



National Treasury
Republic of South Africa

Treasury Guidelines
Preparation of the
Estimates of National Expenditure
2010

November 2009

This document is available at: www.treasury.gov.za/publications/guidelines

Contents

Introduction.....	3
Changes in the 2010 ENE.....	3
Deadlines	5
Contact persons at National Treasury	5
Part 1: Completing the main chapter.....	6
Part 2: Completing the section on entities.....	13
Annexure A: List of selected entities.....	14
ENE chapter template.....	15

Introduction

These guidelines provide instructions on how to complete your chapter for the 2010 Estimates of National Expenditure (ENE). The format of this year's publication is largely the same as last year's, but there are some additions.

The guidelines are divided into two parts:

- Completing the vote chapter; and
- Completing the public entities section.

Changes in the 2010 ENE

Savings and cost effective service delivery: The 2010 ENE requires the departments and public entities¹ to discuss details of the savings, reprioritisation and cost reductions effected on the baselines for 2009/10 and the MTEF period. This will be a separate heading after the strategic overview section in each chapter. This section should outline:

- measures put in place to effect savings, reprioritisation and cost reductions indicating the specific programmes or spending items where the savings have been; and
- how this is being managed during the current year and how it will be managed over the MTEF period, without negatively impacting on service delivery or core functions of the department.

Departments and public entities should also mention any intention to undertake comprehensive expenditure reviews or other similar evaluations over the MTEF period, as well as expected timelines for such projects.

Newly established departments: New departments that have fully completed the organisational approval process, including obtaining approval for the new establishment, function shifts and the new budget programme structures from the Department of Public Service and Administration (DPSA) and the National Treasury respectively, will have to submit the ENE chapter and database, using the guidelines provided in this document.

Information for new departments that have not finalised their organisational approval process will be reported in the ENE chapter of the department to which these new departments are temporarily aligned. The format in terms of which such information should be reported is outlined in Part 1.

Reporting on mega infrastructure projects: Departments are requested to report on spending for mega infrastructure projects in text boxes, under vote expenditure trends. Only key mega projects should be reported in the text boxes, highlighting progress on the implementation of such projects relative to spending over the years. Departments are not expected to include all mega projects in the text boxes; one or two projects can be reported on.

Reporting on personnel: The database will provide a separate sheet for personnel numbers at different salary levels. This will include posts on approved establishment, posts on funded establishment, posts filled on funded establishment and posts additional to the establishment. Departments are expected to complete the sheet and also write an explanatory paragraph under the vote expenditure trends.

Numbers style

Departments should present numbers in the text as follows:

- Use a full-stop to separate a number from the decimal numbers denoting the fraction of the number.
- Use a space to separate thousands.

Examples

R75 000 (75 thousand rand) (Press the control, shift and space bar keys all at once, to make a non-breaking space).

R10.2 billion (10 billion and 200 million rand).

Notes on the database

All the relevant database sheets should be completed by all departments. Publication tables will be extracted from the database and inserted on the chapters by the National Treasury.

The carry through costs for the 2009/10 salary increases should be budgeted for by departments and reflected in the database.

Departmental databases should also reflect personnel costs increases of 5.3% in 2010/11, 5.5% in 2011/12 and 5% in 2012/13.

Lower level expenditure information is required again this year, and will be presented as an annexure to the chapter. The database will provide a separate sheet for lower level expenditure (for example: expenditure per court, police station, school, hospital etc) and it should be completed providing disaggregated information to the extent appropriate for the vote. Departments are expected to provide information over the seven-year period.

For transparency, reporting on **donor funding** should continue to be reflected in government's financial reports. The reporting should be in line with the relevant development cooperation agreements, the provisions of the PFMA and as requested in the database.

The annexure table for donor funding has the following information: the donor, project, departmental programme linked to donor funding, the amount committed, main economic classification, spending focus, and seven-year expenditure information. The spending focus column should reflect what the donor project will achieve, has achieved or the actual output or result of the donor project. All the names should be written in full with no acronyms.

Appropriation bill: The format of the 2010 Appropriation Bill will be similar to last year's. The main change is additional columns to reflect different categories of current payments namely; compensation of employees, goods and services and other. Other changes to the information that will be included in the bill to improve transparency are:

- SCOA level 2 items will be used as headings for the listing of all transfers and subsidies except for conditional grants. The heading for conditional grants will stay the same as last year;
- Where transfer payments relate to more than one heading a combined heading, using the SCOA items should be used for example, transfers to households and private corporations as one heading;
- The description of the transfer must be the name of a person or the registered name of an institution that receives the transfer. If it is not possible to provide a name then the sub-programme or project name must be reflected;
- Transfers to households in respect of severance packages will be excluded;
- After the name of the recipient a succinct description of the *purpose* of the transfer must be indicated;
- There should be no abbreviations in the Appropriation Bill;
- Where current payments and payments for capital assets that are specifically and exclusively appropriated are listed;
 - the description must be the name of the subprogramme or project; and
 - the purpose of the payment must follow the name of the subprogramme or project.
- The *Aim* of the department, programme names and purposes in the ENE chapters should be aligned to what is in the Appropriation Bill.

Submission requirements

Your ENE chapter should be submitted following the format set out in these guidelines.

The completed chapter must be accompanied by a separate covering letter signed by your Accounting Officer stating the name and contact details of an official that will be available to deal with related queries during the latter part of December 2009 and early January 2010.

Deadlines

National Treasury distributes guidelines to departments and public entities	10 November 2009
National Treasury provides information sessions for departments and public entities	18-20 November 2009
National Treasury distributes databases to the departments and public entities	
National Treasury sends allocation letters to departments	20 November 2009
Departments and Public Entities submit: - first draft database, including Appropriation Bill inputs - first draft chapter - public entities annual report	7 December 2009
Departments and Public Entities submit: - second draft database - second draft chapters	8 January 2010
Departments sign off chapters and the Appropriation Bill	2 February 2010
Budget day	17 February 2010

Contact persons at National Treasury

For clarity and assistance, contact:

Your relevant Public Finance representative at the National Treasury for general enquiries regarding the completion of the chapter.

Database:

Refer to the contact person listed on the cover page of your database template.

Part 1: Completing the main chapter

[Vote number]

[Name of vote]

Budget summary

R million	2010/11				2011/12	2012/13
	Total to be appropriated	Current payments	Transfers and subsidies	Payments of capital assets	Total	Total
Total Expenditure Estimates						
Direct charge against the National Revenue Fund						
Executive authority	Minister of					
Accounting officer	Director-General of					
Web address	www.xxx					

* Further details on the chapter can be obtained in the small ENE books available at www.treasury.gov.za/budgetinformation/2010.

Aim

Information for new departments:

Below the *Aim* of a department that is accommodating the budget of the new department, a box will be used to discuss the functions for a newly established department that has not completed its organisational approval process. This will include the strategic objectives of the new department, programmes and/or subprogrammes or activities that will be managed by the new department, related performance information, as well as progress on the process of finalising the organisational approval and the expected completion date.

The Budget Summary table (above) should reflect two Executive Authorities and Accounting Officers where departments have not completed their organisational approval process.

Programme Purpose

There are no changes from last year's format.

Strategic overview: 2006/07 – 2012/13

Begin the strategic overview by describing your department's strategic priorities, including the results your department plans to achieve over the MTEF period. Then provide a discussion of key policy developments that impact on your departmental spending plans. The strategic overview should be structured around specific themes. This section should not be padded with annual report narrative. You may use last year's strategic overview to originate your discussion, without copying it as it is.

The strategic overview for departments must be limited to one page and, half a page for public entities.

Savings and cost effective service delivery

A separate sheet is included in the ENE database where the amount of savings, programme expenditure reductions and reprioritisations should be indicated per programme and economic classification. Provide a summary discussion of the total savings, cost reductions and reprioritisations under this section for the vote as a whole. Significant savings per programme should be discussed here, not under an individual programme's expenditure trends section.

This section should also outline measures put in place to effect the savings, reprioritisation and cost reductions indicating the specific programmes or spending items where the savings were effected and how this is being

managed during the current year and how it will be managed over the MTEF period, without negatively impacting on service delivery.

Departments and public entities should also mention any intentions to undertake comprehensive expenditure reviews or other similar evaluations over the MTEF period, as well as expected timelines for such projects.

Change from 2009 ENE: This was previously reported under expenditure trends for the vote.

Selected performance indicators

The 2010 ENE will continue to focus on selected quantitative and trendable indicators for departmental and public entity achievements. The table presents only a selection of your department or a public entity's key performance information.

Table xx.1

Indicator	Programme name(s)	Past			Current	Projections		
		2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13

The scope of the indicators

Performance and operations information will continue to be presented over a seven-year period. In some special cases, such as short-term projects, reporting on past performance may not be applicable or projections may not be relevant beyond the first or second year of the MTEF period. The 2009/10 data should reflect your estimated achievement through to the end of year.

What do the indicators show?

Indicators must be quantitative and trendable. They must be specific, numerical measurements that track progress towards achieving the goals of a department or public entity. Indicators may reflect inputs, activities, outputs, outcomes, or, in certain instances, explanatory information about the factors that could affect performance. Programme performance indicators can be an explanation of subprogramme performance.

Quantitative indicators require numbers

Because indicators must be quantitative, only use numbers. As a general rule, these numbers must be absolute values not percentages. Where departments opt to use percentages, they must be accompanied by absolute values (for example 60% (15 000)).

Finalising your indicators

Refining and reviewing performance indicators should be done through bilateral discussions between National Treasury and departments, preferably prior to the submission of the ENE chapters to the National Treasury.

Expenditure estimates

Table xx.2 [Name of department]

Programme	Audited outcomes			Adjusted Appropriation	Revised Estimate	Medium-term expenditure estimate		
	2006/07	2007/08	2008/09			2009/10	2010/11	2011/12
R million								
1. Administration								
2.								
Subtotal	-	-	-	-	-	-	-	-
Direct charge against the National Revenue Fund	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Change to 2009 Budget estimate				-	-	-	-	-

Economic classification

Current payments	-	-	-	-	-	-	-	-
Compensation of employees								
Goods and services								
of which:								
Communication								
Computer services								
Consultants, contractors and special services								
Inventory								
Maintenance repair and running cost								
Operating leases								
Travel and subsistence								
Specify								
Other								
Interest and rent on land								
Financial transactions in assets and liabilities								
Transfers and subsidies to:	-	-	-	-	-	-	-	-
Provinces and municipalities								
Departmental agencies and accounts								
Universities and technikons								
Public corporations and private enterprises								
Foreign governments and international organisations								
Non-profit institutions								
Households								
Payments for capital assets	-	-	-	-	-	-	-	-
Buildings and other fixed structures								
Machinery and equipment								
Cultivated assets								
Software and other intangible assets								
Land and subsoil assets								
Total	-	-	-	-	-	-	-	-

Expenditure trends

Your written content on expenditure trends must begin with an explanation of the spending focus over the MTEF period in relation to the strategic objectives and the performance targets that will be reached over the period. Expenditure trends must relate directly to the data in the table above. Provide explanations for significant increases or decreases in expenditure, as well as the underlying policies and factors that inform the trends, also considering changes in economic classifications. Also discuss spending on consultants that are appointed to support critical skills and provide technical expertise. You should also explain changes to the vote

baseline, as approved by Cabinet and detailed in your allocation letter. Explain additional funding allocations, and express changes as average annual growth. The database provides formulas for calculating growth rates. You should also explain any significant movements in historical and projected expenditure. For details of transfers, emphasise the major transfers.

This section must be limited to **two** paragraphs.

Infrastructure spending

Discuss your spending on existing and new infrastructure.

Classify infrastructure projects according to the following three categories:

- Mega projects: estimated to cost more than R300 million per year for a minimum of three years, or at least R900 million over the MTEF period. These projects would have been through a detailed feasibility study.
- Large projects: estimated to cost between R50 million and R300 million per year for a minimum of three years or more than R150 million over the MTEF period. These also would have been through a detailed feasibility study.
- Small projects: estimated to cost less than R50 million per year or less than R150 million over the MTEF period.

When filling in the infrastructure table, refer to the drop down list in the column for “project stage”. For projects, select the appropriate stage and for programmes select “various stages”, particularly programmes funded through the conditional grants.

The “service delivery outputs” column should reflect the outputs expected to be delivered by the project, that is, what is delivered or what the funds buy. For example, a dam, a school, a bridge, etc.

Departments are also requested to provide a box explaining spending on mega infrastructure projects. For example, Medupi power station, de Hoop dam, Gauteng freeway improvement scheme, Cornubia housing development etc.

Mega infrastructure project spending

Only key mega projects should be reported in the text boxes, highlighting progress on the implementation of such projects relative to spending over the years. Departments are not expected to include all mega projects in the text boxes, one or two key ones can be reported on.

Departmental receipts

Above the table, briefly describe all departmental receipts for 2009/10, and anticipated receipts for the MTEF period. Note and explain any significant changes in amounts. Also indicate the main sources of revenue.

Table xx.3 Departmental receipts

R millions	Audited outcomes			Adjusted Estimate 2009/10	Revised Estimate	Medium-term receipts estimate		
	2006/07	2007/08	2008/09			2010/11	2011/12	2012/13
Departmental receipts								
Sales of goods and services produced by department	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods								
Transfers received								
Fines, penalties and forfeits								
Interest, dividends and rent on land								
Sales of capital assets								
Financial transactions in assets and liabilities								
Total	-	-	-	-	-	-	-	-

Programme [number]: [Programme name]

Explanations of subprogrammes should include the purpose, activities, transfers, subsidies or subcomponents of the subprogramme. In respect hereof, indicate what the funding is to be utilised for.

Objectives and measures

In the 2010 ENE, objectives and measures will continue to be reported under each programme. For each objective, explain its strategic intention(s), specific intervention(s) and progress measures. For example, improve the provision of specified services and products to eligible citizens and residents (i.e., objective) by reducing the time taken to issue passports and travel documents (i.e., specific intervention) from 10 days in 2008/09 to 5 days in 2011/12 (i.e., progress measure). When you review your objectives and measures for each programme, ensure that they are aligned to your department's strategic priorities.

While departments are responsible for refining and updating objectives and measures, National Treasury may assist in this process through bilateral discussions, preferably prior to the submission of the chapters to the National Treasury.

Service delivery focus

This section provides departments with an opportunity to identify non-quantitative and non-trendable performance. Under each programme, provide details of the service delivery and operational achievements for 2008/09 and to date for 2009/10. Report relative to targets that were presented in the 2009 ENE performance indicator table, and other indicator tables from previous ENEs, as well as progress on objectives and measures as stated in the 2009 ENE. Where targets have not been met, explain how your department is addressing the shortfall in performance.

This should be a short discussion of selected achievements that relate to targets set in the previous year, not a long list of departmental activities and events.

This section must not be longer than half a page.

Change from 2009 ENE: This section was called "service delivery and spending focus". The spending focus over the MTEF will now be reported under expenditure trends.

Expenditure estimates

Table XX.4: Programme name

Subprogramme	Expenditure outcome			Adjusted appropriation	Medium-term expenditure estimate		
	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
R thousand							
Minister							
Deputy minister							
Management							
Corporate services							
Property Management							
Total	-	-	-	-	-	-	-

Economic classification

Current payments	-	-	-	-	-	-	-
Compensation of employees							
Goods and services							
<i>of which:</i>							
Communication							

Computer services			
Consultants, contractors and special services			
Inventory			
Maintenance repair and running cost			
Operating leases			
Travel and subsistence			
Specify			
Other			
Interest and rent on land			
Financial transactions in assets and liabilities			
Transfers and subsidies to:	-	-	-
Provinces and municipalities			
Departmental agencies and accounts			
Universities and technikons			
Public corporations and private enterprises			
Foreign governments and international organisations			
Non-profit institutions			
Households			
Payments for capital assets	-	-	-
Buildings and other fixed structures			
Machinery and equipment			
Cultivated assets			
Software and other intangible assets			
Land and subsoil assets			
Total	-	-	-

Details of transfers and subsidies:

Provinces and municipalities			
Provinces			
Provincial revenue funds			
Current	-	-	-
Total	-	-	-

Expenditure trends

Your written content on expenditure trends must begin with the explanation of the spending focus over the MTEF period in relation to the strategic objectives and the performance targets that will be reached over the period. Expenditure trends must relate directly to the data in the table above. Explain significant increases or decreases in expenditure, and the underlying policies and factors that inform the trends and also considering economic classifications. Also discuss spending on consultants that are appointed to support critical skills and provide technical expertise. You should also explain changes to the programme's baseline, as approved by Cabinet and detailed in your allocation letter. Explain additional funding allocations, and express changes as average annual growth. The database provides formulas for calculating growth rates. You should also explain any significant movements in historical and projected expenditure at programme level. For details of transfers, emphasise the major transfers.

This section is limited to **two** paragraphs.

Transfers to public entities and trading entities

Where a transfer to a public entity or trading entity is related to a specific programme, the written content on the entity's strategic overview, expenditure trends and its performance information should be placed at the end of the related programme discussion. The written content for other entities that can not be linked to any of the department's programmes should be placed in the public entities section at the end of the chapter.

Part 2 of these guidelines provides detailed instructions on how to complete the data sheets for all public entities.

[Name of public entity]

Strategic overview: 2006/07-2012/13

Provide written content as described for the main section of the chapter above.

Savings and cost effective service delivery

Provide written content as described for the main section of the chapter above.

Selected performance indicators

Provide information in the table as described for the main section of the chapter above.

Table XX.5:

Indicator	Programme name(s) / Activity	Past			Current	Projections		
		2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13

Service delivery focus

Provide written content as described for the main section of the chapter above.

Expenditure estimates

Insert table

Expenditure trends

Provide written content as described for the main section of the chapter above. Explain the main cost drivers that account for the significant variances in spending.

Additional tables

The database will include templates for these tables.

Table A – Summary of expenditure trends and estimates per programme and economic classification

Table B – Summary of personnel numbers and compensation of employees

Table C – Summary of expenditure on training

Table D – Summary of conditional grants to provinces and municipalities

Table E – Summary of Public Private Partnership projects

Table F – Summary of donor funding

Table G – Summary of expenditure on infrastructure

Table H – Summary of lower level institutional expenditure

Part 2: Completing the section on entities

The 2010 ENE requires national departments to provide detailed financial information for all public entities associated with the governance framework of that department. Data required from public entities will not only need to reflect financial and performance information but also to include an entity's activities/programmes.

The following data sheets should be completed for each entity:

- Officer's details on the information sheet;
- Selected performance and operations indicators;
- Activities/programmes budget;
- Details on all capital assets transactions;
- Breakdown of goods and services;
- Details of movements in deferred income;
- Summary of the statement of financial performance, statement of cash flow and statement of financial position;
- Spending on infrastructure for all entities engaged in the infrastructure projects (including construction and maintenance);
- Spending on donor funding; and
- Related party sales.

All information required in the database template must be submitted. A more detailed technical guide will be distributed with the database templates. Entities are encouraged to use the technical guide.

In addition, all entities must attach copies of their 2008/09 annual reports.

Process and database

A database template will be sent to each entity with entity details and National Treasury contacts on a cover page. Ensure that the names on this cover page are correct before completing the first sheet. Entities are requested to start completing their database templates and written content as soon as they receive these guidelines and the templates, and contact the relevant officials in the National Treasury if they experience any difficulties.

Public entities that have submitted their financial reports to the Office of the Accountant General, will receive their data files with the history data already completed and balanced to their financial statements.

As the format is generic, it is designed to hide variables that are specific to certain types of entities. We have identified four types of entities: SETAs, social security funds, financial entities, and all other entities.

To enable the National Treasury to consolidate the entities into the general government account, the entities data is converted to cash. For the same purpose, the related party sales sheet has been added to enhance the consolidation process.

Note: Both the cash conversion and budget sheets will not be available for viewing by the public entities.

Reporting on entities

Information for the selected entities will be published in the big ENE book. Information for all other entities will be published in the small ENE booklets. The information requested from entities should be provided in the same layout as the main chapter. Annexure A of these guidelines provides the list of the selected entities.

Annexure A: List of selected entities

No.	Department	Entity Name
1	Agriculture, Forestry and Fisheries	Agricultural Research Council
2	Agriculture, Forestry and Fisheries	Land and Agricultural Bank of South Africa
3	Communications	SA Broadcasting Corporation Limited
4	Communications	SA Post Office Limited
5	Communications	Sentech Limited
6	Defence and Military Veterans	Armaments Corporation of South Africa
7	Higher Education and Training	National Student Financial Aid Scheme
8	Environmental Affairs	SA National Parks
9	Tourism	SA Tourism Board
10	Health	National Health Laboratory Service
11	Health	SA Medical Research Council
12	Home Affairs	Government Printing Works
13	Home Affairs	The Electoral Commission
14	Human Settlements	National Home Builders Registration Council - NHBC
15	Human Settlements	National Housing Finance Corporation
16	Human Settlements	Thubelisha Homes
17	Justice	Legal Aid Board
18	Labour	Compensation Fund, including Reserve Fund
19	Higher Education and Training	Consolidated Sector Education and Training Authority
20	Higher Education and Training	National Skills Fund
21	Labour	Unemployment Insurance Fund
22	Rural Development and Land Reform	Registration of Deeds Trading Account
23	Minerals Resources	SA Nuclear Energy Corporation
24	National Treasury	Development Bank of Southern Africa
25	National Treasury	SA Revenue Service
26	Public Service and Administration	State Information Technology Agency
27	Public Works	Property Management Trading Entity (PMTE)
28	Science and Technology	Council for Scientific and Industrial Research (CSIR)
29	Science and Technology	National Research Foundation
30	Social Development	SA Social Security Agency (SASSA)
31	Trade and Industry	South African Bureau of Standards (SABS)
32	Trade and Industry	Small Enterprise Development Agency
33	Transport	Air Traffic and Navigation Services Company
34	Transport	Airports Company of South Africa
35	Transport	Road Accident Fund
36	Transport	SA National Roads Agency
37	Transport	Passenger Rail Agency of South Africa
38	Water Affairs	Consolidated Water Boards
39	Water Affairs	Water Services Trading Account (incl equipment acc)
40	Trade and Industry	Companies and Intellectual Property Registration Office
41	Minerals Resources	Council for Mineral Technology (Mintek)
42	Arts and Culture	Freedom Park Trust
43	Environmental Affairs	Marine Living Resources Fund
44	Trade and Industry	National Empowerment Fund
45	Housing	National Urban Reconstruction and Housing Agency - NURCHA
46	Trade and Industry	Export Credit Insurance Corporation

ENE chapter template

Vote

Name

Budget summary

[Insert table]

Aim [Font: Heading 2]

Format the paragraph with paragraph style, Times New Roman, 11 Pt and Italic.

Newly established department: Name of new department

Format the paragraph with paragraph style, Times New Roman and 11Pt.

Programme purposes [Font: Heading 2]

Format the paragraph with paragraph style, Times New Roman and 11 Pt.

Strategic overview: 2006/07 – 2012/13 [Font: Heading 2]

Format the paragraph with paragraph style, Times New Roman and 11 Pt.

Savings and cost effective service delivery [Font: Heading 2]

Format the paragraph with paragraph style, Times New Roman and 11 Pt.

Selected performance indicators [Font: Heading 2]

Table xx.1

Expenditure estimates [Font: Heading 2]

Table xx.2 [Name of department]

Expenditure trends [Font: Heading 3]

Format the paragraph with paragraph style, Times New Roman and 11 Pt.

Mega infrastructure project spending

Format the paragraph with paragraph style, Times New Roman and 11Pt.

Departmental receipts [Font: Heading 2]

Format the paragraph with paragraph style, Times New Roman and 11 Pt.

Table xx.3 [Departmental receipts]

Programme [number]: [Programme name] [Font: Heading 2]

Format the paragraph with paragraph style, Times New Roman and 11 Pt.

Objectives and measures [Font: Heading 3]

Format the paragraph with paragraph style, Times New Roman and 11 Pt.

Service delivery focus [Font: Heading 3]

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Expenditure estimates [Font: Heading 3]

Table xx.4 [Programme name]

Expenditure trends [Font: Heading 3]

Format the paragraph with paragraph style, Times New Roman and 11 Pt.

[Name of public entity] [Font: Heading 2]

Strategic Overview: 2006/07-2012/13 [Font: Heading 2]

Format the paragraph with paragraph style, Times New Roman and 11 Pt.

Savings and cost effective service delivery [Font: Heading 2]

Format the paragraph with paragraph style, Times New Roman and 11 Pt.

Selected performance indicators [Font: Heading 2]

Table xx.5

Service delivery focus [Font: Heading 3]

Format the paragraph with paragraph style, Times New Roman and 11 Pt.

Expenditure Estimates [Font: Heading 3]

Table xx.6 [Name of entity]

Expenditure trends [Font: Heading 3]

Format the paragraph with paragraph style, Times New Roman and 11 Pt.

Annexure tables [Font: Heading 2]