

Table A – Economic classification of statement of government operations of higher education institutions for the 2021 and 2022 financial years (summary)¹

GFS 2014 code	Economic classification of statement of government operations	2021 ²	2022	Difference between 2021 and 2022
		R million		
Transactions affecting net worth:				
	Revenue	a		
		95 774	102 495	6 721
11	Taxes	0	0	0
12	Social contributions	0	0	0
13	Grants	43 139	44 449	1 310
14	Other receipts	52 635	58 046	5 411
	Expense	b		
		80 608	87 790	7 182
21	Compensation of employees	48 767	51 447	2 680
22	Use of goods and services	21 753	26 331	4 578
23	Consumption of fixed capital	4 411	4 506	95
24	Interest	536	626	90
25	Subsidies	0	0	0
26	Grants	0	0	0
27	Social benefits	0	0	0
28	Other payments	5 140	4 880	-260
	<i>Net operating balance</i>	<i>(a-b)=c</i>	<i>15 166</i>	<i>14 705</i>
				<i>-461</i>
Transactions in Non-Financial Assets:				
	Net investment in non-financial assets³	d		
		4 529	4 577	48
611	Fixed assets	4 449	4 546	97
612	Inventories	80	31	-49
613	Valuables	0	0	0
614	Non-produced assets	0	0	0
	<i>Net lending</i>	<i>(c-d)=e</i>	<i>10 637</i>	<i>10 128</i>
Transactions in financial assets and liabilities:				
	Net acquisition of financial assets:	f		
		14 166	12 756	
321	Domestic	13 505	12 137	
322	Foreign	661	619	
	Net incurrence of liabilities:	g		
		3 530	2 629	
331	Domestic	3 530	2 553	
332	Foreign	0	76	

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 receipts include tuition fees for 2021 (R36 374 million) and 2022 (R38 427 million). Tuition fees is shown in the disaggregated tables available on the Stats SA website.

⁴ The net investment in non-financial assets (R4 577 million) is equal to acquisitions (R9 253 million) minus disposals (R170 million) minus consumption of fixed capital (R4 506 million). The total amounts for acquisitions, disposals and consumption of fixed capital of non-financial assets 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 2021 and 2022 financial years (summary)¹

GFS 2014 code	Transactions in acquisitions of non-financial assets		2021 ²	2022	Difference between 2021 and 2022
			R million		
61	Acquisitions of non-financial assets:	(b+r+s+t) = a	8 987	9 253	266
611	Fixed assets:	(c+d+i+q) = b	8 907	9 222	315
6111	Buildings and structures:	c	6 265	6 283	18
61111	Dwellings		123	1	-122
61112	Buildings other than dwellings		5 952	6 267	315
61113	Other structures		190	2	-188
61114	Land improvements		0	13	13
6112	Machinery and equipment:	(e+f) = d	2 448	2 763	315
61121	Transport equipment	e	68	126	58
61122	Machinery and equipment other than transport equipment:	(g+h) = f	2 380	2 637	257
611221	Information, computer and telecommunications equipment	g	802	947	145
611222	Machinery and equipment not elsewhere classified:	h	1 578	1 691	113
6112221	Office furniture (and domestic furniture)		950	1 106	156
6112222	Other machinery and equipment		602	572	-30
6112223	Books		26	12	-14
6113	Other fixed assets:	(j+k) = i	194	176	-18
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	193	175	-18
611321	Research and development	l	0	0	0
611322	Mineral exploration and evaluation	m	0	0	0
611323	Computer software and databases:	n	193	175	-18
6113231	Computer software		193	175	-18
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	80	31	-49
613	Valuables	s	0	0	0
614	Non-produced assets	t	0	0	0

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² Revised since the previous publication.