

**Table A - Economic classification of statement of government operations of higher education institutions for the 2014 and 2015 financial years (Summary) <sup>1</sup>**

GFS 2001 codes	Economic classification of statement of government operations	2014	2015	Change between 2014 and 2015
		R million	R million	R million
	<b>Transactions affecting net worth:</b>			
	<b>Revenue:</b>	<b>a</b>		
	11 Taxes	55 767	62 295	6 528
	12 Social contributions	0	0	0
	13 Grants	0	0	0
	14 Other receipts <sup>2</sup>	23 065	25 293	2 228
		32 702	37 002	4 300
	<b>Expense:</b>	<b>b</b>		
	21 Compensation of employees	53 289	57 650	4 361
	22 Use of goods and services	28 417	31 726	3 309
	23 Consumption of fixed capital	19 295	19 859	564
	24 Interest	2 248	2 586	338
	25 Subsidies	345	355	10
	26 Grants	0	0	0
	27 Social benefits	0	0	0
	28 Other payments	2 984	3 125	141
	<b>NET OPERATING BALANCE</b>	<b>(a-b)=c</b>	<b>2 478</b>	<b>4 645</b>
	<b>Transactions in non-financial assets:</b>			
	Net acquisition of non-financial assets <sup>3</sup>	<b>d</b>		
	611 Fixed assets	3 530	4 362	832
	612 Inventories	3 524	4 313	789
	613 Valuables	7	31	24
	614 Non-produced assets	0	0	0
		0	18	18
	<b>NET LENDING(+)<sup>4</sup></b>	<b>(c-d)=e</b>	<b>-1 052</b>	<b>283</b>
	<b>Transactions in financial assets and liabilities:</b>			
	32 Net acquisition of financial assets:	<b>f</b>		
	321 Domestic	2 684	4 108	
	322 Foreign	2 779	3 531	
		-95	576	
	33 Net incurrence of liabilities:	<b>g</b>		
	331 Domestic	3 736	3 825	
	332 Foreign	3 736	3 825	
		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> Other receipts include tuition fees for 2014 and 2015.

<sup>3</sup> Net acquisition of non-financial assets = acquisitions minus disposals and consumption of fixed capital

<sup>4</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 2014 and 2015 financial years <sup>1</sup>**

GFS'01 codes	Transactions in non-financial assets	2014	2015	Change between 2014 and 2015
		R million	R million	R million
	<b>Net acquisition of non-financial assets: m + q + r + s) = l</b>	<b>3 530</b>	<b>4 362</b>	<b>832</b>
<b>611</b>	<b>Fixed assets: (n + o + p) = m</b>	<b>3 524</b>	<b>4 313</b>	<b>789</b>
<b>6111</b>	<b>Buildings and structures: n</b>	<b>2 960</b>	<b>3 672</b>	<b>712</b>
61111	Dwellings	112	90	-22
61112	Non-residential buildings	2 849	3 582	733
61113	Other structures	0	0	0
<b>6112</b>	<b>Machinery and equipment: o</b>	<b>593</b>	<b>604</b>	<b>112</b>
61121	Transport equipment	15	15	0
61122	Computer equipment	94	85	-9
61124	Furniture	268	199	-69
61125	Other machinery and equipment	193	389	196
61126	Books	23	17	-6
<b>6113</b>	<b>Other fixed assets: p</b>	<b>-30</b>	<b>-64</b>	<b>-34</b>
61132	Intangible assets	-30	-64	-34
<b>612</b>	<b>Inventories q</b>	<b>7</b>	<b>31</b>	<b>24</b>
<b>613</b>	<b>Valuables r</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>614</b>	<b>Non-produced assets s</b>	<b>0</b>	<b>18</b>	<b>18</b>

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