



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

**TO ALL: ACCOUNTING OFFICERS OF DEPARTMENTS AND
CONSTITUTIONAL INSTITUTIONS**

**ACCOUNTING AUTHORITIES OF PUBLIC ENTITIES LISTED IN
SCHEDULES 2 AND 3 TO THE PFMA**

HEAD OFFICIALS OF PROVINCIAL TREASURIES

NATIONAL TREASURY INSTRUCTION NO. 02 OF 2016/2017

COST CONTAINMENT MEASURES

1 PURPOSE

- 1.1 This Treasury Instruction repeals Treasury Instruction No. 1 of 2013/2014 on Cost Containment Measures and introduces revised cost containment measures for departments, constitutional institutions and public entities listed in Schedules 2 and 3 to the Public Finance Management Act (PFMA), 1999 (Act No. 1 of 1999).
- 1.2 Cost containment measures applicable to executive authorities will be prescribed in the revised Ministerial Handbook.

2 BACKGROUND

- 2.1 Section 38(1)(b) of the PFMA requires accounting officers of departments and constitutional institutions to be responsible for the effective, efficient, economical and transparent use of their respective institutions' resources. Sections 38(1)(c)(iii) and 51(1)(b)(iii) of the PFMA require accounting officers and accounting authorities to take effective and appropriate steps to manage the available working capital of their respective institutions efficiently and economically.
- 2.2 Accounting officers and accounting authorities are therefore required to implement control measures to ensure that all expenditure in their respective institutions is necessary, appropriate, cost-effective and is recorded and reported, as prescribed by the relevant legislative framework.
- 2.3 In giving effect to this requirement, accounting officers and accounting authorities are responsible for ensuring that all employees are mindful of the current economic realities and the need to intensify efforts to improve efficiency in expenditure.
- 2.4 Accounting officers and accounting authorities are required to implement the cost containment measures set out in paragraphs 4 and 5 of this Treasury Instruction.
- 2.5 The enclosed **Annexure A** contains cost containment measures that accounting officers and accounting authorities may consider introducing to further curtail operational costs and to eliminate non-essential expenditure.

3 ENFORCEMENT OF COST CONTAINMENT MEASURES

- 3.1 Accounting officers of departments and constitutional institutions are reminded that section 38(1)(c)(ii) of the PFMA require accounting officers to take effective and appropriate steps to prevent unauthorised expenditure (in the case of departments) and irregular expenditure and fruitless and wasteful expenditure (in the case of departments and constitutional institutions). Section 51(1)(b)(ii) of the PFMA requires similar of accounting authorities of public entities.
- 3.2 In terms of sections 45(c) and 57(c) of the PFMA, employees must (within their areas of responsibility), take effective and appropriate steps to prevent unauthorised expenditure (in the case of employees of departments) and irregular expenditure and fruitless and wasteful expenditure (in the case of employees of all institutions).
- 3.3 Non-compliance with the provisions of this Treasury Instruction can constitute grounds for financial misconduct, as regulated in Chapter 10 of the PFMA.
- 3.4 Irregular expenditure resulting from non-compliance with this Treasury Instruction must be recorded as such in the irregular expenditure register and disclosed appropriately in the annual financial statements of the institution.

4 COST CONTAINMENT MEASURES

Annual Cost Containment Plan

- 4.1 Accounting officers and accounting authorities must develop a cost-containment plan annually as part of their institution's strategic and/or annual performance planning exercises, which sets out specific measures to be taken to improve cost-efficiencies, the effectiveness of supply chain management processes and procedures, the elimination of wasteful expenditure as well as to ensure that value for money is achieved in the delivery of programmes and services.
- 4.2 The annual cost containment plan must be in a format as approved by the accounting officer or accounting authority.
- 4.3 When preparing an annual cost-containment plan, accounting officers and accounting authorities must ensure that the implementation of cost-containment measures are appropriately prioritised per main division (in the case of departments) and per business unit (in the case of constitutional institutions and public entities) and that such measures are effectively monitored and reported on in the institution's annual report.
- 4.4 Annual cost-containment plans must at least include measures to be taken to reduce –
- (a) unnecessary expenditure on consultants or professional service providers;
 - (b) travel and accommodation expenditure, including international travel;
 - (c) expenditure on catering, social events, entertainment allowances, corporate branded items, communication and advertising and the hiring of venues; and
 - (d) the size of delegations to events, conferences, consultations and meetings.

Engagement of professional service providers (consultants)

- 4.5 Accounting officers and accounting authorities must ensure that consultants are appointed only where this is a cost-effective alternative to the utilisation of staff employed by the department, constitutional institution or the public entity concerned. The appointment of consultants must be supported by a motivated business case setting out an analysis of the underlying skills gap and a diagnosis of requirements and specified deliverables, as approved by the accounting officer or accounting authority.

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- 4.6 Bid documentation for the appointment of consultants must include a clause that rates of remuneration will be subject to negotiation, not exceeding the applicable rates as contained in the guidelines referred to in paragraph 4.7 of this Treasury Instruction.
- 4.7 Accounting officers and accounting authorities must adopt a fair and reasonable remuneration framework for consultants, taking into account –
- (a) The “Guideline on Fees for Audits done on behalf of the Auditor-General of South Africa (AGSA)¹” as issued by the South African Institute of Chartered Accountants (SAICA);
 - (b) The “Guide on Hourly Fee Rates for Consultants”, as issued by the Department of Public Service and Administration (DPSA); and/or
 - (c) Remuneration guidelines issued by professional service organisations or regulatory bodies, as may be relevant.
- 4.8 When negotiating cost-effective consultancy rates for international consultants and expert advisors, accounting officers and accounting authorities may also take into account the relevant international and market-determined reference rates.
- 4.9 Consultants must, where practical, be appointed on an output-specified basis, subject to a clear specification of deliverables and associated remuneration. Where consultants are appointed on a time and cost basis, this must be accompanied by regular monitoring and reporting on activities, outputs and deliverables.
- 4.10 Consultancy contracts must include overall cost ceilings by specifying whether the contract price is inclusive or exclusive of travel and subsistence disbursements.
- 4.11 Accounting officers and accounting authorities may approve alternative travel and subsistence arrangements for international consultants and expert advisors, taking into account relevant cost-efficiency measures.
- 4.12 Accounting officers and accounting authorities must ensure that appropriate monitoring and reporting requirements are set for all consultancy contracts and that penalty provisions are invoked when deemed necessary.

Catering expenses

- 4.13 Accounting officers and accounting authorities must implement policies and procedures to eliminate unnecessary catering expenses.
- 4.14 Departments, constitutional institutions and public entities may not incur catering expenses for internal meetings², unless approved otherwise by the relevant accounting officer or accounting authority.
- 4.15 Notwithstanding the provisions of paragraph 4.14 of this Treasury Instruction, departments, constitutional institutions and public entities may incur catering expenses for official engagements that last for five (5) continuous hours or more, including –
- (a) the hosting of conferences, workshops, indabas, forums, recruitment interviews, training sessions or hearings;

¹ The rates in the “Guideline on Fees for Audits done on behalf of the Auditor-General of South Africa (AGSA)” may be used even though the assignment may not be audit related.

² For purposes of applying this paragraph of the Treasury Instructions, meetings held with employees from the same institution who are not based at the centre where the meeting is being held are not considered as internal meetings.

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- (b) meetings related to commissions or committees of inquiry; or
- (c) meetings hosted by the accounting officer or accounting authority, including governance committee meetings.

Entertainment expenses

- 4.16 Entertainment allowances for qualifying persons³ may not exceed two thousand rand (R2000) per person per financial year, unless approved otherwise by the accounting officer or accounting authority.
- 4.17 Entertainment allowances for accounting officers, accounting authorities⁴, chief executive officers or other persons in charge of public entities may not exceed four thousand rand (R4000) per person per financial year, unless approved otherwise by the National Treasury.

Alcohol expenses

- 4.18 Expenditure on alcoholic beverages may not be included in the accommodation or subsistence costs of employees of departments, constitutional institutions or public entities or by persons appointed in terms of section 12A of the Public Service Act, 1994.
- 4.19 Expenses related to alcohol may not be claimed as part of reimbursable expenses, including entertainment expenses, by employees of departments, constitutional institutions or public entities or by persons appointed in terms of section 12A of the Public Service Act, 1994.
- 4.20 Accounting officers and accounting authorities may only incur expenses on alcoholic beverages at –
 - (a) state banquets;
 - (b) functions hosted for the promotion of South Africa and its goods or services; or
 - (c) the hosting of foreign dignitaries.

Expenses related to social functions and corporate branded items

- 4.21 Accounting officers and accounting authorities must ensure that social functions, team building exercises, year-end functions, sporting events, budget vote dinners and other functions that have a social element are not financed from the budgets of their respective institutions or by any suppliers or sponsors.
- 4.22 Expenditure may not be incurred by departments, constitutional institutions and public entities on corporate branded items of clothing or goods for personal use of employees (other than uniforms, office supplies and tools of trade) unless costs related thereto are recovered from those employees that are availed the items.
- 4.23 Accounting officers and accounting authorities may incur expenditure to host farewell functions in recognition of employees who –
 - (a) retire after serving the department, constitutional institution or public entity for ten (10) or more years; or

³ Qualifying persons are those employees who are allocated an entertainment allowance in terms of a policy of the institution.

⁴ Where the public entity has a board or controlling body, the entertainment allowance of R4000 shall be applicable to that board or controlling body as a collective and not for individual members.

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- (b) retire on grounds of ill health.

Expenses on newspapers and other publications

- 4.24 Newspapers and other related publications for the use of employees must be discontinued on expiry of existing contracts or supply orders.

Expenses related to telephone, cellular phones and data facilities

- 4.25 Accounting officers and accounting authorities must implement policies and procedures to effectively manage and monitor expenses related to telephones, cellular phones and data facilities, including the recovery of costs for the private use thereof by employees.
- 4.26 The allocation of cellular phones and data facilities and the reimbursement of communication related expenses must be managed in accordance with the requirements associated with an employee's responsibilities rather than levels of occupational positions.
- 4.27 Accounting officers and accounting authorities must, subject to paragraph 4.28 of this Treasury Instruction, participate in the transversal term contract (RT15) arranged by the National Treasury for the acquisition of mobile communication services. Documents related to this transversal term contract can be downloaded via the following web link:
<http://www.treasury.gov.za/divisions/ocpo/ostb/contracts/default.aspx>
- 4.28 If accounting officers and accounting authorities decide not to participate in the transversal term contract referred to in paragraph 4.27 of this Treasury Instruction, the accounting officers and accounting authorities concerned must report to the National Treasury, the discounts that will be achieved by their respective institutions prior to the conclusion of their mobile communication contracts. This information must be submitted to the National Treasury via e-mail to transversal.contracting@treasury.gov.za.

Expenses related to advertising

- 4.29 Accounting officers and accounting authorities must exercise strict control of public communication campaigns, publications and advertisements to ensure moderation and cost-effectiveness. Vacancies must, where practical, be advertised through bulk advertisements with minimal information related to the position. Detailed job specifications related should be provided on the website of the department, constitutional institution or public entity.

Hiring of Venues

- 4.30 Expenditure on the hiring of venues for official engagements must be strictly controlled and government-owned facilities and resources must be used unless such venues are not available.

5 COST CONTAINMENT MEASURES RELATED TO THE HOSTING OF AND ATTENDANCE AT CONFERENCES OR EVENTS**Review of planned conferences⁵ and events**

- 5.1 Before approving the hosting of conferences or events, accounting officers and accounting authorities must ensure that the costs associated with such have been reliably

⁵ A conference is a formal meeting of people with a shared interest, typically taking place over several days and includes conventions, symposiums, roundtables, and exhibitions where participants exchange ideas, debate or discuss matters of a specialized or professional nature that is necessary for pursuing.

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estimated, cost-effective options have been assessed and that sufficient budgeted funds are available to host the conference or event.

- 5.2 When assessing whether to host conferences or events, at least the following costs must also be taken into account –
- (a) employee time for conference or event preparation and planning;
 - (b) employee time for attendance at the conference or event or en route; and
 - (c) any other costs referred to in paragraph 5.6 of this Treasury Instruction that are charged for the hosting or running of the conference or event.
- 5.3 When assessing cost-effective options to host conferences or events for 300 or more delegates, accounting officers and accounting authorities must take cognisance of the cost restrictions referred to in paragraph 5.5 of this Treasury Instruction.
- 5.4 Accounting officers and accounting authorities must treat each conference or event that is hosted as a separate project and all expenditure incurred by the department, constitutional institution or public entity for hosting a conference or event must be recorded against the relevant items associated with a project.

Hosting of conferences or events (within the borders of South Africa)

- 5.5 Accounting officers and accounting authorities may proceed with the hosting of conferences or events where the expenses related thereto do not exceed the rates referred to in **Table 1** of this Treasury Instruction. The National Treasury may periodically review these amounts.

Table 1: Rates set for hosting of conferences or events per person per day

<i>Hotel Grading</i>	<i>Cost per delegate per day</i>
3 Star	R 350.00
4 Star	R 480.00
5 Star	R 565.00

Inclusive of conference or event package, food and beverages excluding costs of other services and items that conference or event organizers will require.

- 5.6 For the purposes of paragraph 5.5 of this Treasury Instruction, the following services that are required by the conference or event organisers are excluded from the costs referred to in **Table 1** –
- (a) hiring of the venue, including the hiring of rooms for official business;
 - (b) usage of audio visual and other equipment;
 - (c) computer, fax, internet and telephone access;
 - (d) printing;
 - (e) outlays for conference or event preparation and planning;
 - (f) transportation of equipment or material to be showcased at the conference or event;
 - (g) speaker fees;
 - (h) administrative expenses;

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- (i) translation and interpretation expenses; or
- (j) security costs to ensure the safety of attendees or dignitaries.

5.7 Where the expenses related to a conference or event exceeds the rates referred to in paragraph 5.5 of this Treasury Instruction, the accounting officer or accounting authority must obtain prior written approval from the relevant treasury before proceeding with any arrangements related to that conference or event. If such prior written approval is not obtained, the expenditure related thereto shall be regarded as irregular expenditure and *ex post facto* approval may not be granted by the relevant treasury.

5.8 When approaching the relevant treasury for approval in terms of paragraph 5.7 of this Treasury Instruction, the accounting officer or accounting authority must, as a minimum, submit the following information –

- (a) the nature of the conference or event;
- (b) the target audience;
- (c) the total number of anticipated delegates;
- (d) the attendance cost per person;
- (e) the breakdown of the conference or event expenses;
- (f) how the conference or event contributes to the mandate of the department, constitutional institution or public entity; and
- (g) how the conference or event contributes to relationships with stakeholders.

5.9 Accounting officers and accounting authorities must exercise effective control of conference or event expenses and avoid incurring non-essential expenditure by identifying opportunities to maximise the use of government owned facilities and resources, where available.

Attendance at external conferences or events (within the borders of South Africa)

5.10 Accounting officers and accounting authorities must establish policies and procedures to manage applications by employees to attend conferences or events hosted by professional bodies or non-governmental institutions (external conferences or events) held within the borders of South Africa, taking into account their merits and benefits, costs and available alternatives.

5.11 Accounting officers and accounting authorities may consider appropriate benchmark costs with other professional bodies or regulatory bodies prior to granting approval for an employee to attend a conference or event within the borders of South Africa. Such benchmark costs may not exceed R2 500 per employee per day. The National Treasury may periodically review this amount.

5.12 If the amount referred to in paragraph 5.11 of this Treasury Instruction exceeds R2 500 per employee per day, the accounting officer or accounting authority may consider granting approval for employees of their respective institutions to attend.

5.13 The amount referred of R2 500 or the amount approved in terms of paragraph 5.12 of this Treasury Instruction excludes costs related to travel, accommodation and related expenses, however includes the following –

- (a) conference or event registration expenses;

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- (b) incidental expenses; and
 - (c) any other expense incurred in relation to the conference or event.
- 5.14 Accounting officers and accounting authorities must ensure that travel and subsistence expenses related to their respective employees are consistent with National Treasury Instruction No. 03 of 2016/2017 dated 30 September 2016 on Cost Containment Measures related to Travel and Subsistence.
- 5.15 When reviewing applications from employees to attend conferences or events within the borders of South Africa, accounting officers and accounting authorities must at least take the following into account –
- (a) the employee's role and responsibilities and the anticipated benefits of the conference or event;
 - (b) whether the conference or event addresses relevant concerns of the institution;
 - (c) the appropriate number of employees attending the conference or event; and
 - (d) the availability of funds to meet expenses related to the conference or event.
- 5.16 Approvals granted by accounting officers and accounting authorities in terms of paragraph 5.12 of this Treasury Instruction must be disclosed in the annual report of their respective institutions in accordance with paragraph 8.2 of this Treasury Instruction.
- 5.17 Employees of departments, constitutional institutions and public entities must, where applicable, take advantage of early registration discounts for conferences or events.
- 5.18 Employees of departments, constitutional institutions and public entities may not participate in conferences or events that offer inappropriate marketing benefits such as laptops, tablets and other similar electronic equipment to attendees.

Attendance at external conferences, events and study tours (outside South Africa)

- 5.19 Accounting officers and accounting authorities must establish policies and procedures for the approval of employees attending conferences, events and study tours hosted by professional bodies and other governmental or non-governmental institutions held outside the borders of South Africa (external conferences, events and study tours), taking into account their merits, benefits, costs and available alternatives.
- 5.20 Expenses related to the attendance of external conferences, events or study tours may not exceed R60 000 per employee per conference, event or study tour. The National Treasury may periodically review this amount.
- 5.21 If the amount referred to in paragraph 5.20 of this Treasury Instruction exceeds R60 000 per employee per conference, event or study tour, the accounting officer or accounting authority may consider granting approval for employees of their respective institutions to attend.
- 5.22 The amount of paragraph R60 000 or the amount approved in terms of paragraph 5.21 of this Treasury Instruction excludes costs related to travel, accommodation and related expenses, but includes costs related to the following –
- (a) conference registration expenses;
 - (b) incidental expenses; and

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- (c) any other expense incurred in relation to the conference, event or study tour.
- 5.23 Accounting officers and accounting authorities must ensure that travel and subsistence expenses related to their respective employees are consistent with National Treasury Instruction No. 03 of 2016/2017 dated 30 September 2016 on Cost Containment Measures related to Travel and Subsistence.
- 5.24 When considering applications by employees to attend conferences, events or study tours outside the borders of South Africa, accounting officers and accounting authorities must at least take the following into account –
- (a) the employee's role and responsibilities and anticipated benefits of the conference, event or study tour;
 - (b) whether the conference, event or study tour addresses relevant concerns of the institution;
 - (c) the number of employees attending the conference, event or study tour is limited to one (1), unless approved otherwise by the accounting officer or accounting authority; and
 - (d) funds are available in the institution's budget to meet expenses related to the conference, event or study tour.
- 5.25 Approvals granted by accounting officers and accounting authorities in terms of paragraph 5.21 of this Treasury Instruction must be disclosed in the annual report of their respective institutions in accordance with paragraph 8.2.
- 5.26 Employees of departments, constitutional institutions and public entities must, where applicable, take advantage of early registration discounts by seeking the required approvals to attend well in advance of the conference, event or study tour.

6 TRAVEL AND SUBSISTANCE

Accounting officers and accounting authorities must ensure that all travel and subsistence expenditure incurred by their respective institutions is consistent with National Treasury Instruction No. 03 of 2016/2017 dated 30 September 2016 on Cost Containment Measures related to Travel and Subsistence.

7 MONTHLY REPORTING ON COST CONTAINMENT MEASURES

- 7.1 In terms of section 6(2)(c) of the PFMA, the National Treasury must monitor and assess implementation of this Act. "This act" is defined in section 1 of the PFMA as including any regulation or instruction issued in terms of section 69, 76, 85 or 91.
- 7.2 In order to give effect to section 6(2)(c) of the PFMA, departments, constitutional institutions and public entities must report monthly cost containment information in the format contained in **Annexure B** to this Treasury Instruction. This information relates specifically to paragraphs 4 and 5 of this Treasury Instruction.
- 7.3 The information required in terms of paragraph 7.2 of this Treasury Instruction must be submitted to the National Treasury via the following web link:
<http://pfmportal.treasury.gov.za/sites/costcontainment>

8 REPORTING OF COST CONTAINMENT INFORMATION IN THE ANNUAL REPORT

- 8.1 Accounting officers and accounting authorities must, in the annual report of their respective institutions, report the following information separately in respect of each conference or event hosted –

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- (a) the name of the conference or event;
- (b) the division or business unit that hosted the conference or event;
- (c) the date on which the conference or the event was held;
- (d) the venue and location where the conference or event was held;
- (e) the total number of participants that attended the conference or event;
- (f) a brief description of the purpose of the conference or event and how it advanced the mission of the department, constitutional institution or public entity;
- (g) a description of the contracting procedures that were followed to secure the conference or event venue; and
- (h) the total expenses incurred by the department, constitutional institution or public entity on the conference or event, including a breakdown of those expenses related to the –
 - (i) hiring of the conference venue;
 - (ii) food and beverages;
 - (iii) speaker fees; and
 - (iv) usage of audio visual and other equipment.

8.2 Accounting officers and accounting authorities must, in the annual report of their respective institutions, report on the approvals granted for employees to attend conferences, events or study tours that are in excess of the thresholds prescribed in paragraphs 5.12 and 5.21 of this Treasury Instruction.

9 REQUESTS FOR TREASURY APPROVAL

9.1 Accounting officers of national departments, constitutional institutions and accounting authorities of national public entities must submit requests for treasury approvals, as referred to in paragraph 4.17 and 5.7 of this Treasury Instruction to:

**The Director-General
National Treasury
Private Bag X115
PRETORIA
0001**

For attention: The Accountant-General

9.2 Accounting officers of provincial departments and accounting authorities of provincial public entities must submit requests for approval, as referred to in paragraph 5.7 of this Treasury Instruction, to their respective provincial treasuries.

10 ADDITIONAL COST CONTAINMENT MEASURES

In addition to the cost containment measures prescribed in paragraphs 4 and 5 of this Treasury Instruction, accounting officers and accounting authorities are urged to consider implementing additional cost containment measures as contained in the enclosed **Annexure A**. Such measures are considered necessary especially in light of the current economic realities that South Africa faces.

11 APPLICABILITY

This Treasury Instruction applies to all departments, constitutional institutions and public entities listed in Schedules 2 and 3 to the PFMA.

12 EFFECTIVE DATE

This Treasury Instruction takes effect from 1 November 2016.

13 REPEAL OF NATIONAL TREASURY INSTRUCTION NO. 1 OF 2013/2014

National Treasury Instruction No. 01 of 2013/2014 on Cost Containment Measures dated 19 December 2013 is hereby repealed.

14 DISSEMINATION OF INFORMATION CONTAINED IN THIS TREASURY INSTRUCTION

14.1 Accounting officers of national departments are requested to bring the contents of this Treasury Instruction to the attention of all:

(a) accounting officers of constitutional institutions that are funded through their respective departmental votes; and

(b) accounting authorities of public entities reporting to their executive authorities.

14.2 Head officials of provincial treasuries are requested to bring the contents of this Treasury Instruction to the attention of all accounting officers of departments and accounting authorities of public entities in their respective provinces.

15 AUTHORITY FOR THIS INSTRUCTION

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

16 CONTACT INFORMATION

Enquiries related to this Treasury Instruction may be directed to:

Moipone Ramoipone

Director: PFMA Support

Office of the Accountant-General

Phone: 012 315 5284

E-Mail: oagqueries@treasury.gov.za; or

PFM queries portal: <http://pfmportal.treasury.gov.za/>



JAYCE M NAIR

ACTING ACCOUNTANT-GENERAL

DATE: 30 SEPTEMBER 2016

**ADDITIONAL COST CONTAINMENT MEASURES FOR CONSIDERATION BY
ACCOUNTING OFFICERS AND ACCOUNTING AUTHORITIES**

Inventory

1. Supplier and early settlement discounts can be negotiated to secure lower prices.
2. Savings on the amount of paper used may be considered by printing draft documents 'back to back' and by using colour printing facilities sparingly.
3. The use of electronic mail (email) should be encouraged instead of postage.
4. Consideration should be given to purchasing software licenses through the State Information Technology Agency (SITA) to leverage economies of scale and preferential rates.

Water and Electricity

5. Water and electricity must be used sparingly to lower utility costs.

Communication

6. Telephone and/or video conferencing facilities should be used, where possible, to avoid unnecessary travel and subsistence costs.

Advertising

7. Consideration should be given to utilising the services of the Government Communications and Information System (GCIS) for media related needs.

Miscellaneous measures

8. There should be synergy between similar business activities to avoid duplication of processes and efforts.
9. Labour saving devices should be shared within the establishment to optimize the capacity utilization of each device.
10. Warranties on motor vehicles and computer equipment should, where possible, be extended for reasonable periods instead of procuring new motor vehicles and computer equipment.
11. Purchasing of new furniture and equipment and office refurbishments should only be undertaken where absolutely necessary.

TEMPLATE ON THE MONTHLY REPORTING OF COST CONTAINMENT MEASURES IS ENCLOSED ON THE FOLLOWING LINK.

<http://www.treasury.gov.za/legislation/pfma/TreasuryInstruction/AccountGeneral.aspx>