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**Financial statistics of
higher education institutions**

2017

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Key findings

The net change in the stock of cash from higher education institutions amounted to R263 million for the 2017 financial year.

The revenue cash flows from operating activities amounted to R73 714 million and the expense cash flows for operating activities amounted to R62 278 million, resulting in a net cash inflow from operating activities of R11 436 million for the financial year ending 31 December 2017. The net cash outflow from transactions in non-financial assets amounted to R5 827 million for the 2017 financial year. The cash surplus for 2017 was R5 609 million. The net acquisition of financial assets other than cash amounted to a cash outflow of R5 963 million for the 2017 financial year. The net incurrence of liabilities amounted to R617 million, resulting in a net cash outflow of R5 346 million from financing activities for the 2017 financial year. The net change in the stock of cash for higher education institutions amounted to R263 million (see Table A, p. 5).

In contrast to national and provincial government departments, which keep their accounts on a modified cash basis of recording, the accounts of higher education institutions are kept on an accrual basis of recording, i.e. revenues and expenses are recorded in the period to which the transactions relate, and surpluses, deficits, assets and liabilities resulting from these transactions are carried over to the next financial year. However, the figures in this statistical release have been converted from an accrual basis of recording to a cash basis of recording.

Cash receipts from operating activities, the contribution of cash payments for operating activities and transactions in non-financial assets by economic classification

The revenue cash flows from operating activities increased by R6 348 million, from R67 366 million in 2016 to R73 714 million in 2017. This increase was due to increases in grants received from the Department of Higher Education and Training and other receipts (including tuition fees).

The largest contributor to total cash receipts from operating activities for the 2017 financial year was other receipts (R39 847 million), followed by grants (R33 867 million) (see Table A, p.5).

The increase of R3 829 million in grants received from R30 038 million in 2016 to R33 867 million in 2017 was mainly due to increases in transfer payments from the Department of Higher Education and Training to the University of South Africa, the University of Pretoria and the University of the Witwatersrand.

The increase of R2 519 million in other receipts from R37 328 million in 2016 to R39 847 million in 2017 was mainly due to an increase in tuition fees received by the University of Johannesburg, the Tshwane University of Technology and the University of the Witwatersrand.

Cash payments for operating activities increased by R3 326 million from R58 952 million in 2016 to R62 278 million in 2017. This increase was due to increases in compensation of employees and other payments.

The largest contributor to total cash payments for operating activities for the 2017 financial year was compensation of employees (R37 311 million), followed by purchases of goods and services (R20 753 million), other payments (R3 819 million) and interest (R395 million).

Regarding compensation of employees, the increase of R3 662 million from R33 649 million in 2016 to R37 311 million in 2017 was mainly due to increases in compensation of employees paid by the University of South Africa, the University of the Witwatersrand and the University of Cape Town.

The increase of R454 million in other payments from R3 365 million in 2016 to R3 819 million in 2017 was mainly due to increased payments to households (bursaries) by the University of Johannesburg, the University of Cape Town and the Cape Peninsula University of Technology.

The increase of R26 million in interest paid from R369 million in 2016 to R395 million in 2017 was mainly due to increases in finance costs paid by the University of Venda, Stellenbosch University and the University of Johannesburg.

The decrease of R815 million in purchases of goods and services from R21 568 million in 2016 to R20 753 million in 2017 was mainly due to decreases in operating expenditure by the University of South Africa, the University of Johannesburg and the University of the Witwatersrand.

The net cash outflow from investments in non-financial assets decreased by R338 million from R6 165 million in 2016 to R5 827 million in 2017, mainly due to decreased capital expenditure on fixed assets by the University of the Witwatersrand, the University of South Africa and Stellenbosch University.

Table A - Economic classification of statement of sources and uses of cash of higher education institutions for the 2016 and 2017 financial years (summary) ¹

GFS 2014 code	Economic classification of sources and uses of cash	2016 ²	2017	Difference between 2016 and 2017
		R million		
	Cash flows from operating activities:			
	Revenue cash flows a	67 366	73 714	6 348
11	Taxes	0	0	0
12	Social contributions	0	0	0
13	Grants	30 038	33 867	3 829
14	Other receipts ³	37 328	39 847	2 519
	Expense cash flows b	58 952	62 278	3 326
21	Compensation of employees	33 649	37 311	3 662
22	Purchases of goods and services	21 568	20 753	-815
24	Interest	369	395	26
25	Subsidies	0	0	0
26	Grants	0	0	0
27	Social benefits	0	0	0
28	Other payments	3 365	3 819	454
	<i>Net cash flow from operating activities:(outflow)/inflow</i> (a-b)=c	8 414	11 436	3 022
	Cash flows from transactions in non-financial assets:			
	Net cash outflow from investments in non-financial assets ⁴ d	6 165	5 827	-338
611	Fixed assets	6 144	5 825	-319
612	Inventories	0	0	0
613	Valuables	0	0	0
614	Non-produced assets	21	2	-19
	<i>Cash surplus/ (deficit)⁵</i> (c-d)=e	2 249	5 609	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash: cash outflow/(inflow) f	1 540	5 963	
321	Domestic	1 623	4 785	
322	Foreign	-82	1 178	
	Net incurrence of liabilities: cash (outflow)/ inflow g	920	617	
331	Domestic	920	617	
332	Foreign	0	0	
	<i>Net cash flow from financing activities:(outflow)/ inflow</i> (g-f)=h	-620	-5 346	
	NET CHANGE IN THE STOCK OF CASH ⁶ (h+e)=i	1 629	263	

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.

² Revised since the previous publication.

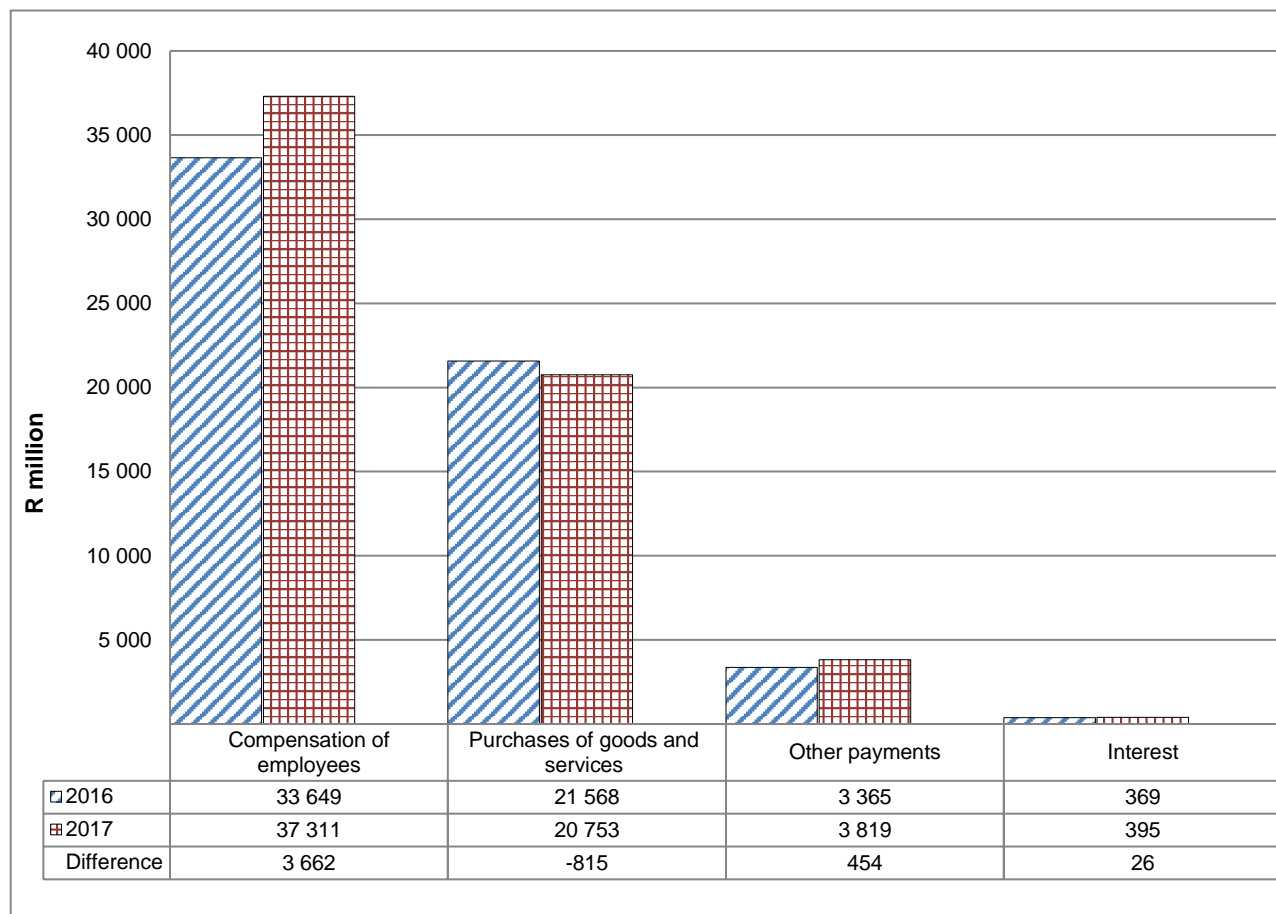
³ Other receipts include tuition fees for 2016 (R21 595 million) and 2017 (R23 679 million).

⁴ The net cash outflow from investment in non-financial assets (R5 827 million) is equal to purchases of non-financial assets (R5 887 million) minus sales of non-financial assets (R60 million). The total amounts for purchases and sales of non-financial assets are shown, respectively, in the disaggregated tables available on the Stats SA website.

⁵ Cash surplus might include committed funds that were received but not yet expensed by the end of the 2017 financial year.

⁶ Net change in the stock of cash is the sum received from operating activities, transactions in non-financial assets, and transactions from financing activities (see note 5).

Figure 1 - Economic classification of cash payments for operating activities for the 2016* and 2017 financial years (R million)



* Revised since the previous publication.

Figure 1 shows the economic classification of cash payments for operating activities for the 2016 and 2017 financial years. In 2017, higher education institutions' main costs were compensation of employees (R37 311 million), purchases of goods and services (R20 753 million) and other payments (R3 819 million).

Table B - Economic classification of net cash outflow from investment in non-financial assets of higher education institutions for the 2016 and 2017 financial years ¹

GFS 2014 code	Cash flows from transactions in non-financial assets	2016 ²	2017	Difference between 2016 and 2017
		R million		
	Net cash flows from investments in non-financial assets (b+r+s+t)=a	6 165	5 827	-338
611	Fixed assets (c+d+i+q)=b	6 144	5 825	-319
6111	Buildings and structures c	3 963	3 706	-257
61111	Dwellings	43	33	-10
61112	Buildings other than dwellings	3 920	3 673	-247
61113	Other structures	0	0	0
61114	Land improvements	0	0	0
6112	Machinery and equipment (e+f)=d	2 124	2 092	-32
61121	Transport equipment e	60	73	13
61122	Machinery and equipment other than transport equipment: (g+h)=f	2 064	2 019	-45
611221	Information, computer and telecommunications equipment g	411	545	134
611222	Machinery and equipment not elsewhere classified: h	1 653	1 474	-179
6112221	Office furniture (and domestic furniture)	893	840	-53
6112222	Other machinery and equipment	508	418	-90
6112223	Books	252	216	-36
6113	Other fixed assets: (j+k)=i	57	27	-30
61131	Cultivated biological resources j	0	0	0
611311	Animal resources yielding repeat products	0	0	0
611312	Tree, crop, and plant resources yielding repeat products	0	0	0
61132	Intellectual property products: (l+m+n+o+p)=k	57	27	-30
611321	Research and development l	0	0	0
611322	Mineral exploration and evaluation m	0	0	0
611323	Computer software and databases: n	57	27	-30
6113231	Computer software	57	27	-30
6113232	Databases	0	0	0
611324	Entertainment, literary, and artistic originals o	0	0	0
611325	Other intellectual property products p	0	0	0
6114	Weapons systems q	0	0	0
612	Inventories r	0	0	0
613	Valuables s	0	0	0
614	Non-produced assets t	21	2	-19

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.

² Revised since the previous publication.

The largest contributor to the net cash outflow from investment in non-financial assets in the 2017 financial year was buildings and structures (R3 706 million), followed by machinery and equipment (R2 092 million), other fixed assets (R27 million) and non-produced assets (R2 million).

Risenga Maluleke
Statistician-General

**Annexure A: Information on disaggregated tables available on the Stats SA website:
<http://www.statssa.gov.za/?s=P9103.1&site=publications>**

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Table 2	Economic and functional classification of cash payments for operating activities for the 2017 financial year
Table 3	Economic and functional classification of the purchases of non-financial assets for the 2017 financial year
Table 4	Economic classification of the sales of non-financial assets for the 2017 financial year
Table 5	Economic classification of the net acquisition of financial assets other than cash for the 2017 financial year
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Table 7	Economic and functional classification of cash payments from operating activities for the 2017 financial year: Government consumption cash payments divided between individual and collective services
Table 8	Economic and functional classification of cash payments from operating activities for the 2017 financial year: Subsidies paid divided between subsidies on products and subsidies on production

Annexure B: Statement of sources and uses of cash of higher education institutions for the 2017 financial year ¹

Higher education institutions	Grants received	Tuition fees	Other receipts ²	Compensation of employees	Purchases of goods and services	Interest paid	Other payments ³	Purchases of non-financial assets	Sales of non-financial assets	Financial assets	Financial liabilities
R million											
Cape Peninsula	1 318	790	358	1 425	594	28	175	91	0	91	3
Cape Town	1 998	1 672	2 401	3 098	1 908	0	613	233	4	2 213	131
Central	528	245	23	447	282	0	34	63	0	10	21
Durban	1 088	746	297	910	521	10	10	220	0	18	2
Fort Hare	802	576	91	556	543	97	79	161	1	1	18
Free State	1 298	1 034	787	1 404	898	20	139	152	10	506	-7
Johannesburg	1 763	1 719	866	2 369	998	5	480	176	2	83	58
KwaZulu-Natal	2 045	1 513	969	2 191	1 421	56	325	306	0	735	8
Limpopo	949	753	229	818	504	0	0	54	0	-42	-46
Mangosuthu	437	142	172	339	307	0	0	36	0	0	-10
Mpumalanga	942	64	27	173	274	0	4	518	0	0	0
Nelson Mandela	1 190	773	705	1 162	661	6	133	214	3	523	-1
North West	1 876	1 371	1 078	2 055	1 304	9	216	321	12	625	299
Pretoria	2 627	2 069	1 858	3 198	2 242	0	140	738	3	374	41
Rhodes	481	449	277	643	355	0	114	46	1	-7	15
Sefako Makgatho	718	137	137	564	200	0	49	79	0	0	35
Sol Plaatje	612	48	16	105	116	0	1	320	0	0	0
Stellenbosch	1 882	1 202	2 055	2 312	1 629	35	456	588	5	184	81
Tshwane	1 952	1 277	418	2 303	883	2	82	180	0	226	27
Unisa	3 395	2 987	578	4 723	1 441	1	165	209	5	149	42
Vaal	741	447	163	845	453	1	17	106	14	-69	34
Venda	632	373	105	576	364	26	9	206	0	88	83
Walter Sisulu	1 144	437	375	982	617	0	0	25	0	0	-29
Western Cape	1 177	568	540	1 016	671	22	112	478	0	80	-70
Wits	1 470	1 853	1 479	2 532	1 153	72	460	313	0	169	-146
Zululand	802	434	164	565	414	5	6	54	0	6	28
Total	33 867	23 679	16 168	37 311	20 753	395	3 819	5 887	60	5 963	617

¹ The sum of the data may not necessarily add up to totals due to rounding-off of figures.

² Other receipts include interest, dividends, sales of goods and services and transfers not elsewhere classified.

³ Other payments mainly consist of transfers to households (bursaries). These are bursaries from the HEI to students.

Explanatory notes

Introduction

This statistical release provides economic and functional classifications of financial transactions of higher education institutions for the 2017 financial year.

Higher education institutions consist of 20 universities and 6 universities of technology for the 2017 financial year (see the scope on, pp. 10 to 11, for the list of higher education institutions used in this publication).

Higher education institutions refers to any institution that provides higher education on a full-time, part-time or distance basis and which is (a) merged, established or deemed to be established as a public higher education institution under the Higher Education Act, 1997 (Act No. 101 of 1997); (b) declared as a public higher education institution under this Act; or (c) registered or [conditionally] provisionally registered as a private higher education institution.

Methodology

Government finance statistics are used to (i) analyse and evaluate the outcomes of fiscal policy decisions, (ii) determine the impact on the economy, and (iii) compare national and international outcomes. The GFS reporting framework was developed specifically for public-sector input to other macroeconomic datasets.

The publication does not include other economic flows (e.g. revaluations). Separating all these “other economic flows” is viewed as not useful for fiscal analysis, on the basis that revaluations and changes in volume do not represent fiscal policy decisions directly within the control of government.

Statistics South Africa (Stats SA) receives financial statements of higher education institutions annually from the Department of Higher Education and Training. However, the figures in this statistical release have been converted from an accrual basis of recording to a cash basis of recording. Financial statements were received for all 26 higher education institutions. The information is processed from draft and audited financial statements of the higher education institutions.

Purpose of this statistical release

This statistical release provides financial statistics of cash transactions of higher education institutions. The primary purpose is to provide a comprehensive conceptual and reporting framework suitable for analysing and evaluating fiscal policy, especially the performance of the general government sector and the broader public sector of any economy and internationally accepted methodology to compile comparable statistics with the rest of the world.

The cash payment transactions of the following higher education institutions were classified economically and functionally.

Scope of the financial statistics of higher education institutions

Universities

- 1) Cape Town
- 2) Fort Hare
- 3) Free State
- 4) Johannesburg
- 5) KwaZulu-Natal
- 6) Limpopo
- 7) Mpumalanga
- 8) Nelson Mandela

- 9) North-West
- 10) Pretoria
- 11) Rhodes
- 12) Sefako Makgatho Health Sciences
- 13) Sol Plaatje
- 14) South Africa (Unisa)
- 15) Stellenbosch
- 16) Venda
- 17) Walter Sisulu
- 18) Western Cape
- 19) Witwatersrand
- 20) Zululand

Universities of Technology

- 21) Cape Peninsula
- 22) Central
- 23) Durban
- 24) Mangosuthu
- 25) Tshwane
- 26) Vaal

Classification

Economic classification

Economic classification is in general a measure of the nature and economic effect of government operations on the economy of the country.

Expense cash flows for operating activities, purchases and sales of non-financial assets in this statistical release are classified economically according to the standard classification of the GFS manual 2014 of the International Monetary Fund (IMF).

Revenue cash flows and expense cash flows for operating activities, purchases and sales of non-financial assets, net acquisition of financial assets other than cash and net incurrence of liabilities were classified economically as follows:

- **Revenue cash flows**

- Taxes
- Social contributions
- Grants
- Other receipts

- **Expense cash flows**

- Compensation of employees
- Purchases of goods and services (excluding capitalised goods and services)
- Interest
- Subsidies
- Grants
- Social benefits
- Other payments

- **Purchases of non-financial assets (including capitalised goods and services)**

Fixed assets
Inventories
Valuables
Non-produced assets

- **Sales of non-financial assets**

Fixed assets
Inventories
Valuables
Non-produced assets

- **Net acquisition of financial assets other than cash**

Domestic
Foreign

- **Net incurrence of liabilities**

Domestic
Foreign

Comparability with the previous year

The HEI 2017 classified information is generally comparable with the HEI 2016 classified information. Additional details in terms of the GFS 2014 is available on the Stats SA website (or on request).

The Public Sector Classification Committee (PSCC)

The Public Sector Classification Committee (PSCC) consists of the South African Reserve Bank (SARB), National Treasury (NT) and Statistics South Africa (Stats SA). The purpose of the PSCC is to coordinate the economic institutional classification of the public-sector units and subsectors for purposes of reporting to national and international stakeholders. The classification lists are made public by the SARB to inform stakeholders of the scope of the public sector and sub-sectors. Classification of public-sector institutions that have taken place for the year ended 31 March 2016. Currently the PSCC is classifying the public-sector institutions for the year ended 31 March 2017.

Revised figures

Figures for 2017 should be regarded as preliminary, and may be revised. The revised figures for 2016 were due to improved classification of data and additional information becoming available after this statistical release was published.

Rounding off figures

The figures in the tables have been rounded off to the nearest digit shown, and as a result there may be slight discrepancies between the sums of the constituent items and the totals shown.

Related publications

Stats SA also publishes information on the transactions of the levels of the general government in the following statistical releases:

P0441	<i>Gross domestic product;</i>
P9101	<i>Capital expenditure by the public sector;</i>
P9102	<i>Financial statistics of extra-budgetary accounts and funds;</i>
P9114	<i>Financial census of municipalities;</i>
P9119.3	<i>Financial statistics of national government;</i>
P9119.4	<i>Financial statistics of consolidated general government; and</i>
P9121	<i>Financial statistics of provincial government.</i>

Symbols and abbreviations

DHET	Department of Higher Education and Training
GFSM	Government Finance Statistics Manual, 2014
HEI	Higher Education Institutions
IMF	International Monetary Fund
n.e.c.	Not elsewhere classified
NT	National Treasury
PSCC	Public Sector Classification Committee
SARB	South African Reserve Bank
Stats SA	Statistics South Africa
SNA	System of National Accounts

Glossary of selected variables

Accrual basis of recording	Flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
Books	Include library books and periodicals.
Buildings and structures	Consist of dwellings, buildings other than dwellings, other structures and land improvements.
Buildings other than dwellings	Buildings other than dwellings include whole buildings or parts of buildings not designated as dwellings. Fixtures, facilities, and equipment that are integral parts of the structures are included. Examples of types of buildings included in this category are office buildings, schools, hospitals, buildings for public entertainment, warehouses and industrial buildings, commercial buildings, hotels, and restaurants.
Capital expenditure	Any expenditure incurred for or incidental to the acquisition or improvement of land, buildings, engineering structures and machinery and equipment. Note: The expenditure normally confers a lasting benefit and results in the acquisition of, or extends the life of, a fixed or long-term work, irrespective of whether payments were made outside contractors or concerns, or the work was done by the enterprise itself. Capital expenditure includes vehicles, office furniture and equipment, but excludes minor items that are generally regarded as being expendable even though in some instances their useful lives may extend beyond one year.
Capital transfers	Capital transfers are transfers in which the ownership of an asset (other than cash or inventories) changes from one party to another or that oblige one or both parties to acquire or dispose of an asset (other than cash or inventories).
Cash basis of recording	Flows are recorded when cash is received or disbursed.
Collective services	Services provided collectively to the community, particularly applicable to services such as general administration, public order or safety and economic services.
Compensation of employees	Compensation of employees is the total remuneration, in cash or in kind, payable to a government employee in return for work done during the accounting period, except work connected with own account capital formation. It includes both wages and salaries and social contributions. Wages and salaries include primarily basic wages, salaries, services and other bonuses, allowances (including car allowances), overtime payments and housing subsidies.
Dwellings	Buildings that are used entirely or primarily as residences, including garages and other associated structures. Houseboats, barges, mobile homes, flats, hostels, nursing homes and caravans that are used as principal residences are also included. Dwellings acquired for military personnel are included because they are used in the same way as dwellings acquired by civilians
Economic classification	A measure of the nature and economic effect of government operations on the economy of the country.
Expense	A decrease in net worth resulting from a transaction.

Extra-budgetary accounts and funds	Extra-budgetary accounts and funds refer to accounts and funds of national and provincial governments not included in normal budget totals and which do not operate through normal budgetary procedures, e.g. trading accounts and general government accounts.
Financial assets	Financial assets consist of financial claims which entitles one unit (the owner of the asset i.e., the creditor) to receive one or more payments from a second unit (the debtor) according to the terms and conditions specified in a contract between the two units.
Financial public corporations	Units primarily engaged in both incurring liabilities and acquiring financial assets in the market. Note: Financial institutions may be entirely or mainly owned and/or controlled by the government in which case they are regarded as public financial institutions. It is the prime function of public financial institutions to act as intermediaries.
Fixed assets	Fixed assets are produced assets that are used repeatedly or continuously in production processes for more than one year.
Functional classification	Classification of expenditure according to the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote various services and objectives rendered to the community.
GFS Manual (2014)	The manual provides a harmonised systematic basis for reporting and analysing government finances. The manual describes an integrated statistical system that is harmonised, to the extent possible, with the 2008 edition of the System of National Accounts (2008 SNA). The GFSM 2014 is intended to be a reference volume describing the GFS system.
Government consumption expenditure	Expenditure on all goods and services which are used (without further transformation) by government units for the direct satisfaction of individual needs or wants or the collective needs of members of the community.
Grants	Grants are non-compulsory current or capital transfers from one government unit to another government unit or an international organisation. Current grants are those made for purposes of current expense and are not linked to or conditional on the acquisition of an asset by the recipient. Capital grants involve the acquisition of assets by the recipient.
Higher education	All learning programmes leading to qualifications higher than grade 12 or its equivalent in terms of the National Qualifications Framework as contemplated in the South African Qualification Authority Act, 1995 (Act No. 58 of 1995).
Higher education institutions	Any institution providing higher education on full-time, part-time or distance basis, and which is (a) merged, established or deemed to be established as a public higher education institution under this Act; (b) declared as a public higher education institution under this Act; or (c) registered or [conditionally] provisionally registered as a private higher education institution. See Higher Education Act as amended (Section 1 of Act No.63, 2002).
Households	Households may be defined as individuals or a small group of persons who share the same living accommodation, pool some or all of their income and wealth, and consume certain types of goods and services collectively.

Individual services	Community and social services, such as education, health and welfare, rendered to individuals or a small group of persons.
Information, computer, and telecommunications	Consists of devices using electronic controls and also the electronic components forming part of these devices. Examples are products that form part of computing machinery and parts and accessories thereof, television and radio transmitters, television, video, and digital cameras, and telephone sets.
Intellectual property products	Intellectual property products are the result of research, development, investigation, or innovation leading to knowledge that the developers can market or use to their own benefit in production for which the use of the knowledge is restricted by means of legal or other protection.
Inventories	Consists of goods and services, which came into existence in the current period or in an earlier period, and that are held for sale, use in production, or other use at a later date.
Land improvements	Are the result of actions that lead to major improvements in the quantity, quality or productivity of land, or prevent its deterioration. Activities such as land reclamation, land clearance, land contouring, creation of wells and watering holes that are integral to the land in question are to be treated as resulting in land improvements.
Liability	An obligation to provide economic benefits to the units holding the corresponding financial responsibility.
Machinery and equipment	Machinery and equipment include motor vehicles, ships, aircraft, equipment and furniture. Military expenditure on machinery and equipment which could be used for civilian purposes is included.
Machinery and equipment not elsewhere classified	This category includes all machinery and equipment not classified in any of the other machinery and equipment categories. Types of assets that would be included are general and special purpose machinery; office and accounting equipment; electrical machinery; medical appliances; precision and optical instruments; furniture; watches and clocks; musical instruments; and sports goods. It also includes paintings, sculptures, other works of art or antiques and other collections of considerable value that are owned and displayed for the purpose of producing museum and similar services.
National government	It is the first level of government which controls a nation and has power to set and maintain foreign policy and the ability to collect taxes.
Non-financial public corporations	Government owned and/or controlled units, which sell industrial or commercial goods and services to the public on a large scale.
Non-produced assets	Non-produced assets consist of tangible assets, natural occurring assets over which ownership is enforced. Natural occurring assets include land, subsoil assets and other naturally occurring assets.
Non-profit institutions serving households	Non-profit institutions which are mainly engaged in non-market production and serve households.

Other economic flows	Changes in the volume or value of assets or liabilities that do not result from transactions.
Other structures	All structures other than buildings. Included are the following: highways, streets, roads, bridges, elevated highways, tunnels, railways, subways, airfield runways, sewers, waterways, harbours, dams, other waterworks, shafts, tunnels, other structures associated with mining subsoil assets, communication lines, power lines, pipelines, outdoor sport and recreation facilities.
Provincial government	It is the second level of government, between the national government and the municipalities. The powers of the provincial governments are circumscribed by the national constitution.
Revenue	An increase in net worth resulting from a transaction.
Social benefits	Social benefits are transfers in cash or in kind to protect the entire population or specific segment of it against certain social risks.
Social contributions	Social contributions are actual receipt from either employer on behalf of their employee or from employee, self-employed, or non-employed persons on their own behalf that secure entitlement to social benefits for their contributors, their dependents or their survivors.
Subsidies	Subsidies are current unrequited payments that government units pay to enterprises on the basis of levels of their production activities or the quantities or values of the goods and services that they produce, sell, export or import. Subsidies may be designed to influence levels of production, prices at which outputs are sold, or the remuneration of the enterprises.
Subsidies on production	Payments made to resident enterprises as a consequence of engaging in production which are not related to specific product. Included are subsidies on payroll or workforce, which are payable on the total wage and salary bill, the size of the total workforce or the employment of particular types of persons; subsidies to reduce pollution; and payments of interest on behalf of corporations.
Subsidies on products	Current unrequited payments that government units make to enterprises on the basis of quantities or values of the goods and services that they produce, sell, export or import.
Tax revenue	Tax revenue forms the dominant share of revenue for many government units and is composed of compulsory transfers to the general government sector.
Transfer	Is a transaction in which one institutional unit provides a good, service, or asset to another unit without receiving from the latter any good, service, or asset in return as a direct counterpart.
Transport equipment	Transport equipment consists of equipment for moving people and objects, including motor vehicles, trailers and semitrailers, ships, railway locomotives and rolling stock, aircraft, motorcycles, and bicycles.
Valuables	Valuables are produced goods of considerable value acquired and held primarily as store of value and not used primarily for purposes of production or consumption.

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Forthcoming issues	Issue	Expected release date
	Financial statistics of higher education institutions for 2018	October 2019

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