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STATISTICAL RELEASE

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Capital expenditure by the public sector for 2021

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Key findings

Table A – Capital expenditure by public-sector institutions for the financial years ended in 2020* and 2021 according to type of expenditure

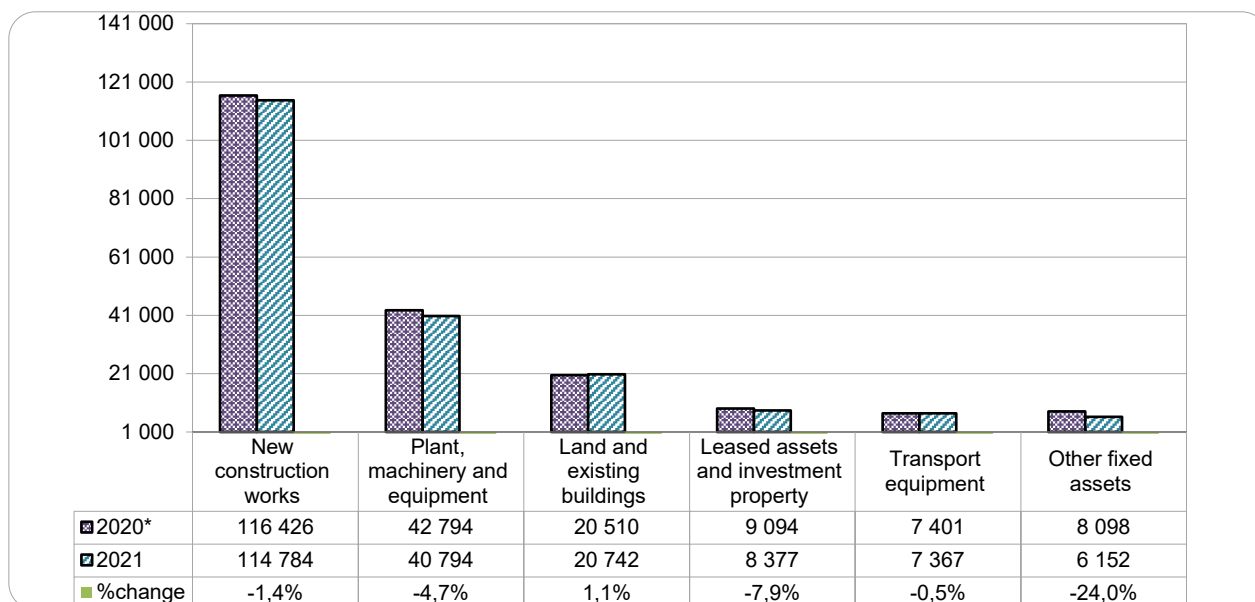
Type of expenditure	R million		
	Total capital expenditure		Difference
	2020*	2021	
New construction works	116 426	114 784	-1 642
Plant, machinery and equipment	42 794	40 794	-2 000
Transport equipment	7 401	7 367	-34
Land and existing buildings	20 510	20 742	232
Other fixed assets	8 098	6 152	-1 946
Leased assets and investment property	9 094	8 377	-717
Total capital expenditure by the public sector	204 323	198 216	-6 107

*Some figures have been revised.

The total capital expenditure by public-sector institutions decreased by R6 107 million from R204 323 million in 2020 to R198 216 million in 2021.

Capital expenditure decreased on, plant, machinery and equipment (-R2 000 million), 'other' fixed assets (-R1 946 million), new construction works (-R1 642 million), leased assets and investment property (-R717 million) and transport equipment (-R34 million). Capital expenditure increased only on land and existing buildings (R232 million).

Figure 1 – Capital expenditure by public-sector institutions for the financial years ended in 2020* and 2021 according to type of expenditure (R million)



*Some figures have been revised.

Figure 1 above shows that capital expenditure increased only on land and existing buildings (1,1%). Capital expenditure decreased on 'other' fixed assets (-24,0%), leased assets and investment property (-7,9%), plant, machinery and equipment (-4,7%), new construction works (-1,4%) and transport equipment (-0,5%).

Figure 2 – Total capital expenditure by public-sector institutions from 2012 to 2021 (R billion)

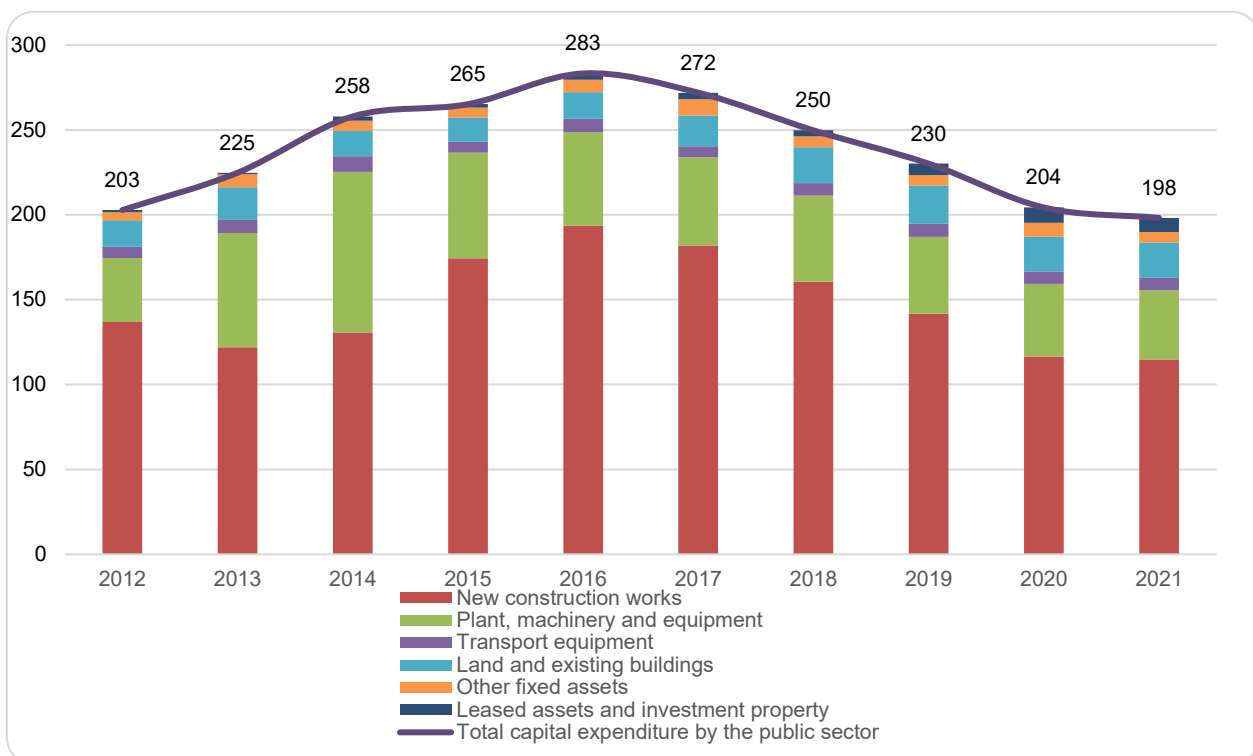


Figure 2 shows the pattern of capital expenditure (current prices) by public-sector institutions between 2012 and 2021.

Based on the type of capital expenditure (see Table A on page 3), on average, new construction works was the largest contributor to the total capital expenditure between 2012 and 2021. New construction works includes, inter alia, residential and non-residential buildings, roads, streets and bridges, airports, water works and electricity mains. The second largest contributor was plant, machinery and equipment, which includes, inter alia, furniture and fittings, office and computer equipment, network equipment, rolling stock and containers. The smallest contributor to total capital expenditure on average over the 10-year period was leased assets and investment property.

Based on the type of institution, the largest contributor to the total capital expenditure between 2012 and 2021 was public corporations, followed by municipalities. The smallest contributor was higher education institutions. The types of institutions included in this statistical release are shown in Table B (page 5).

Table B – Capital expenditure by public-sector institutions for the financial years ended in 2020* and 2021 according to type of capital expenditure and type of public-sector institution

Institutions ¹ /Type of capital expenditure	R million													
	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	
	2020*	2021	2020*	2021	2020*	2021	2020*	2021	2020*	2021	2020*	2021	2020*	2021
National Government Financial year ended 31 March	4 675	4 427	2 861	2 420	1 917	2 063	2 559	2 354	506	484	962	956	13 480	12 704
Provincial Government Financial year ended 31 March	14 541	15 247	4 514	4 814	1 168	1 695	9 876	8 871	305	329	1 563	1 421	31 967	32 377
Extra-Budgetary Accounts and Funds Financial year ended 31 March	7 782	5 773	1 739	1 722	804	1 217	3 851	3 170	2 668	1 735	2 168	1 601	19 012	15 218
Municipalities Financial year ended 30 June	46 384	47 876	3 914	3 679	2 676	2 182	1 441	2 752	1 361	1 294	437	481	56 213	58 264
Public Corporations Financial year ended 31 March	41 418	39 087	27 978	25 626	781	142	830	1 428	3 121	2 119	2 702	2 395	76 830	70 797
Higher Education Institutions Financial year ended 31 December	1 626	2 374	1 788	2 533	55	68	1 953	2 167	137	191	1 262	1 523	6 821	8 856
Total expenditure by the public sector	116 426	114 784	42 794	40 794	7 401	7 367	20 510	20 742	8 098	6 152	9 094	8 377	204 323	198 216

*Some figures have been revised.

¹Regarding the reference year, see page 18.

Table B shows that public corporations were the largest contributors to the total capital expenditure by public-sector institutions in 2021 (R70 797 million), followed by municipalities (R58 264 million), provincial government (R32 377 million), extra-budgetary accounts and funds (R15 218 million), national government (R12 704 million) and higher education institutions (R8 856 million).

Figure 3 – Capital expenditure by public-sector institutions for the financial year ended 2021 according to type of public-sector institution (R million)

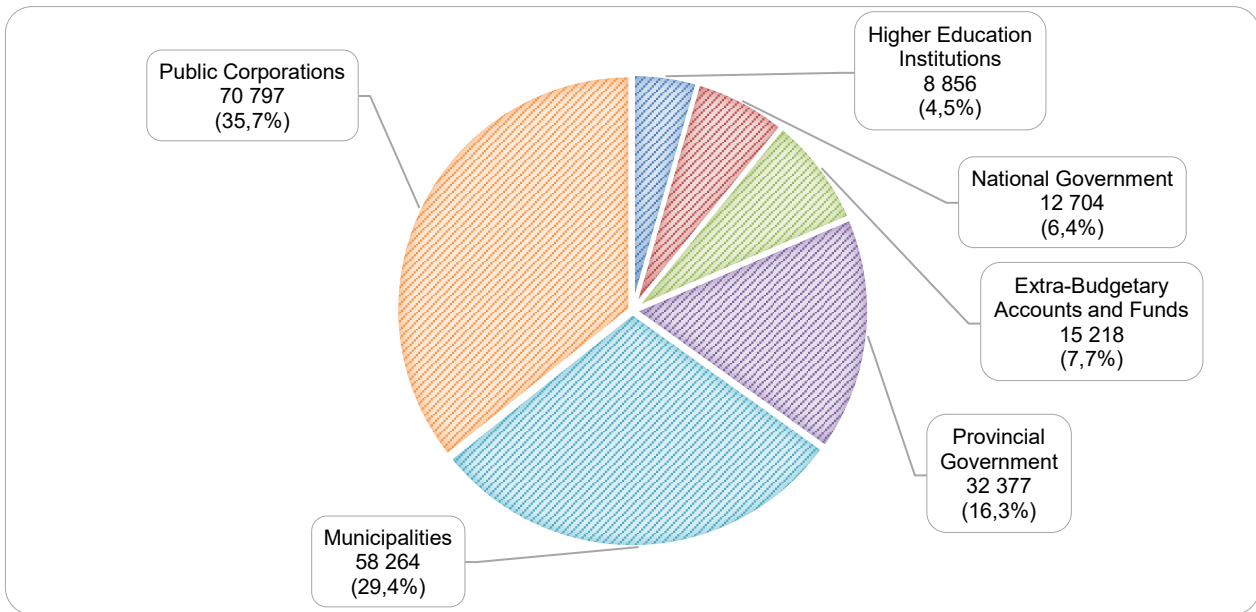


Figure 3 above shows the proportion of capital expenditure by public-sector institutions. Public corporations reported the largest share of capital expenditure (35,7%), followed by municipalities (29,4%), provincial government (16,3%), extra-budgetary accounts and funds (7,7%), national government (6,4%) and higher education institutions (4,5%).

Risenga Maluleke
Statistician-General

Table 1 – Capital expenditure by public-sector institutions for the financial years ended in 2020* and 2021

Type of expenditure	R million	
	2020*	2021
New construction works		
Residential buildings	783	1 086
Non-residential buildings	8 893	10 366
Roads, streets and bridges	20 345	16 914
Airports	1 202	692
Canals, pipelines and tunnels	731	846
Port facilities	24	0
Sewerage and sanitation	2 434	2 919
Electricity	38 904	34 977
Community and social works	3 484	2 994
Refuse sites	165	312
Water	11 234	12 346
Other new construction works	28 227	31 332
Total capital expenditure on new construction works	116 426	114 784
Plant, machinery and equipment		
Furniture and fittings	1 716	1 349
Office equipment	680	471
Computer equipment	3 787	3 887
Emergency equipment	40	36
Laboratory equipment	602	980
Network equipment	6 563	5 681
Councillors' regalia	0	0
Bins and containers	35	21
Plant and equipment	9 364	10 162
Rolling stock and containers	12 023	9 711
Other plant, machinery and equipment	7 984	8 496
Total capital expenditure on plant, machinery and equipment	42 794	40 794

*Some figures have been revised.

Table 1 – Capital expenditure by public-sector institutions for the financial years ended in 2020* and 2021 (concluded)

Type of expenditure	R million	
	2020*	2021
Transport equipment		
Motor vehicles	6 090	6 684
Specialised vehicles	1 311	683
Total capital expenditure on transport equipment	7 401	7 367
Land and existing buildings		
Acquisitions of land	1 118	1 222
Cost of developing land	498	1 292
Acquisitions of existing buildings	1 288	2 105
Major renovations and alterations	17 606	16 123
Total capital expenditure on land and existing buildings	20 510	20 742
Other fixed assets		
Intangible assets	7 941	5 983
Heritage assets	142	141
Cultivated assets	15	28
Total capital expenditure on other fixed assets	8 098	6 152
Leased assets and investment property		
Leased assets	7 111	6 782
Investment property	1 983	1 595
Total capital expenditure on leased assets and investment property	9 094	8 377
Total capital expenditure by the public sector	204 323	198 216

*Some figures have been revised.

Table 2 – Capital expenditure by public-sector institutions for the financial years ended in 2020* and 2021 on new construction works

New construction works by public sector		R million	
		2020*	2021
National Government	Residential buildings	42	112
	Non-residential buildings	1 701	1 896
	Roads, streets and bridges	88	80
	Airports	0	0
	Canals, pipelines and tunnels	0	0
	Port facilities	0	0
	Sewerage and sanitation	14	41
	Electricity	0	0
	Community and social works	0	0
	Refuse sites	0	0
	Water	2 108	2 113
	Other new construction works	722	185
	Total capital expenditure on new construction works	4 675	4 427
Provincial Government	Residential buildings	220	153
	Non-residential buildings	5 531	7 467
	Roads, streets and bridges	7 642	7 040
	Airports	5	10
	Canals, pipelines and tunnels	0	0
	Port facilities	0	0
	Sewerage and sanitation	0	61
	Electricity	0	0
	Community and social works	156	55
	Refuse sites	0	0
	Water	0	114
	Other new construction works	987	347
	Total capital expenditure on new construction works	14 541	15 247
Extra-Budgetary Accounts and Funds	Residential buildings	63	1
	Non-residential buildings	125	84
	Roads, streets and bridges	6 346	4 730
	Airports	0	0
	Canals, pipelines and tunnels	0	0
	Port facilities	0	0
	Sewerage and sanitation	0	0
	Electricity	0	0
	Community and social works	0	0
	Refuse sites	0	0
	Water	1	3
	Other new construction works	1 247	955
	Total capital expenditure on new construction works	7 782	5 773

*Some figures have been revised.

Table 2 – Capital expenditure by public-sector institutions for the financial years ended in 2020* and 2021 on new construction works (concluded)

New construction works by public sector		R million	
		2020*	2021
Municipalities	Residential buildings	23	5
	Non-residential buildings	1 113	366
	Roads, streets and bridges	6 222	4 941
	Airports	0	0
	Canals, pipelines and tunnels	264	519
	Port facilities	24	0
	Sewerage and sanitation	2 358	2 517
	Electricity	3 487	3 622
	Community and social works	3 238	2 865
	Refuse sites	165	312
	Water	5 776	6 114
	Other new construction works	23 714	26 615
	Total capital expenditure on new construction works	46 384	47 876
Public Corporations	Residential buildings	0	0
	Non-residential buildings	21	3
	Roads, streets and bridges	0	0
	Airports	1 197	682
	Canals, pipelines and tunnels	465	327
	Port facilities	0	0
	Sewerage and sanitation	61	300
	Electricity	35 413	31 278
	Community and social works	0	0
	Refuse sites	0	0
	Water	3 346	4 001
	Other new construction works	915	2 496
	Total capital expenditure on new construction works	41 418	39 087
Higher Education Institutions	Residential buildings	435	815
	Non-residential buildings	402	550
	Roads, streets and bridges	47	123
	Airports	0	0
	Canals, pipelines and tunnels	2	0
	Port facilities	0	0
	Sewerage and sanitation	1	0
	Electricity	4	77
	Community and social works	90	74
	Refuse sites	0	0
	Water	3	1
	Other new construction works	642	734
	Total capital expenditure on new construction works	1 626	2 374
Total capital expenditure on new construction works		116 426	114 784

*Some figures have been revised.

Table 3 – Capital expenditure by public-sector institutions for the financial years ended in 2020* and 2021 on plant, machinery and equipment

Plant, machinery and equipment by public sector		R million	
		2020*	2021
National Government	Furniture and fittings	135	76
	Office equipment	4	5
	Computer equipment	663	616
	Emergency equipment	0	0
	Laboratory equipment	0	0
	Network equipment	0	0
	Councillors' regalia	0	0
	Bins and containers	0	0
	Plant and equipment	0	0
	Rolling stock and containers	0	0
	Other plant, machinery and equipment	2 059	1 723
	Total capital expenditure on plant, machinery and equipment	2 861	2 420
Provincial Government	Furniture and fittings	200	158
	Office equipment	4	4
	Computer equipment	757	668
	Emergency equipment	0	0
	Laboratory equipment	0	0
	Network equipment	0	0
	Councillors' regalia	0	0
	Bins and containers	0	0
	Plant and equipment	145	17
	Rolling stock and containers	0	0
	Other plant, machinery and equipment	3 408	3 967
	Total capital expenditure on plant, machinery and equipment	4 514	4 814
Extra-Budgetary Accounts and Funds	Furniture and fittings	187	136
	Office equipment	198	133
	Computer equipment	839	827
	Emergency equipment	2	4
	Laboratory equipment	156	365
	Network equipment	4	3
	Councillors' regalia	0	0
	Bins and containers	0	0
	Plant and equipment	245	120
	Rolling stock and containers	0	0
	Other plant, machinery and equipment	108	134
	Total capital expenditure on plant, machinery and equipment	1 739	1 722

*Some figures have been revised.

Table 3 – Capital expenditure by public-sector institutions for the financial years ended in 2020* and 2021 on plant, machinery and equipment (concluded)

Plant, machinery and equipment by public sector		R million	
		2020*	2021
Municipalities	Furniture and fittings	320	309
	Office equipment	288	241
	Computer equipment	500	642
	Emergency equipment	27	25
	Laboratory equipment	0	0
	Network equipment	0	0
	Councillors' regalia	0	0
	Bins and containers	35	21
	Plant and equipment	1 267	1 133
	Rolling stock and containers	0	0
	Other plant, machinery and equipment	1 477	1 308
	Total capital expenditure on plant, machinery and equipment	3 914	3 679
Public Corporations	Furniture and fittings	629	194
	Office equipment	87	67
	Computer equipment	279	343
	Emergency equipment	2	0
	Laboratory equipment	64	58
	Network equipment	6 527	5 607
	Councillors' regalia	0	0
	Bins and containers	0	0
	Plant and equipment	7 689	8 766
	Rolling stock and containers	12 023	9 711
	Other plant, machinery and equipment	678	880
	Total capital expenditure on plant, machinery and equipment	27 978	25 626
Higher Education Institutions	Furniture and fittings	245	476
	Office equipment	99	21
	Computer equipment	749	791
	Emergency equipment	9	7
	Laboratory equipment	382	557
	Network equipment	32	71
	Councillors' regalia	0	0
	Bins and containers	0	0
	Plant and equipment	18	126
	Rolling stock and containers	0	0
	Other plant, machinery and equipment	254	484
	Total capital expenditure on plant, machinery and equipment	1 788	2 533
Total capital expenditure on plant, machinery and equipment		42 794	40 794

*Some figures have been revised.

Table 4 – Capital expenditure by public-sector institutions for the financial years ended in 2020* and 2021 on transport equipment

Transport equipment by public sector		R million	
		2020*	2021
National Government	Motor vehicles	1 917	2 063
	Specialised vehicles	0	0
	Total capital expenditure on transport equipment	1 917	2 063
Provincial Government	Motor vehicles	1 168	1 695
	Specialised vehicles	0	0
	Total capital expenditure on transport equipment	1 168	1 695
Extra-Budgetary Accounts and Funds	Motor vehicles	707	1 206
	Specialised vehicles	97	11
	Total capital expenditure on transport equipment	804	1 217
Municipalities	Motor vehicles	2 110	1 545
	Specialised vehicles	566	637
	Total capital expenditure on transport equipment	2 676	2 182
Public Corporations	Motor vehicles	133	107
	Specialised vehicles	648	35
	Total capital expenditure on transport equipment	781	142
Higher Education Institutions	Motor vehicles	55	68
	Specialised vehicles	0	0
	Total capital expenditure on transport equipment	55	68
Total capital expenditure on transport equipment		7 401	7 367

*Some figures have been revised.

Table 5 – Capital expenditure by public-sector institutions for the financial years ended in 2020* and 2021 on land and existing buildings

Land and existing buildings by public sector		R million	
		2020*	2021
National Government	Acquisitions of land	73	27
	Cost of developing land	0	0
	Acquisitions of existing buildings	0	0
	Major renovations and alterations	2 486	2 327
	Total capital expenditure on land and existing buildings	2 559	2 354
Provincial Government	Acquisitions of land	36	717
	Cost of developing land	77	0
	Acquisitions of existing buildings	60	38
	Major renovations and alterations	9 703	8 116
	Total capital expenditure on land and existing buildings	9 876	8 871
Extra-Budgetary Accounts and Funds	Acquisitions of land	519	196
	Cost of developing land	4	19
	Acquisitions of existing buildings	24	3
	Major renovations and alterations	3 304	2 952
	Total capital expenditure on land and existing buildings	3 851	3 170
Municipalities	Acquisitions of land	268	168
	Cost of developing land	326	1 270
	Acquisitions of existing buildings	5	433
	Major renovations and alterations	842	881
	Total capital expenditure on land and existing buildings	1 441	2 752
Public Corporations	Acquisitions of land	102	68
	Cost of developing land	0	0
	Acquisitions of existing buildings	669	1 332
	Major renovations and alterations	59	28
	Total capital expenditure on land and existing buildings	830	1 428
Higher Education Institutions	Acquisitions of land	120	46
	Cost of developing land	91	3
	Acquisitions of existing buildings	530	299
	Major renovations and alterations	1 212	1 819
	Total capital expenditure on land and existing buildings	1 953	2 167
Total capital expenditure on land and existing buildings		20 510	20 742

*Some figures have been revised.

Table 6 – Capital expenditure by public-sector institutions for the financial years ended in 2020* and 2021 on other fixed assets

Other fixed assets by public sector		R million	
		2020*	2021
National Government	Intangible assets	462	395
	Heritage assets	40	84
	Cultivated assets	4	5
	Total capital expenditure on other fixed assets	506	484
Provincial Government	Intangible assets	294	311
	Heritage assets	2	0
	Cultivated assets	9	18
	Total capital expenditure on other fixed assets	305	329
Extra-Budgetary Accounts and Funds	Intangible assets	2 577	1 687
	Heritage assets	90	47
	Cultivated assets	1	1
	Total capital expenditure on other fixed assets	2 668	1 735
Municipalities	Intangible assets	1 354	1 284
	Heritage assets	6	7
	Cultivated assets	1	3
	Total capital expenditure on other fixed assets	1 361	1 294
Public Corporations	Intangible assets	3 121	2 119
	Heritage assets	0	0
	Cultivated assets	0	0
	Total capital expenditure on other fixed assets	3 121	2 119
Higher Education Institutions	Intangible assets	133	187
	Heritage assets	4	3
	Cultivated assets	0	1
	Total capital expenditure on other fixed assets	137	191
Total capital expenditure on other fixed assets		8 098	6 152

*Some figures have been revised.

Table 7 – Capital expenditure by public-sector institutions for the financial years ended in 2020* and 2021 on leased assets and investment property

Leased assets and investment property by public sector		R million	
		2020*	2021
National Government	Leased assets	962	956
	Investment property	0	0
	Total capital expenditure on leased assets and investment property	962	956
Provincial Government	Leased assets	1 563	1 421
	Investment property	0	0
	Total capital expenditure on leased assets and investment property	1 563	1 421
Extra-Budgetary Accounts and Funds	Leased assets	609	463
	Investment property	1 559	1 138
	Total capital expenditure on leased assets and investment property	2 168	1 601
Municipalities	Leased assets	160	133
	Investment property	277	348
	Total capital expenditure on leased assets and investment property	437	481
Public Corporations	Leased assets	2 555	2 286
	Investment property	147	109
	Total capital expenditure on leased assets and investment property	2 702	2 395
Higher Education Institutions	Leased assets	1 262	1 523
	Investment property	0	0
	Total capital expenditure on leased assets and investment property	1 262	1 523
Total capital expenditure on leased assets and investment property		9 094	8 377

*Some figures have been revised.

Explanatory Notes

Introduction **1** This publication contains results of the survey of capital expenditure by 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 2021 financial year. The survey covers 42 national government departments, 122 provincial government departments, 257 local government institutions, 44 public corporations, 26 higher education institutions and 254 extra-budgetary accounts and funds. The Public Sector Classification Committee (PSCC) is responsible for the classification of all public entities.

2.1. Merged or closed units

2.1.1. Public Corporations

2.1.1.1. South African Express (Sax)

2.1.2. Extra-Budgetary Accounts and Funds

2.1.2.1. Mjindi Farming

2.1.3. National Departments

2.1.3.1. National Department of Telecommunications and Postal Service

2.1.3.2. National Department of Agriculture, Forestry and Fisheries

2.1.3.3. National Department of Economic Development

2.1.3.4. National Department of Energy

2.1.3.5. National Department of Sport and Recreation

Response rate **3** The response rate for 2021 was 100%.

Public-sector institution	Total number of institutions 2020	Total number of institutions 2021	Total received 2021
National Government	47	42	42
Provincial Government	122	122	122
Municipalities	257	257	257
Public Corporations	45	44	44
Extra-Budgetary Accounts and Funds	255	254	254
Higher Education Institutions	26	26	26
Total	752	745	745

Administrative data	4	No administrative data was used for units in this survey.														
Statistical unit	5	The statistical units for the collection of information are the public-sector institutions, which include the national government departments, provincial government departments, municipalities, public corporations, higher education institutions and extra-budgetary accounts and funds.														
Survey methodology and design	6	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	7	<p>Users may also wish to refer to the following publications which are available from the Stats SA:</p> <ul style="list-style-type: none"> • P0441 - <i>Gross domestic product</i> • P9102 - <i>Financial statistics of extra-budgetary accounts and funds</i> • P9103.1 - <i>Financial statistics of higher education institutions</i> • P9119.3 - <i>Financial statistics of national government</i> • P9119.4 - <i>Financial statistics of consolidated general government</i> • P9121 - <i>Financial statistics of provincial government</i> • P9114 - <i>Financial census of municipalities</i> • P9115 - <i>Non-financial census of municipalities</i> 														
Revisions	8	Figures for 2021 should be regarded as preliminary, and may be revised.														
Classification	9	The 1993 edition of the <i>Standard Industrial Classification of all Economic Activities</i> (SIC), 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</i> (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 International Monetary Fund (IMF) manual of <i>Government Finance Statistics Manual</i> (GFSM 2014).														
Rounding-off of figures	10	Slight discrepancies may occur between the sum of the component items and totals where figures have been rounded off.														
Symbols and abbreviations	11	<table border="0"> <tr> <td>GFSM</td> <td>Government Finance Statistics Manual</td> </tr> <tr> <td>IMF</td> <td>International Monetary Fund</td> </tr> <tr> <td>ISIC</td> <td>International Standard Industrial Classification of all Economic Activities</td> </tr> <tr> <td>SIC</td> <td>Standard Industrial Classification</td> </tr> <tr> <td>Stats SA</td> <td>Statistics South Africa</td> </tr> <tr> <td>0</td> <td>Figures not available or rounded to zero</td> </tr> <tr> <td>PSCC</td> <td>Public Service Classification Committee</td> </tr> </table>	GFSM	Government Finance Statistics Manual	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
GFSM	Government Finance Statistics Manual															
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															
Reference year	12	The reference year/ financial year for the survey refers to public-sector institutions which had their financial year ending on any date during the 2021 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.														

Glossary

Capital expenditure

Capital expenditure refers to any expenditure incurred in or incidental to the acquisition or improvement of land, buildings, engineering structures, 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, and repairs and maintenance of a capital nature, 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 2014 IMF's Government Financial Statistics Manual. Previously, these weapons were treated as current assets (UN System of National Accounts 2008).

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 consists of the following:

- expenditure on fees payable to architects, engineers and other professional firms; and
- expenditure on works under construction.

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, 1998 (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

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

Investment property

Property that is held by the owner for renting out 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 shares 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, 1998 (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	<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">• clinics;• hospitals;• lecture rooms;• libraries;• offices;• prisons;• restaurants;• schools;• shops; and• workshops.
Other constructions	<p>Other constructions include:</p> <ul style="list-style-type: none">• civil engineering works;• development of plantations;• 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**

Heritage assets include historical, environmental, cultural and 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
- patents, copyright, brand names and trademarks.

Plant, machinery and equipment

Tangible assets that cannot be easily converted into cash which include:

- vehicles;
- computer equipment;
- office equipment;
- office furniture; and
- emergency equipment.

Public corporations

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.

Subsidiaries of public corporations are not covered in this survey.

Residential buildings

Residential buildings are buildings that are used entirely or primarily for residence or dwelling and include:

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

Transport equipment Transport equipment consists of equipment for moving people and objects and includes:

- motor vehicles;
- trailers;
- semitrailers;
- ships;
- aircraft;
- motorcycles; and
- bicycles.

General information

Statistics South Africa publishes approximately 300 different statistical releases each year. It is not economically viable to produce them in more than one of South Africa's eleven official languages. Since the releases are used extensively, not only locally but also by international economic and social-scientific communities, Stats SA releases are published in English only.

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