

## Statistical release

### P9101

# Capital expenditure by the public sector for 2015

**Embargoed until:**  
**26 July 2016**  
**10:30**

Enquiries	Forthcoming issue	Expected release date
User information services 27(12) 310 8600	P9101 2016	July 2017

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## Key findings

**Table A – Capital expenditure by public-sector institutions for the financial years ended in 2014\* and 2015 according to type of expenditure**

Type of expenditure	Total capital expenditure		Difference
	2014*	2015	
	R million		
New construction works	130 656	156 755	26 099
Plant, machinery and equipment	94 715	90 102	-4 613
Transport equipment	9 205	6 574	-2 631
Land and existing buildings	14 805	9 657	-5 148
Other fixed assets	6 105	6 613	508
Leased assets and investment property	2 469	2 281	-188
<b>Total capital expenditure by the public sector</b>	<b>257 955</b>	<b>271 982</b>	<b>14 027</b>

\*Some figures have been revised.

The total capital expenditure by public-sector institutions increased by R14 027 million from R257 955 million in 2014 to R271 982 million in 2015.

Capital expenditure increased on new construction works (R26 099 million) and 'other' fixed assets (R508 million). Capital expenditure decreased on land and existing buildings (-R5 148 million), plant, machinery and equipment (-R4 613 million), transport equipment (-R2 631 million) and leased assets and investment property (-R188 million).

**PJ Lehohla**  
**Statistician-General**

**Table B – Capital expenditure by public-sector institutions for the financial years ended in 2014\* and 2015 according to type of capital expenditure and type of public-sector institution**

Institutions	Total capital expenditure on new construction works		Total capital expenditure on plant, machinery and equipment		Total capital expenditure on transport equipment		Total capital expenditure on land and existing buildings		Total capital expenditure on other fixed assets		Total capital expenditure on leased assets and investment property		Total capital expenditure by the public sector	
	2014*	2015	2014*	2015	2014*	2015	2014*	2015	2014*	2015	2014*	2015	2014*	2015
	R million													
National Government Financial year ended 31 March	5 933	8 937	2 585	3 264	2 244	1 658	3 002	2 165	217	88	0	0	13 981	16 112
Provincial Government Financial year ended 31 March	21 868	23 775	2 627	3 061	1 350	1 699	4 030	2 265	114	205	10	0	29 999	31 005
Extra-Budgetary Accounts and Funds Financial year ended 31 March	6 135	7 711	2 065	2 113	798	950	1 586	1 346	1 063	779	1 209	502	12 856	13 401
Municipalities Financial year ended 30 June	43 969	51 120	3 379	3 613	1 397	1 259	1 711	1 487	583	591	614	951	51 653	59 021
Public Corporations Financial year ended 31 March	51 002	63 353	82 147	75 543	3 336	940	2 772	1 003	4 010	4 846	621	819	143 888	146 504
Higher Education Institutions Financial year ended 31 December	1 749	1 859	1 912	2 508	80	68	1 704	1 391	118	104	15	9	5 578	5 939
<b>Total expenditure by the public-sector</b>	<b>130 656</b>	<b>156 755</b>	<b>94 715</b>	<b>90 102</b>	<b>9 205</b>	<b>6 574</b>	<b>14 805</b>	<b>9 657</b>	<b>6 105</b>	<b>6 613</b>	<b>2 469</b>	<b>2 281</b>	<b>257 955</b>	<b>271 982</b>

\*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 2015 (R146 504 million), followed by municipalities (R59 021million), provincial government (R31 005 million), national government (R16 112 million), extra-budgetary accounts and funds (R13 401 million) and higher education institutions (R5 939 million).

Regarding the reference year: see glossary on page 20.

**Figure 1 – Capital expenditure by public-sector institutions for the financial year ended 2015 according to type of public-sector institution (Rm)**

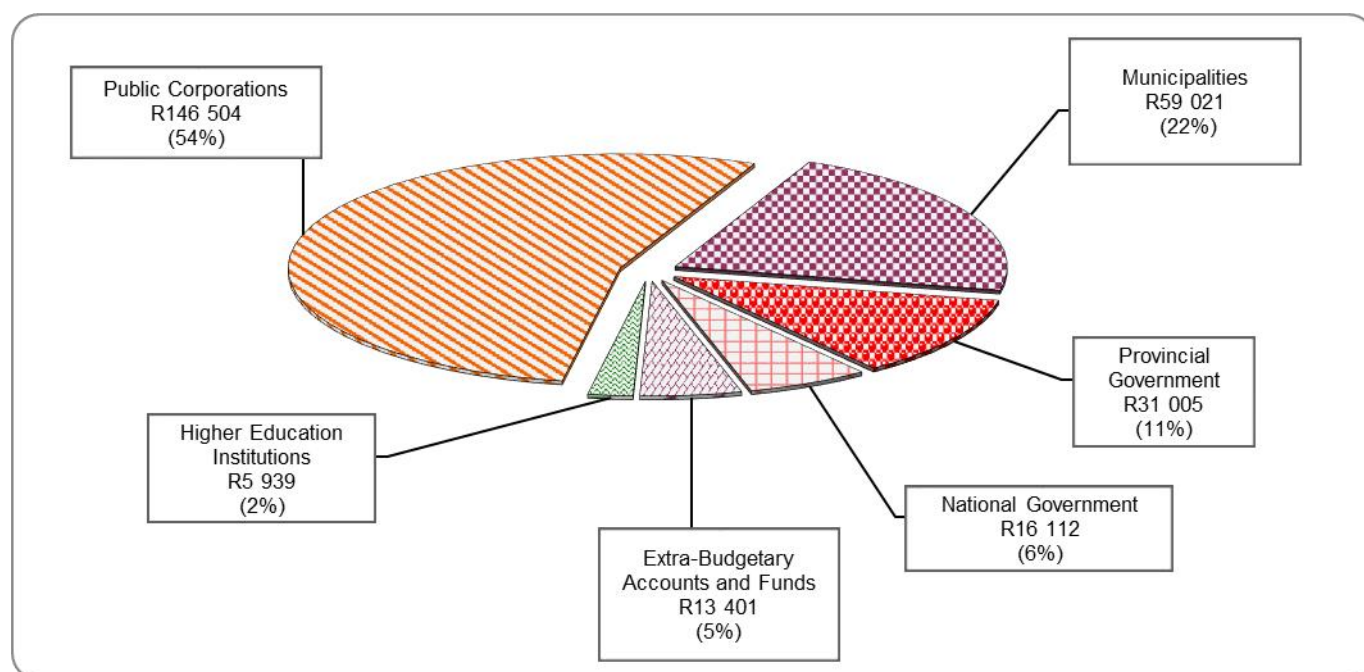
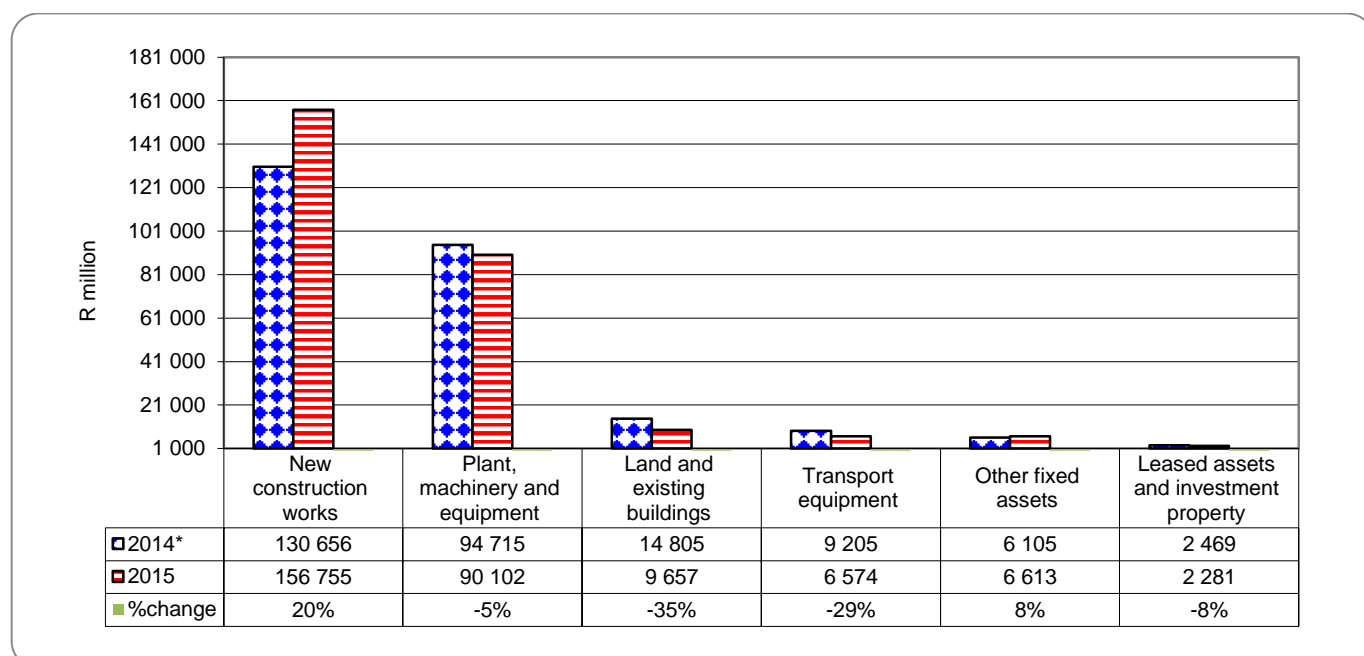


Figure 1 above shows the proportion of capital expenditure by public-sector institutions. Public corporations reported the largest share of capital expenditure (54%), followed by municipalities (22%), provincial government (11%), national government (6%), extra-budgetary accounts and funds (5%) and higher education institutions (2%).

**Figure 2 – Capital expenditure by public-sector institutions for the financial years ended in 2014\* and 2015 according to type of expenditure**



\* Some figures have been revised.

Figure 2 above shows that capital expenditure increased on new construction works (20%) and 'other' fixed assets (8%). Capital expenditure decreased on land and existing buildings (-35%), transport equipment (-29%), plant, machinery and equipment (-5%) and leased assets and investment property (-8%).

**Response rate****Table C – Scope of the survey: 2015**

Public-sector institution	Total number of institutions 2014	Total number of institutions 2015	Total number of institutions received 2015
National Government	41	43	43
Provincial Government	124	124	124
Municipalities	278	278	278
Public Corporations	48	54	54
Extra-Budgetary Accounts and Funds	233	232	232
Higher Education Institutions	25	26	26
<b>Total</b>	<b>749</b>	<b>757</b>	<b>757</b>

1. The collection rate was 100% for this survey.
2. New institutions included in 2015 scope:
  - 2.1. National Departments
    - 2.1.1. Civilian Secretariat for Police
    - 2.1.2. National Department of Traditional Affairs
  - 2.2. Provincial Departments
    - 2.2.1. North West: Department of Tourism
    - 2.2.2. North West: Department of Local Government and Human Settlements
  - 2.3. Extra-Budgetary Accounts and Funds
    - 2.3.1. National Radio-Active Waste Disposal Institute
    - 2.3.2. Municipal Infrastructure Support Agency
    - 2.3.3. Mayibuye Transport Corporation
  - 2.4. Public Corporations
    - 2.4.1. African Exploration Mining and Finance Corporation Soc Limited
    - 2.4.2. Government Pensions Administration Agency
    - 2.4.3. Komati Basin Water Authority
    - 2.4.4. National Housing Finance Corporation Soc Ltd
    - 2.4.5. South African Bank Note Company (Pty) Proprietary Limited
    - 2.4.6. South African Mint Company Ltd
    - 2.4.7. South African Special Risk Association
    - 2.4.8. Small Enterprise Finance Agency
  - 2.5. Universities
    - 2.5.1. Sefako Makgatho Health Science University
3. Discontinued and merged institutions
  - 3.1. Public Corporations
    - 3.1.1. Pelladri Water Board
    - 3.1.2. Bushbuckridge Water Board
  - 3.2. Provincial departments
    - 3.2.1. North West: Local Government and Traditional Affairs
    - 3.2.2. North West: Human Settlement
  - 3.3. Extra-Budgetary Accounts and Funds
    - 3.3.1. Technical Assistance Unit
    - 3.3.2. Project Development Facility
    - 3.3.3. Eastern Cape Appropriate Technology Unit
4. Incorporated institutions
  - 4.1. Extra-Budgetary Accounts and Funds
    - 4.1.1. Africa Institute of South Africa (incorporated into Human Science Research Council)

**Table 1 – Capital expenditure by public-sector institutions for the financial years ended in 2014\* and 2015**

Type of expenditure	Capital expenditure	
	2014*	2015
	R million	
<b>New construction works</b>		
Residential buildings	944	2 268
Non-residential buildings	13 370	17 551
Roads, streets and bridges	6 398	17 483
Sewerage and sanitation	1 471	1 601
Electricity	13 408	37 537
Community and social works	1 825	2 002
Sport facilities	2	52
Refuse sites	186	254
Water	4 396	9 934
Other new construction works	88 656	68 073
<b>Total capital expenditure on new construction works</b>	<b>130 656</b>	<b>156 755</b>
<b>Plant, machinery and equipment</b>		
Furniture and fittings	1 831	1 721
Office equipment	663	695
Computer equipment	4 448	5 044
Network equipment	2 808	73
Emergency equipment	145	23
Plant and equipment	48 265	35 680
Rolling stock and containers	13 447	459
Telecommunications equipment	33	2 315
Laboratory equipment	404	464
Councillors' regalia	0	0
Bins and containers	28	45
Other plant, machinery and equipment	22 643	43 583
<b>Total capital expenditure on plant, machinery and equipment</b>	<b>94 715</b>	<b>90 102</b>

\*Some figures have been revised.

**Table 1 – Capital expenditure by public-sector institutions for the financial years ended in 2014\* and 2015 (concluded)**

Type of expenditure	Capital expenditure	
	2014*	2015
	R million	
<b>Transport equipment</b>		
Motor vehicles	5 840	5 462
Specialised vehicles	3 362	1 103
Water craft	3	8
Other transport equipment	0	1
<b>Total capital expenditure on transport equipment</b>	<b>9 205</b>	<b>6 574</b>
<b>Land and existing buildings</b>		
Acquisitions of land	1 747	1 737
Cost of developing land	2 625	843
Acquisitions of existing buildings	5 803	2 365
Major renovations and alterations	4 630	4 712
<b>Total capital expenditure on land and existing buildings</b>	<b>14 805</b>	<b>9 657</b>
<b>Other fixed assets</b>		
Intangible assets	5 969	6 511
Heritage assets	91	56
Cultivated assets	45	46
<b>Total capital expenditure on other fixed assets</b>	<b>6 105</b>	<b>6 613</b>
<b>Leased assets and investment property</b>		
Leased assets	756	704
Investment property	1 713	1 577
<b>Total capital expenditure on leased assets and investment property</b>	<b>2 469</b>	<b>2 281</b>
<b>Total capital expenditure by the public sector</b>	<b>257 955</b>	<b>271 982</b>

\*Some figures have been revised.



**Table 2 – Capital expenditure by public-sector institutions for the financial years ended in 2014\* and 2015 on new construction works**

New construction works by public sector		Capital expenditure	
		2014*	2015
		R million	
<b>National Government</b>	Residential buildings	124	523
	Non-residential buildings	562	3 154
	Roads, streets and bridges	0	0
	Sewerage and sanitation	0	0
	Water	0	4 376
	Other new construction works	5 247	884
	<b>Total capital expenditure on new construction works</b>	<b>5 933</b>	<b>8 937</b>
<b>Provincial Government</b>	Residential buildings	172	719
	Non-residential buildings	10 312	11 418
	Roads, streets and bridges	0	4 206
	Sewerage and sanitation	0	18
	Water	0	84
	Other new construction works	11 384	7 330
	<b>Total capital expenditure on new construction works</b>	<b>21 868</b>	<b>23 775</b>
<b>Extra-Budgetary Accounts and Funds</b>	Residential buildings	0	6
	Non-residential buildings	4	94
	Roads, streets and bridges	74	651
	Sewerage and sanitation	0	0
	Water	1	0
	Other new construction works	6 056	6 960
	<b>Total capital expenditure on new construction works</b>	<b>6 135</b>	<b>7 711</b>

\*Some figures have been revised.

**Table 2 – Capital expenditure by public-sector institutions for the financial years ended in 2014\* and 2015 on new construction works (concluded)**

New construction works by public sector		Capital expenditure	
		2014*	2015
		R million	
<b>Municipalities</b>	Residential buildings	287	408
	Non-residential buildings	1 383	1 762
	Roads, streets and bridges	5 118	4 295
	Sewerage and sanitation	1 471	1 583
	Electricity	2 332	1 822
	Community and social works	1 825	2 002
	Refuse sites	186	254
	Water	3 296	3 753
	Other new construction works	28 071	35 241
	<b>Total capital expenditure on new construction works</b>	<b>43 969</b>	<b>51 120</b>
<b>Public Corporations</b>	Residential buildings	0	0
	Non-residential buildings	15	19
	Roads, streets and bridges	1 206	8 331
	Water	1 099	1 721
	Electricity	11 076	35 715
	Other new construction works	37 606	17 567
	<b>Total capital expenditure on new construction works</b>	<b>51 002</b>	<b>63 353</b>
<b>Higher Education Institutions</b>	Residential buildings	361	612
	Non-residential buildings	1 094	1 104
	Sport facilities	2	52
	Other new construction works	292	91
	<b>Total capital expenditure on new construction works</b>	<b>1 749</b>	<b>1 859</b>
<b>Total capital expenditure on new construction works</b>		<b>130 656</b>	<b>156 755</b>

\*Some figures have been revised.

\*\* Includes airports, pipeline networks and port facilities.

**Table 3 – Capital expenditure by public-sector institutions for the financial years ended in 2014\* and 2015 on plant, machinery and equipment**

Plant, machinery and equipment by public sector		Capital expenditure	
		2014*	2015
		R million	
<b>National Government</b>	Furniture and fittings	229	181
	Office equipment	61	163
	Computer equipment	1 144	1 436
	Emergency equipment	0	0
	Plant and equipment	1	0
	Other plant, machinery and equipment	1 150	1 484
	<b>Total capital expenditure on plant, machinery and equipment</b>	<b>2 585</b>	<b>3 264</b>
<b>Provincial Government</b>	Furniture and fittings	254	218
	Office equipment	15	18
	Computer equipment	547	849
	Emergency equipment	2	3
	Plant and equipment	1	34
	Other plant, machinery and equipment	1 808	1 939
	<b>Total capital expenditure on plant, machinery and equipment</b>	<b>2 627</b>	<b>3 061</b>
<b>Extra-Budgetary Accounts and Funds</b>	Furniture and fittings	307	233
	Office equipment	75	76
	Computer equipment	764	893
	Emergency equipment	112	6
	Plant and equipment	583	378
	Other plant, machinery and equipment	224	527
	<b>Total capital expenditure on plant, machinery and equipment</b>	<b>2 065</b>	<b>2 113</b>

\*Some figures have been revised.

**Table 3 – Capital expenditure by public-sector institutions for the financial years ended in 2014\* and 2015 on plant, machinery and equipment (concluded)**

Plant, machinery and equipment by public sector		Capital expenditure	
		2014*	2015
		R million	
<b>Municipalities</b>	Furniture and fittings	198	203
	Office equipment	259	187
	Computer equipment	312	394
	Emergency equipment	31	14
	Plant and equipment	528	451
	Councillors' regalia	0	0
	Bins and containers	28	45
	Other plant, machinery and equipment	2 023	2 319
	<b>Total capital expenditure on plant, machinery and equipment</b>	<b>3 379</b>	<b>3 613</b>
<b>Public Corporations</b>	Furniture and fittings	120	137
	Office equipment	219	129
	Computer equipment	1 150	937
	Network equipment	2 808	73
	Plant and equipment	47 152	34 817
	Rolling stock and containers	13 447	459
	Telecommunications equipment	33	2 315
	Other plant, machinery and equipment	17 218	36 676
	<b>Total capital expenditure on plant, machinery and equipment</b>	<b>82 147</b>	<b>75 543</b>
<b>Higher Education Institutions</b>	Furniture and fittings	723	749
	Office equipment	34	122
	Computer equipment	531	535
	Laboratory equipment	404	464
	Other plant, machinery and equipment	220	638
	<b>Total capital expenditure on plant, machinery and equipment</b>	<b>1 912</b>	<b>2 508</b>
<b>Total capital expenditure on plant, machinery and equipment</b>		<b>94 715</b>	<b>90 102</b>

\*Some figures have been revised.

**Table 4 – Capital expenditure by public-sector institutions for the financial years ended in 2014\* and 2015 on transport equipment**

Transport equipment by public sector		Capital expenditure	
		2014*	2015
		R million	
<b>National Government</b>	Motor vehicles	2 244	1 658
	Specialised vehicles	0	0
	Water craft	0	0
	<b>Total capital expenditure on transport equipment</b>	<b>2 244</b>	<b>1 658</b>
<b>Provincial Government</b>	Motor vehicles	1 348	1 658
	Specialised vehicles	2	41
	Water craft	0	0
	<b>Total capital expenditure on transport equipment</b>	<b>1 350</b>	<b>1 699</b>
<b>Extra-Budgetary Accounts and Funds</b>	Motor vehicles	791	866
	Specialised vehicles	4	76
	Water craft	3	8
	<b>Total capital expenditure on transport equipment</b>	<b>798</b>	<b>950</b>
<b>Municipalities</b>	Motor vehicles	828	701
	Specialised vehicles	569	558
	Water craft	0	0
	<b>Total capital expenditure on transport equipment</b>	<b>1 397</b>	<b>1 259</b>
<b>Public Corporations</b>	Motor vehicles	549	512
	Specialised vehicles	2 787	428
	<b>Total capital expenditure on transport equipment</b>	<b>3 336</b>	<b>940</b>
<b>Higher Education Institutions</b>	Motor vehicles	80	67
	Other transport equipment	0	1
	<b>Total capital expenditure on transport equipment</b>	<b>80</b>	<b>68</b>
<b>Total capital expenditure on transport equipment</b>		<b>9 205</b>	<b>6 574</b>

\*Some figures have been revised.

**Table 5 – Capital expenditure by public-sector institutions for the financial years ended in 2014\* and 2015 on land and existing buildings**

Land and existing buildings by public sector		Capital expenditure	
		2014*	2015
		R million	
<b>National Government</b>	Acquisitions of land	0	227
	Cost of developing land	245	13
	Acquisitions of existing buildings	2 251	1 024
	Major renovations and alterations	506	901
	<b>Total capital expenditure on land and existing buildings</b>	<b>3 002</b>	<b>2 165</b>
<b>Provincial Government</b>	Acquisitions of land	401	67
	Cost of developing land	28	77
	Acquisitions of existing buildings	2 513	784
	Major renovations and alterations	1 088	1 337
	<b>Total capital expenditure on land and existing buildings</b>	<b>4 030</b>	<b>2 265</b>
<b>Extra-Budgetary Accounts and Funds</b>	Acquisitions of land	950	1 050
	Cost of developing land	33	5
	Acquisitions of existing buildings	163	86
	Major renovations and alterations	440	205
	<b>Total capital expenditure on land and existing buildings</b>	<b>1 586</b>	<b>1 346</b>

\*Some figures have been revised.

**Table 5 – Capital expenditure by public-sector institutions for the financial years ended in 2014\* and 2015 on land and existing buildings (concluded)**

Land and existing buildings by public sector		Capital expenditure	
		2014*	2015
		R million	
<b>Municipalities</b>	Acquisitions of land	57	36
	Cost of developing land	742	513
	Acquisitions of existing buildings	100	67
	Major renovations and alterations	812	871
	<b>Total capital expenditure on land and existing buildings</b>	<b>1 711</b>	<b>1 487</b>
<b>Public Corporations</b>	Acquisitions of land	322	141
	Cost of developing land	1 577	209
	Acquisitions of existing buildings	739	137
	Major renovations and alterations	134	516
	<b>Total capital expenditure on land and existing buildings</b>	<b>2 772</b>	<b>1 003</b>
<b>Higher Education Institutions</b>	Acquisitions of land	17	216
	Cost of developing land	0	26
	Acquisitions of existing buildings	37	267
	Major renovations and alterations	1 650	882
	<b>Total capital expenditure on land and existing buildings</b>	<b>1 704</b>	<b>1 391</b>
<b>Total capital expenditure on land and existing buildings</b>		<b>14 805</b>	<b>9 657</b>

\*Some figures have been revised.

**Table 6 – Capital expenditure by public-sector institutions for the financial years ended in 2014\* and 2015 on other fixed assets**

Other fixed assets by public sector		Capital expenditure	
		2014*	2015
		R million	
<b>National Government</b>	Intangible assets	208	81
	Heritage assets	4	4
	Cultivated assets	5	3
	<b>Total capital expenditure on other fixed assets</b>	<b>217</b>	<b>88</b>
<b>Provincial Government</b>	Intangible assets	86	185
	Heritage assets	12	9
	Cultivated assets	16	11
	<b>Total capital expenditure on other fixed assets</b>	<b>114</b>	<b>205</b>
<b>Extra-Budgetary Accounts and Funds</b>	Intangible assets	1 042	748
	Heritage assets	6	7
	Cultivated assets	15	24
	<b>Total capital expenditure on other fixed assets</b>	<b>1 063</b>	<b>779</b>
<b>Municipalities</b>	Intangible assets	555	553
	Heritage assets	19	30
	Cultivated assets	9	8
	<b>Total capital expenditure on other fixed assets</b>	<b>583</b>	<b>591</b>
<b>Public Corporations</b>	Intangible assets	4 009	4 844
	Heritage assets	1	2
	Cultivated assets	0	0
	<b>Total capital expenditure on other fixed assets</b>	<b>4 010</b>	<b>4 846</b>
<b>Higher Education Institutions</b>	Intangible assets	69	100
	Heritage assets	49	4
	Cultivated assets	0	0
	<b>Total capital expenditure on other fixed assets</b>	<b>118</b>	<b>104</b>
<b>Total capital expenditure on other fixed assets</b>		<b>6 105</b>	<b>6 613</b>

\*Some figures have been revised.



**Table 7 – Capital expenditure by public-sector institutions for the financial years ended in 2014\* and 2015 on leased assets and investment property**

Leased assets and investment property by public sector		Capital expenditure	
		2014*	2015
		R million	
<b>Leased assets</b>	National Government	0	0
	Provincial Government	10	0
	Extra-Budgetary Accounts and Funds	217	196
	Municipalities	402	431
	Public Corporations	112	68
	Higher Education Institutions	15	9
	<b>Total capital expenditure on leased assets</b>	<b>756</b>	<b>704</b>
<b>Investment property</b>	National Government	0	0
	Provincial Government	0	0
	Extra-Budgetary Accounts and Funds	992	306
	Municipalities	212	520
	Public Corporations	509	751
	Higher Education Institutions	0	0
	<b>Total capital expenditure on investment property</b>	<b>1 713</b>	<b>1 577</b>
<b>Total capital expenditure on leased assets and investment property by public-sector institutions</b>		<b>2 469</b>	<b>2 281</b>

\*Some figures have been revised.

**Explanatory Notes**

Introduction	1	This publication contains results of the survey of capital expenditure by the public-sector institutions. The information in this publication reflects only the aggregates of the institutions which responded to the survey.	
Scope of the survey	2	The survey of capital expenditure covers the capital expenditure for the 2015 financial year. The survey covers 43 national government departments, 124 provincial government departments, 278 local government institutions, 54 public corporations, 26 higher education institutions and 232 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	4	The data is collected annually by e-mail, telephone and personal visits to public-sector 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: <ul style="list-style-type: none"><li>• P0441 - <i>Gross Domestic Product</i></li><li>• P9102 - <i>Financial statistics of extra-budgetary accounts and funds</i></li><li>• P9103 - <i>Financial statistics of higher education institutions</i></li><li>• P9119.3 - <i>Financial statistics of national government</i></li><li>• P9119.4 - <i>Financial statistics of consolidated general government</i></li><li>• P9121 - <i>Financial statistics of provincial government</i></li><li>• P9114 - <i>Financial Census of Municipalities</i></li><li>• P9115 - <i>Non-Financial Census of Municipalities</i></li><li>• <i>Stats in Brief</i></li></ul>	
Revisions	6	Figures for 2015 should be regarded as preliminary, and may be revised.	
Classification	7	The 1993 edition of the <i>Standard Industrial Classification of all Economic Activities (SIC)</i> , Fifth edition, Report No. 09-90-02, was used to classify the statistical units in this survey. The SIC is based on the <i>1990 International Standard Industrial Classification of all Economic Activities (ISIC)</i> 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 <i>IMF manual of Government Finance Statistics (GFS 2001)</i> .	
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 Sector Classification Committee

## Glossary of the selected variables

<b>Capital expenditure</b>	<p>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.</p> <p>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.</p> <p>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).</p>
<b>Capital expenditure on new construction works</b>	<p>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:</p> <ul style="list-style-type: none"> <li>• expenditure on fees payable to architects, engineers and other professional firms;</li> <li>• renovations of existing constructions;</li> <li>• expenditure on works under construction; and</li> <li>• expenditure on improvements.</li> </ul>
<b>Community assets</b>	<p>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:</p> <ul style="list-style-type: none"> <li>• parks and gardens;</li> <li>• libraries;</li> <li>• recreation centres;</li> <li>• civic buildings;</li> <li>• clinics and hospitals;</li> <li>• office buildings;</li> <li>• cemeteries; and</li> <li>• other.</li> </ul>
<b>District municipality</b>	<p>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).</p>
<b>Extra-Budgetary Accounts and Funds</b>	<p>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.</p>
<b>Higher Education Institutions</b>	<p>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.</p>
<b>Investment property</b>	<p>The property that is held by the owner for renting or capital appreciation.</p>
<b>Local government institutions</b>	<p>Local government institutions include district municipalities, metropolitan municipalities and local municipalities.</p>

<b>Local municipality</b>	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.
<b>Metropolitan municipality</b>	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).
<b>Network equipment</b>	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.
<b>Non-residential buildings</b>	<p>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:</p> <ul style="list-style-type: none"> <li>• clinics;</li> <li>• hospitals;</li> <li>• lecture rooms;</li> <li>• libraries;</li> <li>• offices;</li> <li>• prisons;</li> <li>• restaurants;</li> <li>• schools;</li> <li>• shops; and</li> <li>• workshops.</li> </ul>
<b>Other constructions</b>	<p>Other constructions include:</p> <ul style="list-style-type: none"> <li>• airports;</li> <li>• civil engineering works;</li> <li>• development of plantations;</li> <li>• electricity projects (including power stations);</li> <li>• forestation;</li> <li>• mining development;</li> <li>• oil exploration;</li> <li>• railways and harbours; and</li> <li>• the development of land.</li> </ul>
<b>Other fixed assets</b>	<p>Other fixed assets include:</p> <ul style="list-style-type: none"> <li>• <b>Cultivated assets</b></li> </ul> <p>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.</p> <ul style="list-style-type: none"> <li>• <b>Heritage assets</b></li> </ul> <p>Historical, environmental, cultural, natural assets that have sentimental value to a specific community or to the country as a whole.</p>

- **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 2015 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.

**Technical enquiries****Malibongwe Mhemhe**

Telephone number: (+27 12) 310 6928  
Email: [MalibongweM@statssa.gov.za](mailto:MalibongweM@statssa.gov.za)

**Simon Kgomo**

Telephone number: (+27 12) 310 8521  
Email: [SimonKg@statssa.gov.za](mailto:SimonKg@statssa.gov.za)

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## General enquiries

User information services: Telephone number: (+27 12) 310 8600/8390  
Email address: [info@statssa.gov.za](mailto:info@statssa.gov.za)

Orders/subscription: Telephone number: (+27 12) 310 8358  
Email address: [magdaj@statssa.gov.za](mailto:magdaj@statssa.gov.za)

Postal address: Private Bag X44, Pretoria, 0001

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