



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

National Treasury

Republic of South Africa

**Treasury Guidelines
Preparation of the
Estimates of National Expenditure
2011**

November 2010

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

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Introduction

These guidelines provide instructions on how to complete your chapter for the 2011 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 final published version of the 2010 ENE chapter will be distributed and should be used as a basis to draft the 2011 chapter.*

The guidelines are divided into two parts:

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

Changes in the 2011 ENE

Strategic overview: In addition to the information that is usually discussed in this section, this year departments, constitutional institutions and public entities are required to provide a brief discussion about the outcomes and related outputs they contribute to as an institution. These should be outcomes and outputs that are included in each institution's Service Delivery Agreement.

Selected performance indicators: A selected list of core indicators as reported in the 2010 ENE and which would have been refined in agreement with the National Treasury, as well as additional indicators based on the Service Delivery Agreements should be provided.

Subprogrammes for Administration programme: the first two subprogrammes for programme 1 namely, Minister and Deputy Minister should be merged into one subprogramme named Ministry for the purpose of complying with the Budget Programme Structure guidelines. The Ministry subprogramme includes all allocable support expenses of the Minister and Deputy Minister. For example salaries, direct office support costs, travel expenses and expenses in respect of their staff, costs of advisory staff as well as residential and car allowance(s) would be included in this subprogramme.

Details of subprogrammes: Departments are required to provide information on the key functions of each subprogramme, transfers and subsidies, number of personnel involved, volume of work carried out and funds spent to carry out those key functions. This relates to the amount of work carried out, that is, what is actually done or the key activities carried out in relation to the number of personnel responsible for such activities and linked to allocated funds. An example is provided on page 9 of these guidelines. Public entities and constitutional institution should provide similar information for each of their programmes/objectives/activities.

Reporting on personnel for departments: The table on "detail of approved establishment and personnel numbers according to salary level" that was published in the 2010 ENE, will still be required this year. In addition, departments should briefly explain the personnel trends per programme and by salary level over the years in relation to compensation of employees under the vote expenditure trends section.

Reporting on personnel for public entities and constitutional institutions: A new section titled: "Personnel information" is introduced under the expenditure trends section. A table that provides information on funded posts, vacancies and number of posts on the establishment by salary level as well as compensation of employees, unit costs and total number of personnel will be published. Below this table, entities should provide a brief discussion of the trends in personnel numbers and personnel expenditure.

Reporting on entities: Only selected entities will be published in the big ENE publication and all other entities will be published in the individual booklets for each vote. **Nonetheless, in each chapter, after reporting on the selected entities at the end of the chapter, a list and description of other entities that will be published in the individual booklets should be provided (a brief sentence about what the entity does and its total budget).**

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 2010/11 salary increases should be budgeted for by departments and reflected in the database.

Departmental databases should also reflect personnel costs increases of 5.5% in 2011/12, 5% in 2012/13 and 5% in 2013/14.

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.

Reporting on **donor funding** should be in line with the relevant development cooperation agreements, the provisions of the Public Finance Management Act (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 (**this information should be concise and logical**). All the names should be written in full with no acronyms.

Appropriation bill: Similar to last year, the 2011 Appropriation Bill will be presented by vote and main division within a vote (programme). The *Aim* of the department, programme names and purposes in the ENE chapters should be identical to what is in the Appropriation Bill. There should be no abbreviations in the Appropriation Bill.

Allocations are divided by economic classification into:

- current payments, comprising of;
 - Compensation of employees,
 - Goods and services, and
 - Other.
- Transfers and subsidies;
- Payments for capital assets; and
- Payments for financial assets.

Where current payments and payments for capital assets that are specifically and exclusively appropriated are listed, as indicated in the allocation letter:

- 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.

Transfers and subsidies will be reported as follows:

- Transfers and subsidies as well as specifically and exclusively appropriated amounts are listed in the Appropriation Bill;
 - Standard Chart of Accounts level 2 items will be used as headings for the listing of all transfers and subsidies except for conditional grants. The heading “conditional grants to provinces / local government” will be used when listing conditional grants;
 - Allocations marked with an * refer to specifically and exclusively appropriated amounts – all conditional grants are specifically and exclusively appropriated;
 - 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 generally be excluded;
 - After the name of the recipient, a succinct description of the *purpose* of the transfer must be indicated;
- [Refer to the 2010 Appropriation Act to see how information was presented]

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 who will be available to deal with related queries during December 2010 and early January 2011.

Deadlines

National Treasury distributes guidelines to departments, constitutional institutions and public entities	12 November 2010
National Treasury provides information sessions for departments, constitutional institutions and public entities National Treasury distributes databases to the departments, constitutional institutions and public entities	16-19 November 2010
National Treasury sends allocation letters to departments	26 November 2010
Departments, constitutional institutions and public entities submit: - first draft database, including Appropriation Bill inputs - first draft chapter - public entities annual report (those who have not yet submitted)	08 December 2010
Departments, constitutional institutions and public entities submit: - second draft database - second draft chapters	13 January 2011
Departments sign off chapters and the Appropriation Bill	08 February 2011
Budget day	23 February 2011

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 for capital assets	Payments for financial assets	Total	Total
MTEF allocation							
Programme name							
Subtotal							
Direct charge against the National Revenue Fund							
Item							
Total expenditure estimates							
Executive authority	Minister						
Accounting officer	Director-General / Chief Operating Officer						
Website address							

The Estimates of National Expenditure booklets for individual votes are available on www.treasury.gov.za. They provide more comprehensive coverage of vote specific information, particularly about goods and services, transfers, public entities and lower level institutional information.

Aim

The aim should be identical to the one in the 2011 Appropriation bill.

Programme Purpose

There are no changes from last year's format.

Strategic overview: 2007/08 – 2013/14

Begin the strategic overview by describing your department's legal mandate and strategic priorities, including the results your department plans to achieve over the MTEF period, based on the strategic plan. 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 must be limited to one page for departments and half a page for public entities and constitutional institutions.

Outcomes and related outputs

Mention the outcomes and related outputs that are listed in the Ministerial Service Delivery Agreements and highlight how the department will contribute towards the achievements of these outcomes and related outputs over the MTEF period.

Savings and cost effectiveness measures

A separate sheet is included in the ENE database where the amount of savings should be indicated per programme, subprogramme 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 or subprogramme should be discussed here, not under an individual programme's expenditure trends section. The information provided here should be in line with what is provided in the allocation letters.

This section should also outline measures put in place to effect 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.

Change from 2010 ENE: The heading has changed from last year's.

Selected performance indicators

The 2011 ENE will continue to focus on selected quantitative and trendable indicators for departments', constitutional institutions' and public entities' achievements. The table presents only a selection of your department or public entity's key performance information.

Table X.1

Indicator	Programme	Past			Current	Projections		
		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14

The scope of the indicators

Performance 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 2010/11 data should reflect your estimated achievements 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 X.2 [Name of department]

Programme	Audited outcome			Adjusted appropriation	Revised estimate	Medium-term expenditure estimate		
	2007/08	2008/09	2009/10	2010/11		2011/12	2012/13	2013/14
R million								
1. Programme name								
Subtotal								
Direct charge against the National Revenue Fund								
Item								
Total								
Change to 2010 Budget estimate								
Economic classification								
Current payments								
Economic classification item								
Transfers and subsidies								
Economic classification item								
Payments for capital assets								
Economic classification item								
Payments for financial 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 performance targets that will be reached over the period. Expenditure trends must relate directly to the data in the table above. Provide reasons 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. *The ratio of administrative costs to line function programme costs should be mentioned here.*

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 R330 million per year for a minimum of three years, or a total project cost of at least R1 billion over the MTEF period. These projects would have been through a detailed feasibility study.
- **Large projects:** estimated to cost between R70 million and R330 million per year for a minimum of three years, totalling at least R200 million but less than R1 billion over the MTEF period. These also would have been through a detailed feasibility study.
- **Small projects:** estimated to cost less than R70 million per year and not more than R200 million over the MTEF period.

When filling in the infrastructure table, refer to the drop down list in the column for “project/programme”, “project category”, and “current project stage”. For current project stage, select the appropriate stage and

for programmes select “various stages”. Refer particularly to programmes funded through 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 **key** mega infrastructure projects, highlighting progress on the implementation of such projects relative to spending over the years. For example, Medupi power station, Mokolo Crocodile Water Augmentation project, Gauteng freeway improvement scheme, Cornubia housing development, Frere hospital etc.

Personnel information

Discuss the total establishment including funded and unfunded posts according to salary levels. Link the growth establishment to the department’s strategic plan and service delivery. Also discuss the ratio of support staff to line staff and the use of consultants in relation to departmental personnel. Provide reasons for vacant posts by per programme and salary level.

Departmental receipts

Above the table, briefly describe all departmental receipts for 2010/11, and anticipated receipts for the MTEF period. Note and explain any significant changes in amounts. Also indicate the main sources of revenue.

Table X.3 Departmental receipts

R thousand	Audited outcome			Adjusted estimate	Revised estimate	Medium-term receipts estimate		
	2007/08	2008/09	2009/10	2010/11		2011/12	2012/13	2013/14
Departmental receipts								
Economic classification item								
Total								

Programme [number]: [Programme name]

Explanations of subprogrammes should indicate the purpose and activities of the subprogramme. For each subprogramme highlight key functions, activities and transfers. Explain the work carried out by the subprogramme in relation to responsible personnel, the amount allocated and spent, and outputs achieved. Also discuss what the amounts of transfers are aimed to achieve. **For example:** programme 2 of the Department of Justice and Constitutional Development is Court Services. The discussion could read as follows for one of the subprogrammes: “there are xxx high courts in the country and each court handles approximately xxx criminal cases per annum. Each high court has on average xxx investigators and xxx prosecutors. In 2009/10 out of xxx criminal cases, xxx were finalised and this was supported by a total budget of Rxxx million. In 2010/11 the number of prosecutors increased to xxx and investigators to xxx and it is expected that more than xxx criminal cases will be finalised by the end of the year”.

Change from 2010 ENE: The discussion should focus on the details of what the subprogrammes under a programme do with the allocated funding.

Objectives and measures

In the 2011 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.

Expenditure estimates

Table X.4 Programme name

Subprogramme	Audited outcome			Adjusted appropriation	Medium-term expenditure estimate		
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
R million							
Subprogramme name							
Total							
Change to 2010 Budget estimate							
Economic classification							
Current payments							
Economic classification item							
Transfers and subsidies							
Economic classification item							
Payments for capital assets							
Economic classification item							
Payments for financial assets							
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. Provide reasons for significant increases or decreases in expenditure, and the underlying policies and factors that inform the trends and 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 programme's baseline, as approved by Cabinet and detailed in your allocation letter. Explain additional funding allocations (how much and what will be achieved with the amount), and express changes as average annual growth. The database provides a formula sheet which calculates 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. *The ratio of administrative costs to line function programme costs should be mentioned here.*

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

Transfers to public entities and trading entities

Unlike in the 2010 ENE, all public or trading entities' written content on the entity's strategic overview, expenditure trends including personnel information and its performance information will be placed at the end of the chapter and not under related programmes.

Change from 2010 ENE: All public entities or trading entities will be reported 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: 2007/08 – 2013/14

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

Savings and cost effectiveness measures

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 X.X

Indicator	Programme/Activity/Objective	Past			Current	Projections		
		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14

Details of programmes/activities/objectives

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.

Personnel information

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

Other public entities

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

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 – Details of approved establishment and personnel numbers according to salary level

Table C – Summary of personnel numbers and compensation of employees

Table D – Summary of expenditure on training

Table E – Summary of conditional grants to provinces and municipalities

Table F – Summary of public private partnership (PPP) projects

Table G – Summary of donor funding

Table H – Summary of expenditure on infrastructure

Table I – Summary of lower level institutional expenditure

Part 2: Completing the section on entities

The 2011 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 objectives/programmes.

The following data sheets should be completed for each entity:

- Officer's details on the information sheet;
- Selected performance and operations indicators;
- Objectives/programmes budget;
- Details of approved establishment and personnel numbers according to salary level;
- Details on all capital assets transactions;
- Breakdown of goods and services;
- 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 2009/10 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. Four types of entities have been identified: 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 publication. Information for all other entities will be published in the individual ENE booklets for each vote. 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	Marine Living Resources Fund
3	Communications	South African Broadcasting Corporation
4	Communications	South African Post Office
5	Communications	Sentech
6	Defence and Military Veterans	Armaments Corporation of South Africa
7	Higher Education and Training	National Student Financial Aid Scheme
8	Environmental Affairs	South African National Parks
9	Tourism	South African Tourism Board
10	Health	National Health Laboratory Service
11	Health	South African Medical Research Council
12	Home Affairs	Government Printing Works
13	Home Affairs	Electoral Commission
14	Human Settlements	National Home Builders Registration Council - NHBRC
15	Human Settlements	National Housing Finance Corporation
16	Justice	Legal Aid South Africa
17	Labour	Compensation Fund, including Reserve Fund
18	Higher Education and Training	Sector Education and Training Authority
19	Higher Education and Training	National Skills Fund
20	Labour	Unemployment Insurance Fund
21	Rural Development and Land Reform	Registration of Deeds Trading Account
22	Energy	South African Nuclear Energy Corporation
23	National Treasury	Development Bank of Southern Africa
24	National Treasury	South African Revenue Service
25	Public Service and Administration	State Information Technology Agency
26	Public Works	Property Management Trading Entity (PMTE)
27	Science and Technology	Council for Scientific and Industrial Research (CSIR)
28	Science and Technology	National Research Foundation
29	Social Development	South African Social Security Agency (SASSA)
30	Trade and Industry	South African Bureau of Standards
31	Trade and Industry	Small Enterprise Development Agency
32	Transport	Air Traffic and Navigation Services Company
33	Transport	Airports Company of South Africa
34	Transport	Road Accident Fund
35	Transport	South African National Roads Agency
36	Transport	Passenger Rail Agency of South Africa
37	Water Affairs	Consolidated Water Boards
38	Water Affairs	Water Services Trading Account (incl equipment acc)
39	Trade and Industry	Companies and Intellectual Property Registration Office
40	Minerals Resources	Council for Mineral Technology and Research
41	Arts and Culture	Freedom Park Trust
42	Trade and Industry	National Empowerment Fund
43	Housing	National Urban Reconstruction and Housing Agency
44	Trade and Industry	Export Credit Insurance Corporation
45	Labour	Commission for Conciliation, Mediation and Arbitration
46	Water Affairs	Trans-Caledon Tunnel Authority
47	Water Affairs	Umngeni Water

No.	Department	Entity Name
48	Water Affairs	Rand Water
49	Energy	Central Energy Fund (CEF)
50	International Relations and Cooperation	African Renaissance and International Co-operation Fund
51	National Treasury	Public Investment Corporation Limited

ENE chapter template

Vote

Department name (H1)

Budget summary (H2)

[Insert table]

Aim (H2)

The aim of

Programme purposes (H2)

Programme number: Name (H3)

Purpose (P + Bold): Paragraph (P)

Strategic overview: 2007/08 – 2013/14 (H2)

Sub-heading (H5)

Paragraph (P)

Sub-heading (H6)

Paragraph (P)

Savings and cost effectiveness measures (H2)

Paragraph (P)

Selected performance indicators (H2)

[Insert table]

Expenditure estimates (H2)

[Insert table]

Expenditure trends (H2)

Paragraph (P)

Infrastructure spending (H5)

Paragraph (P)

Mega infrastructure project spending (H5)

Paragraph (P)

Personnel information (H5)

Paragraph (P)

Departmental receipts (H2)

Paragraph (P)

[Insert table]

Programme 1: Administration (H2)

Expenditure estimates (H3)

[Insert table]

Expenditure trends (H3)

Paragraph (P)

Programme 2: (H2)

- Bulleted

Objectives and measures (H3)

- Bulleted
 - Sublist (where applicable)

Expenditure estimates (H3)

[Insert table]

Expenditure trends (H3)

Paragraph (P)

Public entity and other agencies (H2)

Name of public entity (H3)

Strategic overview: 2007/08 – 2013/14 (H4)

Paragraph (P)

Sub-heading (H5)

Paragraph (P)

Savings and cost effectiveness measures (H4)

Paragraph (P)

Selected performance indicators (H4)

[Insert table]

Details of programmes/activities/objectives (H4)

Paragraph (P)

Expenditure estimates (H4)

Table/s to be inserted from completed entity database. Data to be completed in excel database.

Expenditure trends (H4)

Paragraph (P)

Other public entities (H3)

- Name of entity (Bulleted)

Additional tables (H2)

Table/s to be inserted from completed departmental database. Data to be completed in excel database.