

Table A – Economic classification of statement of government operations of higher education institutions for the 2007 and 2008 financial years (Summary)¹

GFS'01 codes	Economic classification of statement of government operations	2007	2008	Annual percentage change
		R million	R million	%
	Transactions affecting net worth:			
	Revenue:			
11	Taxes	29 780	32 962	10,7
12	Social contributions	9	54	500,0
13	Grants	0	0	0,0
14	Other receipts	12 362	13 391	8,3
		17 409*	19 517	12,1
	Expense:			
21	Compensation of employees	25 299	31 101	22,9
22	Use of goods and services	13 728	15 359	11,9
23	Consumption of fixed capital	9 607	13 695	42,6
24	Interest	1 075	1 162	8,1
25	Subsidies	145	180	24,1
26	Grants	0	0	0,0
27	Social benefits	0	0	0,0
28	Other payments	0	0	0,0
		744	705	-5,2
	NET OPERATING BALANCE (a-b) = c	4 481	1 861	-58,5
	Transactions in non financial assets:			
	Net acquisition of non-financial assets ¹ :			
611	Fixed assets	1 171*	1 845	57,6
612	Inventories	1 142*	1 767	54,7
613	Valuables	27*	27	0,0
614	Non-produced assets	2*	50	2 400,0
		0	1	
	NET LENDING (+)² (c-d) = e	3 310*	16	
	Transactions in financial assets and liabilities:			
32	Net acquisition of financial assets:			
321	Domestic	4 278	2 022	
322	Foreign	4 119	2 025	
		159	-3	
33	Net incurrence of liabilities:			
331	Domestic	968	2 006	
332	Foreign	968	2 006	
		0	0	

¹ Net acquisition of non-financial assets = acquisitions minus disposals and consumption of fixed capital.² 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.

* Revised.

Table B – Economic classification of statement of government operations of transactions in non-financial assets of higher education institutions for the 2007 and 2008 financial years ¹

GFS'01 codes	Transactions in non-financial assets	2007	2008	Annual percentage change
		R million ²	R million ²	%
	Net acquisition of non-financial assets: (i + m + n + o) = h	1 171*	1 845	57,6
611	Fixed assets: (j + k + l) = i	1 142*	1 767	54,7
6111	Buildings and structures: j	829*	1 292	55,9
61111	Residential buildings	22	165	650,0
61112	Non-residential buildings	756*	1 038	37,3
61113	Other structures	51	90	76,5
6112	Machinery and equipment: k	289*	462	59,9
61121	Vehicles	11*	37	236,4
61122	Computer equipment	64	107	67,2
61124	Furniture	142*	212	49,3
61125	Other machinery and equipment	67	105	56,7
61126	Books	5*	1	-80,0
6113	Other fixed assets: l	24*	13	-45,8
61132	Intangible assets	24*	13	-45,8
612	Inventories m	27	27	0,0
613	Valuables n	2*	50	2 400,0
614	Non-produced assets o	0	1	

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

² Net acquisition of non-financial assets = acquisitions minus disposals and consumption of fixed capital.