

Table A – Economic classification of statement of government operations of higher education institutions for the 2009 and 2010 financial years (Summary)¹

GFS'01 codes	Economic classification of statement of government operations	2009	2010	Change between 2009 and 2010
		R million	R million	R million
	Transactions affecting net worth:			
	Revenue:			
11	Taxes	35 566	40 353	4 787
12	Social contributions	15	1	-14
13	Grants	0	0	0
14	Other receipts	14 429*	16 686	2 257
		21 122*	23 666	2 544
	Expense:			
21	Compensation of employees	32 088	36 119	4 031
22	Use of goods and services	17 173	19 458	2 285
23	Consumption of fixed capital	11 809*	12 739	930
24	Interest	1 327	1 466	139
25	Subsidies	382	436	54
26	Grants	0	0	0
27	Social benefits	0	0	0
28	Other payments	0	0	0
		1 397*	2 020	623
	NET OPERATING BALANCE (a-b) = c	3 478	4 234	756
	Transactions in non financial assets:			
	Net acquisition of non-financial assets ¹:			
611	Fixed assets	2 296	3 393	1 097
612	Inventories	2 257	3 332	1 075
613	Valuables	21	61	40
614	Non-produced assets	4	0	-4
		14	0	-14
	NET LENDING (+)² (c-d) = e	1 182	841	
	Transactions in financial assets and liabilities:			
32	Net acquisition of financial assets:			
321	Domestic	3 025	3 248	
322	Foreign	2 821	3 397	
		204	-149	
33	Net incurrence of liabilities:			
331	Domestic	1 843	2 407	
332	Foreign	1 843	2 407	
		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.

* Revised.

Table B – Economic classification of statement of government operations of transactions in non-financial assets of higher education institutions for the 2009 and 2010 financial years ¹

GFS'01 codes	Transactions in non-financial assets ²	2009	2010	Change between 2009 and 2010
		R million	R million	R million
	Net acquisition of non-financial assets: (i + m + n + o) = h	2 296	3 393	1 097
611	Fixed assets: (j + k + l) = i	2 257	3 332	1 075
6111	Buildings and structures: j	1 748	2 845	1 097
61111	Residential buildings	20	0	-20
61112	Non-residential buildings	1 642	2 206	564
61113	Other structures	86	639	553
6112	Machinery and equipment: k	459	454	-5
61121	Vehicles	9	19	10
61122	Computer equipment	104	-16	-120
61124	Furniture	276	299	23
61125	Other machinery and equipment	97	156	59
61126	Books	-27	-4	23
6113	Other fixed assets: l	50	33	-17
61132	Intangible assets	50	33	-17
612	Inventories m	21	61	40
613	Valuables n	4	0	-4
614	Non-produced assets o	14	0	-14

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.