**Table A - Economic classification of statement of government operations of higher education**

**Institution for the 2010 and 2011 financial years (Summary) 1**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **GFS**  **2001 codes** | **Economic classification of statement of government operations** | **2010** | **2011** | **Change between 2010**  **and**  **2011** |
| **R million** | **R million** | **R million** |
|  | **Transactions affecting net worth:** |  |  |  |
|  |  |  |  |  |
|  | **Revenue: a** | 40 353 | 43 991 | 3 638 |
| **11** | Taxes | 1 | 14 | 13 |
| **12**  **13**  **14** | Social contributions  Grants  Other receipts | 0  16 686  23 666 | 0  18 653  25 324 | 0  1 967  1 658 |
|  |  |  |  |  |
|  | **Expense:**  **b** | 36 119 | 39 575 | 3 456 |
| **21** | Compensation of employees | 19 458 | 21 796 | 2 338 |
| **22** | Use of goods and services | 12 739 | 13 301 | 562 |
| **23** | Consumption of fixed capital | 1 466 | 1 669 | 203 |
| **24** | Interest | 436 | 502 | 66 |
| **25** | Subsidies | 0 | 0 | 0 |
| **26** | Grants | 0 | 0 | 0 |
| **27** | Social benefits | 0 | 0 | 0 |
| **28** | Other payments | 2 020 | 2 307 | 287 |
|  | *NET OPERATING BALANCE* **(a-b)=c** | *4 234* | *4 416* | *182* |
|  | **Transactions in non-financial assets:** |  |  |  |
|  | Net acquisition of non-financial assets **2** **d** | 3 393 | 3 388 | -5 |
| **611** | Fixed assets | 3 332 | 3 373 | 41 |
| 612 | Inventories | 61 | 10 | -51 |
| **613** | Valuables | 0 | 0 | 0 |
| 614 | Non-produced assets | 0 | 5 | 5 |
|  |  |  |  |  |
|  | *NET LENDING (+)* **3** **(c-d)=e** | 841 | 1 028 |  |
|  |  |  |  |  |
|  | **Transactions in financial assets and liabilities:** |  |  |  |
| **32**  **321** | Net acquisition of financial assets: **f**  Domestic | 3 247  3 397 | 3 643  2 773 |  |
| **322** | Foreign | -150 \* | 870 |  |
|  |  |  |  |  |
| **33** | Net incurrence of liabilities: **g** | 2 407 | 2 615 |  |
| **331** | Domestic | 2 407 | 2 615 |  |
| **332** | Foreign | 0 | 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** 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 since the previous publication.

**Table B – Economic classification of statement of government operations of transactions in non-financial assets of higher education institutions for the 2010 and 2011 financial years 1**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **GFS’01 codes** | **Transactions in non-financial assets** | **2010** | **2011** | **Change between 2010 and 2011** |
| **R million 1** | **R million 1** | **R million 1** |
| **611** | **Purchases of non-financial assets**: **(m + q + r + s) = l**  **Fixed assets**: **(n + o + p) = m** | **3 393**  **3 332** | **3 388**  **3 373** | **-5**  **41** |
| **6111** | **Buildings and structures**: **n** | **2 845** | **2 610** | **-235** |
| 61111 | Residential buildings | 0 | 1 | 1 |
| 61112 | Non-residential buildings | 2 206 | 2 026 | -180 |
| 61113 | Other constractions | 639 | 583 | -56 |
|  |  |  |  |  |
| **6112** | **Machinery and equipment**: **o** | **454** | **650** | **196** |
| 61121 | Vehicles | 19 | 11 | -8 |
| 61122 | Computer equipment | -16 | 84 | 100 |
| 61124 | Furniture | 299 | 397 | 98 |
| 61125 | Other machinery and equipment | 156 | 156 | 0 |
| 61126 | Books | -4 | 2 | 6 |
|  |  |  |  |  |
| **6113** | **Other fixed assets**: **p** | **33** | **113** | **80** |
| 61132  **612** | Intangible assets  **Inventories** **q** | 33  **61** | 113  **10** | 80  **-51** |
| **613**  **614** | **Valuables** **r**  **Non-produced assets** **s** | **0**  **0** | **0**  **5** | **0**  **5** |
|  |  |  |  |  |

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