

**Table A - Economic classification of statement of government operations of higher education institutions for the 2018 and 2019 financial years (Summary) <sup>1</sup>**

GFS 2014 code	Economic classification of statement of government operations		2018 <sup>2</sup>	2019	Difference between 2018 and 2019
			R million		
	<b>Transactions affecting net worth:</b>				
	<b>Revenue:</b>	<b>a</b>	79 587	83 475	3 888
11	Taxes		0	0	0
12	Social contributions		0	0	0
13	Grants		33 623	37 250	3 627
14	Other revenue <sup>3</sup>		45 964	46 225	261
	<b>Expense:</b>	<b>b</b>	70 348	73 147	2 799
21	Compensation of employees		40 226	41 788	1 562
22	Use of goods and services		22 851	23 229	378
23	Consumption of fixed capital		3 083	3 523	440
24	Interest		433	509	76
25	Subsidies		0	0	0
26	Grants		0	0	0
27	Social benefits		0	0	0
28	Other expense		3 755	4 098	343
	<i>NET OPERATING BALANCE</i>	<b>(a-b)=c</b>	9 239	10 328	1 089
	<b>Transactions in non-financial assets:</b>				
	Net investment in non-financial assets <sup>4</sup>	<b>d</b>	2 996	5 036	2 040
611	Fixed assets		2 929	5 027	2 098
612	Inventories		62	10	-52
613	Valuables		0	0	0
614	Non-produced assets		5	-2	-7
	<i>NET LENDING(+)<sup>5</sup></i>	<b>(c-d)=e</b>	6 243	5 293	
	<b>Transactions in financial assets and liabilities:</b>				
32	Net acquisition of financial assets:	<b>f</b>	14 792	10 612	
321	Domestic		14 792	9 879	
322	Foreign		0	733	
33	Net incurrence of liabilities:	<b>g</b>	8 571	5 319	
331	Domestic		8 571	5 319	
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> Other revenue include tuition fees for 2018 (R29 421 million) and 2019 (R29 582 million).

<sup>4</sup> 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.

<sup>5</sup> 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 2018 and 2019 financial years (summary)<sup>1</sup>**

GFS 2014 code	Transactions in non-financial assets		2018 <sup>2</sup>	2019	Difference between 2018 and 2019
			R million		
	<b>Net acquisition of in non-financial assets</b>	<b>(b+r+s+t)= a</b>	<b>6 166</b>	<b>8 614</b>	<b>2 448</b>
<b>611</b>	<b>Fixed assets</b>	<b>(c+d+i+q)= b</b>	<b>6 099</b>	<b>8 600</b>	<b>2 501</b>
<b>6111</b>	<b>Buildings and structures</b>	<b>c</b>	<b>3 843</b>	<b>6 046</b>	<b>2 203</b>
61111	Dwellings		0	14	14
61112	Buildings other than dwellings		3 843	5 952	2 109
61113	Other structures		0	80	80
61114	Land improvements		0	0	0
<b>6112</b>	<b>Machinery and equipment</b>	<b>(e+f)= d</b>	<b>2 178</b>	<b>2 438</b>	<b>260</b>
61121	Transport equipment	e	112	196	84
<b>61122</b>	<b>Machinery and equipment other than transport equipment:</b>	<b>(g+h)= f</b>	<b>2 066</b>	<b>2 242</b>	<b>176</b>
611221	Information, computer and telecommunications equipment	g	603	763	160
<b>611222</b>	<b>Machinery and equipment not elsewhere classified:</b>	<b>h</b>	<b>1 463</b>	<b>1 480</b>	<b>17</b>
6112221	Office furniture (and domestic furniture)		833	821	-12
6112222	Other machinery and equipment		407	446	39
6112223	Books		223	212	-11
<b>6113</b>	<b>Other fixed assets:</b>	<b>(j+k)= i</b>	<b>78</b>	<b>116</b>	<b>38</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>78</b>	<b>116</b>	<b>38</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>78</b>	<b>113</b>	<b>35</b>
6113231	Computer software		78	113	35
6113232	Databases		0	0	0
611324	Entertainment, literary, and artistic originals	o	0	3	3
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>62</b>	<b>10</b>	<b>-52</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>6</b>	<b>3</b>	<b>-3</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.