



NATIONAL ASSEMBLY

QUESTION FOR WRITTEN REPLY

QUESTION NUMBER: 2623 [NW2928E]

DATE OF PUBLICATION: 01 September 2017

2623. Mr D J Maynier (DA) to ask the Minister of Finance:

- (1) With reference to mandatory cost containment measures announced by the National Treasury, by what amount did expenditure on (a) consultants, (b) travel and subsistence, (c) catering and events, (d) entertainment, (e) advertising, (f) newspapers and advertising, (g) conference and (h) any other specified expenditure item(s) decrease in each department, constitutional institution and public entity listed in Schedules 2 and 3 of the Public Finance Management Act, Act 1 of 1999, as amended, in the 2016-17 financial year and since 1 April 2017;
- (2) What is the total amount of expenditure in each of the specified categories in each of the specified financial years?

REPLY:

This reply provides additional information to supplement the information provided in the reply to the above question, dated 12 September 2017. The first reply focussed mainly on the preliminary outcome for 2016/17 and the first 5 months of the 2017/18 financial year. In the tables below data is provided from 2013/14, the base year for the introduction of the cost containment measures. Data for 2017/18 has been updated with the latest spending data as at 31 August 2017. Historical data has been extracted from the financial systems of government and might differ from the published financial statements of departments, as all data has been mapped to the 2017/18 version of the chart of accounts.

- (1) Total expenditure by national departments on items that relate to the mandatory cost containment measures decreased in nominal terms by R2.1 billion from 2013/14 to 2016/17, an average annual decrease of 5.4 per cent. This implies a real decline of R4.5 billion (in 2016 Rands) or a real average annual percentage decrease, after taking the effect of inflation into account, of 10.5 per cent. **Table 1** below provides a consolidated summary of expenditure items related to the cost containment instruction note for national government. Details by national department is provided in the attached annexure A. The table provides actual expenditure for the 2013/14, 2014/15 and 2015/16 financial years, (mapped to the 2017/18 version of the chart of accounts), as well as the preliminary outcome for 2016/17 and data for the first 5 months of 2017/18.

Table 1: Summary of expenditure on cost containment related items: National departments ¹

Cost containment related expenditure items R'000	Audited outcome			Preliminary outcome	Year to date: April to August	Change in value	Average annual % change
	2013/14	2014/15	2015/16	2016/17	2017/18	2013/14 to 2016/17	2013/14 to 2016/17
(a) Consultants	4 357 163	2 976 252	2 590 341	3 170 344	978 398	-1 186 820	-10.1%
(b) Travel and subsistence	5 771 700	5 226 728	5 515 726	5 433 232	2 080 764	-338 468	-2.0%
(c) Catering and events	280 918	264 650	273 592	232 075	98 460	-48 843	-6.2%
(d) Entertainment	33 951	24 510	26 039	22 102	7 508	-11 849	-13.3%
(e) Advertising	603 958	511 118	498 934	456 224	137 370	-147 734	-8.9%
(f) Newspapers and publications	203 761	175 009	162 464	110 140	8 587	-93 621	-18.5%
(g) Conferences (Venues and facilities)	620 318	507 254	564 942	495 386	158 705	-124 932	-7.2%
(h) Other expenditure (Communication)	1 699 419	1 636 970	1 646 603	1 556 363	688 763	-143 056	-2.9%
Total: National departments	13 571 188	11 322 492	11 278 640	11 475 865	4 158 555	-2 095 323	-5.4%

1. Excludes Parliament

Total expenditure by provinces on items that relate to the mandatory cost containment measures increased in nominal terms by R182.2 million from 2013/14 to 2016/17, an average annual increase of 0.6 per cent. However, this implies a real decline of R1.7 billion (in 2016 Rands) or a real average annual percentage decrease, after taking the effect of inflation into account, of 4.8 per cent. **Table 2** below provides a consolidated summary of expenditure items related to the cost containment instruction note for all provinces. Details by province is provided in the attached annexure B. The table below provides actual expenditure for the 2013/14, 2014/15 and 2015/16 financial years, (mapped to the 2017/18 version of the chart of accounts), as well as the preliminary outcome for 2016/17 and data for the first 5 months of 2017/18.

As indicated in the previous response, expenditure information on these spending items is not available for constitutional institutions and public entities

listed in Schedules 2 and 3 to the PFMA since these institutions utilise different entity controlled financial systems for their payments.

Table 2: Summary of expenditure on cost containment related items: All provinces

Cost containment related expenditure items	Audited outcome			Preliminary outcome	Year to date: April to August	Change in value	Average annual % change
	2013/14	2014/15	2015/16	2016/17	2017/18	2013/14 to 2016/17	2013/14 to 2016/17
	R'000						
(a) Consultants	2 623 107	2 642 584	2 661 507	2 977 999	1 636 019	354 892	4.3%
(b) Travel and subsistence	4 056 520	3 806 864	3 835 601	3 871 522	1 728 928	-184 998	-1.5%
(c) Catering and events	626 964	534 483	545 885	582 490	232 928	-44 474	-2.4%
(d) Entertainment	10 257	5 699	2 917	2 745	968	-7 511	-35.6%
(e) Advertising	641 988	587 586	704 537	637 858	217 845	-4 130	-0.2%
(f) Newspapers and publication	65 906	56 833	63 673	91 925	25 941	26 019	11.7%
(g) Conferences (Venues and facilities)	620 392	505 510	507 491	503 763	163 836	-116 628	-6.7%
(h) Other expenditure (Communication)	1 527 647	1 570 784	1 580 479	1 686 675	707 680	159 028	3.4%
Total: All provinces	10 172 780	9 710 344	9 902 089	10 354 978	4 714 146	182 198	0.6%

- (2) The total expenditure in relation to (a) consultants, (b) travel and subsistence (c) catering (d) entertainment (e) advertising (f) newspapers and publications (g) conferences and (h) other related expenditure for the 2016/2017 financial year amounts to R11.5 billion for national departments and R10.4 billion for provinces, as indicated in Tables 1 and 2 above. Corresponding expenditure from 1 April 2017 to 31 August 2017 amounts to R4.2 billion for national departments and R4.7 billion for provinces. Details of expenditure by national department is provided in annexure A and a summary of expenditure by province is provided in annexure B.

Annexure A: Detail of expenditure on cost containment related items: National departments

Cost containment related expenditure items	Audited outcome			Preliminary outcome	Year to date: April to August	Change in value	Average annual % change
	2013/14	2014/15	2015/16	2016/17	2017/18	2013/14 to 2016/17	2013/14 to 2016/17
R'000							
01. The Presidency	132 501	79 253	86 730	78 579	20 753	-53 923	-16.0%
(a) Consultants	26 903	3 932	3 779	3 397	1 597	-23 506	-49.8%
(b) Travel and subsistence	66 240	53 515	60 836	59 232	15 231	-7 009	-3.7%
(c) Catering and events	23 558	3 302	2 399	2 725	856	-20 833	-51.3%
(d) Entertainment	220	109	7	1	0	-220	-84.6%
(e) Advertising	727	906	1 064	446	50	-280	-15.0%
(f) Newspapers and publication	499	778	564	373	134	-126	-9.3%
(g) Conferences (Venues and facilities)	1 403	1 303	859	1 236	208	-168	-4.2%
(h) Other expenditure (Communication)	12 951	15 408	17 221	11 170	2 677	-1 781	-4.8%
03. Communications			20 902	23 555	9 529	23 555	
(a) Consultants			31	38	412	38	
(b) Travel and subsistence			14 399	13 599	7 054	13 599	
(c) Catering and events			1 085	2 520	471	2 520	
(d) Entertainment			11	9	17	9	
(e) Advertising			3 163	1 463	862	1 463	
(f) Newspapers and publication			290	72		72	
(g) Conferences (Venues and facilities)				177		177	
(h) Other expenditure (Communication)			1 922	5 677	714	5 677	
04. Cooperative Governance And Traditional Affairs	696 078	283 608	251 581	251 052	143 278	-445 025	-28.8%
(a) Consultants	591 449	239 901	209 572	193 869	122 307	-397 580	-31.1%
(b) Travel and subsistence	68 081	29 297	29 246	30 711	12 546	-37 370	-23.3%
(c) Catering and events	8 310	2 860	3 784	3 283	1 434	-5 027	-26.6%
(e) Advertising	4 352	2 475	1 554	16 220	1 280	11 868	55.0%
(f) Newspapers and publication	526	982	939	665	542	139	8.1%
(g) Conferences (Venues and facilities)	12 791	2 128	1 474	1 645	3 245	-11 146	-49.5%
(h) Other expenditure (Communication)	10 568	5 964	5 013	4 660	1 923	-5 909	-23.9%
05. Home Affairs	409 997	313 126	310 825	274 262	76 344	-135 735	-12.5%
(a) Consultants	35 060	40 260	27 734	53 827	13 029	18 767	15.4%
(b) Travel and subsistence	224 110	170 369	172 847	116 632	35 646	-107 478	-19.6%
(c) Catering and events	5 295	2 719	2 460	1 709	1 794	-3 586	-31.4%
(d) Entertainment	532	409	331	201	116	-331	-27.7%
(e) Advertising	14 809	10 846	14 836	5 742	2 558	-9 067	-27.1%
(f) Newspapers and publication	619	724	294	321	209	-298	-19.7%
(g) Conferences (Venues and facilities)	10 325	9 170	12 651	12 703	1 911	2 378	7.2%
(h) Other expenditure (Communication)	119 247	78 630	79 672	83 126	21 082	-36 121	-11.3%
06. International Relations And Cooperation	636 427	579 659	629 649	520 150	146 274	-116 277	-6.5%
(a) Consultants	131 525	130 038	130 006	128 314	12 261	-3 211	-0.8%
(b) Travel and subsistence	375 446	318 230	335 194	272 410	86 634	-103 035	-10.1%
(c) Catering and events	21 101	30 812	19 947	20 357	14 988	-744	-1.2%
(d) Entertainment	13 160	13 828	13 702	12 392	4 040	-769	-2.0%
(e) Advertising	8 642	12 608	4 095	3 627	1 171	-5 015	-25.1%
(f) Newspapers and publication	6 321	4 737	4 425	4 778	1 735	-1 543	-8.9%
(g) Conferences (Venues and facilities)	19 027	15 549	60 514	21 749	5 470	2 722	4.6%
(h) Other expenditure (Communication)	61 203	53 856	61 766	56 523	19 974	-4 681	-2.6%
07. National Treasury	329 475	278 893	578 091	585 345	218 724	255 870	21.1%
(a) Consultants	254 318	218 091	505 356	522 128	183 827	267 810	27.1%
(b) Travel and subsistence	48 672	43 075	45 209	48 051	26 144	-621	-0.4%
(c) Catering and events	1 873	1 225	1 098	1 272	447	-601	-12.1%
(d) Entertainment	230	122	121	88	34	-142	-27.5%
(e) Advertising	2 245	1 870	6 344	704	581	-1 541	-32.1%
(f) Newspapers and publication	1 287	1 719	1 581	1 746	81	459	10.7%
(g) Conferences (Venues and facilities)	13 135	6 689	10 404	5 486	3 925	-7 648	-25.2%
(h) Other expenditure (Communication)	7 714	6 102	7 976	5 869	3 684	-1 845	-8.7%

Source: Data extracted from the financial systems data of the departments, updated for 2017/18 version of the chart of accounts, consequently data may vary from the published financial statements of the departments.

Cost containment related expenditure items R'000	Audited outcome			Preliminary outcome	Year to date: April to August	Change in value	Average annual % change
	2013/14	2014/15	2015/16	2016/17	2017/18	2013/14 to 2016/17	2013/14 to 2016/17
08. Planning, Monitoring and Evaluation	43 793	85 461	98 902	114 729	91 457	70 936	37.9%
(a) Consultants	24 285	52 545	51 168	61 591	70 448	37 307	36.4%
(b) Travel and subsistence	12 229	19 523	33 163	35 588	16 305	23 359	42.8%
(c) Catering and events	576	2 524	2 607	3 198	1 593	2 622	77.0%
(d) Entertainment	18	27	39	29	7	11	17.0%
(e) Advertising	1 684	1 625	1 598	5 204	1 097	3 520	45.7%
(f) Newspapers and publication		293	400	678	128		
(g) Conferences (Venues and facilities)	1 453	5 135	4 342	3 495	533	2 042	34.0%
(h) Other expenditure (Communication)	3 547	3 789	5 585	4 945	1 347	1 398	11.7%
09. Public Enterprises	54 749	53 419	43 046	49 102	20 518	-5 647	-3.6%
(a) Consultants	12 910	25 081	14 801	19 824	4 189	6 914	15.4%
(b) Travel and subsistence	24 017	17 484	19 231	17 570	12 399	-6 447	-9.9%
(c) Catering and events	1 621	764	700	453	520	-1 168	-34.6%
(d) Entertainment	19	4			0	-19	-100.0%
(e) Advertising	4 705	2 686	2 327	1 823	277	-2 883	-27.1%
(f) Newspapers and publication	191	550	264	91	211	-100	-22.0%
(g) Conferences (Venues and facilities)	7 545	2 282	1 557	1 925	313	-5 620	-36.6%
(h) Other expenditure (Communication)	3 741	4 568	4 168	7 417	2 608	3 676	25.6%
10. Public Service And Administration	109 636	77 452	84 876	54 686	16 110	-54 949	-20.7%
(a) Consultants	12 662	7 125	11 729	4 672	1 002	-7 990	-28.3%
(b) Travel and subsistence	59 990	44 813	45 654	29 915	9 699	-30 075	-20.7%
(c) Catering and events	5 284	5 429	4 212	3 023	1 300	-2 261	-17.0%
(d) Entertainment	221	81	51	45	1	-177	-41.4%
(e) Advertising	13 888	7 054	4 835	4 458	82	-9 430	-31.5%
(f) Newspapers and publication	823	819	702	156	121	-666	-42.5%
(g) Conferences (Venues and facilities)	10 439	6 497	9 176	5 716	690	-4 723	-18.2%
(h) Other expenditure (Communication)	6 329	5 634	8 516	6 703	3 214	374	1.9%
11. Public Works	315 162	184 224	95 071	82 252	37 156	-232 910	-36.1%
(a) Consultants	169 405	48 169	26 213	25 700	13 816	-143 705	-46.7%
(b) Travel and subsistence	95 022	91 420	43 542	38 809	15 691	-56 213	-25.8%
(c) Catering and events	3 536	2 246	1 866	1 724	1 364	-1 812	-21.3%
(d) Entertainment	720	301	177	159	88	-560	-39.5%
(e) Advertising	11 945	12 208	7 388	4 277	1 364	-7 668	-29.0%
(f) Newspapers and publication	256	574	206	555	16	299	29.5%
(g) Conferences (Venues and facilities)	8 684	5 275	3 035	5 117	1 706	-3 568	-16.2%
(h) Other expenditure (Communication)	25 595	24 030	12 643	5 912	3 111	-19 683	-38.6%
12. Statistics South Africa	121 254	139 853	205 443	266 457	45 766	145 203	30.0%
(a) Consultants	21 009	12 282	18 673	22 711	5 369	1 702	2.6%
(b) Travel and subsistence	53 235	78 952	131 783	186 384	26 392	133 149	51.8%
(c) Catering and events	2 934	4 031	13 344	4 440	777	1 505	14.8%
(d) Entertainment	63	33	62	27	17	-36	-24.8%
(e) Advertising	4 491	3 695	6 870	10 294	562	5 803	31.8%
(f) Newspapers and publication	292	460	550	64	1	-228	-39.7%
(g) Conferences (Venues and facilities)	4 260	6 092	8 329	7 891	454	3 631	22.8%
(h) Other expenditure (Communication)	34 970	34 306	25 831	34 646	12 195	-324	-0.3%
13. Women	33 929	25 978	28 797	24 439	6 851	-9 490	-10.4%
(a) Consultants	1 497	1 611	1 424	1 039	335	-458	-11.5%
(b) Travel and subsistence	23 147	11 411	13 939	17 144	3 182	-6 003	-9.5%
(c) Catering and events	1 793	1 903	3 905	456	577	-1 337	-36.7%
(d) Entertainment	31	2	0			-31	-100.0%
(e) Advertising	1 348	8 132	4 477	1 616	760	269	6.2%
(f) Newspapers and publication	105	36	106	66		-39	-14.4%
(g) Conferences (Venues and facilities)	2 614	546	1 809	1 140	262	-1 475	-24.2%
(h) Other expenditure (Communication)	3 393	2 336	3 136	2 977	1 735	-416	-4.3%

Source: Data extracted from the financial systems data of the departments, updated for 2017/18 version of the chart of accounts, consequently data may vary from the published financial statements of the departments.

Cost containment related expenditure items	Audited outcome			Preliminary outcome	Year to date: April to August	Change in value	Average annual % change
	2013/14	2014/15	2015/16	2016/17	2017/18	2013/14 to 2016/17	2013/14 to 2016/17
R'000							
14. Basic Education	177 895	289 820	258 495	354 794	93 808	176 898	25.9%
(a) Consultants	3 223	97 614	123 575	171 664	20 773	168 440	276.2%
(b) Travel and subsistence	141 315	122 848	93 089	117 634	45 495	-23 681	-5.9%
(c) Catering and events	7 369	26 162	18 837	27 743	9 957	20 374	55.6%
(d) Entertainment	150					-150	-100.0%
(e) Advertising	14 046	18 546	2 032	18 280	8 529	4 235	9.2%
(f) Newspapers and publication	333	335	129	134	56	-198	-26.1%
(g) Conferences (Venues and facilities)	5 929	18 404	16 077	10 004	6 801	4 075	19.0%
(h) Other expenditure (Communication)	5 530	5 911	4 756	9 334	2 196	3 804	19.1%
15. Higher Education And Training	66 691	64 509	118 784	122 600	61 129	55 910	22.5%
(a) Consultants	1 316	1 720	4 026	3 284	4 958	1 968	35.6%
(b) Travel and subsistence	46 611	48 674	89 853	89 702	42 506	43 091	24.4%
(c) Catering and events	6 286	1 521	2 138	3 551	675	-2 735	-17.3%
(d) Entertainment	92	62	52	38	13	-54	-25.7%
(e) Advertising	2 267	1 663	3 175	5 105	1 503	2 838	31.1%
(f) Newspapers and publication	438	939	1 119	1 059	705	621	34.2%
(g) Conferences (Venues and facilities)	2 844	2 761	10 157	11 100	6 778	8 257	57.5%
(h) Other expenditure (Communication)	6 837	7 170	8 264	8 761	3 992	1 924	8.6%
16. Health	284 722	184 120	211 687	278 694	158 728	-6 029	-0.7%
(a) Consultants	156 652	60 506	65 594	142 995	99 579	-13 656	-3.0%
(b) Travel and subsistence	87 914	86 223	92 747	92 667	43 324	4 753	1.8%
(c) Catering and events	2 852	3 230	3 148	2 344	1 164	-508	-6.3%
(d) Entertainment	55	18	2	3	12	-52	-61.6%
(e) Advertising	12 166	10 496	10 633	6 943	6 497	-5 222	-17.1%
(f) Newspapers and publication	1 825	1 082	604	646	78	-1 179	-29.3%
(g) Conferences (Venues and facilities)	10 469	6 611	19 409	16 534	2 272	6 065	16.5%
(h) Other expenditure (Communication)	12 791	15 952	19 550	16 561	5 801	3 770	9.0%
17. Social Development	743 439	304 612	245 804	213 721	76 101	-529 718	-34.0%
(a) Consultants	439 970	83 406	40 509	43 170	12 391	-396 800	-53.9%
(b) Travel and subsistence	135 762	137 851	121 552	97 755	37 215	-38 006	-10.4%
(c) Catering and events	13 875	12 252	16 203	13 048	5 466	-827	-2.0%
(d) Entertainment	892	687	663	121	46	-772	-48.7%
(e) Advertising	90 259	26 602	23 130	15 800	6 095	-74 459	-44.1%
(f) Newspapers and publication	1 632	1 882	327	137	121	-1 495	-56.2%
(g) Conferences (Venues and facilities)	44 382	25 609	30 716	27 221	8 526	-17 161	-15.0%
(h) Other expenditure (Communication)	16 667	16 322	12 703	16 468	6 242	-199	-0.4%
18. Correctional Services	445 154	647 113	433 333	306 017	113 289	-139 137	-11.7%
(a) Consultants	43 615	199 405	29 078	11 870	7 075	-31 745	-35.2%
(b) Travel and subsistence	242 306	277 127	259 349	169 118	46 845	-73 188	-11.3%
(c) Catering and events	34 990	39 028	36 149	15 839	2 929	-19 151	-23.2%
(d) Entertainment	257	225	221	87	31	-170	-30.3%
(e) Advertising	12 743	25 633	11 063	6 475	483	-6 269	-20.2%
(f) Newspapers and publication	1 405	1 053	798	501	127	-904	-29.1%
(g) Conferences (Venues and facilities)	9 907	14 971	2 838	2 142	212	-7 765	-40.0%
(h) Other expenditure (Communication)	99 930	89 671	93 836	99 985	55 588	55	0.0%
19. Defence and Military Veterans	1 295 164	1 384 519	1 445 778	1 568 088	543 345	272 924	6.6%
(a) Consultants	258 889	351 446	304 832	219 068	65 383	-39 821	-5.4%
(b) Travel and subsistence	878 194	880 686	991 344	1 102 666	399 907	224 472	7.9%
(c) Catering and events	24 021	25 458	27 217	22 761	8 782	-1 261	-1.8%
(d) Entertainment	9 737	2 878	4 785	4 543	1 486	-5 194	-22.4%
(e) Advertising	32 106	12 433	8 431	98 673	22 837	66 567	45.4%
(f) Newspapers and publication	911	7 742	7 766	7 126	961	6 214	98.5%
(g) Conferences (Venues and facilities)		14 018	12 440	10 890	3 478	10 890	
(h) Other expenditure (Communication)	91 305	89 856	88 963	102 362	40 511	11 057	3.9%

Source: Data extracted from the financial systems data of the departments, updated for 2017/18 version of the chart of accounts, consequently data may vary from the published financial statements of the departments.

Cost containment related expenditure items	Audited outcome			Preliminary outcome	Year to date: April to August	Change in value	Average annual % change
	2013/14	2014/15	2015/16	2016/17	2017/18	2013/14 to 2016/17	2013/14 to 2016/17
R'000							
20. Independent Police Investigative Directorate	30 160	25 514	28 033	25 571	7 767	-4 589	-5.4%
(a) Consultants	123	999	507	330	181	208	39.1%
(b) Travel and subsistence	22 435	18 061	22 778	19 087	4 699	-3 347	-5.2%
(c) Catering and events	528	302	220	199	35	-329	-27.8%
(e) Advertising	3 568	2 212	520	231	318	-3 337	-59.8%
(f) Newspapers and publication	91	88	76	51		-40	-17.4%
(g) Conferences (Venues and facilities)	322	273	13	421		99	9.3%
(h) Other expenditure (Communication)	3 093	3 578	3 919	5 251	2 533	2 158	19.3%
21. Justice And Constitutional Development	926 080	917 552	797 228	708 815	243 861	-217 265	-8.5%
(a) Consultants	46 421	44 801	38 457	50 311	20 040	3 890	2.7%
(b) Travel and subsistence	477 248	489 019	412 768	384 552	149 326	-92 696	-6.9%
(c) Catering and events	10 049	12 935	13 141	10 160	2 701	111	0.4%
(d) Entertainment	13	9	4	1	0	-12	-61.5%
(e) Advertising	36 516	44 378	37 362	23 649	2 451	-12 867	-13.5%
(f) Newspapers and publication	174 101	139 798	132 326	80 345	684	-93 756	-22.7%
(g) Conferences (Venues and facilities)	12 400	30 088	17 719	16 056	3 724	3 656	9.0%
(h) Other expenditure (Communication)	169 333	156 525	145 449	143 741	64 934	-25 592	-5.3%
22. National Office of the Chief Justice			115 881	120 765	76 602	120 765	
(a) Consultants			9 053	12 456	6 588	12 456	
(b) Travel and subsistence			89 004	84 860	53 194	84 860	
(c) Catering and events			911	2 565	1 768	2 565	
(d) Entertainment			25	129	23	129	
(e) Advertising			1 019	1 058	701	1 058	
(f) Newspapers and publication			150	189	76	189	
(g) Conferences (Venues and facilities)			5 270	6 653	5 037	6 653	
(h) Other expenditure (Communication)			10 448	12 855	9 215	12 855	
23. Police	1 613 677	1 691 233	1 776 023	1 681 033	703 139	67 356	1.4%
(a) Consultants	20 534	26 569	27 402	28 589	9 989	8 056	11.7%
(b) Travel and subsistence	761 031	867 739	917 885	969 267	383 373	208 236	8.4%
(c) Catering and events	41 159	40 115	39 531	30 698	13 391	-10 461	-9.3%
(d) Entertainment	2 166	1 361	1 412	1 033	359	-1 133	-21.9%
(e) Advertising	33 277	26 581	39 821	31 296	3 387	-1 981	-2.0%
(f) Newspapers and publication	1 993	3 006	973	497	297	-1 496	-37.1%
(g) Conferences (Venues and facilities)	45 092	29 755	34 880	35 583	9 091	-9 509	-7.6%
(h) Other expenditure (Communication)	708 427	696 107	714 118	584 071	283 252	-124 356	-6.2%
24. Agriculture, Forestry And Fisheries	251 369	247 419	273 004	224 605	98 456	-26 764	-3.7%
(a) Consultants	33 953	20 540	22 985	22 974	13 180	-10 980	-12.2%
(b) Travel and subsistence	127 346	139 933	141 375	129 675	53 908	2 329	0.6%
(c) Catering and events	1 297	812	740	837	317	-460	-13.6%
(d) Entertainment	503	776	306	287	136	-216	-17.0%
(e) Advertising	22 189	26 479	8 104	7 514	3 850	-14 675	-30.3%
(f) Newspapers and publication	1 569	358	953	555	180	-1 014	-29.3%
(g) Conferences (Venues and facilities)	37 921	30 684	69 394	32 889	11 972	-5 032	-4.6%
(h) Other expenditure (Communication)	26 591	27 836	29 146	29 874	14 913	3 284	4.0%
25. Economic Development	39 693	18 496	23 717	11 492	6 315	-28 201	-33.8%
(a) Consultants	4 165	372	832	1 807	1 485	-2 358	-24.3%
(b) Travel and subsistence	11 839	9 561	8 973	6 967	3 540	-4 873	-16.2%
(c) Catering and events	1 396	410	1 568	244	206	-1 152	-44.1%
(d) Entertainment	24	9				-24	-100.0%
(e) Advertising	20 087	6 138	2 706	444	277	-19 643	-71.9%
(f) Newspapers and publication	138	192	140	122	72	-15	-3.9%
(g) Conferences (Venues and facilities)	1 428	343	8 369	239	105	-1 189	-44.9%
(h) Other expenditure (Communication)	616	1 471	1 129	1 669	628	1 053	39.4%

Source: Data extracted from the financial systems data of the departments, updated for 2017/18 version of the chart of accounts, consequently data may vary from the published financial statements of the departments.

Cost containment related expenditure items R'000	Audited outcome			Preliminary outcome	Year to date: April to August	Change in value	Average annual % change
	2013/14	2014/15	2015/16	2016/17	2017/18	2013/14 to 2016/17	2013/14 to 2016/17
26. Energy	120 533	137 842	130 293	271 675	53 906	151 142	31.1%
(a) Consultants	25 388	43 840	25 828	189 849	16 926	164 461	95.6%
(b) Travel and subsistence	58 033	56 345	65 249	52 019	24 476	-6 013	-3.6%
(c) Catering and events	2 642	1 033	1 961	2 546	898	-96	-1.2%
(d) Entertainment	68	22	1	8	8	-60	-51.7%
(e) Advertising	15 969	8 652	13 785	8 362	1 052	-7 607	-19.4%
(f) Newspapers and publication	471	397	482	556	111	85	5.7%
(g) Conferences (Venues and facilities)	11 114	19 708	15 373	9 818	5 744	-1 296	-4.0%
(h) Other expenditure (Communication)	6 849	7 844	7 613	8 517	4 691	1 668	7.5%
27. Environmental Affairs	342 460	324 225	383 450	450 273	148 225	107 814	9.6%
(a) Consultants	112 572	82 295	126 354	169 373	34 517	56 801	14.6%
(b) Travel and subsistence	141 280	169 884	179 501	171 132	75 578	29 852	6.6%
(c) Catering and events	4 022	5 081	7 420	11 374	2 615	7 352	41.4%
(d) Entertainment	311	85	128	43	19	-268	-48.2%
(e) Advertising	27 264	14 415	14 302	15 641	11 119	-11 623	-16.9%
(f) Newspapers and publication	658	664	517	462	145	-196	-11.1%
(g) Conferences (Venues and facilities)	38 969	34 470	34 658	60 613	16 634	21 645	15.9%
(h) Other expenditure (Communication)	17 385	17 330	20 570	21 635	7 601	4 250	7.6%
28. Labour	194 439	138 034	148 667	128 836	47 040	-65 603	-12.8%
(a) Consultants	45 320	6 313	7 179	10 024	1 443	-35 296	-39.5%
(b) Travel and subsistence	86 188	77 169	82 429	72 203	25 504	-13 986	-5.7%
(c) Catering and events	5 573	3 751	4 532	4 674	2 171	-899	-5.7%
(d) Entertainment	272	139	189	191	57	-81	-11.1%
(e) Advertising	12 068	6 737	17 431	9 882	1 450	-2 186	-6.4%
(f) Newspapers and publication	666	574	589	169	122	-497	-36.7%
(g) Conferences (Venues and facilities)	9 891	8 114	5 087	6 924	3 028	-2 967	-11.2%
(h) Other expenditure (Communication)	34 461	35 236	31 232	24 770	13 263	-9 692	-10.4%
29. Mineral Resources	88 047	92 046	99 724	107 162	41 239	19 114	6.8%
(a) Consultants	5 845	14 778	5 461	8 237	853	2 391	12.1%
(b) Travel and subsistence	59 301	55 731	71 021	68 383	28 847	9 082	4.9%
(c) Catering and events	1 185	508	1 534	951	871	-234	-7.1%
(d) Entertainment	3					-3	-100.0%
(e) Advertising	3 504	1 056	846	5 453	5 231	1 949	15.9%
(f) Newspapers and publication	555	404	558	215	27	-341	-27.2%
(g) Conferences (Venues and facilities)	2 657	4 991	6 581	6 643	2 147	3 986	35.7%
(h) Other expenditure (Communication)	14 997	14 579	13 723	17 281	3 264	2 284	4.8%
30. Science And Technology	88 269	92 413	99 842	106 198	45 248	17 929	6.4%
(a) Consultants	7 272	5 603	3 470	9 868	1 800	2 595	10.7%
(b) Travel and subsistence	40 457	41 565	46 670	46 485	22 195	6 028	4.7%
(c) Catering and events	2 752	3 218	5 138	3 507	1 808	755	8.4%
(d) Entertainment	706	737	1 021	656	270	-50	-2.4%
(e) Advertising	16 466	23 225	23 085	28 710	11 284	12 244	20.4%
(f) Newspapers and publication	617	861	824	2 618	528	2 000	61.9%
(g) Conferences (Venues and facilities)	14 634	12 143	12 094	5 662	3 909	-8 972	-27.1%
(h) Other expenditure (Communication)	5 365	5 062	7 540	8 693	3 454	3 328	17.5%
31. Small Business Development			25 691	34 782	13 326	34 782	
(a) Consultants			745	5 067	3 447	5 067	
(b) Travel and subsistence			19 309	18 229	8 450	18 229	
(c) Catering and events			957	3 507	1 041	3 507	
(e) Advertising			1 946	2 072	94	2 072	
(f) Newspapers and publication			19	1	4	1	
(g) Conferences (Venues and facilities)			1 234	4 906	46	4 906	
(h) Other expenditure (Communication)			1 481	1 001	244	1 001	

Source: Data extracted from the financial systems data of the departments, updated for 2017/18 version of the chart of accounts, consequently data may vary from the published financial statements of the departments.

Cost containment related expenditure items R'000	Audited outcome			Preliminary outcome	Year to date: April to August	Change in value	Average annual % change
	2013/14	2014/15	2015/16	2016/17	2017/18	2013/14 to 2016/17	2013/14 to 2016/17
32. Telecommunications and Postal Services			121 916	56 774	20 358	56 774	
(a) Consultants			75 146	8 873	1 670	8 873	
(b) Travel and subsistence			33 140	31 546	12 733	31 546	
(c) Catering and events			1 969	1 793	1 066	1 793	
(d) Entertainment			494	23	20	23	
(e) Advertising			3 198	3 314	1 053	3 314	
(f) Newspapers and publication			510	1 024	190	1 024	
(g) Conferences (Venues and facilities)			2 277	4 483	1 257	4 483	
(h) Other expenditure (Communication)			5 182	5 716	2 369	5 716	
33. Tourism	65 364	49 500	67 266	72 491	30 428	7 127	3.5%
(a) Consultants	7 321	3 357	19 490	20 799	7 264	13 478	41.6%
(b) Travel and subsistence	41 752	31 170	33 062	32 292	14 567	-9 460	-8.2%
(c) Catering and events	1 732	1 709	1 868	3 247	2 270	1 516	23.3%
(d) Entertainment	174	55	45	41	5	-132	-38.0%
(e) Advertising	4 204	2 854	2 673	2 303	496	-1 900	-18.2%
(f) Newspapers and publication	351	416	388	396	30	44	4.0%
(g) Conferences (Venues and facilities)	4 628	4 904	4 548	8 251	3 413	3 623	21.3%
(h) Other expenditure (Communication)	5 202	5 035	5 194	5 161	2 383	-41	-0.3%
34. Trade And Industry	280 387	250 989	183 604	164 317	63 878	-116 070	-16.3%
(a) Consultants	40 065	83 655	28 352	21 167	6 423	-18 899	-19.2%
(b) Travel and subsistence	131 306	102 362	95 983	88 829	36 234	-42 477	-12.2%
(c) Catering and events	6 230	2 276	1 884	2 085	1 035	-4 145	-30.6%
(d) Entertainment	1 924	1 572	1 323	1 086	319	-838	-17.4%
(e) Advertising	42 111	30 359	23 739	15 994	7 522	-26 118	-27.6%
(f) Newspapers and publication	1 284	774	953	1 483	355	199	4.9%
(g) Conferences (Venues and facilities)	46 186	18 247	18 573	23 013	8 242	-23 173	-20.7%
(h) Other expenditure (Communication)	11 281	11 745	12 798	10 661	3 749	-620	-1.9%
35. Transport	1 555 160	910 701	521 702	620 987	163 103	-934 172	-26.4%
(a) Consultants	1 385 466	692 100	341 793	443 606	91 813	-941 860	-31.6%
(b) Travel and subsistence	57 874	111 758	82 253	68 185	29 252	10 311	5.6%
(c) Catering and events	1 294	1 744	3 460	5 060	2 753	3 766	57.5%
(d) Entertainment	215	428	307	299	139	84	11.6%
(e) Advertising	27 881	34 418	23 871	17 620	5 272	-10 261	-14.2%
(f) Newspapers and publication	1 055	1 009	298	285	135	-770	-35.4%
(g) Conferences (Venues and facilities)	20 577	8 774	15 282	16 634	1 725	-3 943	-6.8%
(h) Other expenditure (Communication)	60 796	60 471	54 439	69 297	32 015	8 502	4.5%
36. Water and Sanitation	498 920	438 546	448 119	521 372	160 793	22 452	1.5%
(a) Consultants	183 792	134 984	107 598	249 432	38 230	65 639	10.7%
(b) Travel and subsistence	230 342	203 636	227 505	207 165	96 546	-23 177	-3.5%
(c) Catering and events	9 617	7 199	5 254	4 920	1 746	-4 697	-20.0%
(d) Entertainment	557	168	163	165	84	-392	-33.4%
(e) Advertising	20 749	38 214	54 686	18 349	4 968	-2 400	-4.0%
(f) Newspapers and publication	1 035	695	527	429	127	-606	-25.4%
(g) Conferences (Venues and facilities)	16 009	9 889	11 122	4 037	2 464	-11 972	-36.8%
(h) Other expenditure (Communication)	36 818	43 760	41 264	36 876	16 628	58	0.1%
37. Arts And Culture	101 853	83 750	100 867	104 991	42 112	3 139	1.0%
(a) Consultants	5 166	4 438	12 821	28 955	8 989	23 789	77.6%
(b) Travel and subsistence	73 906	46 856	63 683	52 550	21 131	-21 356	-10.7%
(c) Catering and events	2 961	3 695	4 399	2 805	1 091	-155	-1.8%
(d) Entertainment	331	121	147	157	41	-174	-21.9%
(e) Advertising	4 301	14 385	7 809	5 645	5 113	1 343	9.5%
(f) Newspapers and publication	176	86	158	96	32	-80	-18.3%
(g) Conferences (Venues and facilities)	5 693	4 910	2 987	6 717	2 561	1 024	5.7%
(h) Other expenditure (Communication)	9 319	9 259	8 863	8 066	3 154	-1 253	-4.7%

Source: Data extracted from the financial systems data of the departments, updated for 2017/18 version of the chart of accounts, consequently data may vary from the published financial statements of the departments.

Cost containment related expenditure items	Audited outcome			Preliminary outcome	Year to date: April to August	Change in value	Average annual % change
	2013/14	2014/15	2015/16	2016/17	2017/18	2013/14 to 2016/17	2013/14 to 2016/17
38. Human Settlements	138 482	204 603	174 505	195 562	69 933	57 079	12.2%
(a) Consultants	38 315	72 082	34 483	70 670	16 846	32 355	22.6%
(b) Travel and subsistence	49 104	66 655	72 214	69 869	22 504	20 765	12.5%
(c) Catering and events	6 226	5 016	4 568	2 177	2 259	-4 049	-29.5%
(d) Entertainment	168	179	200	190	87	22	4.2%
(e) Advertising	23 262	29 607	20 020	13 500	8 748	-9 761	-16.6%
(f) Newspapers and publication	214	409	288	472	111	258	30.2%
(g) Conferences (Venues and facilities)	12 949	19 769	32 934	29 025	15 553	16 076	30.9%
(h) Other expenditure (Communication)	8 245	10 887	9 798	9 658	3 825	1 414	5.4%
39. Rural Development And Land Reform	1 219 082	615 842	511 058	645 702	226 306	-573 380	-19.1%
(a) Consultants	210 757	166 396	134 283	188 704	57 893	-22 052	-3.6%
(b) Travel and subsistence	790 962	277 843	231 799	300 547	122 961	-490 414	-27.6%
(c) Catering and events	15 097	5 423	8 973	5 002	1 625	-10 095	-30.8%
(d) Entertainment	7	4			3	-7	-100.0%
(e) Advertising	47 896	28 344	41 902	16 840	1 947	-31 056	-29.4%
(f) Newspapers and publication	1 319	569	659	1 003	135	-316	-8.7%
(g) Conferences (Venues and facilities)	98 783	70 164	36 079	69 994	15 267	-28 789	-10.8%
(h) Other expenditure (Communication)	54 261	67 100	57 362	63 612	26 475	9 351	5.4%
40. Sport And Recreation South Africa	121 147	108 170	100 257	53 941	17 363	-67 206	-23.6%
(a) Consultants				93	72	93	
(b) Travel and subsistence	29 007	29 940	26 145	23 805	9 535	-5 202	-6.4%
(c) Catering and events	1 883	3 958	2 464	3 277	1 698	1 394	20.3%
(d) Entertainment	110	61	48	50	28	-60	-23.2%
(e) Advertising	10 225	13 585	43 093	21 196	4 448	10 971	27.5%
(f) Newspapers and publication	4		12	4		-0	-1.0%
(g) Conferences (Venues and facilities)	75 857	56 988	24 681	655	4	-75 202	-79.5%
(h) Other expenditure (Communication)	4 062	3 638	3 813	4 862	1 579	800	6.2%

Source: Data extracted from the financial systems data of the departments, updated for 2017/18 version of the chart of accounts, consequently data may vary from the published financial statements of the departments.

Annexure B: Detail of expenditure on cost containment related items: Provinces

Cost containment related expenditure items	Audited outcome			Preliminary outcome	Year to date: April to August	Change in value	Average annual % change
	2013/14	2014/15	2015/16	2016/17	2017/18	2013/14 to 2016/17	2013/14 to 2016/17
R'000							
Eastern Cape	1 613 200	1 659 022	1 605 663	1 766 258	873 861	153 058	3.1%
(a) Consultants	349 537	430 850	402 519	546 494	325 345	196 957	16.1%
(b) Travel and subsistence	772 849	770 317	760 052	756 476	357 250	-16 372	-0.7%
(c) Catering and events	99 116	79 849	79 670	88 407	47 250	-10 709	-3.7%
(d) Entertainment	1 646	780	704	1 196	252	-450	-10.1%
(e) Advertising	58 839	68 619	53 089	50 870	21 414	-7 969	-4.7%
(f) Newspapers and publication	8 277	1 430	1 512	964	285	-7 313	-51.2%
(g) Conferences (Venues and facilities)	78 981	55 065	56 970	50 361	22 432	-28 619	-13.9%
(h) Other expenditure (Communication)	243 957	252 113	251 146	271 490	99 633	27 533	3.6%
Free State	594 398	528 824	579 819	674 182	289 436	79 784	4.3%
(a) Consultants	148 747	121 173	161 632	239 258	84 550	90 510	17.2%
(b) Travel and subsistence	212 931	206 347	196 585	204 606	100 922	-8 325	-1.3%
(c) Catering and events	64 891	27 675	43 449	47 448	21 410	-17 443	-9.9%
(d) Entertainment	603	174	155	111	60	-492	-43.2%
(e) Advertising	34 449	46 131	51 159	47 505	25 641	13 057	11.3%
(f) Newspapers and publication	10 634	10 373	9 239	9 419	2 521	-1 215	-4.0%
(g) Conferences (Venues and facilities)	14 622	6 954	8 630	9 730	3 978	-4 892	-12.7%
(h) Other expenditure (Communication)	107 521	109 994	108 969	116 105	50 354	8 584	2.6%
Gauteng	1 072 299	1 075 018	1 109 616	1 162 927	449 358	90 628	2.7%
(a) Consultants	281 671	327 303	281 139	341 167	120 402	59 497	6.6%
(b) Travel and subsistence	245 434	211 204	225 335	228 341	93 534	-17 092	-2.4%
(c) Catering and events	53 169	60 635	60 132	58 154	27 915	4 985	3.0%
(d) Entertainment	1 591	393	194	4	2	-1 587	-86.5%
(e) Advertising	120 312	116 339	175 281	138 767	42 517	18 455	4.9%
(f) Newspapers and publication	9 338	7 049	7 400	7 671	3 634	-1 667	-6.3%
(g) Conferences (Venues and facilities)	107 603	84 523	83 369	93 346	38 749	-14 257	-4.6%
(h) Other expenditure (Communication)	253 181	267 571	276 766	295 477	122 605	42 295	5.3%
KwaZulu-Natal	2 484 100	2 244 813	2 283 420	2 344 774	1 266 722	-139 325	-1.9%
(a) Consultants	858 876	731 321	730 495	728 142	638 637	-130 734	-5.4%
(b) Travel and subsistence	800 194	746 643	752 215	834 599	352 067	34 406	1.4%
(c) Catering and events	133 735	136 452	122 205	136 444	41 059	2 709	0.7%
(d) Entertainment	2 246	2 049	260	270	66	-1 976	-50.6%
(e) Advertising	186 336	133 617	191 941	156 105	50 756	-30 231	-5.7%
(f) Newspapers and publication	14 002	11 828	17 222	14 168	3 742	167	0.4%
(g) Conferences (Venues and facilities)	189 529	180 529	177 501	146 182	38 994	-43 347	-8.3%
(h) Other expenditure (Communication)	299 182	302 375	291 582	328 863	141 401	29 682	3.2%
Limpopo	841 815	934 245	909 413	1 015 901	427 503	174 086	6.5%
(a) Consultants	166 164	166 915	103 190	198 052	66 687	31 887	6.0%
(b) Travel and subsistence	395 253	477 679	493 386	485 746	221 642	90 493	7.1%
(c) Catering and events	46 669	41 202	52 630	65 631	19 365	18 962	12.0%
(d) Entertainment	673	765	626	370	337	-303	-18.1%
(e) Advertising	29 739	38 425	44 077	34 736	13 757	4 997	5.3%
(f) Newspapers and publication	4 864	2 950	2 618	2 335	934	-2 530	-21.7%
(g) Conferences (Venues and facilities)	28 233	33 503	39 449	42 630	16 110	14 397	14.7%
(h) Other expenditure (Communication)	170 220	172 806	173 438	186 402	88 670	16 183	3.1%

Source: Data extracted from the financial systems data of the provinces, updated for 2017/18 version of the chart of accounts, consequently data may vary from the published financial statements.

Cost containment related expenditure items R'000	Audited outcome			Preliminary outcome	Year to date: April to August	Change in value	Average annual % change
	2013/14	2014/15	2015/16	2016/17	2017/18	2013/14 to 2016/17	2013/14 to 2016/17
Mpumalanga	904 065	840 280	946 285	927 755	384 671	23 691	0.9%
(a) Consultants	58 103	97 018	151 728	123 929	71 445	65 826	28.7%
(b) Travel and subsistence	477 322	482 535	514 237	506 770	202 348	29 448	2.0%
(c) Catering and events	67 014	44 731	39 878	42 620	20 644	-24 394	-14.0%
(e) Advertising	44 616	24 429	29 878	41 483	12 474	-3 134	-2.4%
(f) Newspapers and publication	2 479	2 414	1 258	1 012	373	-1 467	-25.8%
(g) Conferences (Venues and facilities)	106 544	46 313	69 968	68 079	16 120	-38 465	-13.9%
(h) Other expenditure (Communication)	147 986	142 840	139 337	143 863	61 267	-4 123	-0.9%
North West	1 060 223	1 053 144	1 057 287	1 097 933	451 640	37 710	1.2%
(a) Consultants	268 090	290 868	289 962	254 554	97 434	-13 537	-1.7%
(b) Travel and subsistence	467 332	455 111	460 370	437 976	209 187	-29 356	-2.1%
(c) Catering and events	79 422	69 485	67 684	65 051	25 555	-14 371	-6.4%
(d) Entertainment	235	22	0			-235	-100.0%
(e) Advertising	57 403	41 834	39 586	71 448	19 549	14 045	7.6%
(f) Newspapers and publication	9 085	4 213	7 566	47 058	11 585	37 973	73.0%
(g) Conferences (Venues and facilities)	53 329	48 270	40 022	63 432	17 894	10 103	6.0%
(h) Other expenditure (Communication)	125 326	143 341	152 098	158 413	70 436	33 086	8.1%
Northern Cape	509 757	510 056	472 301	456 957	196 247	-52 800	-3.6%
(a) Consultants	95 967	64 403	82 177	93 022	40 451	-2 945	-1.0%
(b) Travel and subsistence	271 168	289 321	252 733	237 751	111 798	-33 417	-4.3%
(c) Catering and events	40 366	39 216	34 724	34 003	12 602	-6 363	-5.6%
(d) Entertainment	1 871	1 006	416	194	26	-1 677	-53.0%
(e) Advertising	34 917	35 484	22 333	13 127	4 240	-21 790	-27.8%
(f) Newspapers and publication	2 444	6 920	7 569	1 592	982	-852	-13.3%
(g) Conferences (Venues and facilities)	16 153	23 185	14 252	12 533	3 647	-3 619	-8.1%
(h) Other expenditure (Communication)	46 871	50 521	58 096	64 735	22 501	17 863	11.4%
Western Cape	1 092 924	864 941	938 285	908 289	374 708	-184 634	-6.0%
(a) Consultants	395 950	412 734	458 664	453 381	191 069	57 431	4.6%
(b) Travel and subsistence	414 038	167 706	180 687	179 255	80 179	-234 783	-24.3%
(c) Catering and events	42 582	35 238	45 512	44 732	17 127	2 150	1.7%
(d) Entertainment	1 393	510	562	601	225	-792	-24.4%
(e) Advertising	75 376	82 708	97 193	83 816	27 496	8 441	3.6%
(f) Newspapers and publication	4 784	9 656	9 290	7 706	1 886	2 922	17.2%
(g) Conferences (Venues and facilities)	25 399	27 167	17 329	17 471	5 913	-7 928	-11.7%
(h) Other expenditure (Communication)	133 402	129 223	129 047	121 327	50 813	-12 075	-3.1%

Source: Data extracted from the financial systems data of the provinces, updated for 2017/18 version of the chart of accounts, consequently data may vary from the published financial statements.