Table A - Economic classification of statement of government operations of higher education institutions for the 2019 and 2020 financial years (Summary) [1]

GFS 2014 code	Economic classification of statement of government operations		2019[2]	2020	Difference between 2019 and 2020
					R million
	Transactions affecting net worth:				
	Revenue:	**a**	**87 941**	**88 930**	**989**
11	Taxes		0	0	0
12	Social contributions		0	0	0
13	Grants		39 219	41 396	2 177
14	Other revenue [3]		48 722	47 534	-1 188
	Expense:	**b**	**76 818**	**76 146**	**-672**
21	Compensation of employees		43 806	46 477	2 671
22	Use of goods and services		24 356	20 740	-3 616
23	Consumption of fixed capital		3 882	4 392	510
24	Interest		567	628	61
25	Subsidies		0	0	0
26	Grants		0	0	0
27	Social benefits		0	0	0
28	Other expense		4 207	3 909	-298
	NET OPERATING BALANCE	*(a-b)=c*	*11 123*	*12 784*	*1 661*
	Transactions in non-financial assets:				
	Net investment in non-financial assets[4]	**d**	**5 554**	**2 713**	**-2 841**
611	Fixed assets		5 531	2 570	-2 961
612	Inventories		10	128	118
613	Valuables		0	0	0
614	Non-produced assets		13	15	2
	NET LENDING(+)[5]	*(c-d)=e*	*5 569*	*10 071*	
	Transactions in financial assets and liabilities:				
32	Net acquisition of financial assets:	**f**	**11 309**	**19 701**	
321	Domestic		10 557	18 280	
322	Foreign		751	1 421	
33	Net incurrence of liabilities:	**g**	**5 740**	**9 631**	
331	Domestic		5 740	9 631	
332	Foreign		0	0	

[1] The sum of the data may not necessarily add up to totals due to rounding-off of figures**.**
[2] Revised since the previous publication.
[3] Other revenue include tuition fees for 2019 (R31 438 million) and 2020 (R31 658 million).
[4] Net investment in non-financial assets = acquisitions minus disposals and consumption of fixed capital The total amounts for purchases and sales of non-financial assets are shown, respectively, in the disaggregated accrual tables available on the Stats SA website.
[5] Net lending (+)/ borrowing (-) equals the net operating balance minus the net acquisition of non-financial assets. It is also equal to the net acquisition of financial assets minus the net incurrence of liabilities.

Table B – Economic classification of statement of government operations of transactions in non- financial assets of higher education institutions for the 2019 and 2020 financial years (summary)[1]

GFS 2014 code	Transactions in non-financial assets		2019[2]	2020	Difference between 2019 and 2020
				R million	
	Net acquisition of in non-financial assets	(b+r+s+t)= a	**9 494**	**7 231**	**-2 263**
611	**Fixed assets**	(c+d+i+q)= b	**9 465**	**7 088**	**-2 377**
6111	**Buildings and structures**	c	**6 743**	**4 895**	**-1 848**
61111	Dwellings		14	83	69
61112	Buildings other than dwellings		6 627	4 771	-1 856
61113	Other structures		102	41	-61
61114	Land improvements		0	0	0
6112	**Machinery and equipment**	(e+f)= d	**2 583**	**1 990**	**-593**
61121	Transport equipment	e	197	151	-46
61122	**Machinery and equipment other than transport equipment**:	(g+h)= f	**2 386**	**1 839**	**-547**
611221	Information, computer and telecommunications equipment	g	786	735	-51
611222	**Machinery and equipment not elsewhere classified**:	h	**1 600**	**1 104**	**-496**
6112221	Office furniture (and domestic furniture)		921	691	-230
6112222	Other machinery and equipment		465	393	-72
6112223	Books		214	20	-194
6113	**Other fixed assets:**	(j+k)= i	**139**	**203**	**64**
61131	**Cultivated biological resources**	j	**0**	**0**	**0**
611311	Animal resources yielding repeat products		0	0	0
611312	Tree, crop, and plant resources yielding repeat products		0	0	0
61132	**Intellectual property products:**	(l+m+n+o+p)= k	**139**	**203**	**64**
611321	Research and development	l	0	0	0
611322	Mineral exploration and evaluation	m	0	0	0
611323	**Computer software and databases:**	n	**136**	**181**	**45**
6113231	Computer software		**136**	**181**	**45**
6113232	Databases		0	0	0
611324	Entertainment, literary, and artistic originals	o	3	22	19
611325	Other intellectual property products	p	0	0	0
6114	**Weapons systems**	q	**0**	**0**	**0**
612	**Inventories**	r	**10**	**128**	**118**
613	**Valuables**	s	**0**	**0**	**0**
614	**Non-produced assets**	t	**19**	**15**	**-4**

1 The sum of the data may not necessarily add up to totals due to rounding-off of figures.
2 Revised since the previous publication.