

**Table A – Economic classification of statement of government operations of higher education institutions for the 2008 and 2009 financial years (Summary)<sup>1</sup>**

GFS'01 codes	Economic classification of statement of government operations	2008	2009	Change between 2008 and 2009
		R million	R million	R million
	<b>Transactions affecting net worth:</b>			
	<b>Revenue:</b>			
	<b>a</b>	32 011*	35 566	3 555
11	Taxes	54	15	-39
12	Social contributions	0	0	0
13	Grants	13 259	14 695	1 436
14	Other receipts	18 698*	20 856	2 158
	<b>Expense:</b>			
	<b>b</b>	28 068*	32 088	4 020
21	Compensation of employees	15 069*	17 173	2 104
22	Use of goods and services	10 356*	11 816	1 460
23	Consumption of fixed capital	1 161	1 327	166
24	Interest	388	382	-6
25	Subsidies	0	0	0
26	Grants	0	0	0
27	Social benefits	0	0	0
28	Other payments	1 094*	1 390	296
	<b>NET OPERATING BALANCE (a-b) = c</b>	3 943*	3 478	-465
	<b>Transactions in non financial assets:</b>			
	Net acquisition of non-financial assets <sup>1</sup> :			
	<b>d</b>	1 823*	2 296	473
611	Fixed assets	1 745*	2 257	512
612	Inventories	27	21	-6
613	Valuables	50	4	-46
614	Non-produced assets	1	14	13
	<b>NET LENDING (+)<sup>2</sup> (c-d) = e</b>	2 120*	1 182	
	<b>Transactions in financial assets and liabilities:</b>			
	<b>f</b>	4 125*	3 025	
32	Net acquisition of financial assets:			
321	Domestic	4 072*	2 821	
322	Foreign	53*	204	
	<b>g</b>	2 006	1 843	
33	Net incurrence of liabilities:			
331	Domestic	2 006	1 843	
332	Foreign	0	0	

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

\* Revised.

**Table B – Economic classification of statement of government operations of transactions in non-financial assets of higher education institutions for the 2008 and 2009 financial years <sup>1</sup>**

GFS'01 codes	Transactions in non-financial assets <sup>2</sup>	2008	2009	Change between 2008 and 2009
		R million	R million	R million
	<b>Net acquisition of non-financial assets: (i + m + n + o) = h</b>	<b>1 823*</b>	<b>2 296</b>	<b>473</b>
<b>611</b>	<b>Fixed assets: (j + k + l) = i</b>	<b>1 745*</b>	<b>2 257</b>	<b>512</b>
<b>6111</b>	<b>Buildings and structures: j</b>	<b>1 296*</b>	<b>1 748</b>	<b>452</b>
61111	Residential buildings	165	20	-145
61112	Non-residential buildings	1 111*	1 642	531
61113	Other structures	20*	86	66
<b>6112</b>	<b>Machinery and equipment: k</b>	<b>436*</b>	<b>459</b>	<b>23</b>
61121	Vehicles	37	9	-28
61122	Computer equipment	81*	104	23
61124	Furniture	212	276	64
61125	Other machinery and equipment	105	97	-8
61126	Books	1	-27	-28
<b>6113</b>	<b>Other fixed assets: l</b>	<b>13</b>	<b>50</b>	<b>37</b>
61132	Intangible assets	13	50	37
<b>612</b>	<b>Inventories m</b>	<b>27</b>	<b>21</b>	<b>-6</b>
<b>613</b>	<b>Valuables n</b>	<b>50</b>	<b>4</b>	<b>-46</b>
<b>614</b>	<b>Non-produced assets o</b>	<b>1</b>	<b>14</b>	<b>13</b>

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

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