

Table A - Economic classification of statement of government operations of higher education institutions for the 2017 and 2018 financial years (Summary) ¹

GFS 2014 code	Economic classification of statement of government operations		2017 ²	2018	Difference between 2017 and 2018
			R million		
	Transactions affecting net worth:				
	Revenue:	a	71 732	79 572	7 840
11	Taxes		0	0	0
12	Social contributions		0	0	0
13	Grants		29 840	33 609	3 769
14	Other revenue ³		41 892	45 963	4 071
	Expense:	b	66 559	70 333	3 774
21	Compensation of employees		37 409	40 226	2 817
22	Use of goods and services		21 934	22 911	977
23	Consumption of fixed capital		2 924	3 069	145
24	Interest		395	433	38
25	Subsidies		0	0	0
26	Grants		0	0	0
27	Social benefits		0	0	0
28	Other expense		3 897	3 694	-203
	<i>NET OPERATING BALANCE</i>	(a-b)=c	5 173	9 239	4 066
	Transactions in non-financial assets:				
	Net investment in non-financial assets ⁴	d	2 992	2 996	4
611	Fixed assets		2 907	2 929	22
612	Inventories		83	62	-21
613	Valuables		0	0	0
614	Non-produced assets		2	5	3
	<i>NET LENDING(+)⁵</i>	(c-d)=e	2 181	6 243	
	Transactions in financial assets and liabilities:				
	Net acquisition of financial assets:	f	8 508	14 774	
321	Domestic		7 330	14 792	
322	Foreign		1 178	-18	
	Net incurrence of liabilities:	g	6 326	8 530	
331	Domestic		6 326	8 530	
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 2017 (R25 904 million) and 2018 (R29 421 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 2017 and 2018 financial years (summary)¹

GFS 2014 code	Transactions in non-financial assets		2017 ²	2018	Difference between 2017 and 2018
			R million		
	Net acquisition of in non-financial assets	(b+r+s+t)= a	5 976	6 111	135
611	Fixed assets	(c+d+i+q)= b	5 890	6 043	153
6111	Buildings and structures	c	3 734	3 791	57
61111	Dwellings		33	43	10
61112	Buildings other than dwellings		3 701	3 748	47
61113	Other structures		0	0	0
61114	Land improvements		0	0	0
6112	Machinery and equipment	(e+f)= d	2 129	2 174	45
61121	Transport equipment	e	86	112	26
61122	Machinery and equipment other than transport equipment:	(g+h)= f	2 043	2 062	19
611221	Information, computer and telecommunications equipment	g	557	587	30
611222	Machinery and equipment not elsewhere classified:	h	1 486	1 475	-11
6112221	Office furniture (and domestic furniture)		851	882	31
6112222	Other machinery and equipment		419	370	-49
6112223	Books		216	223	7
6113	Other fixed assets:	(j+k)= i	27	78	51
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	27	78	51
611321	Research and development	l	0	0	0
611322	Mineral exploration and evaluation	m	0	0	0
611323	Computer software and databases:	n	27	78	51
6113231	Computer software		27	78	51
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	83	62	-21
613	Valuables	s	0	0	0
614	Non-produced assets	t	3	6	3

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² Revised since the previous publication.