national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

**PFMA SCM INSTRUCTION 14 OF 2026/27**

**PUBLIC FINANCE MANAGEMENT ACT (ACT 1 OF 1999)**

**SUBSTITUTION OF STANDARD BIDDING DOCUMENT 4 ISSUED IN TERMS OF PFMA SCM INSTRUCTION 3 OF 2021/22: ENHANCING COMPLIANCE, TRANSPARENCY AND ACCOUNTABILITY IN SUPPLY CHAIN MANAGEMENT**

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| TO ALL: | ACCOUNTING OFFICERS OF DEPARTMENTS<br>ACCOUNTING OFFICERS OF CONSTITUTIONAL INSTITUTIONS<br>ACCOUNTING AUTHORITIES OF SCHEDULES 2 AND 3 PUBLIC ENTITIES<br>HEAD OFFICIALS OF PROVINCIAL TREASURIES |

## 1. PURPOSE

1.1 The purpose of this Instruction is to substitute Annexure A, the Standard Bidding Document (SBD) 4, to PFMA SCM Instruction No. 3 of 2021/22: Enhancing compliance, transparency and accountability in supply chain management.

## 2. BACKGROUND

2.1. National Treasury issued SBD 4 through PFMA SCM Instruction No. 3 of 2021/22, effective from 1 April 2022.

2.2. On 14 June 2026, National Treasury issued a revised SBD 4 through PFMA SCM Instruction No. 12 of 2026/27, which substituted the SBD 4 contained in Annexure A to PFMA SCM Instruction No. 3 of 2021/22 effective from 1 August 2026.

2.3. After issuance thereof several clarification and implementation challenges were received from government institutions which necessitated the extended effective date to 1 November 2026 to allow National Treasury time to consider the queries and revise SBD 4 accordingly.

## 3. SUBSTITUTION OF ANNEXURE A TO INSTRUCTION 3 OF 2021/22

3.1. Annexure A to Instruction No. 3 of 2021/22: Enhancing compliance, transparency and accountability in supply chain management is hereby substituted for **Annexure A** (revised SBD 4) to this Instruction.

3.2. All new supply chain management and procurement processes should utilise the revised SBD 4 issued with this Instruction for bidders' disclosures.

## 4. IMPLEMENTATION

Institutions should read this Instruction together with the provisions of PFMA SCM Instruction No. 3 of 2021/22: Enhancing compliance, transparency and accountability in supply chain management.

## 5. REPEAL

PFMA SCM Instruction No. 12 of 2026/27 is repealed with effect from 1 November 2026.

## 6. APPLICABILITY

This Instruction applies to all departments, constitutional institutions, and public entities listed in Schedules 2 and 3 to the Public Finance Management Act, 1999 (Act No.1 of 1999 – 'PFMA').

## 7. EFFECTIVE DATE

This Instruction takes effect on 1 February 2027.

## 8. DISSEMINATION OF INFORMATION

8.1 Accounting officers of departments and constitutional institutions must bring the contents of this Instruction to the attention of chief financial officers, heads of supply chain management and supply chain management officials of their respective institutions; and

8.2 Accounting authorities of public entities listed in Schedules 2 and 3 must bring the contents of this Instruction to the attention of the chief financial officers, heads of supply chain management and supply chain management officials of their respective public entities.

8.3 Head Officials of provincial treasuries must bring the contents of this Instruction to the attention of accounting officers of their provincial departments and accounting authorities of the provincial public entities with the request that the information contained herein be disseminated to all chief financial officers, heads of supply chain management and supply chain management officials of their respective institutions.

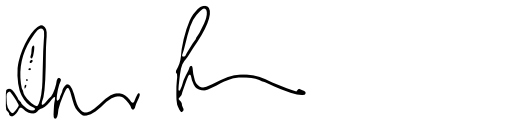
## 9. AUTHORITY

This Instruction is issued in terms of section 76(4)(c) of the PFMA.

## 10. CONTACT INFORMATION

Enquiries related to this Instruction may be directed to:

Chief Directorate: Public Procurement
Office of the Chief Procurement Officer
E-mail: CD_SCMPolicyandLegal@treasury.gov.za



**DR. DUNCAN PIETERSE**
**DIRECTOR-GENERAL**
**DATE:** 30 October 2026

Cc: Auditor-General