial statements in respect of the institutions mentioned in that section.



**E GODONGWANA
MINISTER OF FINANCE**