

NATIONAL TREASURY

NOTICE 4001 OF 2026

PUBLIC FINANCE MANAGEMENT ACT, 1999:

INVITATION FOR PUBLIC COMMENTS ON PROPOSED REGULATIONS ON ACCOUNTING STANDARDS

1. The Minister of Finance, in terms of section 91(1) of the Public Finance Management Act, 1999 (Act No. 1 of 1999 – the Act), proposes to make the regulations set out in the Schedule and the proposed implementation date is from the financial year commencing on 1 April 2027:

- (a) Annual Improvements to the Standards of GRAP (2024);

SCHEDULE