

**NATIONAL TREASURY
PPP MANUAL**

MODULE 8: ACCOUNTING TREATMENT FOR PPPs

**NATIONAL TREASURY PPP PRACTICE NOTE
NUMBER 09 OF 2004**

In accordance with section 76(4)(g) of the Public Finance Management Act, 1999 (PFMA), National Treasury may issue instructions to institutions to which the PFMA applies in order to facilitate the application of the PFMA and the regulations promulgated under the PFMA.

This National Treasury PPP Practice Note Number 09 of 2004 'Accounting Treatment for PPPs' applies to departments, constitutional institutions, public entities listed or required to be listed in schedules 3A, 3B, 3C and 3D to the PFMA, and subsidiaries of such public entities.