

Statistical release P9101

Capital expenditure by the public sector for 2014

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Key findings

Table A – Capital expenditure by public-sector institutions for the financial years ended in 2013* and 2014 according to type of expenditure

	Total capital	Total capital expenditure			
Type of expenditure	2013*	2014	Difference		
	R million				
New construction works	121 998	125 368	3 370		
Plant, machinery and equipment	67 237	94 170	26 933		
Transport equipment	7 716	9 000	1 284		
Land and existing buildings	19 355	19 948	593		
Other fixed assets	7 703	4 682	-3 021		
Leased assets and investment property	791	1 895	1 104		
Total capital expenditure	224 800	255 063	30 263		

^{*}Some figures have been revised.

The total capital expenditure by public-sector institutions increased by R30 263 million from R224 800 million in 2013 to R255 063 million in 2014.

Capital expenditure increased on plant, machinery and equipment (R26 933 million), new construction works (R3 370 million), transport equipment (R1 284 million), leased assets and investment property (R1 104 million) and land and existing buildings (R593 million). Capital expenditure decreased on 'other' fixed assets (-R3 021 million).

PJ Lehohla Statistician-General

Table B – Capital expenditure by public-sector institutions for the financial years ended in 2013* and 2014 according to type of capital expenditure and type of public-sector institution

Institutions	Total of expenditu construct		Total c expendi plant, ma and equ	ture on achinery	Total ca expendite transp equipn	ure on oort	expendi land and	capital iture on existing lings	Total ca expendit other fixed	ure on	expend			capital diture
	2013*	2014	2013*	2014	2013*	2014	2013*	2014	2013*	2014	2013*	2014	2013*	2014
							R mi	llion						
National Government Financial year ended 31 March	5 140	5 933	2 589	2 585	2 447	2 244	3 803	2 976	66	197	0	0	14 045	13 935
Provincial Government Financial year ended 31 March	20 623	16 844	2 481	2 671	1 323	1 328	3 997	9 054	216	122	1	10	28 641	30 029
Extra-Budgetary Accounts and Funds Financial year ended 31 March	4 370	5 606	1 211	2 155	635	593	2 162	1 585	971	1 030	221	1 010	9 570	11 979
Municipalities Financial year ended 30 June	32 913	45 731	5 037	3 293	1 898	1 424	2 064	1 810	1 163	551	330	629	43 405	53 438
Public Corporations Financial year ended 31 March	58 317	49 576	54 264	81 606	1 314	3 336	5 153	2 836	4 932	2 661	202	168	124 182	140 183
Higher Education Institutions Financial year ended 31 December	635	1 678	1 655	1 860	99	75	2 176	1 687	355	121	37	78	4 957	5 499
Total expenditure by the public sector	121 998	125 368	67 237	94 170	7 716	9 000	19 355	19 948	7 703	4 682	791	1 895	224 800	255 063

^{*}Some figures have been revised.

Table B shows that public corporations contributed the largest proportion to the total capital expenditure by public-sector institutions in 2014 (R140 183 million), followed by municipalities (R53 438 million), provincial government (R30 029 million), national government (R13 935 million), extra-budgetary accounts and funds (R11 979 million) and higher education institutions (R5 499 million).

The reference year for this survey refers to public-sector institutions which had their financial year ending at any date during the 2014 calendar year. The financial year of national government, provincial government, public corporations and extra-budgetary accounts and funds starts on 1 April of a year and ends on 31 March of the following year, while the financial year of local government institutions starts on 1 July of a year and ends on 30 June of the following year. The financial year of higher education institutions starts on 1 January of a year and ends on 31 December of the same year. No adjustments or reconciliations are made for the different year-end dates of the institutions.

Figure 1 - Capital expenditure by public-sector institutions for the financial year ended 2014 according to type of public-sector institution (Rm)

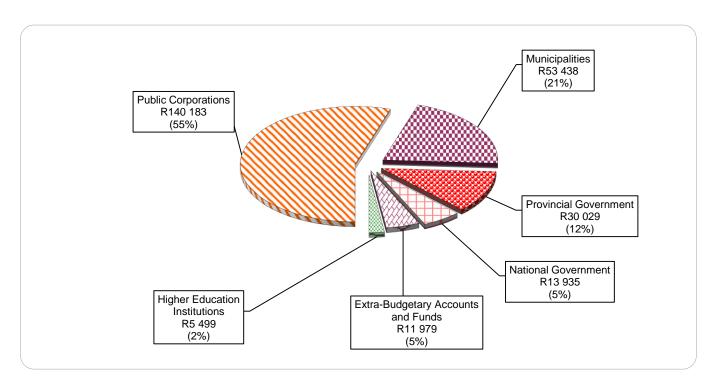
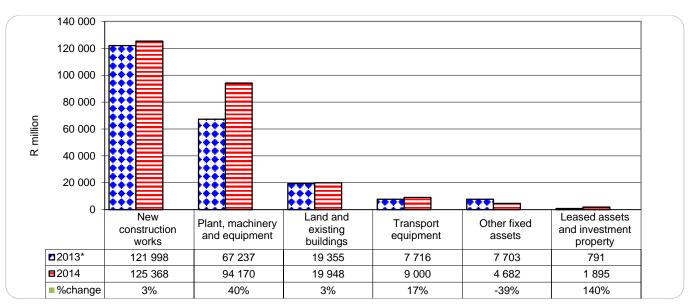


Figure 1 above shows the proportion of capital expenditure by public-sector institutions. Public corporations reported the largest share of capital expenditure (55%), followed by municipalities (21%), provincial government (12%), national government (5%), extra-budgetary accounts and funds (5%) and higher education institutions (2%).

Figure 2 - Capital expenditure by public-sector institutions for the financial years ended in 2013* and 2014 according to type of expenditure



^{*} Some figures have been revised.

Figure 2 above shows that capital expenditure increased on leased assets and investment property (140%), plant, machinery and equipment (40%), transport equipment (17%), new construction works (3%), land and existing buildings (3%). Capital expenditure decreased on 'other' fixed assets (-39%).

Response rate

Table A - Scope of the survey: 2014

Public-sector institution	Total number of institutions 2013	Total number of institutions 2014	Total number of institutions received 2014
National Government	40	41	41
Provincial Government	123	124	124
Municipalities	278	278	278
Public Corporations	51	48	48
Extra-Budgetary Accounts and Funds	215	233	233
Higher Education Institutions	23	25	25
Total	730	749	749

- 1. The collection rate was 100% for this survey.
- 2. New institutions included in 2014 scope:
 - 2.1. National departments
 - 2.1.1. National Department of Military Veterans
 - 2.2. Provincial departments
 - 2.2.1. Gauteng Corporate Governance and Traditional Affairs
 - 2.2.2. Gauteng Human Settlement
 - 2.3. Extra-Budgetary Accounts and Funds
 - 2.3.1. Cape Agency for Sustainable Integrated Development in Rural Areas
 - 2.3.2. Community Schemes Ombud Services
 - 2.3.3. Gauteng Cost Recovery Trading Entity
 - 2.3.4. Dube TradePort Corporation
 - 2.3.5. East London Industrial Development Zone Corporation
 - 2.3.6. Eastern Cape Liquor Board
 - 2.3.7. Gateway Airport Authority Limited
 - 2.3.8. Gauteng Cradle of Humankind
 - 2.3.9. Gauteng Dinokeng
 - 2.3.10. Gauteng Enterprise Propeller
 - 2.3.11. Mjindi Farming
 - 2.3.12. National Lottery Distribution Trust Fund
 - 2.3.13. Northern Cape Economic Development, Trade and Investment Promotion Agency
 - 2.3.14. Northern Cape Government Motor Transport
 - 2.3.15. Property Management Trading Entity
 - 2.3.16. Richards Bay Industrial Development Zone
 - 2.3.17. Coega Development Corporation (Reclassified)
 - 2.3.18. Eastern Cape Development Corporation (Reclassified)
 - 2.3.19. Limpopo Economic Development Agency (Reclassified)
 - 2.4. Universities
 - 2.4.1. Mpumalanga University
 - 2.4.2. Sol Plaatje University
- 3. Discontinued and merged institutions
 - 3.1. Provincial departments
 - 3.1.1. Gauteng: Local Government and Housing (see 2.2.1 above)
- 4. Incorporated institutions
 - 4.1. Extra-Budgetary Accounts and Funds
 - 4.1.1. Cape Town Routes Unlimited (Incorporated into Wesgro)

- 5. Reclassified institutions
 - 5.1. Reclassified from Public Corporations into Extra-Budgetary Accounts and Funds
 - 5.1.1. Coega Development Corporation
 - 5.1.2. Eastern Cape Development Corporation
 - 5.1.3. Limpopo Economic Development Agency

Table 1 – Capital expenditure by public-sector institutions for the financial years ended in 2013* and 2014

	Actual capital e	expenditure	
Type of expenditure	2013*	2014	
	R million		
New construction works			
Residential buildings	656	1 032	
Non-residential buildings	9 794	11 182	
Roads, streets and bridges	13 961	7 915	
Sewerage and sanitation	1 534	1 586	
Electricity	1 998	2 493	
Community and social works	2 074	1 999	
Sport facilities	13	2	
Refuse sites	231	365	
Water	3 822	5 202	
Other new construction works	87 915	93 592	
Total capital expenditure on new construction works	121 998	125 368	
Plant, machinery and equipment			
Furniture and fittings	1 877	1 865	
Office equipment	400	747	
Computer equipment	3 908	4 447	
Network equipment	2 428	2 832	
Emergency equipment	97	129	
Plant and equipment	31 755	47 882	
Rolling stock and containers	11 044	13 447	
Telecommunications equipment	55	2	
Laboratory equipment	204	417	
Councillors' regalia	0	0	
Bins and containers	24	29	
Other plant, machinery and equipment	15 445	22 373	
Total capital expenditure on plant, machinery and equipment	67 237	94 170	

^{*}Some figures have been revised.

Table 1 – Capital expenditure by public-sector institutions for the financial years ended in 2013* and 2014 (concluded)

	Actual capital	expenditure
Type of expenditure	2013*	2014
	R mill	ion
Transport equipment		
Motor vehicles	6 879	5 624
Specialised vehicles	802	3 373
Water craft	31	3
Other transport equipment	4	0
Total capital expenditure on transport equipment	7 716	9 000
Land and existing buildings		
Acquisitions of land	1 926	1 747
Cost of developing land	1 210	2 700
Acquisitions of existing buildings	12 369	6 793
Major renovations and alterations	3 850	8 708
Total capital expenditure on land and existing buildings	19 355	19 948
Other fixed assets		
Intangible assets	7 241	4 543
Heritage assets	429	91
Cultivated assets	33	48
Total capital expenditure on other fixed assets	7 703	4 682
Leased assets	340	748
Investment property	451	1 147
Total capital expenditure on leased assets and investment property	791	1 895
Total capital expenditure by the public sector	224 800	255 063

^{*}Some figures have been revised.

Table 2 – Capital expenditure by public-sector institutions for the financial years ended in 2013* and 2014 on new construction works

		Actual capital	expenditure
New cons	truction works by public sector	2013*	2014
		R mil	lion
National Government	Residential buildings	0	124
	Non-residential buildings	0	562
	Roads, streets and bridges	0	0
	Sewerage and sanitation	0	0
	Water	0	0
	Other new construction works	5 140	5 247
	Total capital expenditure on new construction works	5 140	5 933
Provincial Government	Residential buildings	382	172
	Non-residential buildings	9 365	8 385
	Roads, streets and bridges	0	0
	Sewerage and sanitation	0	0
	Water	0	0
	Other new construction works	10 876	8 287
	Total capital expenditure on new construction works	20 623	16 844
Extra-Budgetary Accounts and Funds	Residential buildings	0	0
and runds	Non-residential buildings	0	4
	Roads, streets and bridges	49	69
	Sewerage and sanitation	0	0
	Water	0	1
	Other new construction works	4 321	5 532
	Total capital expenditure on new construction works	4 370	5 606

^{*}Some figures have been revised.

Table 2 – Capital expenditure by public-sector institutions for the financial years ended in 2013* and 2014 on new construction works (concluded)

		Actual capital e	xpenditure
New	construction works by public sector	2013*	2014
		R millio	on
Municipalities	Residential buildings	270	288
	Non-residential buildings	32	1 276
	Roads, streets and bridges	3 347	6 640
	Sewerage and sanitation	1 534	1 586
	Electricity	1 998	2 493
	Community and social works	2 074	1 999
	Refuse sites	231	365
	Water	3 822	4 102
	Other new construction works	19 605	26 982
	Total capital expenditure on new construction works	32 913	45 731
Public Corporations	Residential buildings	0	0
	Non-residential buildings	1	15
	Roads, streets and bridges	10 565	1 206
	Water	0	1 099
	Other new construction works**	47 751	47 256
	Total capital expenditure on new construction works	58 317	49 576
Higher Education Institutions	Residential buildings	4	448
institutions	Non-residential buildings	396	940
	Sport facilities	13	2
	Other new construction works	222	288
	Total capital expenditure on new construction works	635	1 678
Total capital expenditur institutions	e on new construction works by public-sector	121 998	125 368

^{*}Some figures have been revised.

^{**} Includes power stations, airports, pipeline networks and port facilities.

Table 3 – Capital expenditure by public-sector institutions for the financial years ended in 2013* and 2014 on plant, machinery and equipment

		Actual capital	expenditure
Plant, machin	ery and equipment by public sector	2013*	2014
		R mill	ion
National Government	Furniture and fittings	211	229
	Office equipment	5	61
	Computer equipment	1 461	1 144
	Emergency equipment	0	0
	Plant and equipment	0	1
	Other plant, machinery and equipment	912	1 150
	Total capital expenditure on plant, machinery and equipment	2 589	2 585
Provincial Government	Furniture and fittings	300	261
	Office equipment	0	15
	Computer equipment	534	591
	Emergency equipment	0	2
	Plant and equipment	2	1
	Other plant, machinery and equipment	1 645	1 801
	Total capital expenditure on plant, machinery and equipment	2 481	2 671
Extra-Budgetary Accounts and Funds	Furniture and fittings	218	352
and Funds	Office equipment	108	172
	Computer equipment	413	735
	Emergency equipment	86	93
	Plant and equipment	167	584
	Other plant, machinery and equipment	219	219
	Total capital expenditure on plant, machinery and equipment	1 211	2 155

^{*}Some figures have been revised.

Table 3 – Capital expenditure by public-sector institutions for the financial years ended in 2013* and 2014 plant, machinery and equipment (concluded)

		Actual capital e	xpenditure
Plant, ma	achinery and equipment by public sector	2013*	2014
		R millio	on
Municipalities	Furniture and fittings	292	213
	Office equipment	142	232
	Computer equipment	478	314
	Emergency equipment	11	34
	Plant and equipment	389	561
	Councillors' regalia	0	0
	Bins and containers	24	29
	Other plant, machinery and equipment	3 701	1 910
	Total capital expenditure on plant, machinery and equipment	5 037	3 293
Public Corporations	Furniture and fittings	248	122
	Office equipment	88	233
	Computer equipment	490	1 164
	Network equipment	2 428	2 832
	Plant and equipment	31 197	46 735
	Rolling stock and containers	11 044	13 447
	Telecommunications equipment	55	2
	Other plant, machinery and equipment	8 714	17 071
	Total capital expenditure on plant, machinery and equipment	54 264	81 606
Higher Education Institutions	Furniture and fittings	608	688
msututions	Office equipment	57	34
	Computer equipment	532	499
	Laboratory equipment	204	417
	Other plant, machinery and equipment	254	222
	Total capital expenditure on plant, machinery and equipment	1 655	1 860
Total capital expenditure sector institutions	e on plant, machinery and equipment by public-	67 237	94 170

^{*}Some figures have been revised.

Table 4 – Capital expenditure by public-sector institutions for the financial years ended in 2013* and 2014 on transport equipment

		Actual capital e	xpenditure
Transport eq	uipment by public sector	2013*	2014
		R milli	on
National Government	Motor vehicles	2 447	2 244
	Specialised vehicles	0	0
	Water craft	0	0
	Total capital expenditure on transport equipment	2 447	2 244
Provincial Government	Motor vehicles	1 323	1 326
	Specialised vehicles	0	2
	Water craft	0	0
	Total capital expenditure on transport equipment	1 323	1 328
Extra-Budgetary Accounts and Funds	Motor vehicles	600	586
	Specialised vehicles	4	4
	Water craft	31	3
	Total capital expenditure on transport equipment	635	593
Municipalities	Motor vehicles	1 594	852
	Specialised vehicles	304	572
	Water craft	0	0
	Total capital expenditure on transport equipment	1 898	1 424
Public Corporations	Motor vehicles	820	541
	Specialised vehicles	494	2 795
	Total capital expenditure on transport equipment	1 314	3 336
Higher Education Institutions	Motor vehicles	95	75
	Other transport equipment	4	0
	Total capital expenditure on transport equipment	99	75
Total capital expenditure on trar institutions	nsport equipment by public-sector	7 716	9 000

^{*}Some figures have been revised.

Table 5 – Capital expenditure by public-sector institutions for the financial years ended in 2013* and 2014 on land and existing buildings

		Actual capital e	xpenditure
Land and ex	xisting buildings by public sector	2013* 2014 R million	
National Government	Acquisitions of land	0	0
	Cost of developing land	92	245
	Acquisitions of existing buildings	3 702	2 251
	Major renovations and alterations	9	480
	Total capital expenditure on land and existing buildings	3 803	2 976
Provincial Government	Acquisitions of land	104	401
	Cost of developing land	3	28
	Acquisitions of existing buildings	3 245	3 382
	Major renovations and alterations	645	5 243
	Total capital expenditure on land and existing buildings	3 997	9 054
Extra-Budgetary Accounts and Funds	Acquisitions of land	1 272	950
and runds	Cost of developing land	4	33
	Acquisitions of existing buildings	665	171
	Major renovations and alterations	221	431
	Total capital expenditure on land and existing buildings	2 162	1 585

^{*}Some figures have been revised.

Table 5 – Capital expenditure by public-sector institutions for the financial years ended in 2013* and 2014 on land and existing buildings (concluded)

		Actual capital	expenditure	
Land and existing buildings by public sector		2013*	2014	
		R mi	R million	
Municipalities	Acquisitions of land	271	57	
	Cost of developing land	413	818	
	Acquisitions of existing buildings	634	165	
	Major renovations and alterations	746	770	
	Total capital expenditure on land and existing buildings	2 064	1 810	
Public Corporations	Acquisitions of land	278	322	
	Cost of developing land	605	1 576	
	Acquisitions of existing buildings	4 061	739	
	Major renovations and alterations	209	199	
	Total capital expenditure on land and existing buildings	5 153	2 836	
Higher Education Institutions	Acquisitions of land	1	17	
	Cost of developing land	93	0	
	Acquisitions of existing buildings	62	85	
	Major renovations and alterations	2 020	1 585	
	Total capital expenditure on land and existing buildings	2 176	1 687	
Total capital expenditur institutions	e on land and existing buildings by public-sector	19 355	19 948	

^{*}Some figures have been revised.

Table 6 – Capital expenditure by public-sector institutions for the financial years ended in 2013* and 2014 on other fixed assets

		Actual capital expenditure	
Other fixed assets by public sector		2013*	2014
		R millio	n
National Government	Intangible assets	60	191
	Heritage assets	0	1
	Cultivated assets	6	5
	Total capital expenditure on other fixed assets	66	197
Provincial Government	Intangible assets	179	94
	Heritage assets	22	12
	Cultivated assets	15	16
	Total capital expenditure on other fixed assets	216	122
Extra-Budgetary Accounts and Funds	Intangible assets	958	1 009
runus	Heritage assets	3	6
	Cultivated assets	10	15
	Total capital expenditure on other fixed assets	971	1 030
Municipalities	Intangible assets	991	517
	Heritage assets	170	22
	Cultivated assets	2	12
	Total capital expenditure on other fixed assets	1 163	551
Public Corporations	Intangible assets	4 932	2 660
	Heritage assets	0	,
	Cultivated assets	0	(
	Total capital expenditure on other fixed assets	4 932	2 661
Higher Education Institutions	Intangible assets	121	72
	Heritage assets	234	49
	Cultivated assets	0	(
	Total capital expenditure on other fixed assets	355	121
Total capital expenditure on other fixed assets by public-sector institutions		7 703	4 682

^{*}Some figures have been revised.

Table 7 – Capital expenditure by public-sector institutions for the financial years ended in 2013* and 2014 on leased assets and investment property

		Actual capital expenditure 2013* 2014		
Leased asset	s and investment property by public sector			
			R million	
Leased assets	National government	0	0	
	Provincial government	1	10	
	Extra-budgetary accounts and funds	141	177	
	Municipalities	94	431	
	Public corporations	69	100	
	Higher education institutions	35	30	
	Total capital expenditure on leased assets	340	748	
Investment property	National government	0	0	
	Provincial government	0	0	
	Extra-budgetary accounts and funds	80	833	
	Municipalities	236	198	
	Public corporations	133	68	
	Higher education institutions	2	48	
	Total capital expenditure on investment property	451	1 147	
Total capital expenditure on leased assets and investment property by public-sector institutions		791	1 895	

^{*}Some figures have been revised.

Explanatory Notes

Introduction

1 This publication contains results of the survey of capital expenditure by the publicsector institutions. The information in this publication reflects only the aggregates of the institutions which responded to the survey.

Scope of the survey

The survey of capital expenditure covers the capital expenditure for the 2014 financial year. The survey covers 41 national government departments, 124 provincial government departments, 278 local government institutions, 48 public corporations, 25 higher education institutions and 233 extra-budgetary accounts and funds. The Public Sector Classification Committee (PSCC) is responsible for the classification of all public entities.

Statistical unit

3 The statistical unit for the collection of information is the public-sector institution, which includes the national government departments, provincial government departments, municipalities, public corporations, higher education institutions and extra-budgetary accounts and funds.

Survey methodology and design

The data is collected annually by e-mail, telephone and personal visits to publicsector institutions. The number of institutions varies from year to year due to amalgamations, terminations as well as new units being created.

Related publications

- 5 Users may also wish to refer to the following publications which are available from Stats SA:
 - P0441 Gross Domestic Product
 - P9102 Financial statistics of extra-budgetary accounts and funds
 - P9103 Financial statistics of higher education institutions
 - P9119.3 Financial statistics of national government
 - P9119.4 Financial statistics of consolidated general government
 - P9121 Financial statistics of provincial government
 - P9114 Financial Census of Municipalities
 - Stats in Brief

Revisions

6 Figures for 2014 should be regarded as preliminary, and may be revised.

Classification

7

The 1993 edition of the Standard Industrial Classification of all Economic Activities (SIC), Fifth edition, Report No. 09-90-02, was used to classify the statistical units in this survey. The SIC is based on the 1990 International Standard Industrial Classification of all Economic Activities (ISIC) with suitable adaptations for local conditions. The classification of institutions (units) is also based on recommendation by Public Sector Classification Committee. A further source used for the purposes of economic and functional classification of the financial statistics of the general government sector was based on the IMF manual of Government Finance Statistics (GFS 2014).

Rounding-off of figures

8 Slight discrepancies may occur between the sum of the component items and totals where figures have been rounded off.

Symbols and abbreviations

9 GFS Government Finance Statistics IMF International Monetary Fund

ISIC International Standard Industrial Classification of all Economic Activities

SIC Standard Industrial Classification

Stats SA Statistics South Africa

0 Figures not available or rounded to zero PSCC Public Service Classification Committee

Glossary of the selected variables

Capital expenditure

Capital expenditure refers to any expenditure incurred in or incidental to the acquisition or improvement of land, buildings, engineering structures and machinery and equipment. The expenditure normally confers a lasting benefit and results in the acquisition of, or extends the life period of, a fixed asset.

Capital expenditure includes spending on 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.

Military expenditure (e.g. ships and aircraft) are now treated as fixed assets consistent with the UN System of National Accounts 2008 and the 2001 IMF's Government Financial Statistics. Previously, these weapons were treated as current assets (UN System of National Accounts 1993).

Capital expenditure on new construction works

Capital expenditure that is contractually and/or physically not connected to the existing assets and infrastructure. Capital expenditure on new construction works consist of the following:

- expenditure on fees payable to architects, engineers and other professional firms:
- renovations of existing constructions;
- · expenditure on works under construction; and
- expenditure on improvements.

Community assets

Community assets are assets that are placed within reasonable distance of a specific community and are intended to be the service point for responding to the various socio-economic needs of such a community. Community assets consist of the following:

- parks and gardens;
- libraries;
- recreation centres;
- · civic buildings;
- clinics and hospitals;
- office buildings;
- · cemeteries; and
- other.

District municipality

District municipality means a municipality that has the municipal executive and legislative authority in an area that includes more than one municipality, and which is described in section 155(1) of the Constitution as a category C municipality (district municipality). (Refer to the Local Government: Municipal Structures Act, (Act No.117 of 1998).)

Extra-Budgetary Accounts and Funds

Accounts and funds of national and provincial governments not included in the normal budget totals and which do not operate through normal budgetary procedures, e.g. trading accounts and general government accounts.

Higher Education Institutions

Section 1 of the Higher Education Amendment (Act No. 63 of 2002). 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 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.

Investment property

The property that is held by the owner for renting or capital appreciation.

Local government institutions

Local government institutions include district municipalities, metropolitan municipalities and local municipalities.

Local municipality

Local municipality refers to a municipality that share the municipal executive and legislative authority in its area with a district municipality within whose area it falls, that is described in section 155(1) of the Constitution as a category B municipality.

Metropolitan municipality

Metropolitan municipality means a municipality that has the municipal executive and legislative authority in its area that includes more than one municipality, and which is described in section 155(1) of the Constitution as a category A municipality (metropolitan municipality). (Refer to the Local Government: Municipal Structures Act, (Act No. 117 of 1998).)

Network equipment

Network equipment consists of two or more computers that are linked in order to share resources (such as printers and CD-ROMs), exchange files, or allow electronic communications. The computers on a network may be linked through cables, telephone lines, radio waves, satellites, or infrared light beams.

Non-residential buildings

Non-residential buildings are buildings where a major part of the floor space is not intended for dwelling but for other purposes such as commercial or industrial activities. Non-residential buildings include:

- · clinics;
- hospitals;
- lecture rooms;
- libraries;
- offices;
- prisons;
- restaurants;
- schools;
- shops; and
- workshops.

Other constructions

Other constructions include:

- airports;
- civil engineering works;
- development of plantations;
- electricity projects (including power stations);
- forestation;
- mining development;
- oil exploration;
- railways and harbours; and
- the development of land.

Other fixed assets

Other fixed assets include:

Cultivated assets

Cultivated assets are livestock for breeding (including fish and poultry), dairy, draught, etc. and vineyards, orchards and other plantations of trees yielding repeat products that are under the direct control, responsibility and management of institutional units.

Heritage assets

Historical, environmental, cultural, natural assets that have sentimental value to a specific community or to the country as a whole.

Intangible assets

Intangible assets refer to assets that cannot be touched, weighed or physically measured and include:

- mineral exploration rights;
- computer software; and
- patent, copyright, brand names and trademarks.

Public Corporations

A public organisation which has a considerable degree of financial independence from the public authority that created them. A public authority normally appoints the whole or the majority of the board of management. Public Corporations comprise public non-financial corporations and public financial corporations.

Public non-financial corporations consist of residential non-financial corporations and quasi-corporations that are subject to control by government units and which sell industrial or commercial goods and services to the public on a large scale.

Public financial corporations in South Africa include all corporations, quasi corporations and non-profit institutions principally engaged in financial intermediation or in auxiliary financial activities closely related to financial intermediation.

Reference year

The reference year/ financial year for the survey refers to public-sector institutions which had their financial year ending on any date during the 2014 calendar year. The financial year of the national government, provincial government, public corporations and extra-budgetary accounts and funds starts on 1 April of a year and ends on 31 March of the following year, while the financial year of local government institutions starts on 1 July of a year and ends on 30 June of the following year. The financial year of higher education institutions starts on 1 January of a year and ends on 31 December of the same year. No adjustments or reconciliations are made for the different year end dates.

Residential buildings

Residential buildings are buildings that are used entirely or primarily by residents and include:

- dwelling-houses;
- flats;
- holiday chalets;
- hostels;
- houses:
- institutions for the disabled;
- motels;
- nursing homes;
- old-age homes; and
- townhouses.

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