

Table A – Economic classification of statement of government operations of higher education institutions for the 2006 and 2007 financial years (Summary) ¹

GFS'01 codes	Economic classification of statement of government operations	2006	2007	Annual percentage change
		R million	R million	%
	Transactions affecting net worth:			
	Revenue:			
11	Taxes	26 751	29 780	11,3
12	Social contributions	19	9	-52,6
13	Grants	0	0	0
14	Other receipts	10 846	12 342	13,8
		15 886	17 429	9,7
	Expense:			
21	Compensation of employees	22 355	25 299	13,2
22	Use of goods and services	12 638	13 728	8,6
23	Consumption of fixed capital	7 913	9 607	21,4
24	Interest	959	1 075	12,1
25	Subsidies	164	145	-11,6
26	Grants	0	0	0
27	Social benefits	0	0	0
28	Other payments	0	0	0
		681	744	9,3
	NET OPERATING BALANCE (a-b) = c	4 396	4 481	1,9
	Transactions in non financial assets:			
	Net acquisition of non-financial assets ¹ :			
611	Fixed assets	582	1 172	101,4
612	Inventories	549	1 141	107,8
613	Valuables	22	28	27,3
614	Non-produced assets	0	3	3 ³
		10	0	-100,0
	NET LENDING (+) ² (c-d) = e	3 814	3 309	-13,2
	Transactions in financial assets and liabilities:			
32	Net acquisition of financial assets:			
321	Domestic	4 402	4 278	-2,8
322	Foreign	4 183	4 119	-1,5
		219	159	-27,4
33	Net incurrence of liabilities:			
331	Domestic	587	968	64,9
332	Foreign	587	968	64,9
		0	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.³ Nominal value, as the change cannot be calculated meaningfully.

Table B – Economic classification of statement of government operations of transactions in non-financial assets for higher education institutions for the 2006 and 2007 financial years ¹

GFS'01 codes	Transactions in non-financial assets	2006	2007	Annual percentage change
		R million ²	R million ²	%
	Net acquisition of non-financial assets: (i + m + n + o) = h	582	1 172	101,4
611	Fixed assets: (j + k + l) = i	549	1 141	107,8
6111	Buildings and structures: j	313	828	164,5
61111	Residential buildings	-3	22	25 ³
61112	Non-residential buildings	18	755	737 ³
61113	Other structures	298	51	-82,9
6112	Machinery and equipment: k	221	290	31,2
61121	Vehicles	10	12	20,0
61122	Computer equipment	33	64	93,9
61124	Furniture	89	143	60,7
61125	Other machinery and equipment	72	67	-6,9
61126	Books	17	4	-76,5
6113	Other fixed assets: l	15	23	53,3
61132	Intangible assets	15	23	53,3
612	Inventories m	22	28	27,3
613	Valuables n	0	3	3 ³
614	Non-produced assets o	10	0	-100,0

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.

³ Nominal value, as the percentage change cannot be calculated meaningfully.