

Table A – Economic classification of statement of government operations of higher education institutions for the 2022 and 2023 financial years (summary)¹

GFS 2014 code	Economic classification of statement of government operations	2022 ²	2023	Difference between 2022 and 2023
		R million		
Transactions affecting net worth:				
	Revenue	a		
		102 495	109 694	7 199
11	Taxes	0	0	0
12	Social contributions	0	0	0
13	Grants	44 449	45 482	1 033
14	Other receipts	58 046	64 212	6 166
	Expense	b		
		87 790	96 350	8 560
21	Compensation of employees	51 447	55 548	4 101
22	Use of goods and services	26 331	30 377	4 046
23	Consumption of fixed capital	4 506	4 668	162
24	Interest	628	683	55
25	Subsidies	0	0	0
26	Grants	0	0	0
27	Social benefits	0	0	0
28	Other payments	4 879	5 074	195
	<i>Net operating balance</i>	<i>(a-b)=c</i>	<i>14 705</i>	<i>13 344</i>
				<i>-1 361</i>
Transactions in Non-Financial Assets:				
	Net investment in non-financial assets³	d		
		4 577	4 787	210
611	Fixed assets	4 546	4 732	186
612	Inventories	31	53	22
613	Valuables	0	0	0
614	Non-produced assets	0	3	3
	<i>Net lending</i>	<i>(c-d)=e</i>	<i>10 128</i>	<i>8 557</i>
Transactions in financial assets and liabilities:				
	Net acquisition of financial assets:	f		
		12 756	13 915	
321	Domestic	12 137	12 998	
322	Foreign	619	917	
	Net incurrence of liabilities:	g		
		2 629	5 358	
331	Domestic	2 553	5 358	
332	Foreign	76	0	

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

² Some of the figures have been revised since the previous publication.

³ Other receipts include tuition fees for 2022 (R38 427 million) and 2023 (R42 072 million). Tuition fees is shown in the disaggregated tables available on the Stats SA website.

⁴ The net investment in non-financial assets (R4 87 million) is equal to acquisition of non-financial assets (R9 909 million) minus disposal of non-financial assets (R454 million) minus consumption of fixed capital (R4 668 million). The total amounts for acquisitions, disposal of non-financial assets and consumption of fixed capital. are shown, respectively, in the disaggregated tables available on the Stats SA website: www.statssa.gov.za.

Table B – Economic classification of investment (acquisitions) in non-financial assets for the 2022 and 2023 financial years (summary)¹

GFS 2014 code	Transactions in acquisitions of non-financial asset	2022 ²	2023	Difference between 2022 and 2023	
		R million			
61	Acquisitions of non-financial assets:	(b+r+s+t) = a	9 253	9 909	656
611	Fixed assets:	(c+d+i+q) = b	9 222	9 853	631
6111	Buildings and structures:	c	6 283	6 494	211
61111	Dwellings		1	0	-1
61112	Buildings other than dwellings		6 267	6 429	162
61113	Other structures		2	64	62
61114	Land improvements		13	0	-13
6112	Machinery and equipment:	(e+f) = d	2 763	3 128	365
61121	Transport equipment	e	126	164	38
61122	Machinery and equipment other than transport equipment:	(g+h) = f	2 637	2 965	328
611221	Information, computer and telecommunications equipment	g	947	900	-47
611222	Machinery and equipment not elsewhere classified:	h	1 691	2 064	373
6112221	Office furniture (and domestic furniture)		1 106	1 295	189
6112222	Other machinery and equipment		572	757	185
6112223	Books		12	12	0
6113	Other fixed assets:	(j+k) = i	176	231	55
61131	Cultivated biological resources:	j	0	1	1
611311	Animal resources yielding repeat products		0	1	1
611312	Tree, crop, and plant resources yielding repeat products		0	0	0
61132	Intellectual property products:	(l+m+n+o+p) = k	175	231	56
611321	Research and development	l	0	0	0
611322	Mineral exploration and evaluation	m	0	0	0
611323	Computer software and databases:	n	175	231	56
6113231	Computer software		175	231	56
6113232	Databases		0	0	0
611324	Entertainment, literary, and artistic originals	o	0	0	0
611325	Other intellectual property products	p	0	0	0
6114	Weapons systems	q	0	0	0
612	Inventories	r	31	53	22
613	Valuables	s	0	0	0
614	Non-produced assets	t	0	3	3

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

² Some of the figures have been revised since the previous publication.