

Table A – Economic classification of statement of government operations of higher education institutions for the 2024 and 2025 financial years (summary)¹

GFS 2014 code	Economic classification of statement of government operations	2024 ²	2025	Difference between 2024 and 2025
		R million		
	Transactions affecting net worth:			
	Revenue a	116 193	122 572	6 379
11	Taxes	0	0	0
12	Social contributions	0	0	0
13	Grants	45 764	48 230	2 466
14	Other receipts	70 429	74 342	3 913
	Expense b	103 110	108 382	5 272
21	Compensation of employees	59 062	63 524	4 462
22	Use of goods and services	32 983	34 029	1 046
23	Consumption of fixed capital	4 827	4 690	-137
24	Interest	741	753	12
25	Subsidies	0	0	0
26	Grants	0	0	0
27	Social benefits	0	0	0
28	Other payments	5 497	5 385	-112
	Net operating balance (a-b)=c	13 083	14 190	1 107
	Transactions in Non-Financial Assets:			
	Net investment in non-financial assets ³ d	5 811	6 273	462
611	Fixed assets	5 645	6 138	493
612	Inventories	71	82	11
613	Valuables	49	54	5
614	Non-produced assets	46	-2	-48
	Net lending (c-d)=e	7 272	7 917	
	Transactions in financial assets and liabilities:			
	Net acquisition of financial assets: f	9 085	13 306	
321	Domestic	10 052	12 900	
322	Foreign	-967	406	
	Net incurrence of liabilities: g	1 813	5 389	
331	Domestic	1 813	5 389	
332	Foreign	0	0	

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

² Some of the figures have been revised since the previous publication.

³ Other receipts include tuition fees for 2024 (R45 467 million) and 2025 (R49 042 million). Tuition fees is shown in the disaggregated tables.

⁴ The net investment in non-financial assets (R6 273 million) is equal to acquisition of non-financial assets (R12 578 million) minus disposal of non-financial assets (R1 615 million) minus consumption of fixed capital (R4 690 million). The total amounts for acquisitions, disposal of non-financial assets and consumption of fixed capital. are shown, respectively, in the disaggregated tables available on the Stats SA website: www.statssa.gov.za.

Table B – Economic classification of investment (acquisitions) in non-financial assets for the 2024 and 2025 financial years (summary)¹

GFS 2014 code	Transactions in acquisitions of non-financial assets	2024 ²	2025	Difference between 2024 and 2025
		R million		
61	Acquisitions of non-financial assets: (b+r+s+t) = a	11 328	12 578	1 250
611	Fixed assets: (c+d+i+q) = b	11 132	12 420	1 288
6111	Buildings and structures: c	7 619	9 154	1 535
61111	Dwellings	0	0	0
61112	Buildings other than dwellings	7 338	9 002	1 664
61113	Other structures	252	127	-125
61114	Land improvements	29	25	-4
6112	Machinery and equipment: (e+f) = d	3 360	3 135	-225
61121	Transport equipment e	175	255	80
61122	Machinery and equipment other than transport equipment: (g+h) = f	3 185	2 879	-306
611221	Information, computer and telecommunications equipment g	1 067	875	-192
611222	Machinery and equipment not elsewhere classified: h	2 119	2 004	-115
6112221	Office furniture (and domestic furniture)	1 417	1 312	-105
6112222	Other machinery and equipment	669	675	6
6112223	Books	32	17	-15
6113	Other fixed assets: (j+k) = i	154	131	-23
61131	Cultivated biological resources: j	1	2	1
611311	Animal resources yielding repeat products	1	2	1
611312	Tree, crop, and plant resources yielding repeat products	0	0	0
61132	Intellectual property products: (l+m+n+o+p) = k	153	129	-24
611321	Research and development l	0	0	0
611322	Mineral exploration and evaluation m	0	0	0
611323	Computer software and databases: n	152	126	-26
6113231	Computer software	118	96	-22
6113232	Databases	34	30	-4
611324	Entertainment, literary, and artistic originals o	0	0	0
611325	Other intellectual property products p	0	3	3
6114	Weapons systems q	0	0	0
612	Inventories r	71	82	11
613	Valuables s	79	76	-3
614	Non-produced assets t	46	0	-46

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² Some of the figures have been revised since the previous publication.