

ESTIMATE OF EXPENDITURE 2000/01

Memorandum

1. 2000/01 compared with 1999/2000

The estimated expenditure on the National Revenue Fund for 2000/01, as summarised in Part I of Annexure 3, compares as follows with the revised estimate of expenditure for 1999/2000:

	<i>Rm</i>
Estimate of Expenditure 2000/01	230 750
Revised estimate 1999/2000	<u>217 298</u>
Increase	<u>13 452</u>

2. The form of the estimate

All the votes and parts of votes are presented according to the system of budgeting by objectives. The number of votes have decreased from 36 to 35.

Basically, the estimates on each vote, under the system of budgeting by objectives, are presented in two ways, namely:

(i) A presentation according to programmes, i.e. the **programme structure**, which explains the general objectives for which funds are requested and contains programmes established by the relevant department to attain those objectives. On the one hand the information is descriptive, while on the other details are provided in the money columns of the estimated expenditure to be incurred on various departmental programmes and their subdivisions, in achieving the relevant objective(s).

The purpose of the presentation of the details of the funds requested under a specific vote is to bring to notice of Parliament, in summarised form, the objectives envisaged with the funds and the results or "outputs" anticipated by the use thereof.

(ii) A presentation according to standard items, i.e. the **item structure**, which sets out the estimated expenditure on the various goods and services required in the pursuance of a department's objectives. This presentation of the amount requested on a vote provides information regarding the anticipated "inputs" necessary to attain the stated objective(s). The item structure has been standardised and the standard classifications are as follows:

Personnel expenditure: All expenditure relating to the conditions of service of officers and employees including salaries, wages, remunerative allowances, overtime pay, bonuses and gratuities.

Administrative expenditure: The normal administrative commitments of departments including subsistence and transport costs, transport expenditure, postal, telephone, telegraph and other communication services, advertisements, statutory levies, membership and registration fees, entertainment expenditure and compensatory payments to staff i.r.o. transfers and official travelling.

Inventories: Expenditure relating to the acquisition of stores items of a consumable nature such as chemicals, paint, oil, coal, fertilizer, provisions, medicines, spares, fodder, protective clothing and petrol as well as printing and stationery.

BEGROTING VAN UITGAWES 2000/01

Memorandum

1. 2000/01 vergeleke met 1999/2000

Die verwagte uitgawes vir 2000/01 op die Nasionale Inkomstefonds, soos saamgevat in Deel I van Bylae 3, vergelyk soos volg met die hersiene beraming van uitgawes vir 1999/2000:

	<i>Rm</i>
Begroting van Uitgawes 2000/01	230 750
Hersiene beraming 1999/2000	<u>217 298</u>
Toename	<u>13 452</u>

2. Vorm van die begroting

Alle begrotingsposte en dele van begrotingsposte word volgens die doelwitbegrotingstelsel aangebied. Die getal begrotingsposte het van 36 tot 35 afgeneem.

Basies word die beramings onder elke begrotingspos op die doelwitbegrotingstelsel op twee wyses aangebied, naamlik:

(i) 'n Aanbieding volgens programme, d.i. die **programstruktuur** wat die breë doelstellings waarvoor fondse aangevra word, uiteensit en besonderhede van programme bevat wat deur die betrokke departement ingestel is en onderneem word ter bereiking van hierdie doelstellings. Die inligting is enersyds beskrywend, terwyl daar in die geldkolomme andersyds besonderhede verstrekkend word van die beraamde uitgawes wat onder die verskillende departementele programme en onderverdelings daarvan aangaan sal word ter verwesenliking van die betrokke program(e).

Hierdie aanbiedingswyse van die besonderhede van die aangevraagde bedrag onder 'n bepaalde begrotingspos het ten doel om die Parlement opsommenderwys in te lig oor die doelstellings wat met die fondse nagestreef sal word en die resultate of "uitsette" wat deur die aanwending van die fondse beoog word.

(ii) 'n Aanbieding volgens standaarditems, d.i. die **itemstruktuur** wat die verwagte uitgawes aan die verskillende goedere en dienste vir die bereiking van 'n departement se doelstellings benodig, uiteensit. Hierdie aanbiedingswyse van die besonderhede van die aangevraagde bedrag onder 'n begrotingspos verstrekkend inligting oor die "insette" wat na verwagting nodig sal wees om die gestelde doelstellings(s) te bereik. Die itemstruktuur is gestandaardiseer en die standaardindeling is die volgende:

Personeeluitgawes: Alle uitgawes verbonde aan die diensvoorwaardes van beamptes en werknemers insluitend salarisse, lone, besoldigende toelaes, oortydbesoldiging, bonusse en gratifikasies.

Administratiewe uitgawes: Die normale administratiewe verpligtinge van departemente insluitend reis- en verblyf koste, vervoeruitgawes, pos-, telefoon-, telegraaf- en ander kommunikasiedienste, advertensies, statutêre heffings, lidmaatskap- en registrasiegelde, onthaaluitgawes en vergoedende betalings aan personeel t.o.v. verplasinge en amptelike reise.

Voorrade: Uitgawes verbonde aan die verkryging van voorraaditems van 'n verbruikbare aard soos chemikalieë, verf, olie, steenkool, kunsmis, lewensmiddele, medisyne, onderdele, diervoer, beskermdende oorklere en brandstof asook drukwerk en skryfbehoeftes.

Equipment: Expenditure regarding the purchase and hiring of stores items of a non-consumable nature and which do not lose their identity through use e.g. heavy and durable machinery and implements, hospital, laboratory and scientific equipment, furniture and labour saving devices.

Land and buildings: Expenditure on the purchase or renting of land, buildings and structures including rights thereto.

Professional and special services: Payments for services rendered by professional and specialised persons and firms, e.g. physicians, architects, accountants, auctioneers, garages, etc. as well as payment for certain municipal services.

Transfer payments: Moneys which are not spent directly by a department on the purchase of goods and services, but are paid over to persons and bodies in terms of an appropriation specified in the programme structure. These include grants-in-aid, loans, social pensions, subsidies and other payments referred to in the definition of "transfer payments".

Miscellaneous expenditure: Items not covered by the foregoing, such as claims against the state, exchange rate losses, *ex gratia* payments, repayments and remissions, payments by one department on behalf of all other departments, e.g. the state's liability as employer i.r.o. Workmen's Compensation Fund. The item is not merely a balance provision under which unforeseen or unidentifiable expenditure is included. Particulars of the expenditure concerned are specified.

Programme 1: Administration: The first programme of each vote is called Administration. This includes policy formulation by the Minister, Deputy Minister, Director-General and other members of departments' management, organising departments, rendering centralised administrative, legal and office support services, managing departmental personnel and financial administration, determining working methods and procedures and exercising control through head office and regional offices. All centralised administrative expenditure of departments is included in the subprogramme "Corporate services".

Subprogramme "Minister" and "Deputy Minister": Provision for the personal salary and allowances of the Minister and, where applicable, Deputy Minister is normally made on a subprogramme "Minister" and/or "Deputy Minister" under the Administration programme of departments. This subprogramme is specified primarily for parliamentary procedural purposes and does not include expenditure with regard to the Minister's or Deputy Minister's private secretariat and other administrative expenditure. Provision for the latter is included in the subprogramme "Management" and "Corporate services".

Internal charges: This concept is used to allocate expenditure correctly when one programme/subprogramme of a vote supplies a service or product to another programme/subprogramme. The programme/subprogramme rendering the service budgets for the inputs needed to deliver the service or product whilst the client programme/subprogramme budgets for the cost of purchasing it. This ensures that the estimated expenditure of both the supplying and receiving programmes/subprogrammes are identified for management and control purposes, but in the process double provision is made. To eliminate the double provision, the total of the internal charges payments must be deducted from the total estimates to ensure that only the net cash requirements of the department are submitted to Parliament for appropriation. This deduction appears on the summary page of the vote concerned while particulars of the internal charges are shown in a separate schedule at the end of that vote.

Toerusting: Uitgawes verbonde aan die aankoop en huur van voorraaditems wat nie verbruikbaar is nie en nie hulle identiteit weens gebruik verloor nie soos swaar en duursame masjinerie en implemente, hospitaal-, laboratorium- en wetenskaplike toerusting, meubels en arbeidbesparende hulpmiddels.

Grond en geboue: Uitgawes verbonde aan die aankoop of huur van grond, geboue en strukture insluitend regte daarop.

Professionele en spesiale dienste: Betalings vir dienste gelewer deur professionele en gespesialiseerde persone en firmas soos medici, argitekte, rekenmeesters, afslaaers, motorhawes, ens. asook betaling vir sekere munisipale dienste.

Oordragbetalings: Bedrae wat 'n departement nie self aan verkryging van goedere en dienste bestee nie, maar wat ooreenkomstig 'n bewilliging gespesifiseer in die programstruktuur aan 'n persoon of instansie oorbetal word. Hulptoelae, lenings, maatskaplike pensioene, subsidies en ander betalings waarna in die omskrywing van "oordragbetalings" verwys word, is hier betrokke.

Diverse uitgawes: Items wat nie deur die voorgaande gedek is nie, soos eise teen die staat, wisselkoersverliese, *ex gratia*-betalings, -terugbetalings en -kwytskeldings, betalings deur een departement namens alle ander departemente, bv. die staat se werkgewersverpligting t.o.v. die Ongevallfonds. Die item is nie 'n blote respos waaronder die onvoorsiene of onidentifiseerbare uitgawes ingesluit word nie. Besonderhede van die betrokke uitgawes word gespesifiseer.

Program 1: Administrasie: Die eerste program van elke begrotingspos word Administrasie genoem. Dit sluit in beleidbepaling deur die Minister, Adjunkminister, Direkteur-generaal en ander bestuurslede van departemente, organisering van departemente, lewering van gesentraliseerde administratiewe, regs- en kantoerhulpdienste, bestuur van departementele personeel- en finansiële administrasie, bepaling van werkmodes en prosedures en uitoefening van beheer deur hoofkantoor en streekkantore. Alle gesentraliseerde administratiewe uitgawes van departemente word onder die subprogram "Korporatiewe dienste" ingesluit.

Subprogram "Minister" en "Adjunkminister": Normaalweg word daar onder die Administrasieprogram van departemente 'n subprogram "Minister" en, waar toepaslik, "Adjunkminister" ingesluit waaronder voorsiening gemaak word vir die persoonlike salaris en toelae van die Minister en/of Adjunkminister. Hierdie subprogram word primêr vir parlementêre proseduredoeleindes gespesifiseer en sluit nie uitgawes verbonde aan die Minister of Adjunkminister se private sekretariaat en ander administratiewe uitgawes in nie. Voorsiening vir laasgenoemde is ingesluit onder die subprogram "Bestuur" en "Korporatiewe dienste".

Interne heffings: Hierdie konsep word gebruik om uitgawes korrek toe te wys wanneer een program/subprogram van 'n begrotingspos 'n diens of produk aan 'n ander program/subprogram lewer. Die program/subprogram wat die diens lewer, beraam vir die insette benodig om die diens of produk te lewer terwyl die kliënt program/subprogram beraam vir die koste van aankoop daarvan. Dit verseker dat die beraamde uitgawe van beide die verskaffende en ontvangende programme/subprogramme vir bestuur- en beheerdoeleindes geïdentifiseer word, maar in die proses word dubbel voorsiening gemaak. Om die dubbel voorsiening uit te skakel, moet die totaal van die interne heffings betalings afgetrek word van die totale beraming om te verseker dat slegs die netto kontantbehoefes van die departement aan die Parlement voorgelê word vir bewilliging. Hierdie aftrekking verskyn in die opsommende bladsy van die betrokke begrotingspos terwyl besonderhede van die interne heffings in 'n aparte skedule aan die einde van daardie begrotingspos getoon word.

Personpower estimates: A table showing the personpower applied to each programme and salary-group forms part of most votes. The personpower estimates are calculated at personpower costs based on average annual earnings. The authorised establishment i.r.o. each such vote is indicated by means of a footnote.

Training: A schedule reflecting training expenditure per programme is included at the end of each vote. Training includes the provision of training courses by recognised and accredited training providers to enable public servants to obtain and develop the required job competencies. Contributions to Sectoral Education and Training Authorities (SETAs) are also indicated on this schedule where applicable.

3. Economic classification of expenditure

The following general guidelines, based on "A Manual on Government Finance Statistics: IMF", have been followed in allocating expenditure in accordance with this classification:

Current expenditure: Current expenditure is the recurrent expenditure of departments on goods and services not classified as transfer payments and not intended for the establishment or acquisition of capital assets as referred to below. It includes the remuneration of employees, acquisition of office requirements, rental, fuel and power, repair and maintenance, printed matter, equipment of little value or a normal lifetime of less than one year, etc. The operating expenditure of government industries and service centres, e.g. the state saw-mills and government printing works are also indicated as current expenditure. Defence expenditure on machinery, equipment and buildings and structures not intended for residential purposes are also classified as current expenditure. Expenditure regarding the normal upkeep of existing capital goods and payment of interest, which do not qualify as transfer payments, are also included herein.

Capital expenditure: Capital expenditure in the budget embraces a large number of individual projects ranging from the acquisition of computers, furniture, vehicles, plant and equipment (**movable capital**) to major construction and infrastructural projects geared towards the provision of land, water, electricity, schools, hospitals, clinics, roads, bridges, ports, airports and other facilities (**fixed capital**). Regarding capital forming projects, e.g. building and water supply projects, all expenditure concerned with capital formation, including direct salaries, wages, transport, machinery, equipment, etc. are regarded as capital expenditure which should be incorporated into the cost of the major asset. Transfer costs consisting of transfer duties, commission to property agents and legal expenses with regard to the transfer of fixed property are also classified as capital expenditure.

Expenditure on goods and services which improve the functioning and economic lifespan of existing fixed assets or which aim at rebuilding and reconstructing such fixed assets must also be treated as capital expenditure. However, expenditure on the routine repair and maintenance of fixed assets is not considered to be capital expenditure. Capital expenditure thus includes expenditure on an asset with a useful life of more than one year, whilst specifically excluding expenditure on small loose tools, consumables, etc. which is considered to be normal current expenditure. Other capital expenditure includes payment by the State for the redemption of capital debts, purchase of shares in local or international business undertakings and the granting of loans to various recipients. The expenditure for capital transfer payments should be classified on the same basis as above.

Mensekragberamings: 'n Tabel wat die aanwending van mensekrag per program en salarisgroep aantoon, vorm deel van die meeste begrotingsposte. Hierdie mensekragberamings word bereken teen mensekragkoste wat gebaseer is op die gemiddelde jaarlikse verdienste. Die goedgekeurde diensstaat t.o.v. elke sodanige begrotingspos word by wyse van 'n voetnoot aangedui.

Opleiding: 'n Bylae wat die opleidingsuitgawes per program aantoon is aan die einde van elke begrotingspos ingesluit. Opleiding sluit in die voorsiening van erkende en goedgekeurde kursusse deur opleidingsverskaffers om staatsamptenare in staat te stel om die nodige werksvaardighede te verkry en te ontwikkel. Bydraes aan Sektorale Onderwys en Opleidingsoutoriteite (*SETAs*) is ook ingesluit in hierdie skedule waar van toepassing.

3. Ekonomiese klassifikasie van uitgawes

Die volgende breë riglyne, gebaseer op "A Manual on Government Finance Statistics: IMF", is by toewysings van uitgawes volgens hierdie klassifikasie gevolg:

Lopende uitgawes: Lopende uitgawes is die wederkerende besteding van departemente aan goedere en dienste wat nie as oordragbetalings geklassifiseer word of nie daarstelling of verkryging van kapitaalbates of -goedere, soos hieronder bedoel, beoog nie. Dit sluit in die vergoeding van werknemers, aankoop van kantoorbenodighede, huur, brandstof en krag, herstel en onderhoud, drukwerk, toerusting met 'n klein waarde of waarvan die normale leeftyd minder as 'n jaar is, ens.. Bedryfsuitgawes van staatsbedrywe en -diensondernemings, bv. die staatsaagmeulens en staatsdrukkery word ook as lopende uitgawes aangetoon. Verdedigingsuitgawes aan masjinerie, toerusting en geboue en strukture vir nie-woondoeleindes word ook as lopende uitgawes geklassifiseer. Uitgawes t.o.v. normale instandhouding van bestaande kapitaalgoedere en rente-betalings, wat nie as oordragbetalings kwalifiseer nie, word ook hier ingesluit.

Kapitaaluitgawes: Kapitaaluitgawes in die begroting omvat 'n groot aantal individuele projekte wat strek van die verkryging van rekenaars, meubels, motorvoertuie, asook toerusting (**roerende kapitaal**) tot groot konstruksie en infrastruktuur projekte vir die voorsiening van grond, water, elektrisiteit, skole, hospitale, klinieke, paaie, brûe, grensposte, lughawens en ander fasiliteite (**vaste kapitaal**). Wat kapitaalvormende projekte betref, bv. geboue en watervoorsieningsprojekte, word alle uitgawe-items wat direk by kapitaalvorming betrokke is insluitend salarisse, lone, vervoer, masjinerie, toerusting, ens. as kapitaaluitgawes beskou en die uitgawes ook in die totale bates ingesluit. Oordragkoste bestaande uit oordragheffings, kommissies aan eiendomsagente en regsuitgawes m.b.t. oordragte van vaste eiendom word ook as kapitaaluitgawes geklassifiseer.

Uitgawe aan goedere en dienste wat die funksionering en ekonomiese werkleeftyd van bestaande vaste bates verbeter, of gemik is om dit te herbou en konstruksie van sodanige vaste bates word ook as kapitaaluitgawes hanteer. Uitgawes aangaande roetine herstelwerk en instandhouding van vaste bates word nie as kapitaaluitgawes beskou nie. Kapitaaluitgawes sluit dus uitgawes in van bates wat 'n gebruiksleeftyd van meer as een jaar het, uitgesonder klein los gereedskap, verbruikbare items, ens. wat as normale lopende uitgawes beskou word. Ander kapitaaluitgawes sluit in betalings deur die Staat vir die aflossing van kapitale skuld, aankoop van aandele in plaaslike en internasionale besighedsondernemings en die toestaan van lenings aan verskeie ontvangers. Uitgawes vir kapitale oordragbetalings moet op dieselfde basis as hierbo geklassifiseer word.

Transfer payments: Transfer payments refer to amounts which will not be disbursed on goods and services by the department on whose vote they appear, but will be paid over to other bodies. Included herein are the acquisition of shares in and all transfers to and loans granted to government bodies, private organisations, households and foreign bodies and are divided into two categories, viz.:

Current transfers which include grants-in-aid, subsidies, contributions, financial assistance, aid *in natura* to foreign countries as well as pensions and social benefits.

Capital transfers consisting of ordinary capital transfers, acquisition of shares and loans granted.

Ordinary capital transfers include:

Payments by the state (i.r.o. which it does not receive compensation and/or which do not create or extinguish a financial claim) incurred with a view to enabling the recipients thereof (including other governments) to acquire movable or immovable/fixed capital assets, payments for goods and services taken up in existing fixed capital goods for purposes as described under "Capital expenditure" above, remuneration to recipients for damages to/destruction of capital assets or the enlargement of the financial capital of the recipients. When either the donor or the recipient regards the transfer as being of a capital nature it is treated as a capital transfer. Transfers of a general nature to other governments intended for various or indefinite purposes are, however, indicated under current transfers even if partially utilised for capital expenditure.

Capital transfers also consist of payments for the redemption of capital debts incurred by others as long as the state does not accept the debt or obtain a corresponding claim against the debtor. Capital transfers to international institutions which are not repayable also fall under this classification.

Procurement of shares: This represents payment for shares obtained in private, public, international business undertakings (financial and non-financial) and international credit institutions.

Loans granted: Includes loans and repayable advances.

4. General

Column 2 item: An asterisk against certain amounts in the Estimates of Expenditure, with the footnote "Column 2 item", indicates that provision appears in column 2 of the schedules to the Appropriation Act.

Trading and related accounts: In cases where services and goods are supplied by one department to another department or any other institution the concept of trading and related accounts is used. A full account of the income and expenditure of a service is furnished and such an account is augmented from a vote when necessary.

Oordragbetalings: Oordragbetalings het betrekking op bedrae wat die departement op wie se begrotingspos hulle verskyn nie self aan die verkryging van goedere en dienste sal bestee nie, maar aan ander instansies sal oorbetaal. Hieronder ressorteer die verkryging van aandele in en alle oordragte aan en lenings toegestaan aan owerheidsinstansies, private organisasies, huishoudings en buitelandse instansies en word in twee kategorieë verdeel, naamlik:

Lopende oordragte wat hulpoelaes, subsidies, bydraes, finansiële bystand, hulp *in natura* aan die buiteland asook pensioene en maatskaplike voordele insluit.

Kapitaaloordragte wat bestaan uit gewone kapitaaloordragte, verkryging van aandele en lenings toegestaan.

Gewone kapitaaloordragte sluit in:

Betalings deur die staat (waarvoor hy nie vergoeding ontvang nie en/of wat nie 'n finansiële eis skep of uitwis nie) aangegaan met die doel om die ontvangers (insluitend ander regerings) daarvan in staat te stel om roerende en nie-roerende/vaste kapitaal bates te verkry, betalings vir goedere en dienste wat in bestaande vaste kapitaalgoedere opgeneem is vir doeleindes soos omskryf by "Kapitaaluitgawes" hierbo, vergoeding aan ontvangers vir skade aan/vernietiging van kapitaalbates of die vergroting van finansiële kapitaal van die ontvangers. Wanneer óf die gewer óf die ontvanger die oordrag beskou as van 'n kapitale aard te wees, word dit as 'n kapitaaloordrag behandel. Oordragte van 'n algemene aard aan ander regerings wat vir verskeie of onbepaalde doeleindes bestem is, word egter onder lopende oordragte getoon, selfs al word hulle gedeeltelik vir die verkryging van vaste kapitaalbates aangewend.

Kapitaaloordragte behels ook betalings vir die delging van ander se kapitaalskuld solank as wat die staat nie die skuld aanvaar of 'n ooreenstemmende eis teen die skuldenaar verkry het nie. Kapitaaloordragte aan internasionale instellings wat nie terugbetaalbaar is nie ressorteer ook onder hierdie klassifikasie.

Verkryging van aandele: Dit verteenwoordig die betaling vir aandele verkry in private, openbare, internasionale sakeondernemings (finansieel en nie-finansieel) en internasionale kredietinstellings.

Lenings toegestaan: Sluit in lenings en voorskotte wat terugbetaalbaar is.

4. Algemeen

Kolom 2-item: Waar daar in die Begroting van Uitgawes 'n sterretjie teenoor sekere bedrae voorkom met 'n voetnoot "Kolom 2-item" dui dit aan dat die voorsiening in kolom 2 van die bylaes tot die Begrotingswet verskyn.

Bedryfs- en verwante rekenings: In gevalle van dienste en goedere wat een departement aan 'n ander departement of enige ander instelling lewer, word die konsep van bedryfs- en verwante rekenings gebruik. Daar word 'n geheelbeeld van die inkomste en uitgawes van 'n diens voorsien en so 'n rekening word uit 'n begrotingspos aangevul wanneer nodig.

The following trading accounts have already been taken up in the Estimate of Expenditure:

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Medical Stock Trading Account	7—17
Public Investment Commissioners' Bank Account	10—26
Government Printing Works Trading Account	14—15
Registration of Deeds Trading Account	20—19
Marketing and Dissemination Trading Account	31—13
Equipment Trading Account	34—27
Water Trading Account	34—30
Industrial Plantations Trading Account	34—33

Annexures

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Cape Town
23 February 2000

Die volgende bedryfsrekenings is reeds in die Begroting van Uitgawes opgeneem:

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Entstofproduksiebedryfsrekening	3—18
Mediese Voorraadbedryfsrekening	7—17
Bankrekening van die Openbare Beleggingskommissaris	10—26
Staatsdrukkerybedryfsrekening	14—15
Akteregistrasiebedryfsrekening	20—19
Bemarking- en Verspreidingbedryfsrekening	31—13
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Bylaes

Die volgende bylaes vorm deel van hierdie memorandum:

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Bylae 2: Persentuele salarisverspreiding van personeel in die Staatsdiens en aanverwante owerheidsektor	<i>xvi</i>
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Kaapstad
23 Februarie 2000