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STATISTICAL RELEASE P9101

Capital expenditure by the public sector 2023

Note to users: Statistics South Africa is considering discontinuing the *Capital expenditure by the public sector* (P9101) statistical release in 2026. The relevant data will still be available in the *Financial statistics of consolidated general government* (P9119.4) statistical release. If you have any questions or comments, please contact Malibongwe Mhemhe at (012) 310 6928 or MalibongweM@statssa.gov.za.

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Key findings

Table A – Capital expenditure by public-sector institutions for the financial years ended in 2022 and 2023 according to type of expenditure

Type of expenditure	R million			% change
	Total capital expenditure			
	2022*	2023	Difference	
New construction works	118 767	124 701	5 934	5,0
Plant, machinery and equipment	42 184	54 023	11 839	28,1
Transport equipment	5 996	8 704	2 708	45,2
Land and existing buildings	23 606	26 595	2 989	12,7
Other fixed assets	6 773	9 668	2 895	42,7
Leased assets and investment property	12 592	9 014	-3 578	-28,4
Total capital expenditure by the public sector	209 918	232 705	22 787	10,9

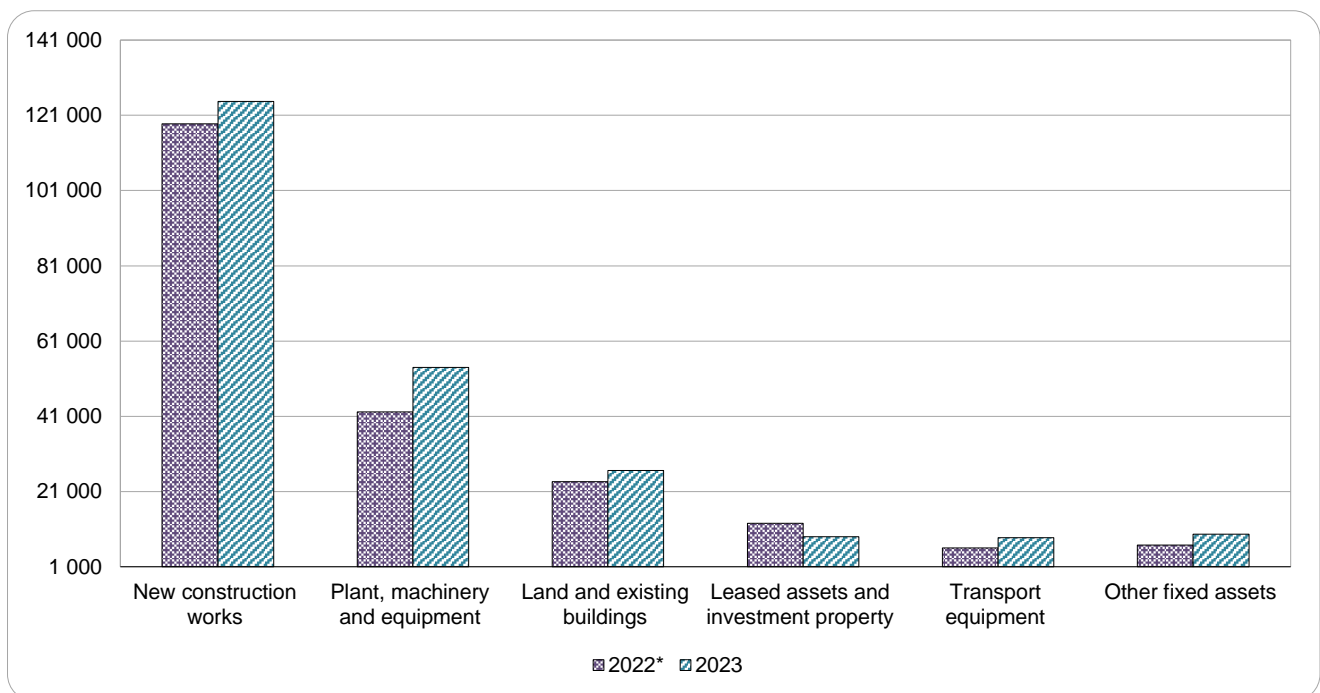
* Some figures have been revised.

The total capital expenditure by public-sector institutions increased by R22 787 million from R209 918 million in 2022 to R232 705 million in 2023.

Capital expenditure increased on plant, machinery and equipment (R11 839 million), new construction works (R5 934 million), land and existing buildings (R2 989 million), 'other' fixed assets (R2 895 million) and transport equipment (R2 708 million). Capital expenditure decreased only on leased assets and investment property (-R3 578 million).

The largest percentage increase was recorded for capital expenditure on transport equipment (45,2%), followed by 'other' fixed assets (42,7%), plant, machinery and equipment (28,1%), land and existing buildings (12,7%) and new construction works (5,0%). Capital expenditure decreased only on leased assets and investment property (-28,4%).

Figure 1 – Capital expenditure by public-sector institutions for the financial years ended in 2022 and 2023 according to type of expenditure (R million)



* Some figures have been revised.

Figure 2 – Total capital expenditure by public-sector institutions from 2014 to 2023 (R billion)

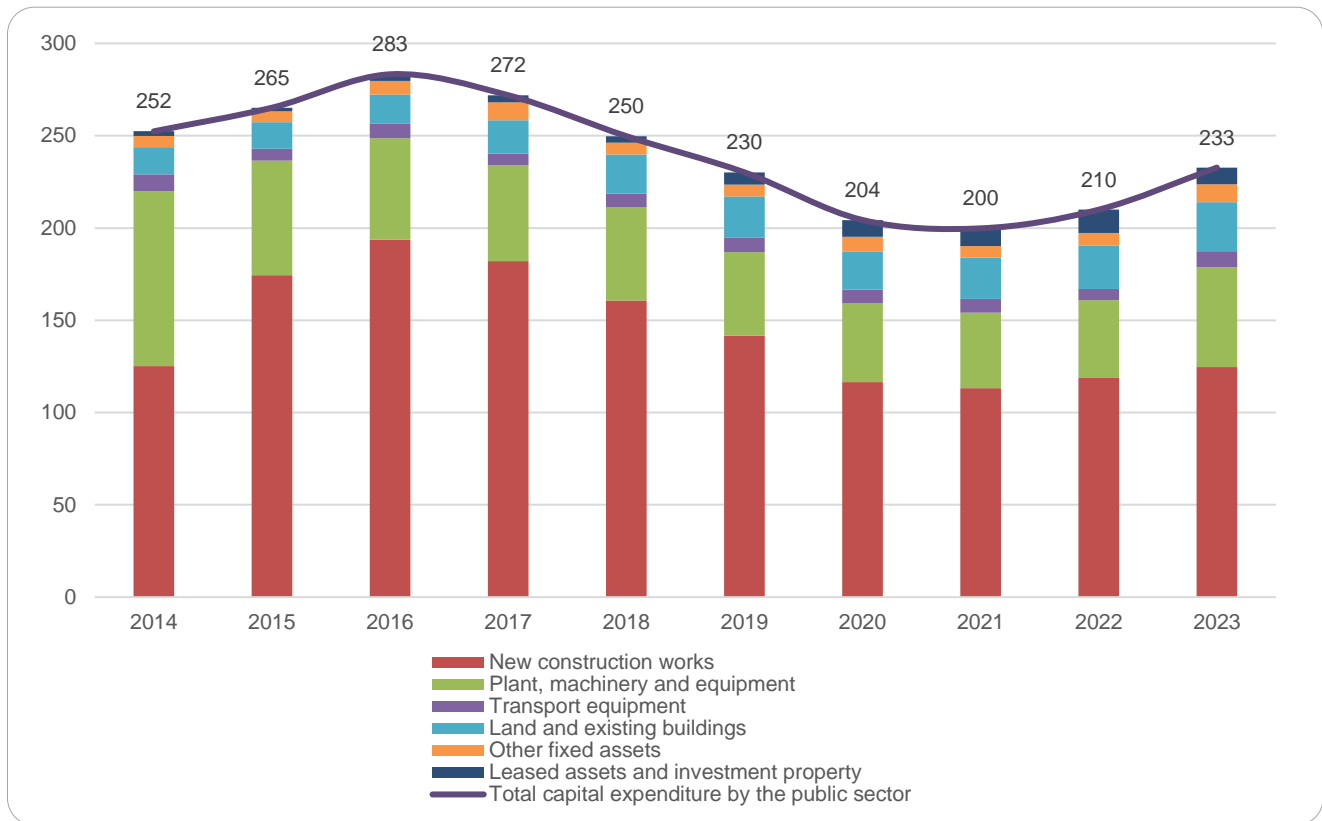


Figure 2 shows the pattern of capital expenditure by public-sector institutions between 2014 and 2023.

Based on the type of capital expenditure (see Table A on page 2), on average, new construction works was the largest contributor to the total capital expenditure between 2014 and 2023. 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 was leased assets and investment property.

Table B – Capital expenditure for the financial years ended in 2022 and 2023 according to type of capital expenditure and type of public-sector institution

Institution	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	
	2022*	2023	2022*	2023	2022*	2023	2022*	2023	2022*	2023	2022*	2023	2022*	2023
National government Financial year ended 31 March	5 626	5 253	2 641	2 781	1 993	2 185	3 396	4 788	384	821	837	815	14 877	16 643
Provincial government Financial year ended 31 March	15 053	15 400	4 615	4 761	1 171	1 603	11 102	11 469	322	258	1 534	1 657	33 797	35 148
Extra-budgetary accounts and funds Financial year ended 31 March	9 375	11 371	2 812	2 385	730	1 270	3 504	2 920	2 916	3 620	1 432	921	20 769	22 487
Municipalities Financial year ended 30 June	47 481	49 303	3 687	4 498	1 811	3 023	2 271	3 485	831	1 116	382	168	56 463	61 593
Public corporations Financial year ended 31 March	38 709	41 424	26 121	36 364	169	436	831	519	1 971	3 672	7 303	4 934	75 104	87 349
Higher education institutions Financial year ended 31 December	2 523	1 950	2 308	3 234	122	187	2 502	3 414	349	181	1 104	519	8 908	9 485
Total expenditure by the public sector	118 767	124 701	42 184	54 023	5 996	8 704	23 606	26 595	6 773	9 668	12 592	9 014	209 918	232 705

* Some figures have been revised.

Table B shows that public corporations were the largest contributors to the total capital expenditure by public-sector institutions in 2023 (R87 349 million), followed by municipalities (R61 593 million), provincial government (R35 148 million) and extra-budgetary accounts and funds (R22 487 million). The smallest contributors were national government (R16 643 million) and higher education institutions (R9 485 million).

Figure 3 – Capital expenditure for the financial year ended in 2023 according to type of public-sector institution (R million)

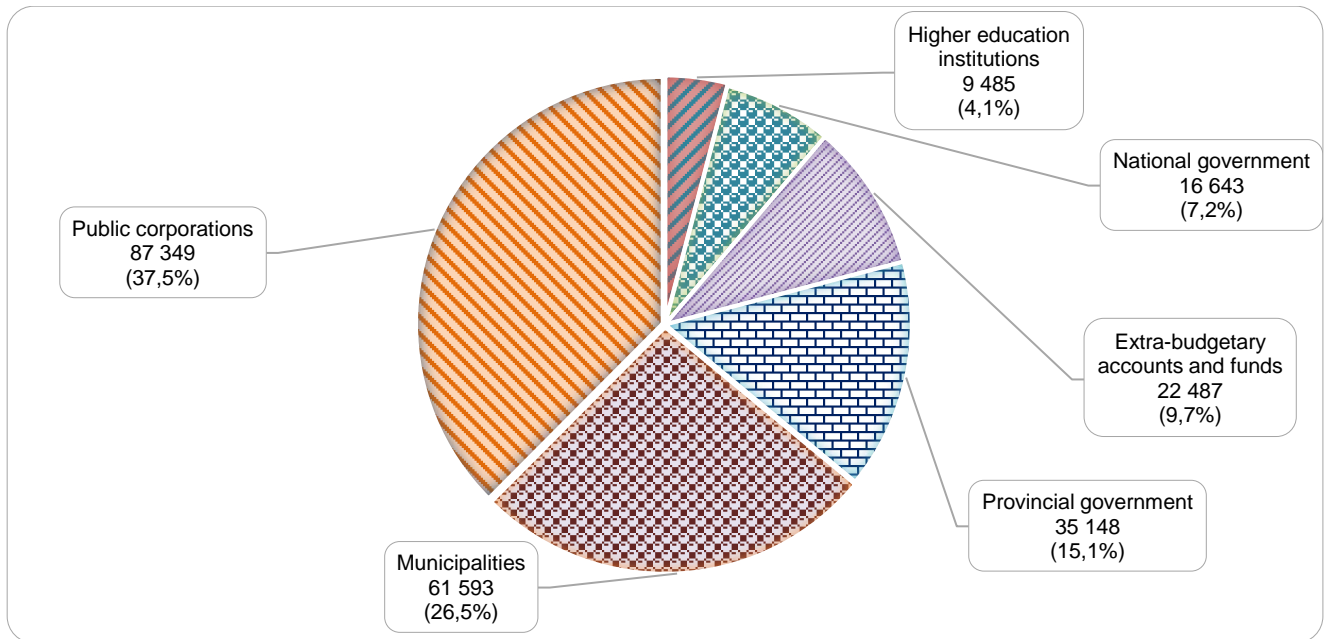


Figure 3 shows the proportion of capital expenditure by public-sector institutions in 2023. Public corporations reported the largest share of capital expenditure (37,5%), followed by municipalities (26,5%) and provincial government (15,1%). The smallest shares of capital expenditure were reported by extra-budgetary accounts and funds (9,7%), national government (7,2%) and higher education institutions (4,1%).

Risenga Maluleke
Statistician-General

Table 1 – Capital expenditure by public-sector institutions for the financial years ended in 2022 and 2023

Type of expenditure	R million	
	2022*	2023
New construction works		
Residential buildings	1 820	1 579
Non-residential buildings	8 933	8 460
Roads, streets and bridges	21 385	24 011
Airports	468	186
Canals, pipelines and tunnels	671	424
Port facilities	0	11
Sewerage and sanitation	3 072	2 638
Electricity	36 408	38 604
Community and social works	3 651	3 205
Refuse sites	846	324
Water	12 070	12 155
Other new construction works	29 443	33 104
Total capital expenditure on new construction works	118 767	124 701
Plant, machinery and equipment		
Furniture and fittings	2 289	2 891
Office equipment	325	587
Computer equipment	4 908	5 811
Emergency equipment	4	5
Laboratory equipment	654	999
Network equipment	7 284	4 724
Councillors' regalia	0	0
Bins and containers	13	13
Plant and equipment	7 544	10 667
Rolling stock and containers	10 824	16 727
Other plant, machinery and equipment	8 339	11 599
Total capital expenditure on plant, machinery and equipment	42 184	54 023

* Some figures have been revised.

Table 1 – Capital expenditure by public-sector institutions for the financial years ended in 2022 and 2023 (concluded)

Type of expenditure	R million	
	2022*	2023
Transport equipment		
Motor vehicles	5 173	7 290
Specialised vehicles	823	1 414
Total capital expenditure on transport equipment	5 996	8 704
Land and existing buildings		
Acquisitions of land	2 670	1 401
Cost of developing land	80	1 480
Acquisitions of existing buildings	1 117	1 409
Major renovations and alterations	19 739	22 305
Total capital expenditure on land and existing buildings	23 606	26 595
Other fixed assets		
Intangible assets	6 524	9 479
Heritage assets	204	146
Cultivated assets	45	43
Total capital expenditure on other fixed assets	6 773	9 668
Leased assets and investment property		
Leased assets	6 524	6 711
Investment property	6 068	2 303
Total capital expenditure on leased assets and investment property	12 592	9 014
Total capital expenditure by the public sector	209 918	232 705

* Some figures have been revised.

Table 2 – Capital expenditure by public-sector institutions for the financial years ended in 2022 and 2023 on new construction works

New construction works by public-sector institution		R million	
		2022*	2023
National government	Residential buildings	187	109
	Non-residential buildings	2 267	1 759
	Roads, streets and bridges	28	10
	Airports	0	0
	Canals, pipelines and tunnels	0	0
	Port facilities	0	0
	Sewerage and sanitation	34	145
	Electricity	0	0
	Community and social works	0	0
	Refuse sites	0	0
	Water	2 395	2 905
	Other new construction works	715	325
	Total capital expenditure on new construction works	5 626	5 253
Provincial government	Residential buildings	115	156
	Non-residential buildings	5 709	5 956
	Roads, streets and bridges	8 723	8 637
	Airports	18	19
	Canals, pipelines and tunnels	0	0
	Port facilities	0	0
	Sewerage and sanitation	0	0
	Electricity	0	0
	Community and social works	16	99
	Refuse sites	0	0
	Water	0	0
	Other new construction works	472	533
	Total capital expenditure on new construction works	15 053	15 400
Extra-budgetary accounts and funds	Residential buildings	0	0
	Non-residential buildings	54	208
	Roads, streets and bridges	7 373	9 862
	Airports	0	0
	Canals, pipelines and tunnels	0	0
	Port facilities	0	0
	Sewerage and sanitation	1	0
	Electricity	1	1
	Community and social works	2	1
	Refuse sites	0	0
	Water	3	3
	Other new construction works	1 941	1 296
	Total capital expenditure on new construction works	9 375	11 371

* Some figures have been revised.

Table 2 – Capital expenditure by public-sector institutions for the financial years ended in 2022 and 2023 on new construction works (concluded)

New construction works by public-sector institution		R million	
		2022*	2023
Municipalities	Residential buildings	697	470
	Non-residential buildings	433	89
	Roads, streets and bridges	5 244	5 443
	Airports	0	0
	Canals, pipelines and tunnels	405	407
	Port facilities	0	11
	Sewerage and sanitation	2 728	2 163
	Electricity	3 353	4 131
	Community and social works	3 530	3 083
	Refuse sites	846	324
	Water	6 654	5 279
	Other new construction works	23 591	27 903
	Total capital expenditure on new construction works	47 481	49 303
	Public corporations	Residential buildings	0
Non-residential buildings		34	50
Roads, streets and bridges		0	0
Airports		450	167
Canals, pipelines and tunnels		266	17
Port facilities		0	0
Sewerage and sanitation		298	306
Electricity		33 052	34 457
Community and social works		0	0
Refuse sites		0	0
Water		3 002	3 873
Other new construction works		1 607	2 554
Total capital expenditure on new construction works		38 709	41 424
Higher education institutions		Residential buildings	821
	Non-residential buildings	436	398
	Roads, streets and bridges	17	59
	Airports	0	0
	Canals, pipelines and tunnels	0	0
	Port facilities	0	0
	Sewerage and sanitation	11	24
	Electricity	2	15
	Community and social works	103	22
	Refuse sites	0	0
	Water	16	95
	Other new construction works	1 117	493
	Total capital expenditure on new construction works	2 523	1 950
	Total capital expenditure on new construction works		118 767

* Some figures have been revised.

Table 3 – Capital expenditure by public-sector institutions for the financial years ended in 2022 and 2023 on plant, machinery and equipment

Plant, machinery and equipment by public-sector institution		R million	
		2022*	2023
National government	Furniture and fittings	98	160
	Office equipment	18	4
	Computer equipment	843	1 114
	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	1 682	1 503
	Total capital expenditure on plant, machinery and equipment	2 641	2 781
Provincial government	Furniture and fittings	215	286
	Office equipment	8	8
	Computer equipment	686	1 160
	Emergency equipment	0	0
	Laboratory equipment	7	11
	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	3 699	3 296
	Total capital expenditure on plant, machinery and equipment	4 615	4 761
Extra-budgetary accounts and funds	Furniture and fittings	184	219
	Office equipment	127	120
	Computer equipment	1 415	1 207
	Emergency equipment	3	1
	Laboratory equipment	143	264
	Network equipment	548	6
	Councillors' regalia	0	0
	Bins and containers	6	4
	Plant and equipment	160	104
	Rolling stock and containers	0	0
	Other plant, machinery and equipment	226	460
	Total capital expenditure on plant, machinery and equipment	2 812	2 385

* Some figures have been revised.

Table 3 – Capital expenditure by public-sector institutions for the financial years ended in 2022 and 2023 on plant, machinery and equipment (concluded)

Plant, machinery and equipment by public-sector institution		R million	
		2022*	2023
Municipalities	Furniture and fittings	308	298
	Office equipment	56	347
	Computer equipment	832	703
	Emergency equipment	1	1
	Laboratory equipment	0	1
	Network equipment	16	6
	Councillors' regalia	0	0
	Bins and containers	7	8
	Plant and equipment	459	1 654
	Rolling stock and containers	0	0
	Other plant, machinery and equipment	2 008	1 480
	Total capital expenditure on plant, machinery and equipment	3 687	4 498
	Public corporations	Furniture and fittings	731
Office equipment		97	68
Computer equipment		415	614
Emergency equipment		0	0
Laboratory equipment		47	62
Network equipment		6 664	4 377
Councillors' regalia		0	0
Bins and containers		0	0
Plant and equipment		6 907	8 851
Rolling stock and containers		10 824	16 727
Other plant, machinery and equipment		436	4 635
Total capital expenditure on plant, machinery and equipment		26 121	36 364
Higher education institutions		Furniture and fittings	753
	Office equipment	19	40
	Computer equipment	717	1 013
	Emergency equipment	0	3
	Laboratory equipment	457	661
	Network equipment	56	335
	Councillors' regalia	0	0
	Bins and containers	0	1
	Plant and equipment	18	58
	Rolling stock and containers	0	0
	Other plant, machinery and equipment	288	225
	Total capital expenditure on plant, machinery and equipment	2 308	3 234
	Total capital expenditure on plant, machinery and equipment		42 184

* Some figures have been revised.

Table 4 – Capital expenditure by public-sector institutions for the financial years ended in 2022 and 2023 on transport equipment

Transport equipment by public-sector institution		R million	
		2022*	2023
National government	Motor vehicles	1 993	2 185
	Specialised vehicles	0	0
	Total capital expenditure on transport equipment	1 993	2 185
Provincial government	Motor vehicles	1 124	1 470
	Specialised vehicles	47	133
	Total capital expenditure on transport equipment	1 171	1 603
Extra-budgetary accounts and funds	Motor vehicles	711	1 063
	Specialised vehicles	19	207
	Total capital expenditure on transport equipment	730	1 270
Municipalities	Motor vehicles	1 128	2 091
	Specialised vehicles	683	932
	Total capital expenditure on transport equipment	1 811	3 023
Public corporations	Motor vehicles	100	294
	Specialised vehicles	69	142
	Total capital expenditure on transport equipment	169	436
Higher education institutions	Motor vehicles	117	187
	Specialised vehicles	5	0
	Total capital expenditure on transport equipment	122	187
Total capital expenditure on transport equipment		5 996	8 704

* Some figures have been revised.

Table 5 – Capital expenditure by public-sector institutions for the financial years ended in 2022 and 2023 on land and existing buildings

Land and existing buildings by public-sector institution		R million	
		2022*	2023
National government	Acquisitions of land	617	35
	Cost of developing land	0	1 267
	Acquisitions of existing buildings	0	0
	Major renovations and alterations	2 779	3 486
	Total capital expenditure on land and existing buildings	3 396	4 788
Provincial government	Acquisitions of land	1 355	840
	Cost of developing land	3	50
	Acquisitions of existing buildings	0	3
	Major renovations and alterations	9 744	10 576
	Total capital expenditure on land and existing buildings	11 102	11 469
Extra-budgetary accounts and funds	Acquisitions of land	338	247
	Cost of developing land	2	0
	Acquisitions of existing buildings	0	0
	Major renovations and alterations	3 164	2 673
	Total capital expenditure on land and existing buildings	3 504	2 920
Municipalities	Acquisitions of land	266	209
	Cost of developing land	61	163
	Acquisitions of existing buildings	111	545
	Major renovations and alterations	1 833	2 568
	Total capital expenditure on land and existing buildings	2 271	3 485
Public corporations	Acquisitions of land	94	32
	Cost of developing land	0	0
	Acquisitions of existing buildings	653	417
	Major renovations and alterations	84	70
	Total capital expenditure on land and existing buildings	831	519
Higher education institutions	Acquisitions of land	0	38
	Cost of developing land	14	0
	Acquisitions of existing buildings	353	444
	Major renovations and alterations	2 135	2 932
	Total capital expenditure on land and existing buildings	2 502	3 414
Total capital expenditure on land and existing buildings		23 606	26 595

* Some figures have been revised.

Table 6 – Capital expenditure by public-sector institutions for the financial years ended in 2022 and 2023 on other fixed assets

Other fixed assets by public-sector institution		R million	
		2022*	2023
National government	Intangible assets	325	755
	Heritage assets	48	58
	Cultivated assets	11	8
	Total capital expenditure on other fixed assets	384	821
Provincial government	Intangible assets	300	243
	Heritage assets	3	5
	Cultivated assets	19	10
	Total capital expenditure on other fixed assets	322	258
Extra-budgetary accounts and funds	Intangible assets	2 812	3 579
	Heritage assets	104	34
	Cultivated assets	0	7
	Total capital expenditure on other fixed assets	2 916	3 620
Municipalities	Intangible assets	776	1 059
	Heritage assets	40	39
	Cultivated assets	15	18
	Total capital expenditure on other fixed assets	831	1 116
Public corporations	Intangible assets	1 971	3 669
	Heritage assets	0	3
	Cultivated assets	0	0
	Total capital expenditure on other fixed assets	1 971	3 672
Higher education institutions	Intangible assets	340	174
	Heritage assets	9	7
	Cultivated assets	0	0
	Total capital expenditure on other fixed assets	349	181
Total capital expenditure on other fixed assets		6 773	9 668

* Some figures have been revised.

Table 7 – Capital expenditure by public-sector institutions for the financial years ended in 2022 and 2023 on leased assets and investment property

Leased assets and investment property by public-sector institution		R million	
		2022*	2023
National government	Leased assets	837	815
	Investment property	0	0
	Total capital expenditure on leased assets and investment property	837	815
Provincial government	Leased assets	1 534	1 657
	Investment property	0	0
	Total capital expenditure on leased assets and investment property	1 534	1 657
Extra-budgetary accounts and funds	Leased assets	191	234
	Investment property	1 241	687
	Total capital expenditure on leased assets and investment property	1 432	921
Municipalities	Leased assets	193	77
	Investment property	189	91
	Total capital expenditure on leased assets and investment property	382	168
Public corporations	Leased assets	2 665	3 409
	Investment property	4 638	1 525
	Total capital expenditure on leased assets and investment property	7 303	4 934
Higher education institutions	Leased assets	1 104	519
	Investment property	0	0
	Total capital expenditure on leased assets and investment property	1 104	519
Total capital expenditure on leased assets and investment property		12 592	9 014

* 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 2023 financial year. The survey covers 42 national government departments, 120 provincial government departments, 257 local government institutions, 46 public corporations, 26 higher education institutions and 258 extra-budgetary accounts and funds. The Public Sector Classification Committee (PSCC) is responsible for the classification of all public entities.
- 2.1. New units
- 2.1.1. Extra-budgetary accounts and funds
- 2.1.1.1. Fidelity Fund for Sheriffs
- 2.1.1.2. KwaZulu-Natal Amafa and Research Institute
- 2.2. Merged or closed units
- 2.2.1. Provincial departments
- 2.2.1.1. KwaZulu-Natal: Department of Arts and Culture and KwaZulu-Natal: Department of Sport and Recreation merged to form KwaZulu-Natal: Department of Sport, Arts and Culture.
- Response rate** 3 The response rate for 2023 was 100%.

Public-sector institution	Total number of institutions 2022	Total number of institutions 2023	Total received 2023
National government	42	42	42
Provincial government	121	120	120
Municipalities	257	257	257
Public corporations	46	46	46
Extra-budgetary accounts and funds	256	258	258
Higher education institutions	26	26	26
Total	748	749	749

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 email, 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	Users may also wish to refer to the following publications which are available from Stats SA: <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> • P9114 - <i>Financial census of municipalities</i> • P9115 - <i>Non-financial census of municipalities</i> • P9119.3 - <i>Financial statistics of national government</i> • P9119.4 - <i>Financial statistics of consolidated general government and</i> • P9121 - <i>Financial statistics of provincial government</i> 												
Revisions	8	Figures for 2023 are preliminary and subject to revision.												
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 the recommendation by the PSCC.												
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" style="width: 100%;"> <tr> <td style="width: 150px;">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>PSCC</td> <td>Public Sector Classification Committee</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> </table>	IMF	International Monetary Fund	ISIC	International Standard Industrial Classification of All Economic Activities	PSCC	Public Sector Classification Committee	SIC	Standard Industrial Classification	Stats SA	Statistics South Africa	0	Figures not available or rounded to zero
IMF	International Monetary Fund													
ISIC	International Standard Industrial Classification of All Economic Activities													
PSCC	Public Sector Classification Committee													
SIC	Standard Industrial Classification													
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0	Figures not available or rounded to zero													
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 2023 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	<p>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.</p> <p>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.</p>
Capital expenditure on new construction works	<p>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:</p> <ul style="list-style-type: none"> • expenditure on fees payable to architects, engineers and other professional firms; and • expenditure on works under construction.
Community assets	<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"> • parks and gardens; • libraries; • recreation centres; • civic buildings; • clinics and hospitals; • office buildings; • cemeteries; and • other.
District municipality	<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, 1998 (Act No.117 of 1998).</p>
Extra-budgetary accounts and funds	<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>
Higher education institutions	<p>Institution that provides learning programmes on a full-time, part-time or distance basis, and which is established, deemed to be established or declared as a public higher education institution or registered or conditionally registered as a private higher education institution under the Higher Education Act, No.101 of 1997 (DHET).</p>
Investment property	<p>Property that is held by the owner for renting out or capital appreciation.</p>
Local government institutions	<p>Local government institutions include district municipalities, metropolitan municipalities and local municipalities.</p>
Local municipality	<p>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.</p>

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	<p>Other fixed assets include:</p> <ul style="list-style-type: none">• Cultivated assets <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">• Heritage assets <p>Heritage assets include historical, environmental, cultural and natural assets that have sentimental value to a specific community or to the country as a whole.</p> <ul style="list-style-type: none">• Intangible assets <p>Intangible assets refer to assets that cannot be touched, weighed or physically measured and include:</p> <ul style="list-style-type: none">• mineral exploration rights;• computer software; and• patents, copyrights, brand names and trademarks.

Plant, machinery and equipment	<p>Tangible assets that cannot be easily converted into cash which include:</p> <ul style="list-style-type: none">• vehicles;• computer equipment;• office equipment;• office furniture; and• emergency equipment.
Public corporations	<p>Public corporations comprise public non-financial corporations and public financial corporations.</p> <p>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.</p> <p>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.</p> <p>Subsidiaries of public corporations are not covered in this survey.</p>
Residential buildings	<p>Residential buildings are buildings that are used entirely or primarily for residence or dwelling and include:</p> <ul style="list-style-type: none">• houses;• flats;• holiday chalets;• hostels;• houses;• institutions for the disabled;• motels;• nursing homes;• old-age homes; and• townhouses.
Transport equipment	<p>Transport equipment consists of equipment for moving people and objects and includes:</p> <ul style="list-style-type: none">• motor vehicles;• trailers;• semitrailers;• ships;• aircraft;• motorcycles; and• bicycles.

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