

**Table A - Economic classification of statement of government operations of higher education institutions for the 2020 and 2021 financial years (summary)<sup>1</sup>**

GFS 2014 code	Economic classification of statement of government operations	2020 <sup>2</sup>	2021	Difference between 2020 and 2021	
		R million			
<b>Transactions affecting net worth:</b>					
	<b>Revenue</b>	<b>a</b>	<b>88 979</b>	<b>96 407</b>	<b>7 428</b>
11	Taxes	0	0	0	
12	Social contributions	0	0	0	
13	Grants	41 396	43 296	1 900	
14	Other receipts	47 583	53 111	5 528	
	<b>Expense</b>	<b>b</b>	<b>76 147</b>	<b>80 370</b>	<b>4 223</b>
21	Compensation of employees	46 442	48 761	2 319	
22	Use of goods and services	20 052	21 451	1 399	
23	Consumption of fixed capital	4 392	4 517	125	
24	Interest	658	538	-120	
25	Subsidies	0	0	0	
26	Grants	0	0	0	
27	Social benefits	0	0	0	
28	Other payments	4 603	5 103	500	
	<i>Net operating balance</i>	<i>(a-b)=c</i>	<i>12 832</i>	<i>16 037</i>	<i>3 205</i>
<b>Transactions in Non-Financial Assets:</b>					
	<b>Net investment in non-financial assets<sup>3</sup></b>	<b>d</b>	<b>2 713</b>	<b>4 406</b>	<b>1 693</b>
611	Fixed assets	2 570	4 326	1 756	
612	Inventories	128	80	-48	
613	Valuables	0	0	0	
614	Non-produced assets	15	0	-15	
	<i>Net lending</i>	<i>(c-d)=e</i>	<i>10 119</i>	<i>11 631</i>	
<b>Transactions in financial assets and liabilities:</b>					
	<b>Net acquisition of financial assets:</b>	<b>f</b>	<b>19 701</b>	<b>15 274</b>	
321	Domestic	18 280	14 612		
322	Foreign	1 421	661		
	<b>Net incurrence of liabilities:</b>	<b>g</b>	<b>9 582</b>	<b>3 642</b>	
331	Domestic	9 582	3 642		
332	Foreign	0	0		

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

<sup>2</sup> Revised since the previous publication

<sup>3</sup>The net cash outflow from investment in non-financial assets (R4 406 million) is equal to purchases of non-financial assets (R8 969 million) minus sales of non-financial assets (R47 million) minus consumption of fixed capital (R4 517 million). The total amounts for purchases, sales of non-financial assets and consumption of fixed capital are shown, respectively, in the disaggregated tables available on the Stats SA website.

**Table B - Economic classification of investment (acquisitions) in non-financial assets for the 2020 and 2021 financial years (summary)<sup>1</sup>**

GFS 2014 code	Transactions in acquisitions of non-financial assets		2020 <sup>2</sup>	2021	Difference between 2020 and 2021
			R million		
<b>61</b>	<b>Acquisitions of non-financial assets:</b>	<b>(b+r+s+t) = a</b>	<b>7 231</b>	<b>8 969</b>	<b>1 738</b>
<b>611</b>	<b>Fixed assets:</b>	<b>(c+d+i+q) = b</b>	<b>7 087</b>	<b>8 889</b>	<b>1 802</b>
<b>6111</b>	<b>Buildings and structures:</b>	<b>c</b>	<b>4 895</b>	<b>6 265</b>	<b>1 370</b>
61111	Dwellings		83	123	40
61112	Buildings other than dwellings		4 771	5 952	1 181
61113	Other structures		41	190	149
61114	Land improvements		0	0	0
<b>6112</b>	<b>Machinery and equipment:</b>	<b>(e+f) = d</b>	<b>1 990</b>	<b>2 430</b>	<b>440</b>
61121	Transport equipment	e	151	68	-83
<b>61122</b>	<b>Machinery and equipment other than transport equipment:</b>	<b>(g+h) = f</b>	<b>1 839</b>	<b>2 362</b>	<b>523</b>
611221	Information, computer and telecommunications equipment	g	735	802	67
<b>611222</b>	<b>Machinery and equipment not elsewhere classified:</b>	<b>h</b>	<b>1 104</b>	<b>1 560</b>	<b>456</b>
6112221	Office furniture (and domestic furniture)		691	949	258
6112222	Other machinery and equipment		393	603	210
6112223	Books		20	8	-12
<b>6113</b>	<b>Other fixed assets:</b>	<b>(j+k) = i</b>	<b>203</b>	<b>194</b>	<b>-9</b>
<b>61131</b>	<b>Cultivated biological resources:</b>	<b>j</b>	<b>0</b>	<b>0</b>	<b>0</b>
611311	Animal resources yielding repeat products		0	0	0
611312	Tree, crop, and plant resources yielding repeat products		0	0	0
<b>61132</b>	<b>Intellectual property products:</b>	<b>(l+m+n+o+p) = k</b>	<b>203</b>	<b>193</b>	<b>-10</b>
611321	Research and development	l	0	0	0
611322	Mineral exploration and evaluation	m	0	0	0
<b>611323</b>	<b>Computer software and databases:</b>	<b>n</b>	<b>181</b>	<b>193</b>	<b>12</b>
6113231	Computer software		181	193	12
6113232	Databases		0	0	0
611324	Entertainment, literary, and artistic originals	o	22	0	-22
611325	Other intellectual property products	p	0	0	0
<b>6114</b>	<b>Weapons systems</b>	<b>q</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>612</b>	<b>Inventories</b>	<b>r</b>	<b>128</b>	<b>80</b>	<b>-48</b>
<b>613</b>	<b>Valuables</b>	<b>s</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>614</b>	<b>Non-produced assets</b>	<b>t</b>	<b>15</b>	<b>0</b>	<b>-15</b>

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

<sup>2</sup> Revised since the previous publication