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Key findings

The total turnover of all industries¹ for 2008 was estimated at R4 940 964 million (or R4,9 trillion), an increase of 19,9 % compared with the revised estimates for 2007 (R4 122 588 million or R4,1 trillion).

Eight of the nine industries reflected an increase in turnover between 2007 and 2008. The largest percentage increase of 35,1% was reported in construction, followed by real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance) (+32,1%), community, social and personal services (excluding government institutions) (+25,7%), mining and quarrying (+25,4%), transport, storage and communication (+18,5%), trade (+17,9%), manufacturing (+15,1%) and electricity, gas and water supply (+11,4%). A decrease was reported by forestry and fishing (-0,2%).

Capital expenditure on new assets amounted to R268 409 million in 2008, an increase of 29,0% between 2007 and 2008. The largest increase was reported in forestry and fishing (+76,8%), followed by construction (+55,3%), mining and quarrying (+49,0%), electricity, gas and water supply (+42,0%), real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance) (+39,6%), transport, storage and communication (+25,4%), manufacturing (+15,8%), trade (+13,8%) and community, social and personal services (excluding government institutions) (+9,2%).

The carrying value of property, plant and equipment and intangible assets amounted to R1 494 302 million (R1,5 trillion) in 2008, an increase of 20,2% compared with the revised estimates for 2007. The largest increase was reported by forestry and fishing (+46,1%), followed by trade (+39,5%), transport, storage and communication (+30,4%), construction (+24,8%), electricity, gas and water supply (+22,3%), manufacturing (+22,2%), mining and quarrying (+16,6%), community, social and personal services (excluding government institutions) (+15,5%) and real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance) (+4,1%).

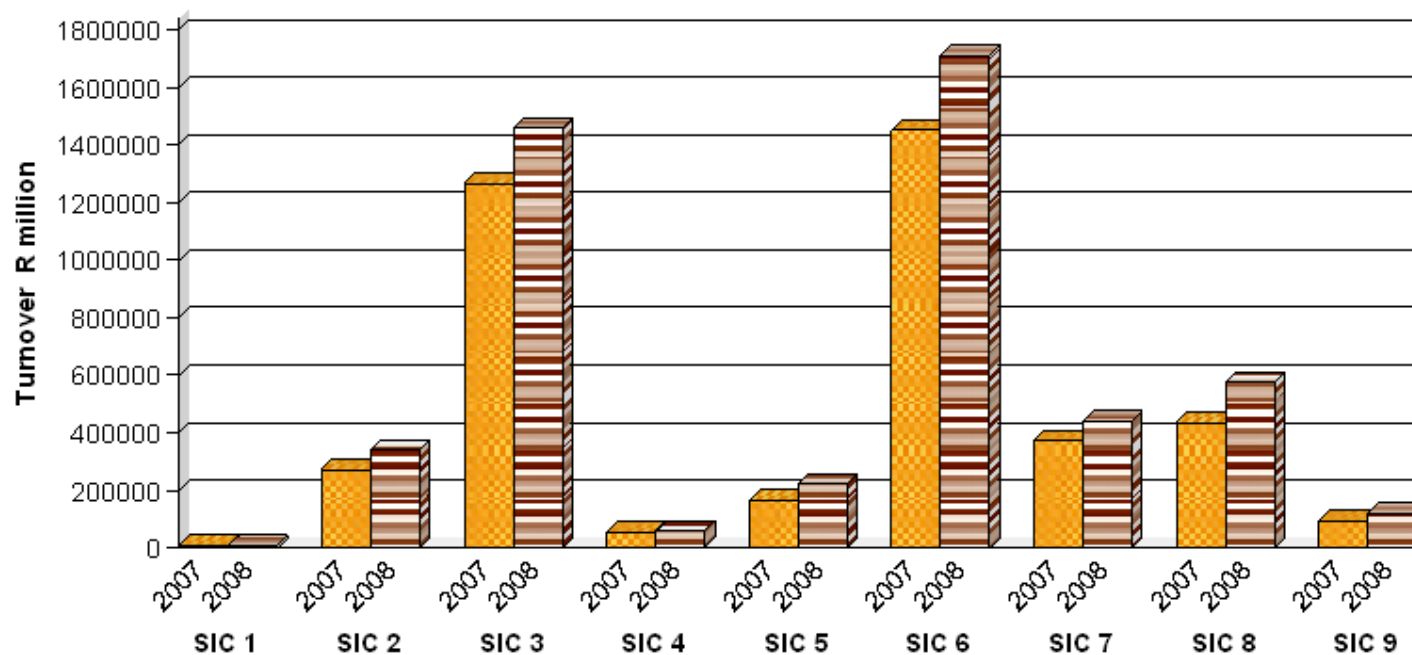
Purchases amounted to R2 893 617 million (R2,9 trillion) in 2008, an increase of 21,1% compared with the revised estimates for 2007. Real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance) reported the largest increase (+50,8%), followed by construction (+45,1%), mining and quarrying (+37,0%), electricity, gas and water supply (+31,4%), community, social and personal services (excluding government institutions) (+27,5%), transport, storage and communication (+21,0%), trade (+19,5%) and manufacturing (+14,7%). No change was reported for forestry and fishing.

Salaries and wages amounted to R643 556 million in 2008, an increase of 16,7% compared with the revised estimates for 2007. Real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance) reported the largest increase (+34,4%), followed by construction (+27,4%), community, social and personal services (excluding government institutions) (+25,4%), electricity, gas and water supply (+17,6%), forestry and fishing (+17,3%), trade (+12,5%), mining and quarrying (+11,9%), manufacturing (+8,2%) and transport, storage and communication (+6,2%).

¹ All industries in the South African economy, excluding agriculture, financial intermediation and insurance and government institutions.

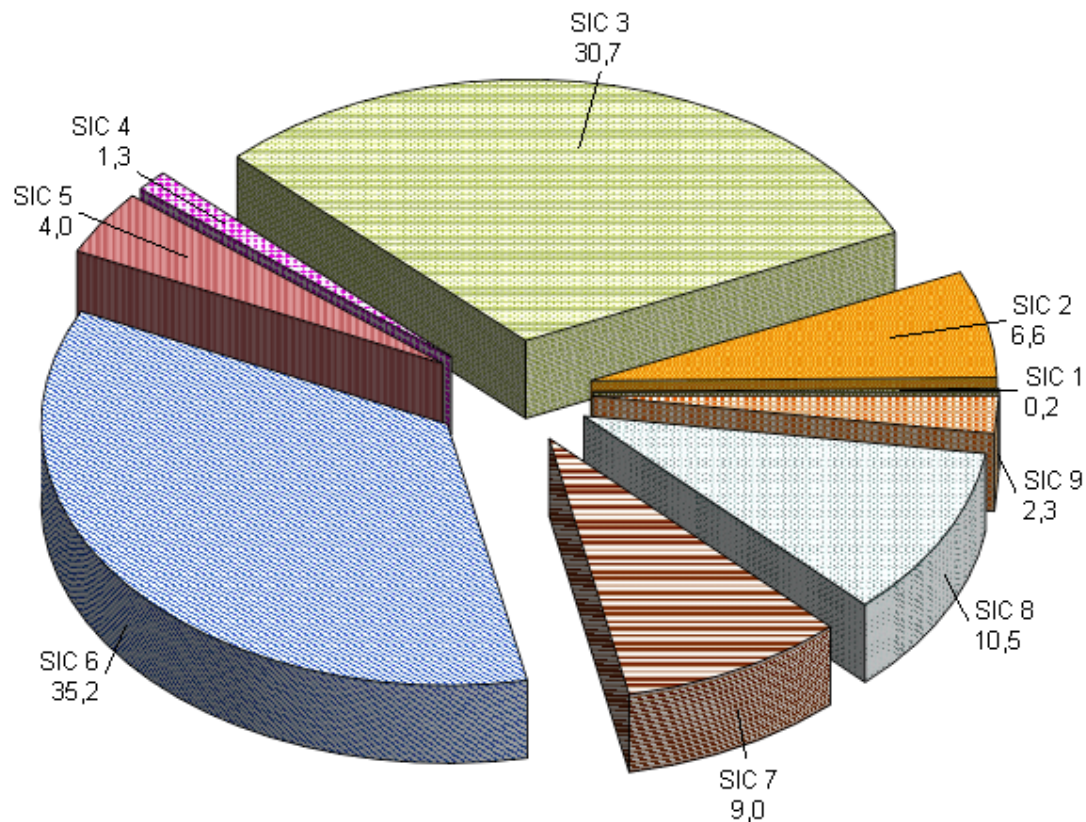
P J Lehohla
Statistician-General

Comparison of turnover between 2007 and 2008 per industry



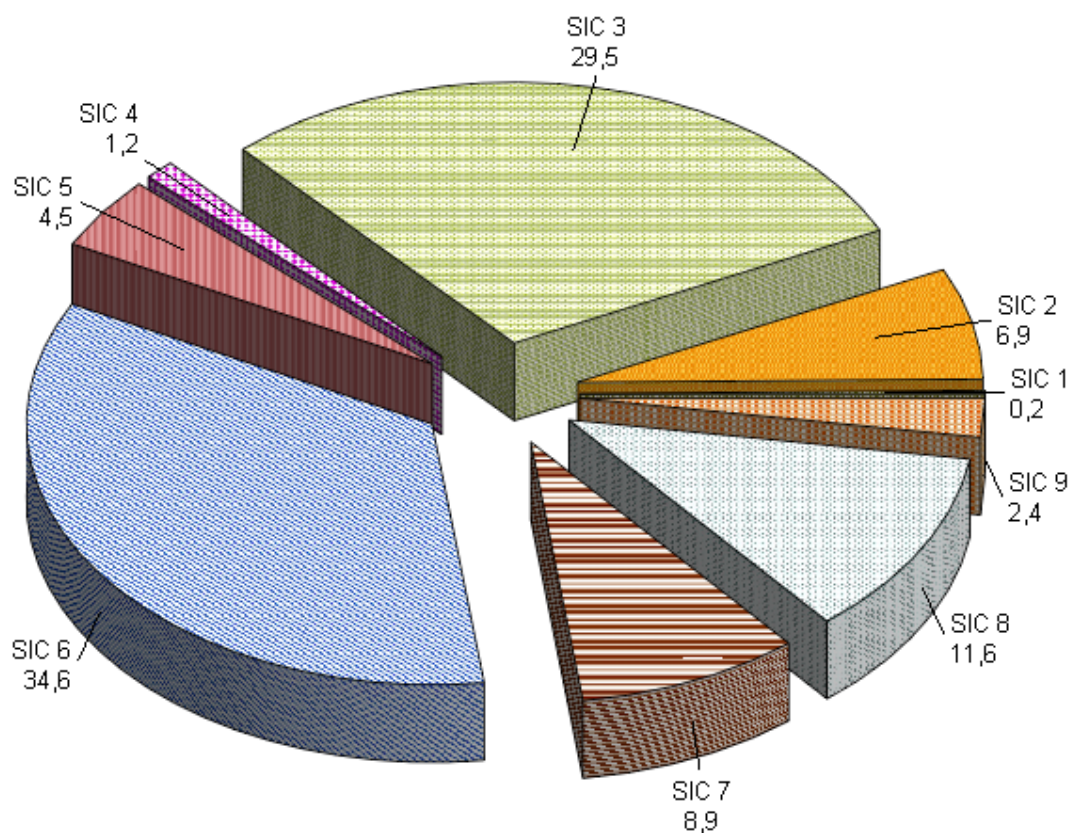
SIC 1 - Forestry and fishing industry
SIC 2 - Mining and quarrying industry
SIC 3 - Manufacturing industry
SIC 4 - Electricity, gas and water supply industry
SIC 5 - Construction industry
SIC 6 - Trade industry
SIC 7 - Transport, storage and communication industry
SIC 8 - Real estate, activities auxiliary to financial intermediation and other business services industry (excluding financial intermediation and insurance)
SIC 9 - Community, social and personal services industry (excluding government institutions)

Percentage contribution per industry to total turnover for 2007



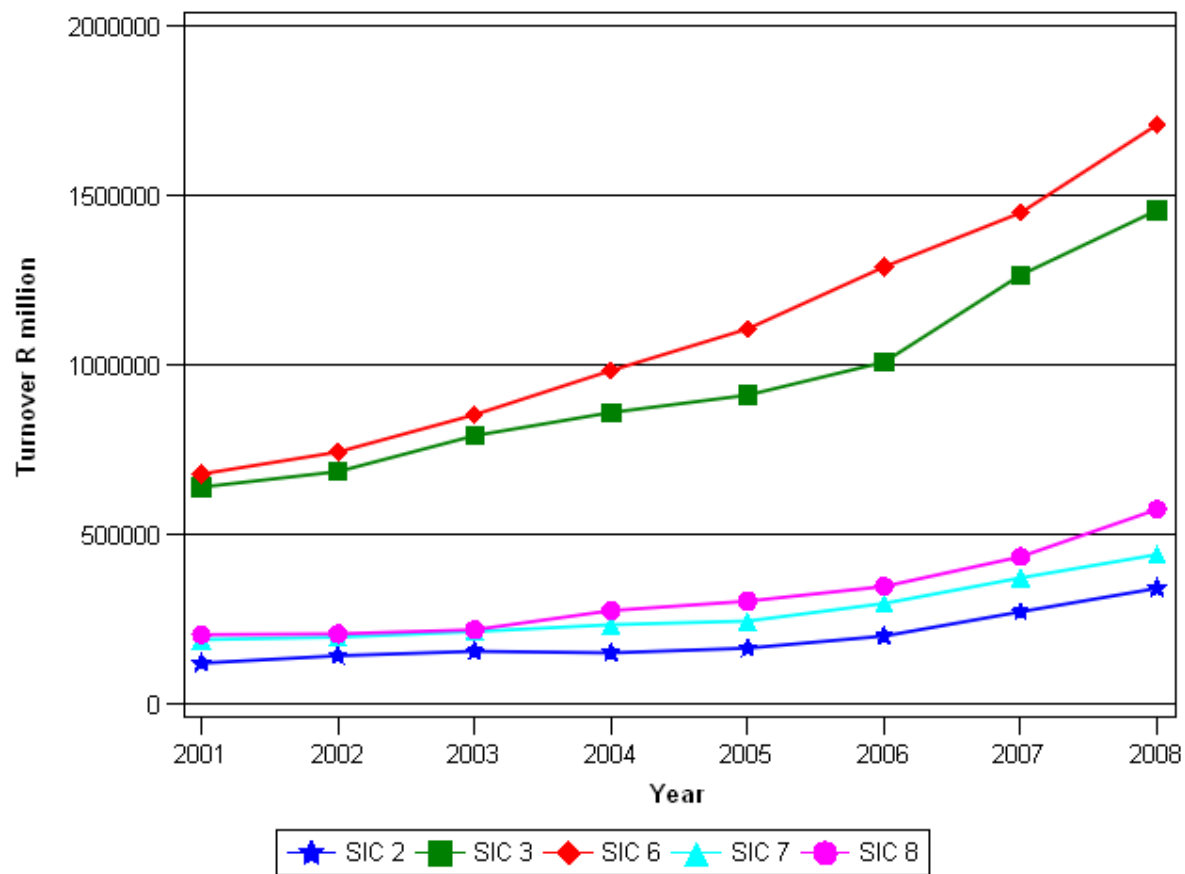
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SIC 9 - Community, social and personal services industry (excluding government institutions)

Percentage contribution per industry to total turnover for 2008



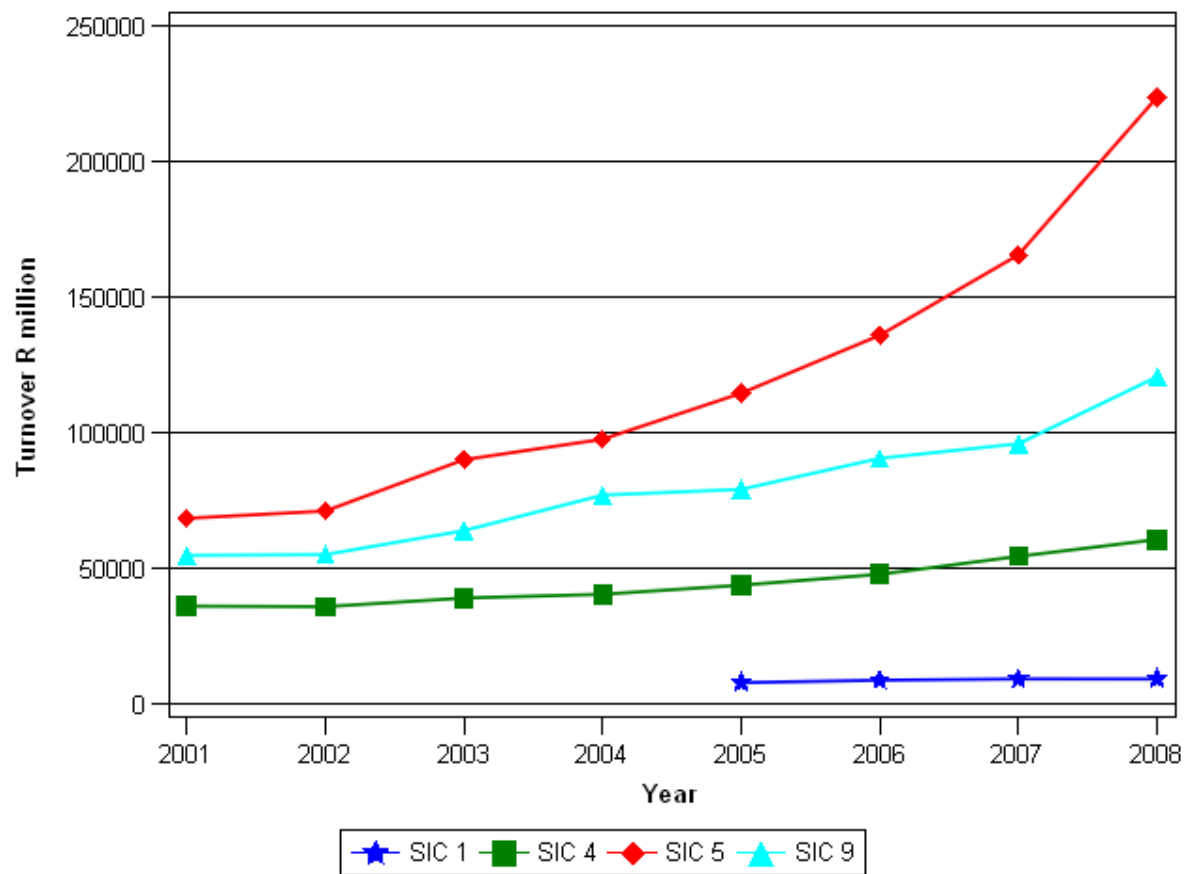
SIC 1 - Forestry and fishing industry
SIC 2 - Mining and quarrying industry
SIC 3 - Manufacturing industry
SIC 4 - Electricity, gas and water supply industry
SIC 5 - Construction industry
SIC 6 - Trade industry
SIC 7 - Transport, storage and communication industry
SIC 8 - Real estate, activities auxiliary to financial intermediation and other business services industry (excluding financial intermediation and insurance)
SIC 9 - Community, social and personal services industry (excluding government institutions)

Time series of turnover per industry from 2001 to 2008



SIC 2 - Mining and quarrying industry
SIC 3 - Manufacturing industry
SIC 6 - Trade industry
SIC 7 - Transport, storage and communication industry
SIC 8 - Real estate, activities auxiliary to financial intermediation and other business services industry (excluding financial intermediation and insurance)

Time series of turnover per industry from 2001 to 2008



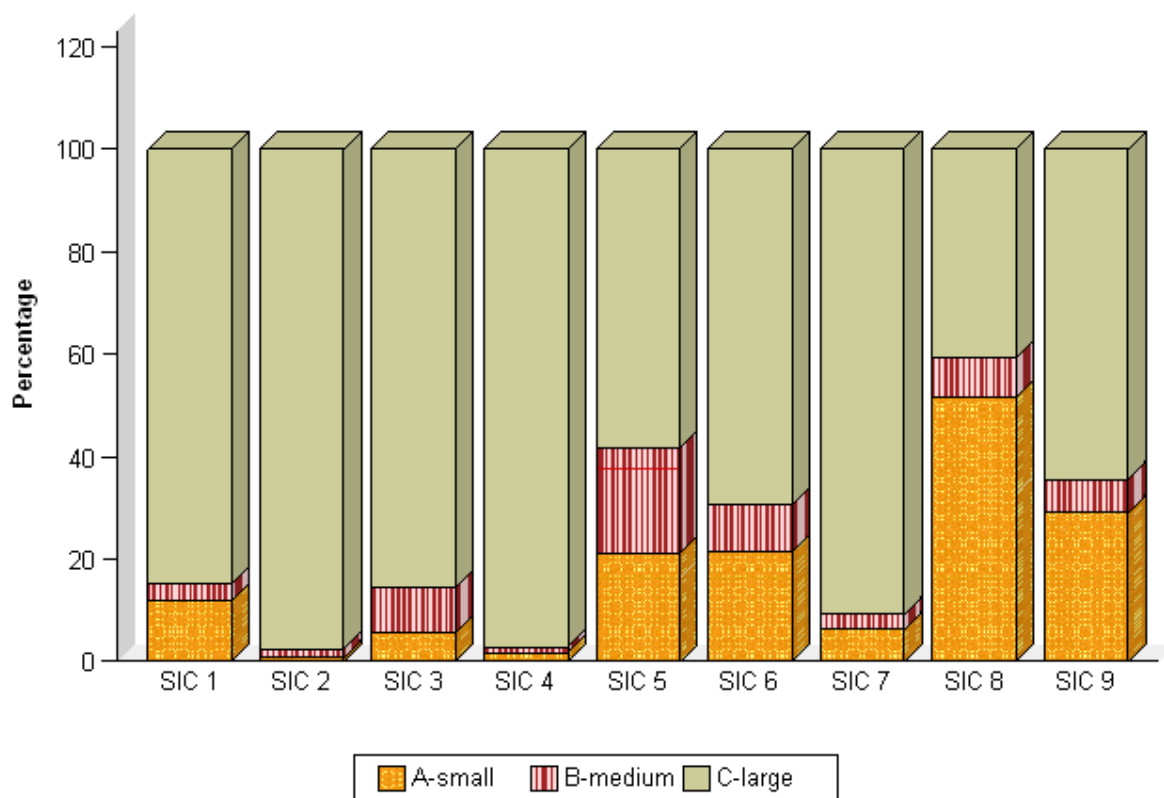
SIC 1 - Forestry and fishing industry

SIC 4 - Electricity, gas and water supply industry
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SIC 5 - Construction industry

SIC 9 - Community, social and personal services industry (excluding government institutions)
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Percentage contribution of small, medium and large enterprises to total turnover per industry*



* Additional information on small, medium and large enterprises is available on the Stats SA website.

Percentage contribution of small, medium and large enterprises to total turnover estimates per industry

Industry	Small %	Medium %	Large %
SIC 1 - Forestry and fishing industry	11,9	3,4	84,6
SIC 2 - Mining and quarrying industry	0,8	1,6	97,5
SIC 3 - Manufacturing industry	5,6	8,8	85,7
SIC 4 - Electricity, gas and water supply industry	1,7	1,1	97,2
SIC 5 - Construction industry	21,2	20,4	58,4
SIC 6 - Trade industry	21,3	9,2	69,5
SIC 7 - Transport, storage and communication industry	6,3	2,9	90,8
SIC 8 - Real estate, activities auxiliary to financial intermediation and other business services industry (excluding financial intermediation and insurance)	51,6	7,7	40,7
SIC 9 - Community, social and personal services industry (excluding government institutions)	29,0	6,5	64,5

Notes

Forthcoming issue	Issue Annual financial statistics, 2009	Expected publication date 28 October 2010
Purpose of the survey	The AFS is designed to provide information on selected income and expenditure items, capital expenditure on new and existing assets, balance sheet items and the carrying value of property, plant and equipment and intangible assets at the end of the financial year for the South African-based activities of the enterprise. Information is collected for the financial years of enterprises that ended on any date between 1 July 2007 and 30 June 2008. The results are used by Stats SA for compiling the annual national accounts. Other users include the South African Reserve Bank, government organisations, researchers and academics.	
Improvements to this survey	<ol style="list-style-type: none"> Variables collected for this survey and published for the first time in the property, plant and equipment and intangible assets schedule include: <ul style="list-style-type: none"> Network equipment; Patent and trade marks; and Goodwill. Additional accounting ratios are published in this release. Estimates per organisational type per industry are available on the Stats SA website. 	
Information available on Stats SA website www.statssa.gov.za	<p>Further information available on the Stats SA website for this publication include:</p> <ul style="list-style-type: none"> Estimates on lower level classification per industry; Small, medium and large estimates per industry; Income and expenditure structures per industry for small, medium and large enterprises; Accounting ratios for small, medium and large enterprises; Carrying value schedules for lower level classification per industry; and Estimates per organisational type per industry. 	

Table 1.1 – Selected income and expenditure items: All industries¹

Item	All industries		
	R million		Percentage change between 2007 and 2008
	2007 ²	2008 ³	
Income items			
Turnover	4 122 588	4 940 964	19,9
Interest	42 973	59 258	37,9
Dividends	28 334	28 685	1,2
Royalties, franchise fees, copyright, trade names and trade and patent rights	3 897	3 448	-11,5
Government subsidies and incentives	9 247	11 086	19,9
Profit on foreign exchange as a result of variations in foreign exchange rates or transactions	15 894	13 768	-13,4
Profit on financial and other liabilities: redemption, liquidation and revaluation	2 413	4 109	70,3
Profit on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	78 578	79 399	1,0
Other	52 611	56 880	8,1
Total income items (A)	4 356 535	5 197 597	19,3
Inventories			
Opening value (B)	309 597	374 299	20,9
Closing value (C)	368 978	457 338	23,9

¹ All industries in the South African economy, excluding agriculture, financial intermediation and insurance and government institutions.

² Revised.

³ Preliminary estimates.

Table 1.1 – Selected income and expenditure items: All industries¹ (concluded)

Item	All industries		
	R million		Percentage change between 2007 and 2008
	2007 ²	2008 ³	
Expenditure items			
Purchases	2 389 313	2 893 617	21,1
Salaries and wages	551 470	643 556	16,7
Advertising	32 697	37 957	16,1
Bank charges	7 626	8 697	14,0
Bursaries	151	188	24,5
Containers and packaging materials	15 505	21 711	40,0
Depreciation	94 980	109 117	14,9
Excise and customs duty	51 868	57 527	10,9
Insurance premiums	17 615	19 882	12,9
Interest	86 234	116 382	35,0
Losses on foreign exchange as a result of variations in foreign exchange rates or transactions and losses on financial and other liabilities	16 469	16 718	1,5
Losses on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	14 870	26 159	75,9
Mineral rights leased	486	529	8,8
Motor vehicle running expenditure	31 304	34 247	9,4
Operational leasing and hire of plant, machinery, equipment and vehicles	26 733	31 744	18,7
Paper, printing and stationery	7 714	8 265	7,1
Postal, courier and telecommunication services	19 561	23 605	20,7
Property taxes	4 020	3 854	-4,1
Railage and transport-out	40 152	46 707	16,3
Rental of land, buildings, other structures and water and electricity services	76 581	86 390	12,8
Repair and maintenance	57 221	62 802	9,8
Royalties, franchise fees, copyright, trade names and trade and patent rights paid	17 149	17 114	-0,2
Security services	8 683	9 478	9,2
Staff training	3 865	4 515	16,8
Subcontractors	86 744	110 473	27,4
Travelling, accommodation and entertainment	20 413	22 610	10,8
Other	245 382	296 251	20,7
Total expenditure (D)	3 924 806	4 710 095	20,0
Net profit before providing for company tax and dividends (E)⁴	* 487 896	570 541	16,9
Company tax paid or provided for during the financial year	* 123 841	146 301	18,1
Net profit after tax	* 364 055	424 240	16,5
Dividends paid or provided for during the financial year	* 129 519	139 239	7,5
Net profit after dividends paid	* 234 536	285 001	21,5

¹ All industries in the South African economy, excluding agriculture, financial intermediation and insurance and government institutions.

² Revised

³ Preliminary estimates.

⁴ E=A-B+C-D.

*These variables exclude forestry and fishing data.

Table 1.2 – Selected balance sheet and capital expenditure items: All industries¹

Balance sheet items	All industries		
	R million		Percentage change between 2007 and 2008
	2007 ²	2008 ³	
Assets			
Non-current assets	1 880 425	2 241 398	19,2
Current assets	1 485 162	1 798 888	21,1
Total assets	3 365 587	4 040 286	20,0
Equity and liabilities			
Total equity	1 152 690	1 418 125	23,0
Non-current liabilities	1 035 488	1 198 817	15,8
Current liabilities	1 177 409	1 423 344	20,9
Total equity and liabilities	3 365 587	4 040 286	20,0
Capital expenditure on new assets	208 106	268 409	29,0
Capital expenditure on land and existing assets	94 150	77 503	-17,7
Carrying value of property, plant and intangible assets at the end of the financial year	1 243 104	1 494 302	20,2

¹ All industries in the South African economy, excluding agriculture, financial intermediation and insurance and government institutions.

² Revised.

³ Preliminary estimates.

Table 1.3 – Carrying value of property, plant and equipment and intangible assets: All industries¹

	2007 ²					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ⁴	Sale of assets (-), revaluation and other adjustments to carrying value ⁵	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ³
	R million					
Land	68 749	0	7 189	-1 841	0	74 097
Residential buildings	18 114	1 842	1 354	-292	382	20 636
Non-residential buildings	229 004	24 308	28 216	2 568	6 157	277 939
Construction works, roads, parking areas and leasehold improvements	49 867	13 990	3 147	-6 324	2 533	58 147
Computers and other IT equipment	40 012	7 833	1 979	-669	8 348	40 807
Motor vehicles and other transport equipment	88 137	31 448	10 485	-5 974	20 394	103 702
Plant, machinery and other office equipment	452 091	86 778	18 221	-8 479	61 156	487 455
Intangible assets						
Computer software	10 091	3 172	1 019	-878	2 310	11 094
Mineral exploration	10 115	1 209	123	-534	158	10 755
Other	5 818	2 228	446	17	795	7 714
Intangible non-produced assets	76 286	7 378	20 479	2 834	2 836	104 141
Other assets ⁶	31 598	27 920	1 492	-13 177	1 216	46 617
Total	1 079 882	208 106	94 150	-32 749	106 285	1 243 104

¹ All industries in the South African economy, excluding agriculture, financial intermediation and insurance and government institutions.

² Revised.

³ F=A+B+C+D-E.

⁴ Includes capitalised transfers-in and used assets.

⁵ Includes transfers-out.

⁶ Includes capital work in progress.

Table 1.3 – Carrying value of property, plant and equipment and intangible assets: All industries¹

	2008 ²					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ⁴	Sale of assets (-), revaluation and other adjustments to carrying value ⁵	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ³
	R million					
Land	77 204	0	4 738	3 177	0	85 119
Residential buildings	17 681	1 735	1 135	-304	328	19 919
Non-residential buildings	243 157	27 290	7 893	-6 616	7 836	263 888
Construction works, roads, parking areas and leasehold improvements	59 840	12 092	4 961	-8 598	3 322	64 973
Network equipment	34 343	5 634	2 051	-435	3 965	37 628
Computers and other IT equipment	15 771	7 077	1 085	-830	6 321	16 782
Motor vehicles and other transport equipment	115 966	33 971	10 880	-15 437	22 727	122 653
Plant, machinery and other office equipment	506 515	115 793	27 045	603	64 230	585 726
Intangible assets						
Computer software	11 997	4 262	1 360	-1 046	3 062	13 511
Mineral exploration	11 763	1 290	19	-42	539	12 491
Patents and trade marks	22 865	2 460	1 162	12 327	2 024	36 790
Goodwill	112 265	9 716	9 642	8 475	978	139 120
Other assets ⁶	67 156	47 089	5 532	-21 798	2 277	95 702
Total	1 296 523	268 409	77 503	-30 524	117 609	1 494 302

¹ All industries in the South African economy, excluding agriculture, financial intermediation and insurance and government institutions.

² Preliminary estimates.

³ F=A+B+C+D-E.

⁴ Includes capitalised transfers-in and used assets.

⁵ Includes transfers-out.

⁶ Includes capital work in progress.

Table 2.1 – Selected income and expenditure items: Forestry and fishing

Item	Forestry and fishing industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Income items			
Turnover	9 256	9 237	-0,2
Interest	128	136	6,3
Dividends	56	49	-12,5
Royalties, franchise fees, copyright, trade names and trade and patent rights	9	9	0,0
Government subsidies and incentives	1	1	0,0
Profit on foreign exchange as a result of variations in foreign exchange rates or transactions	18	29	61,1
Profit on financial and other liabilities: redemption, liquidation and revaluation	0	1	
Profit on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	1 421	1 603	12,8
Other	171	150	-12,3
Total income items (A)	11 060	11 215	1,4
Inventories			
Opening value (B)	508	428	-15,7
Closing value (C)	491	804	63,7

¹ Revised.

² Preliminary estimates.

Table 2.1 – Selected income and expenditure items: Forestry and fishing (concluded)

Item	Forestry and fishing industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Expenditure items			
Purchases	3 363	3 364	0,0
Salaries and wages	1 454	1 705	17,3
Advertising	22	15	-31,8
Bank charges	14	15	7,1
Bursaries	10	6	-40,0
Containers and packaging materials	92	90	-2,2
Depreciation	301	270	-10,3
Excise and customs duty	7	6	-14,3
Insurance premiums	102	94	-7,8
Interest	122	122	0,0
Losses on foreign exchange as a result of variations in foreign exchange rates or transactions and losses on financial and other liabilities	5	7	40,0
Losses on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	28	16	-42,9
Mineral rights leased	0	0	
Motor vehicle running expenditure	129	122	-5,4
Operational leasing and hire of plant, machinery, equipment and vehicles	107	132	23,4
Paper, printing and stationery	9	9	0,0
Postal, courier and telecommunication services	51	54	5,9
Property taxes	5	3	-40,0
Railage and transport-out	236	228	-3,4
Rental of land, buildings, other structures and water and electricity services	75	97	29,3
Repair and maintenance	452	429	-5,1
Royalties, franchise fees, copyright, trade names and trade and patent rights paid	19	27	42,1
Security services	12	11	-8,3
Staff training	11	18	63,6
Subcontractors	464	783	68,8
Travelling, accommodation and entertainment	45	39	-13,3
Other	694	798	15,0
Total expenditure (D)	7 829	8 460	8,1
Net profit before providing for company tax and dividends (E)³	*	3 131	
Company tax paid or provided for during the financial year	*	785	
Net profit after tax	*	2 346	
Dividends paid or provided for during the financial year	*	81	
Net profit after dividends paid	*	2 265	

¹ Revised.² Preliminary estimates.³ E=A-B+C-D.

* Data not available. Agriculture census of forestry and fishing for 2007 did not include these variables in the questionnaire.

Table 2.2 – Selected balance sheet and capital expenditure items: Forestry and fishing

Balance sheet items	Forestry and fishing industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Assets			
Non-current assets	9 813	12 679	29,2
Current assets	3 583	4 125	15,1
Total assets	13 396	16 804	25,4
Equity and liabilities			
Total equity	7 233	10 197	41,0
Non-current liabilities	3 537	3 849	8,8
Current liabilities	2 626	2 758	5,0
Total equity and liabilities	13 396	16 804	25,4
Capital expenditure on new assets	259	458	76,8
Capital expenditure on land and existing assets	47	93	97,9
Carrying value of property, plant and intangible assets at the end of the financial year	3 853	5 630	46,1

¹ Revised.² Preliminary estimates.

Table 2.3 – Carrying value of property, plant and equipment and intangible assets: Forestry and fishing

Type of asset	2007 ¹					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ³	Sale of assets (-), revaluation and other adjustments to carrying value ⁴	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ²
	R million					
Land	1 882	0	19	11	0	1 912
Residential buildings	49	1	1	0	2	49
Non-residential buildings	116	62	0	-5	7	166
Construction works, roads, parking areas and leasehold improvements	137	4	0	28	12	157
Computers and other IT equipment	22	6	0	-2	4	22
Motor vehicles and other transport equipment	604	77	8	37	70	656
Plant, machinery and other office equipment	462	90	19	6	54	523
Intangible assets						
Computer software	5	3	0	0	2	6
Mineral exploration	0	0	0	0	0	0
Other	12	1	0	0	0	13
Intangible non-produced assets	7	2	0	0	0	9
Other assets ⁵	299	13	0	31	3	340
Total	3 595	259	47	106	154	3 853

¹ Revised.² F=A+B+C+D-E.³ Includes capitalised transfers-in and used assets.⁴ Includes transfers-out.⁵ Includes capital work in progress.

Table 2.3 – Carrying value of property, plant and equipment and intangible assets: Forestry and fishing

Type of asset	2008 ¹					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ³	Sale of assets (-), revaluation and other adjustments to carrying value ⁴	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ²
	R million					
Land	1 128	0	0	1 377	0	2 505
Residential buildings	59	1	2	0	0	62
Non-residential buildings	295	91	16	7	15	394
Construction works, roads, parking areas and leasehold improvements	61	30	0	5	5	91
Network equipment	0	0	0	0	0	0
Computers and other IT equipment	15	10	0	0	12	13
Motor vehicles and other transport equipment	619	114	45	-56	119	603
Plant, machinery and other office equipment	1 538	203	21	201	255	1 708
Intangible assets						
Computer software	5	1	0	0	1	5
Mineral exploration	0	0	0	0	0	0
Patents and trade marks	6	0	0	0	0	6
Goodwill	75	0	0	0	1	74
Other assets ⁵	143	8	9	30	21	169
Total	3 944	458	93	1 564	429	5 630

¹ Preliminary estimates.² F=A+B+C+D-E.³ Includes capitalised transfers-in and used assets.⁴ Includes transfers-out.⁵ Includes capital work in progress.

Table 3.1 – Selected income and expenditure items: Mining and quarrying

Item	Mining and quarrying industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Income items			
Turnover	272 431	341 657	25,4
Interest	3 485	5 249	50,6
Dividends	1 256	3 519	180,2
Royalties, franchise fees, copyright, trade names and trade and patent rights	5	5	0,0
Government subsidies and incentives	73	101	38,4
Profit on foreign exchange as a result of variations in foreign exchange rates or transactions	2 259	3 441	52,3
Profit on financial and other liabilities: redemption, liquidation and revaluation	67	157	134,3
Profit on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	20 771	7 285	-64,9
Other	3 052	2 815	-7,8
Total income items (A)	303 399	364 229	20,0
Inventories			
Opening value (B)	21 962	25 447	15,9
Closing value (C)	24 322	31 081	27,8

¹ Revised.² Preliminary estimates.

Table 3.1 – Selected income and expenditure items: Mining and quarrying (concluded)

Item	Mining and quarrying industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Expenditure items			
Purchases	74 886	102 562	37,0
Salaries and wages	52 382	58 609	11,9
Advertising	519	583	12,3
Bank charges	94	97	3,2
Bursaries	16	18	12,5
Containers and packaging materials	74	87	17,6
Depreciation	17 462	18 605	6,5
Excise and customs duty	80	99	23,8
Insurance premiums	818	859	5,0
Interest	7 322	9 169	25,2
Losses on foreign exchange as a result of variations in foreign exchange rates or transactions and losses on financial and other liabilities	4 411	4 711	6,8
Losses on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	2 976	2 574	-13,5
Mineral rights leased	455	529	16,3
Motor vehicle running expenditure	911	1 027	12,7
Operational leasing and hire of plant, machinery, equipment and vehicles	1 444	1 618	12,0
Paper, printing and stationery	101	101	0,0
Postal, courier and telecommunication services	222	235	5,9
Property taxes	69	67	-2,9
Railage and transport-out	7 105	8 760	23,3
Rental of land, buildings, other structures and water and electricity services	8 099	8 798	8,6
Repair and maintenance	9 126	9 829	7,7
Royalties, franchise fees, copyright, trade names and trade and patent rights paid	2 142	910	-57,5
Security services	244	244	0,0
Staff training	402	487	21,1
Subcontractors	9 828	10 658	8,4
Travelling, accommodation and entertainment	554	621	12,1
Other	18 045	19 068	5,7
Total expenditure (D)	219 787	260 925	18,7
Net profit before providing for company tax and dividends (E)³	85 972	108 938	26,7
Company tax paid or provided for during the financial year	21 404	32 157	50,2
Net profit after tax	64 568	76 781	18,9
Dividends paid or provided for during the financial year	38 843	25 028	-35,6
Net profit after dividends paid	25 725	51 753	101,2

¹ Revised.² Preliminary estimates.³ E=A-B+C-D.

Table 3.2 – Selected balance sheet and capital expenditure items: Mining and quarrying

Balance sheet items	Mining and quarrying industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Assets			
Non-current assets	313 267	371 456	18,6
Current assets	111 280	150 432	35,2
Total assets	424 547	521 888	22,9
Equity and liabilities			
Total equity	183 987	234 114	27,2
Non-current liabilities	134 577	147 921	9,9
Current liabilities	105 983	139 853	32,0
Total equity and liabilities	424 547	521 888	22,9
Capital expenditure on new assets	33 938	50 572	49,0
Capital expenditure on land and existing assets	18 659	14 362	-23,0
Carrying value of property, plant and intangible assets at the end of the financial year	226 401	264 006	16,6

¹ Revised.² Preliminary estimates

Table 3.3 – Carrying value of property, plant and equipment and intangible assets: Mining and quarrying

	2007 ¹					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ³	Sale of assets (-), revaluation and other adjustments to carrying value ⁴	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ²
	R million					
Land	15 941	0	1 880	-1 102	0	16 719
Residential buildings	794	27	3	-119	35	670
Non-residential buildings	14 411	417	1 178	-1 021	876	14 109
Construction works, roads, parking areas and leasehold improvements	18 257	6 467	2 405	-2 834	1 151	23 144
Computers and other IT equipment	493	119	19	-75	166	390
Motor vehicles and other transport equipment	3 685	708	117	-665	626	3 219
Plant, machinery and other office equipment	124 131	17 370	6 822	-3 154	15 101	130 068
Intangible assets						
Computer software	248	149	14	0	92	319
Mineral exploration	10 055	1 172	122	-532	151	10 666
Other	121	119	13	-6	76	171
Intangible non-produced assets	7 329	110	5 005	-62	269	12 113
Other assets ⁵	10 929	7 280	1 081	-3 931	546	14 813
Total	206 394	33 938	18 659	-13 501	19 089	226 401

¹ Revised.² F=A+B+C+D-E.³ Includes capitalised transfers-in and used assets.⁴ Includes transfers-out.⁵ Includes capital work in progress.

Table 3.3 – Carrying value of property, plant and equipment and intangible assets: Mining and quarrying

	2008 ¹					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ³	Sale of assets (-), revaluation and other adjustments to carrying value ⁴	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ²
	R million					
Land	16 722	0	774	-500	0	16 996
Residential buildings	717	235	129	21	45	1 057
Non-residential buildings	13 552	1 678	1 111	-213	809	15 319
Construction works, roads, parking areas and leasehold improvements	23 163	3 978	3 055	-3 235	1 508	25 453
Network equipment	3	1	0	0	0	4
Computers and other IT equipment	402	165	12	-18	173	388
Motor vehicles and other transport equipment	4 953	1 282	183	-110	553	5 755
Plant, machinery and other office equipment	130 814	28 253	6 595	-4 251	15 504	145 907
Intangible assets						
Computer software	1 048	206	96	-71	128	1 151
Mineral exploration	10 683	1 136	3	-122	470	11 230
Patents and trade marks	592	13	6	-2	34	575
Goodwill	11 745	3	4	-113	188	11 451
Other assets ⁵	18 111	13 622	2 394	-4 770	637	28 720
Total	232 505	50 572	14 362	-13 384	20 049	264 006

¹ Preliminary estimates.² F=A+B+C+D-E.³ Includes capitalised transfers-in and used assets.⁴ Includes transfers-out.⁵ Includes capital work in progress.

Table 4.1 – Selected income and expenditure items: Manufacturing

Item	Manufacturing industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Income items			
Turnover	1 266 728	1 457 977	15,1
Interest	8 955	12 546	40,1
Dividends	5 742	5 559	-3,2
Royalties, franchise fees, copyright, trade names and trade and patent rights	318	269	-15,4
Government subsidies and incentives	3 651	3 864	5,8
Profit on foreign exchange as a result of variations in foreign exchange rates or transactions	5 607	4 252	-24,2
Profit on financial and other liabilities: redemption, liquidation and revaluation	435	782	79,8
Profit on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	7 250	13 233	82,5
Other	11 481	10 471	-8,8
Total income items (A)	1 310 167	1 508 953	15,2
Inventories			
Opening value (B)	128 849	162 559	26,2
Closing value (C)	158 811	205 011	29,1

¹ Revised.² Preliminary estimates.

Table 4.1 – Selected income and expenditure items: Manufacturing (concluded)

Item	Manufacturing industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Expenditure items			
Purchases	821 110	941 756	14,7
Salaries and wages	137 445	148 673	8,2
Advertising	11 017	13 160	19,5
Bank charges	1 347	1 554	15,4
Containers and packaging materials	12 561	18 590	48,0
Depreciation	24 995	28 940	15,8
Excise and customs duty	12 445	12 808	2,9
Insurance premiums	4 575	4 659	1,8
Interest	19 502	25 731	31,9
Losses on foreign exchange as a result of variations in foreign exchange rates or transactions and losses on financial and other liabilities	4 296	4 773	11,1
Losses on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	2 686	6 882	156,2
Mineral rights leased	31	0	-100,0
Motor vehicle running expenditure	7 735	7 587	-1,9
Operational leasing and hire of plant, machinery, equipment and vehicles	4 834	5 294	9,5
Paper, printing and stationery	1 966	1 748	-11,1
Postal, courier and telecommunication services	3 463	4 154	20,0
Property taxes	676	674	-0,3
Railage and transport-out	20 982	25 257	20,4
Rental of land, buildings, other structures and water and electricity services	16 710	18 190	8,9
Repair and maintenance	18 465	18 914	2,4
Royalties, franchise fees, copyright, trade names and trade and patent rights paid	6 416	7 099	10,6
Security services	1 589	1 761	10,8
Staff training	895	1 041	16,3
Subcontractors	6 263	12 965	107,0
Travelling, accommodation and entertainment	4 682	5 522	17,9
Other	58 391	74 364	27,4
Total expenditure (D)	1 205 077	1 392 096	15,5
Net profit before providing for company tax and dividends (E)³	135 052	159 309	18,0
Company tax paid or provided for during the financial year	39 074	43 877	12,3
Net profit after tax	95 978	115 432	20,3
Dividends paid or provided for during the financial year	34 827	47 961	37,7
Net profit after dividends paid	61 151	67 471	10,3

¹ Revised.² Preliminary estimates.³ E=A-B+C-D.

Table 4.2 – Selected balance sheet and capital expenditure items: Manufacturing

Balance sheet items	Manufacturing industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Assets			
Non-current assets	379 821	442 803	16,6
Current assets	462 574	541 344	17,0
Total assets	842 395	984 147	16,8
Equity and liabilities			
Total equity	298 167	342 651	14,9
Non-current liabilities	220 200	246 424	11,9
Current liabilities	324 028	395 072	21,9
Total equity and liabilities	842 395	984 147	16,8
Capital expenditure on new assets	49 563	57 398	15,8
Capital expenditure on land and existing assets	11 900	20 766	74,5
Carrying value of property, plant and intangible assets at the end of the financial year	282 570	345 238	22,2

¹ Revised.² Preliminary estimates.

Table 4.3 – Carrying value of property, plant and equipment and intangible assets: Manufacturing

	2007 ¹					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ³	Sale of assets (-), revaluation and other adjustments to carrying value ⁴	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ²
	R million					
Land	4 639	0	1 607	-110	0	6 136
Residential buildings	1 821	109	129	-206	66	1 787
Non-residential buildings	32 992	3 674	1 845	825	1 258	38 078
Construction works, roads, parking areas and leasehold improvements	10 429	4 865	114	-2 870	268	12 270
Computers and other IT equipment	2 399	908	182	-56	986	2 447
Motor vehicles and other transport equipment	13 200	3 633	1 026	-866	3 302	13 691
Plant, machinery and other office equipment	160 238	32 261	5 180	-3 718	21 284	172 677
Intangible assets						
Computer software	1 944	409	49	-139	526	1 737
Mineral exploration	19	32	1	0	6	46
Other	1 409	497	247	96	206	2 043
Intangible non-produced assets	27 188	2 531	1 318	-286	381	30 370
Other assets	907	644	202	-247	218	1 288
Total	257 185	49 563	11 900	-7 577	28 501	282 570

¹ Revised.

² F=A+B+C+D-E.

³ Includes capitalised transfers-in and used assets.

⁴ Includes transfers-out.

⁵ Includes capital work in progress.

Table 4.3 – Carrying value of property, plant and equipment and intangible assets: Manufacturing

	2008 ¹					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ³	Sale of assets (-), revaluation and other adjustments to carrying value ⁴	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ²
	R million					
Land	9 802	0	883	-84	0	10 601
Residential buildings	1 700	208	438		106	2 240
Non-residential buildings	30 875	3 614	1 379	166	1 514	34 520
Construction works, roads, parking areas and leasehold improvements	8 379	3 490	592	-4 340	336	7 785
Network equipment	200	287	0	-9	64	414
Computers and other IT equipment	2 333	1 161	145	-66	1 039	2 534
Motor vehicles and other transport equipment	12 115	4 638	681	-1 306	2 980	13 148
Plant, machinery and other office equipment	184 384	35 862	10 639	-3 561	22 363	204 961
Intangible assets						
Computer software	1 129	475	83	-45	336	1 306
Mineral exploration	277	55	1	11	49	295
Patents and trade marks	8 464	265	235	-28	236	8 700
Goodwill	40 674	3 475	3 368	-240	207	47 070
Other assets ⁵	8 221	3 868	2 322	-1 847	900	11 664
Total	308 553	57 398	20 766	-11 349	30 130	345 238

¹ Preliminary estimates.

² F=A+B+C+D-E.

³ Includes capitalised transfers-in and used assets.

⁴ Includes transfers-out.

⁵ Includes capital work in progress.

Table 5.1 – Selected income and expenditure items: Electricity, gas and water supply

Item	Electricity, gas and water supply industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Income items			
Turnover	54 504	60 702	11,4
Interest	3 045	3 286	7,9
Dividends	206	803	289,8
Royalties, franchise fees, copyright, trade names and trade and patent rights	0	0	
Government subsidies and incentives	271	279	3,0
Profit on foreign exchange as a result of variations in foreign exchange rates or transactions	4 304	114	-97,4
Profit on financial and other liabilities: redemption, liquidation and revaluation	4	5	25,0
Profit on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	755	430	-43,0
Other	985	795	-19,3
Total income items (A)	64 074	66 414	3,7
Inventories			
Opening value (B)	3 497	3 769	7,8
Closing value (C)	3 769	3 969	5,3

¹ Revised.² Preliminary estimates.

Table 5.1 – Selected income and expenditure items: Electricity, gas and water supply (concluded)

Item	Electricity, gas and water supply industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Expenditure items			
Purchases	20 134	26 460	31,4
Salaries and wages	10 556	12 417	17,6
Advertising	21	17	-19,0
Bank charges	14	12	-14,3
Bursaries	1	1	0,0
Containers and packaging materials	0	8	
Depreciation	5 386	4 997	-7,2
Excise and customs duty	0	0	
Insurance premiums	80	89	11,3
Interest	5 319	5 366	0,9
Losses on foreign exchange as a result of variations in foreign exchange rates or transactions and losses on financial and other liabilities	1 383	1 531	10,7
Losses on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	420	643	53,1
Mineral rights leased	0	0	
Motor vehicle running expenditure	63	92	46,0
Operational leasing and hire of plant, machinery, equipment and vehicles	32	45	40,6
Paper, printing and stationery	9	11	22,2
Postal, courier and telecommunication services	41	43	4,9
Property taxes	3	3	0,0
Railage and transport-out	11	11	0,0
Rental of land, buildings, other structures and water and electricity services	276	278	0,7
Repair and maintenance	6 474	7 074	9,3
Royalties, franchise fees, copyright, trade names and trade and patent rights paid	68	68	0,0
Security services	15	21	40,0
Staff training	197	233	18,3
Subcontractors	137	197	43,8
Travelling, accommodation and entertainment	56	58	3,6
Other	2 622	2 693	2,7
Total expenditure (D)	53 318	62 368	17,0
Net profit before providing for company tax and dividends (E)³	11 028	4 246	-61,5
Company tax paid or provided for during the financial year	2 890	232	-92,0
Net profit after tax	8 138	4 014	-50,7
Dividends paid or provided for during the financial year	145	927	539,3
Net profit after dividends paid	7 993	3 087	-61,4

¹ Revised.² Preliminary estimates.³ E=A-B+C-D.

Table 5.2 – Selected balance sheet and capital expenditure items: Electricity, gas and water supply

Balance sheet items	Electricity, gas and water supply industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Assets			
Non-current assets	125 281	141 952	13,3
Current assets	38 113	53 729	41,0
Total assets	163 394	195 681	19,8
Equity and liabilities			
Total equity	66 031	74 827	13,3
Non-current liabilities	72 096	84 115	16,7
Current liabilities	25 267	36 739	45,4
Total equity and liabilities	163 394	195 681	19,8
Capital expenditure on new assets	18 674	26 517	42,0
Capital expenditure on land and existing assets	594	900	51,5
Carrying value of property, plant and intangible assets at the end of the financial year	93 939	114 867	22,3

¹ Revised.² Preliminary estimates.

Table 5.3 – Carrying value of property, plant and equipment and intangible assets: Electricity, gas and water supply

	2007 ¹					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ³	Sale of assets (-), revaluation and other adjustments to carrying value ⁴	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ²
	R million					
Land	281	0	35	-14	0	302
Residential buildings	8	0	0	-8	0	0
Non-residential buildings	2 237	171	3	17	119	2 309
Construction works, roads, parking areas and leasehold improvements	1 642	733	0	-495	42	1 838
Computers and other IT equipment	8	3	0	2	3	10
Motor vehicles and other transport equipment	2 038	805	22	-23	564	2 278
Plant, machinery and other office equipment	65 909	9 454	514	355	4 609	71 623
Intangible assets						
Computer software	358	141	10	-12	207	290
Mineral exploration	0	0	0	0	0	0
Other	31	0	0	0	2	29
Intangible non-produced assets	326	81	0	-10	11	386
Other assets ⁵	7 691	7 286	10	-57	56	14 874
Total	80 529	18 674	594	-245	5 613	93 939

¹ Revised.² F=A+B+C+D-E.³ Includes capitalised transfers-in and used assets.⁴ Includes transfers-out.⁵ Includes capital work in progress.

Table 5.3 – Carrying value of property, plant and equipment and intangible assets: Electricity, gas and water supply

	2008 ¹					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ³	Sale of assets (-), revaluation and other adjustments to carrying value ⁴	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ²
	R million					
Land	407	0	95	18	0	520
Residential buildings	6	0	0	0	0	6
Non-residential buildings	2 876	314	203	0	114	3 279
Construction works, roads, parking areas and leasehold improvements	1 852	1 060	13	-453	61	2 411
Network equipment	0	0	0	0	0	0
Computers and other IT equipment	10	7	1	0	5	13
Motor vehicles and other transport equipment	2 322	924	70	-31	586	2 699
Plant, machinery and other office equipment	70 919	15 156	511	-1 028	4 178	81 380
Intangible assets						
Computer software	289	110	0	-1	185	213
Mineral exploration	0	0	0	0	0	0
Patents and trade marks	359	108	7	-3	5	466
Goodwill	352	128	0	0	15	465
Other assets ⁵	15 006	8 710	0	-239	62	23 415
Total	94 398	26 517	900	-1 737	5 211	114 867

¹ Preliminary estimates.² F=A+B+C+D-E.³ Includes capitalised transfers-in and used assets.⁴ Includes transfers-out.⁵ Includes capital work in progress.

Table 6.1 – Selected income and expenditure items: Construction

Item	Construction industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Income items			
Turnover	165 812	223 978	35,1
Interest	967	1 365	41,2
Dividends	339	411	21,2
Royalties, franchise fees, copyright, trade names and trade and patent rights	4	9	125,0
Government subsidies and incentives	6	5	-16,7
Profit on foreign exchange as a result of variations in foreign exchange rates or transactions	48	65	35,4
Profit on financial and other liabilities: redemption, liquidation and revaluation	76	59	-22,4
Profit on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	502	1 718	242,2
Other	1 676	1 728	3,1
Total income items (A)	169 430	229 338	35,4
Inventories			
Opening value (B)	7 561	8 628	14,1
Closing value (C)	9 791	10 281	5,0

¹ Revised.² Preliminary estimates.

Table 6.1 – Selected income and expenditure items: Construction (concluded)

Item	Construction industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Expenditure items			
Purchases	78 318	113 611	45,1
Salaries and wages	26 819	34 179	27,4
Advertising	211	320	51,7
Bank charges	326	383	17,5
Bursaries	18	16	-11,1
Containers and packaging materials	31	33	6,5
Depreciation	3 544	4 358	23,0
Excise and customs duty	59	51	-13,6
Insurance premiums	1 236	1 298	5,0
Interest	1 301	2 231	71,5
Losses on foreign exchange as a result of variations in foreign exchange rates or transactions and losses on financial and other liabilities	95	526	453,7
Losses on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	438	530	21,0
Mineral rights leased	0	0	
Motor vehicle running expenditure	3 715	3 652	-1,7
Operational leasing and hire of plant, machinery, equipment and vehicles	4 333	4 872	12,4
Paper, printing and stationery	187	274	46,5
Postal, courier and telecommunication services	852	1 075	26,2
Property taxes	54	54	0,0
Railage and transport-out	221	289	30,8
Rental of land, buildings, other structures and water and electricity services	1 261	1 853	46,9
Repair and maintenance	943	1 268	34,5
Royalties, franchise fees, copyright, trade names and trade and patent rights paid	95	104	9,5
Security services	201	218	8,5
Staff training	135	163	20,7
Subcontractors	28 079	31 751	13,1
Travelling, accommodation and entertainment	973	1 076	10,6
Other	9 836	10 441	6,2
Total expenditure (D)	163 281	214 626	31,4
Net profit before providing for company tax and dividends (E)³	8 379	16 365	95,3
Company tax paid or provided for during the financial year	2 609	4 190	60,6
Net profit after tax	5 770	12 175	111,0
Dividends paid or provided for during the financial year	1 334	1 395	4,6
Net profit after dividends paid	4 436	10 780	143,0

¹ Revised.² Preliminary estimates.³ E=A-B+C-D.

Table 6.2 – Selected balance sheet and capital expenditure items: Construction

Balance sheet items	Construction industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Assets			
Non-current assets	32 748	43 559	33,0
Current assets	44 922	71 560	59,3
Total assets	77 670	115 119	48,2
Equity and liabilities			
Total equity	19 431	28 198	45,1
Non-current liabilities	19 530	26 323	34,8
Current liabilities	38 709	60 598	56,5
Total equity and liabilities	77 670	115 119	48,2
Capital expenditure on new assets	6 117	9 498	55,3
Capital expenditure on land and existing assets	2 058	2 057	0,0
Carrying value of property, plant and intangible assets at the end of the financial year	23 810	29 721	24,8

¹ Revised.² Preliminary estimates.

Table 6.3 – Carrying value of property, plant and equipment and intangible assets: Construction

	2007 ¹					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ³	Sale of assets (-), revaluation and other adjustments to carrying value ⁴	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ²
	R million					
Land	2 947	0	585	-13	0	3 519
Residential buildings	1 324	81	22	-7	3	1 417
Non-residential buildings	665	135	14	-29	16	769
Construction works, roads, parking areas and leasehold improvements	131	41	3	-117	7	51
Computers and other IT equipment	286	81	109	-32	120	324
Motor vehicles and other transport equipment	5 636	1 766	647	-195	1 646	6 208
Plant, machinery and other office equipment	8 288	3 838	562	-559	2 082	10 047
Intangible assets						
Computer software	51	31	1	0	24	59
Mineral exploration	0	0	0	0	0	0
Other	100	26	13	10	17	132
Intangible non-produced assets	957	29	7	12	23	982
Other assets ⁵	176	89	95	-11	47	302
Total	20 561	6 117	2 058	-941	3 985	23 810

¹ Revised.² F=A+B+C+D-E.³ Includes capitalised transfers-in and used assets.⁴ Includes transfers-out.⁵ Includes capital work in progress.

Table 6.3 – Carrying value of property, plant and equipment and intangible assets: Construction

	2008 ¹					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ³	Sale of assets (-), revaluation and other adjustments to carrying value ⁴	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ²
	R million					
Land	713	0	198	-38	0	873
Residential buildings	921	134	11	29	5	1 090
Non-residential buildings	1 977	479	71	183	10	2 700
Construction works, roads, parking areas and leasehold improvements	29	7	0	-1	2	33
Network equipment	51	3	0	0	3	51
Computers and other IT equipment	299	188	39	-16	150	360
Motor vehicles and other transport equipment	6 527	2 131	560	-375	1 884	6 959
Plant, machinery and other office equipment	12 415	6 241	1 140	-431	2 977	16 388
Intangible assets						
Computer software	23	10	0	0	14	19
Mineral exploration	10	0	0	0	0	10
Patents and trade marks	1	0	0	0	0	1
Goodwill	743	181	29	1	10	944
Other assets ⁵	278	124	9	-109	9	293
Total	23 987	9 498	2 057	-757	5 064	29 721

¹ Preliminary estimates.² F=A+B+C+D-E.³ Includes capitalised transfers-in and used assets.⁴ Includes transfers-out.⁵ Includes capital work in progress.

Table 7.1 – Selected income and expenditure items: Trade

Item	Trade industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Income items			
Turnover	1 450 456	1 710 659	17,9
Interest	10 296	12 657	22,9
Dividends	2 854	2 879	0,9
Royalties, franchise fees, copyright, trade names and trade and patent rights	1 176	1 001	-14,9
Government subsidies and incentives	82	84	2,4
Profit on foreign exchange as a result of variations in foreign exchange rates or transactions	1 385	2 036	47,0
Profit on financial and other liabilities: redemption, liquidation and revaluation	292	137	-53,1
Profit on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	5 228	6 351	21,5
Other	15 628	16 319	4,4
Total income items (A)	1 487 397	1 752 123	17,8
Inventories			
Opening value (B)	119 282	140 126	17,5
Closing value (C)	139 441	166 499	19,4

¹ Revised.² Preliminary estimates.

Table 7.1 – Selected income and expenditure items: Trade (concluded)

Item	Trade industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Expenditure items			
Purchases	1 120 471	1 339 059	19,5
Salaries and wages	124 647	140 197	12,5
Advertising	11 310	13 176	16,5
Bank charges	3 688	4 189	13,6
Bursaries	26	28	7,7
Containers and packaging materials	1 927	1 900	-1,4
Depreciation	13 823	16 832	21,8
Excise and customs duty	2 137	2 351	10,0
Insurance premiums	4 381	4 891	11,6
Interest	13 860	20 029	44,5
Losses on foreign exchange as a result of variations in foreign exchange rates or transactions and losses on financial and other liabilities	1 957	2 164	10,6
Losses on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	3 641	7 215	98,2
Mineral rights leased	0	0	
Motor vehicle running expenditure	8 389	9 463	12,8
Operational leasing and hire of plant, machinery, equipment and vehicles	3 730	4 254	14,0
Paper, printing and stationery	2 278	2 479	8,8
Postal, courier and telecommunication services	5 824	6 723	15,4
Property taxes	507	587	15,8
Railage and transport-out	6 352	6 838	7,7
Rental of land, buildings, other structures and water and electricity services	28 223	31 460	11,5
Repair and maintenance	6 714	7 687	14,5
Royalties, franchise fees, copyright, trade names and trade and patent rights paid	3 874	4 047	4,5
Security services	2 593	2 903	12,0
Staff training	723	803	11,1
Subcontractors	3 165	3 424	8,2
Travelling, accommodation and entertainment	4 959	5 362	8,1
Other	47 468	53 694	13,1
Total expenditure (D)	1 426 667	1 691 755	18,6
Net profit before providing for company tax and dividends (E)³	80 889	86 741	7,2
Company tax paid or provided for during the financial year	21 077	23 062	9,4
Net profit after tax	59 812	63 679	6,5
Dividends paid or provided for during the financial year	13 073	17 450	33,5
Net profit after dividends paid	46 739	46 229	-1,1

¹ Revised.² Preliminary estimates.³ E=A-B+C-D.

Table 7.2 – Selected balance sheet and capital expenditure items: Trade

Balance sheet items	Trade industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Assets			
Non-current assets	173 029	245 677	42,0
Current assets	394 884	457 961	16,0
Total assets	567 913	703 638	23,9
Equity and liabilities			
Total equity	152 590	206 830	35,5
Non-current liabilities	129 275	161 581	25,0
Current liabilities	286 048	335 227	17,2
Total equity and liabilities	567 913	703 638	23,9
Capital expenditure on new assets	28 713	32 671	13,8
Capital expenditure on land and existing assets	6 421	10 467	63,0
Carrying value of property, plant and equipment and intangible assets at the end of the financial year	119 149	166 234	39,5

¹ Revised.² Preliminary estimates.

Table 7.3 – Carrying value of property, plant and equipment and intangible assets: Trade

	2007 ¹					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ³	Sale of assets (-), revaluation and other adjustments to carrying value ⁴	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ²
	R million					
Land	7 530	0	1 368	99	0	8 997
Residential buildings	3 407	159	206	-93	126	3 553
Non-residential buildings	20 863	3 620	1 229	-1 635	918	23 159
Construction works, roads, parking areas and leasehold improvements	1 403	514	92	-211	161	1 637
Computers and other IT equipment	3 055	1 290	135	-5	1 364	3 111
Motor vehicles and other transport equipment	12 661	10 198	1 513	-1 412	3 790	19 170
Plant, machinery and other office equipment	33 187	10 812	1 161	-1 245	7 032	36 883
Intangible assets						
Computer software	1 465	415	38	-16	335	1 567
Mineral exploration	5	0	0	-2	0	3
Other	1 281	450	7	-77	61	1 600
Intangible non-produced assets	17 675	1 111	601	437	1 215	18 609
Other assets ⁵	790	144	71	-9	136	860
Total	103 322	28 713	6 421	-4 169	15 138	119 149

¹ Revised.² F=A+B+C+D-E.³ Includes capitalised transfers-in and used assets.⁴ Includes transfers-out.⁵ Includes capital work in progress.

Table 7.3 – Carrying value of property, plant and equipment and intangible assets: Trade

	2008 ¹					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ³	Sale of assets (-), revaluation and other adjustments to carrying value ⁴	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ²
	R million					
Land	4 824	0	734	278	0	5 836
Residential buildings	2 124	347	391	59	48	2 873
Non-residential buildings	25 429	3 834	1 751	-1 239	928	28 847
Construction works, roads, parking areas and leasehold improvements	2 618	909	164	-222	261	3 208
Network equipment	120	9	1	-9	19	102
Computers and other IT equipment	3 464	1 585	230	-127	1 514	3 638
Motor vehicles and other transport equipment	22 785	9 623	998	-6 709	5 161	21 536
Plant, machinery and other office equipment	38 946	12 419	1 068	-860	8 508	43 065
Intangible assets						
Computer software	1 755	744	40	-122	464	1 953
Mineral exploration	588	0	0	116	0	704
Patents and trade marks	5 370	696	825	11 949	1 091	17 749
Goodwill	17 176	2 046	4 138	10 374	177	33 557
Other assets ⁵	2 897	459	127	-160	157	3 166
Total	128 096	32 671	10 467	13 328	18 328	166 234

¹ Preliminary estimates.² F=A+B+C+D-E.³ Includes capitalised transfers-in and used assets.⁴ Includes transfers-out.⁵ Includes capital work in progress.

Table 8.1 – Selected income and expenditure items: Transport, storage and communication

Item	Transport, storage and communication industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Income items			
Turnover	372 457	441 276	18,5
Interest	3 544	5 089	43,6
Dividends	4 084	5 976	46,3
Royalties, franchise fees, copyright, trade names and trade and patent rights	44	84	90,9
Government subsidies and incentives	1 368	1 461	6,8
Profit on foreign exchange as a result of variations in foreign exchange rates or transactions	1 481	1 866	26,0
Profit on financial and other liabilities: redemption, liquidation and revaluation	27	16	-40,7
Profit on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	6 094	3 290	-46,0
Other	6 261	6 037	-3,6
Total income items (A)	395 360	465 095	17,6
Inventories			
Opening value (B)	6 593	7 917	20,1
Closing value (C)	7 840	8 722	11,3

¹ Revised.² Preliminary estimates.

Table 8.1 – Selected income and expenditure items: Transport, storage and communication (concluded)

Item	Transport, storage and communication industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Expenditure items			
Purchases	121 974	147 595	21,0
Salaries and wages	57 154	60 712	6,2
Advertising	4 403	4 047	-8,1
Bank charges	409	431	5,4
Bursaries	22	41	86,4
Containers and packaging materials	438	511	16,7
Depreciation	16 448	19 377	17,8
Excise and customs duty	36 981	41 985	13,5
Insurance premiums	2 160	2 688	24,4
Interest	9 915	12 703	28,1
Losses on foreign exchange as a result of variations in foreign exchange rates or transactions and losses on financial and other liabilities	1 772	812	-54,2
Losses on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	1 263	2 053	62,5
Mineral rights leased	0	0	
Motor vehicle running expenditure	3 809	4 669	22,6
Operational leasing and hire of plant, machinery, equipment and vehicles	8 114	9 742	20,1
Paper, printing and stationery	674	659	-2,2
Postal, courier and telecommunication services	3 025	3 188	5,4
Property taxes	126	133	5,6
Railage and transport-out	4 044	4 175	3,2
Rental of land, buildings, other structures and water and electricity services	5 271	6 480	22,9
Repair and maintenance	7 075	8 211	16,1
Royalties, franchise fees, copyright, trade names and trade and patent rights paid	172	163	-5,2
Security services	1 854	2 016	8,7
Staff training	308	337	9,4
Subcontractors	17 332	22 548	30,1
Travelling, accommodation and entertainment	3 042	2 878	-5,4
Other	39 796	48 928	22,9
Total expenditure (D)	347 581	407 082	17,1
Net profit before providing for company tax and dividends (E)³	49 026	58 818	20,0
Company tax paid or provided for during the financial year	13 808	14 582	5,6
Net profit after tax	35 218	44 236	25,6
Dividends paid or provided for during the financial year	20 746	24 367	17,5
Net profit after dividends paid	14 472	19 869	37,3

¹ Revised.² Preliminary estimates.³ E=A-B+C-D.

Table 8.2 – Selected balance sheet and capital expenditure items: Transport, storage and communication

Balance sheet items	Transport, storage and communication industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Assets			
Non-current assets	200 880	254 858	26,9
Current assets	128 687	144 957	12,6
Total assets	329 567	399 815	21,3
Equity and liabilities			
Total equity	99 405	129 063	29,8
Non-current liabilities	94 442	114 266	21,0
Current liabilities	135 720	156 486	15,3
Total equity and liabilities	329 567	399 815	21,3
Capital expenditure on new assets	37 437	46 959	25,4
Capital expenditure on land and existing assets	12 185	18 694	53,4
Carrying value of property, plant and equipment and intangible assets at the end of the financial year	172 231	224 631	30,4

¹ Revised.² Preliminary estimates.

Table 8.3 – Carrying value of property, plant and equipment and intangible assets: Transport, storage and communication

	2007 ¹					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ³	Sale of assets (-), revaluation and other adjustments to carrying value ⁴	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ²
	R million					
Land	1 341	0	88	6	0	1 435
Residential buildings	1 158	80	112	-21	66	1 263
Non-residential buildings	25 842	3 930	754	-52	1 987	28 487
Construction works, roads, parking areas and leasehold improvements	10 834	445	360	-162	530	10 947
Computers and other IT equipment	29 637	3 440	1 302	-520	3 473	30 386
Motor vehicles and other transport equipment	30 413	7 950	6 246	-1 653	5 533	37 423
Plant, machinery and other office equipment	35 952	6 852	2 473	-23	5 290	39 964
Intangible assets						
Computer software	4 988	1 518	815	-716	667	5 938
Mineral exploration	0	0	0	0	0	0
Other	363	784	1	-26	130	992
Intangible non-produced assets	2 662	404	33	0	116	2 983
Other assets ⁵	9 396	12 034	1	-8 975	43	12 413
Total	152 586	37 437	12 185	-12 142	17 835	172 231

¹ Revised.² F=A+B+C+D-E.³ Includes capitalised transfers-in and used assets.⁴ Includes transfers-out.⁵ Includes capital work in progress.

Table 8.3 – Carrying value of property, plant and equipment and intangible assets: Transport, storage and communication

	2008 ¹					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ³	Sale of assets (-), revaluation and other adjustments to carrying value ⁴	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ²
	R million					
Land	1 287	0	133	-31	0	1 389
Residential buildings	868	73	4	-10	54	881
Non-residential buildings	28 860	4 575	1 308	-352	3 093	31 298
Construction works, roads, parking areas and leasehold improvements	14 189	1 132	1 001	388	716	15 994
Network equipment	33 814	5 321	2 050	-416	3 865	36 904
Computers and other IT equipment	4 122	1 029	287	-87	947	4 404
Motor vehicles and other transport equipment	44 168	7 525	6 786	-4 812	6 400	47 267
Plant, machinery and other office equipment	32 926	6 139	5 482	13 734	3 527	54 754
Intangible assets						
Computer software	6 026	2 072	976	-686	1 279	7 109
Mineral exploration	3	0	0	0	0	3
Patents and trade marks	2 285	191	3	145	136	2 488
Goodwill	1 976	149	107	-82	35	2 115
Other assets ⁵	14 889	18 753	557	-14 138	36	20 025
Total	185 413	46 959	18 694	-6 347	20 088	224 631

¹ Preliminary estimates.² F=A+B+C+D-E.³ Includes capitalised transfers-in and used assets.⁴ Includes transfers-out.⁵ Includes capital work in progress.

Table 9.1 – Selected income and expenditure items: Real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance)

Item	Real estate, activities auxiliary to financial intermediation and other business services industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Income items			
Turnover	434 883	574 686	32,1
Interest	11 325	17 398	53,6
Dividends	13 386	8 808	-34,2
Royalties, franchise fees, copyright, trade names and trade and patent rights	2 046	1 789	-12,6
Government subsidies and incentives	962	3 701	284,7
Profit on foreign exchange as a result of variations in foreign exchange rates or transactions	403	1 667	313,6
Profit on financial and other liabilities: redemption, liquidation and revaluation	1 484	2 899	95,4
Profit on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	35 579	41 519	16,7
Other	8 372	11 549	37,9
Total income items (A)	508 440	664 016	30,6
Inventories			
Opening value (B)	19 551	23 148	18,4
Closing value (C)	22 148	28 427	28,4

¹ Revised.

² Preliminary estimates.

Table 9.1 – Selected income and expenditure items: Real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance) (concluded)

Item	Real estate, activities auxiliary to financial intermediation and other business services industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Expenditure items			
Purchases	125 457	189 130	50,8
Salaries and wages	113 954	153 124	34,4
Advertising	3 958	5 137	29,8
Bank charges	1 314	1 522	15,8
Bursaries	58	78	34,5
Containers and packaging materials	341	430	26,1
Depreciation	10 015	11 706	16,9
Excise and customs duty	155	216	39,4
Insurance premiums	3 586	4 412	23,0
Interest	26 663	38 050	42,7
Losses on foreign exchange as a result of variations in foreign exchange rates or transactions and losses on financial and other liabilities	2 532	2 128	-16,0
Losses on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	2 489	5 444	118,7
Mineral rights leased	0	0	
Motor vehicle running expenditure	5 787	6 394	10,5
Operational leasing and hire of plant, machinery, equipment and vehicles	2 933	4 099	39,8
Paper, printing and stationery	1 979	2 425	22,5
Postal, courier and telecommunication services	5 103	6 689	31,1
Property taxes	2 428	2 155	-11,2
Railage and transport-out	1 057	800	-24,3
Rental of land, buildings, other structures and water and electricity services	13 134	14 344	9,2
Repair and maintenance	5 990	7 595	26,8
Royalties, franchise fees, copyright, trade names and trade and patent rights paid	3 910	3 942	0,8
Security services	1 680	1 805	7,4
Staff training	942	1 041	10,5
Subcontractors	19 794	26 267	32,7
Travelling, accommodation and entertainment	4 999	5 725	14,5
Other	46 432	60 641	30,6
Total expenditure (D)	406 690	555 299	36,5
Net profit before providing for company tax and dividends (E)³	104 347	113 996	9,2
Company tax paid or provided for during the financial year	20 148	23 578	17,0
Net profit after tax	84 199	90 418	7,4
Dividends paid or provided for during the financial year	19 148	20 187	5,4
Net profit after dividends paid	65 051	70 231	8,0

¹ Revised.

² Preliminary estimates.

³ E=A-B+C-D.

Table 9.2 – Selected balance sheet and capital expenditure items: Real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance)

Balance sheet items	Real estate, activities auxiliary to financial intermediation and other business services industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Assets			
Non-current assets	548 384	623 674	13,7
Current assets	271 082	338 297	24,8
Total assets	819 466	961 971	17,4
Equity and liabilities			
Total equity	288 973	347 784	20,4
Non-current liabilities	298 012	347 058	16,5
Current liabilities	232 481	267 129	14,9
Total equity and liabilities	819 466	961 971	17,4
Capital expenditure on new assets	25 830	36 061	39,6
Capital expenditure on land and existing assets	9 038	7 948	-12,1
Carrying value of property, plant and equipment and intangible assets at the end of the financial year	235 825	245 462	4,1

¹ Revised.

² Preliminary estimates.

Table 9.3 – Carrying value of property, plant and equipment and intangible assets: Real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance)

	2007 ¹					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ³	Sale of assets (-), revaluation and other adjustments to carrying value ⁴	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ²
	R million					
Land	28 650	0	1 535	-545	0	29 640
Residential buildings	6 549	1 305	869	148	42	8 829
Non-residential buildings	115 621	10 753	4 885	273	298	131 234
Construction works, roads, parking areas and leasehold improvements	6 785	611	10	401	333	7 474
Computers and other IT equipment	3 566	1 758	130	-59	1 910	3 485
Motor vehicles and other transport equipment	17 482	5 387	702	-951	4 218	18 402
Plant, machinery and other office equipment	16 957	4 150	511	-386	3 748	17 484
Intangible assets						
Computer software	888	382	47	-28	413	876
Mineral exploration	36	5	0	0	1	40
Other	606	178	88	16	93	795
Intangible non-produced assets	15 455	1 011	230	60	478	16 278
Other assets ⁵	1 130	290	31	-15	148	1 288
Total	213 725	25 830	9 038	-1 086	11 682	235 825

¹ Revised.² F=A+B+C+D-E.³ Includes capitalised transfers-in and used assets.⁴ Includes transfers-out.⁵ Includes capital work in progress.

Table 9.3 – Carrying value of property, plant and equipment and intangible assets: Real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance)

	2008 ¹					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ³	Sale of assets (-), revaluation and other adjustments to carrying value ⁴	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ²
	R million					
Land	35 954	0	1 329	2 023	0	39 306
Residential buildings	6 579	466	72	-386	55	6 676
Non-residential buildings	99 081	10 932	1 844	-3 796	418	107 643
Construction works, roads, parking areas and leasehold improvements	7 958	1 005	116	-757	379	7 943
Network equipment	137	8	0	0	6	139
Computers and other IT equipment	4 304	2 587	276	-330	2 176	4 661
Motor vehicles and other transport equipment	19 246	6 783	1 199	-1 821	4 266	21 141
Plant, machinery and other office equipment	21 618	8 025	896	-872	4 190	25 477
Intangible assets						
Computer software	1 404	585	132	-96	570	1 455
Mineral exploration	25	0	1	0	0	26
Patents and trade marks	4 125	1 151	64	266	383	5 223
Goodwill	13 543	3 538	1 937	-379	176	18 463
Other assets ⁵	6 622	981	82	-27	349	7 309
Total	220 596	36 061	7 948	-6 175	12 968	245 462

¹ Preliminary estimates.

² F=A+B+C+D-E.

³ Includes capitalised transfers-in and used assets.

⁴ Includes transfers-out.

⁵ Includes capital work in progress.

Table 10.1 – Selected income and expenditure items: Community, social and personal services (excluding government institutions)

Item	Community, social and personal services industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Income items			
Turnover	96 061	120 792	25,7
Interest	1 228	1 532	24,8
Dividends	411	681	65,7
Royalties, franchise fees, copyright, trade names and trade and patent rights	295	282	-4,4
Government subsidies and incentives	2 833	1 590	-43,9
Profit on foreign exchange as a result of variations in foreign exchange rates or transactions	389	298	-23,4
Profit on financial and other liabilities: redemption, liquidation and revaluation	28	53	89,3
Profit on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	978	3 970	305,9
Other	4 985	7 016	40,7
Total income items (A)	107 208	136 214	27,1
Inventories			
Opening value (B)	1 794	2 277	26,9
Closing value (C)	2 365	2 544	7,6

¹ Revised.

² Preliminary estimates.

Table 10.1 – Selected income and expenditure items: Community, social and personal services (excluding government institutions) (concluded)

Item	Community, social and personal services industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Expenditure items			
Purchases	23 600	30 080	27,5
Salaries and wages	27 059	33 940	25,4
Advertising	1 236	1 502	21,5
Bank charges	420	494	17,6
Containers and packaging materials	41	62	51,2
Depreciation	3 006	4 032	34,1
Excise and customs duty	4	11	175,0
Insurance premiums	677	892	31,8
Interest	2 230	2 981	33,7
Losses on foreign exchange as a result of variations in foreign exchange rates or transactions and losses on financial and other liabilities	18	66	266,7
Losses on financial and other assets: disposal of assets, realisation for cash and revaluation of assets	929	802	-13,7
Mineral rights leased	0	0	
Motor vehicle running expenditure	766	1 241	62,0
Operational leasing and hire of plant, machinery, equipment and vehicles	1 206	1 688	40,0
Paper, printing and stationery	511	559	9,4
Postal, courier and telecommunication services	980	1 444	47,3
Property taxes	152	178	17,1
Railage and transport-out	144	349	142,4
Rental of land, buildings, other structures and water and electricity services	3 532	4 890	38,4
Repair and maintenance	1 982	1 795	-9,4
Royalties, franchise fees, copyright, trade names and trade and patent rights paid	453	754	66,4
Security services	495	499	0,8
Staff training	252	392	55,6
Subcontractors	1 682	1 880	11,8
Travelling, accommodation and entertainment	1 103	1 329	20,5
Other	22 098	25 624	16,0
Total expenditure (D)	94 576	117 484	24,2
Net profit before providing for company tax and dividends (E)³	13 203	18 997	43,9
Company tax paid or provided for during the financial year	2 831	3 838	35,6
Net profit after tax	10 372	15 159	46,2
Dividends paid or provided for during the financial year	1 403	1 843	31,4
Net profit after dividends paid	8 969	13 316	48,5

¹ Revised.² Preliminary estimates.³ E=A-B+C-D.

Table 10.2 – Selected balance sheet and capital expenditure items: Community, social and personal services (excluding government institutions)

Balance sheet items	Community, social and personal services industry		
	R million		Percentage change between 2007 and 2008
	2007 ¹	2008 ²	
Assets			
Non-current assets	97 202	104 740	7,8
Current assets	30 037	36 483	21,5
Total assets	127 239	141 223	11,0
Equity and liabilities			
Total equity	36 873	44 461	20,6
Non-current liabilities	63 819	67 280	5,4
Current liabilities	26 547	29 482	11,1
Total equity and liabilities	127 239	141 223	11,0
Capital expenditure on new assets	7 575	8 275	9,2
Capital expenditure on land and existing assets	33 248	2 216	-93,3
Carrying value of property, plant and equipment and intangible assets at the end of the financial year	85 326	98 513	15,5

¹ Revised.² Preliminary estimates.

Table 10.3 – Community, social and personal services (excluding government institutions): Carrying value of property, plant and equipment and intangible assets

	2007 ¹					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ³	Sale of assets (-), revaluation and other adjustments to carrying value ⁴	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ²
	R million					
Land	5 538	0	72	-173	0	5 437
Residential buildings	3 004	80	12	14	42	3 068
Non-residential buildings	16 257	1 546	18 308	4 195	678	39 628
Construction works, roads, parking areas and leasehold improvements	249	310	163	-64	29	629
Computers and other IT equipment	546	228	102	78	322	632
Motor vehicles and other transport equipment	2 418	924	204	-246	645	2 655
Plant, machinery and other office equipment	6 967	1 951	979	245	1 956	8 186
Intangible assets						
Computer software	144	124	45	33	44	302
Mineral exploration	0	0	0	0	0	0
Other	1 895	173	77	4	210	1 939
Intangible non-produced assets	4 687	2 099	13 285	2 683	343	22 411
Other assets ⁵	280	140	1	37	19	439
Total	41 985	7 575	33 248	6 806	4 288	85 326

¹ Revised.² F=A+B+C+D-E.³ Includes capitalised transfers-in and used assets.⁴ Includes transfers-out.⁵ Includes capital work in progress.

Table 10.3 – Community, social and personal services (excluding government institutions): Carrying value of property, plant and equipment and intangible assets

	2008 ¹					
	Carrying value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets ³	Sale of assets (-), revaluation and other adjustments to carrying value ⁴	Depreciation and amortisation	Carrying value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) ²
	R million					
Land	6 367	0	592	134	0	7 093
Residential buildings	4 707	271	88	-17	15	5 034
Non-residential buildings	40 212	1 773	210	-1 372	935	39 888
Construction works, roads, parking areas and leasehold improvements	1 591	481	20	17	54	2 055
Network equipment	18	5	0	-1	8	14
Computers and other IT equipment	822	345	95	-186	305	771
Motor vehicles and other transport equipment	3 231	951	358	-217	778	3 545
Plant, machinery and other office equipment	12 955	3 495	693	-2 329	2 728	12 086
Intangible assets						
Computer software	318	59	33	-25	85	300
Mineral exploration	177	99	14	-47	20	223
Patents and trade marks	1 663	36	22	0	139	1 582
Goodwill	25 981	196	59	-1 086	169	24 981
Other assets ⁵	989	564	32	-538	106	941
Total	99 031	8 275	2 216	-5 667	5 342	98 513

¹ Preliminary estimates.² F=A+B+C+D-E.³ Includes capitalised transfers-in and used assets.⁴ Includes transfers-out.⁵ Includes capital work in progress.

Table 11 – Comparison of selected operating ratios between 2007 and 2008

Industry	Turnover / Carrying value of assets ¹		Profit / Turnover ²		Profitability ratio ³		Dividends paid / Net profit after tax ⁴		Turnover / Closing inventories ⁵	
	2007	2008	2007	2008	2007	2008	2007	2008	2007	2008
Forestry and fishing	2,40	1,64	*	0,34	*	0,25	*	0,03	18,85	11,49
Mining and quarrying	1,20	1,29	0,32	0,32	0,24	0,22	0,60	0,33	11,20	10,99
Manufacturing	4,48	4,22	0,11	0,11	0,08	0,08	0,36	0,42	7,98	7,11
Electricity, gas and water supply	0,58	0,53	0,20	0,07	0,15	0,07	0,02	0,23	14,46	15,29
Construction	6,96	7,54	0,05	0,07	0,03	0,05	0,23	0,11	16,94	21,79
Trade	12,17	10,29	0,06	0,05	0,04	0,04	0,22	0,27	10,40	10,27
Transport, storage and communication	2,16	1,96	0,13	0,13	0,09	0,10	0,59	0,55	47,51	50,59
Real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance)	1,84	2,34	0,24	0,20	0,19	0,16	0,23	0,22	19,64	20,22
Community, social and personal services (excluding government institutions)	1,13	1,23	0,14	0,16	0,11	0,13	0,14	0,12	40,62	47,48
All Industries	3,32	3,31	0,12	0,12	0,09	0,09	0,36	0,33	11,17	10,80

¹ Turnover / Carrying value of property, plant and equipment and intangible assets at the end of the financial year.

² Net profit before providing for company tax / turnover.

³ Net profit after providing for company tax (Net profit before providing for company tax *minus* company tax paid or provided for during the financial year) / turnover.

⁴ Total dividends paid / Net profit after providing for company tax.

⁵ Turnover / closing value of inventories.

*Data is not available.

Table 11 – Comparison of selected operating ratios between 2007 and 2008 (continued)

Industry	Net profit before tax / Carrying value of assets ¹		Net profit after tax / Carrying value of assets ²		Company tax / Net profit ³		Total capital expenditure / Carrying value of assets ⁴		Capital expenditure on new assets / Carrying value of assets ⁵	
	2007	2008	2007	2008	2007	2008	2007	2008	2007	2008
Forestry and fishing	*	0,56	*	0,42	*	0,25	0,08	0,10	0,07	0,08
Mining and quarrying	0,38	0,41	0,29	0,29	0,25	0,30	0,23	0,25	0,15	0,19
Manufacturing	0,48	0,46	0,34	0,33	0,29	0,28	0,22	0,23	0,18	0,17
Electricity, gas and water supply	0,12	0,04	0,09	0,03	0,26	0,05	0,21	0,24	0,20	0,23
Construction	0,35	0,55	0,24	0,41	0,31	0,26	0,34	0,39	0,26	0,32
Trade	0,68	0,52	0,50	0,38	0,26	0,27	0,29	0,26	0,24	0,20
Transport, storage and communication	0,28	0,26	0,20	0,20	0,28	0,25	0,29	0,29	0,22	0,21
Real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance)	0,44	0,46	0,36	0,37	0,19	0,21	0,15	0,18	0,11	0,15
Community, social and personal services (excluding government institutions)	0,15	0,19	0,12	0,15	0,21	0,20	0,48	0,11	0,09	0,08
All Industries	0,39	0,38	0,29	0,28	0,25	0,26	0,24	0,23	0,17	0,18

¹ Net profit before providing for company tax / Carrying value of property, plant and equipment and intangible assets at the end of the financial year.

² Net profit after providing for company tax / Carrying value of property, plant and equipment and intangible assets at the end of the financial year.

³ Company tax paid or provided for during the financial year / Net profit before providing for company tax.

⁴ Capital expenditure on new and existing assets / Carrying value of property, plant and equipment and intangible assets at the end of the financial year.

⁵ Capital expenditure on new assets / Carrying value of property, plant and equipment and intangible assets at the end of the financial year.

*Data is not available.

Table 11 – Comparison of selected operating ratios between 2007 and 2008 (concluded)

Industry	Return on equity (ROE) ¹		Current ratio ²		Quick ratio ³		Net working capital ratio ⁴		Debt to equity ratio ⁵	
	2007	2008	2007	2008	2007	2008	2007	2008	2007	2008
Forestry and fishing	1,53	1,10	1,36	1,50	1,18	1,20	0,25	0,24	0,85	0,65
Mining and quarrying	1,65	1,56	1,05	1,08	0,82	0,85	0,02	0,04	1,31	1,23
Manufacturing	4,39	4,40	1,43	1,37	0,94	0,85	0,49	0,42	1,83	1,87
Electricity, gas and water supply	0,97	0,89	1,51	1,46	1,36	1,35	0,14	0,15	1,47	1,62
Construction	8,72	8,13	1,16	1,18	0,91	1,01	0,26	0,37	3,00	3,08
Trade	9,75	8,47	1,38	1,37	0,89	0,87	0,91	0,74	2,72	2,40
Transport, storage and communication	3,98	3,60	0,95	0,93	0,89	0,87	-0,04	-0,05	2,32	2,10
Real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance)	1,76	1,91	1,17	1,27	1,07	1,16	0,16	0,29	1,84	1,77
Community, social and personal services (excluding government institutions)	2,91	3,06	1,13	1,24	1,04	1,15	0,04	0,07	2,45	2,18
All Industries	3,78	3,67	1,26	1,26	0,95	0,94	0,25	0,25	1,92	1,85

¹ Total income / Total equity² Current assets / Current liabilities³ Quick assets / Current liabilities (Quick assets = current assets - inventories)⁴ Net working capital / Carrying value of property, plant and equipment and intangible assets at the end of the financial year (Net working capital = current assets - current liabilities)⁵ Total liabilities / Total equity

Technical notes

Confidence intervals

The 95% confidence intervals of a population parameter (turnover) are obtained as follows:

Lower limit

= lower 95% confidence limit of a population parameter
= estimate – 1,96* standard error (estimate);

and

Upper limit

= upper 95% confidence limit of a population parameter
= estimate + 1,96* standard error (estimate).

Standard error (SE)

Standard error = $\frac{\text{Upper limit (R million)} - \text{Lower limit (R million)}}{2 * 1,96}$

Relative standard error (RSE)

$RSE = \frac{SE(\text{estimate}) * 100}{\text{estimate}}$

Since the estimates in this publication are based on information obtained from a sample drawn from units in the surveyed population, the estimates are subject to sampling variability. That is, they may differ from the figures that would have been produced if all units had been included in the survey.

One measure of the likely difference is given by the standard error (SE), which indicates the extent to which an estimate might have varied by chance because only a sample of units was included. The relative standard error (RSE) provides an immediate indication of the percentage errors likely to have occurred due to sampling, and thus avoids the need to refer to the size of the estimate.

Neyman optimal allocation

Enterprises on the business sampling frame are placed into strata, since a stratified sample design is used. Each stratum contains two parts of information, viz. the industrial sector (primary stratum) to which an enterprise belongs and the size group (secondary stratum) to which an enterprise is assigned. The industrial sector is derived from the SIC (Standard Industrial Classification) variable and the size group based on the measure of size (turnover). The Neyman optimal allocation formula used to allocate samples to each stratum is given by the formula below:

$$n_h = \frac{N_h S_h}{\sum N_h S_h}$$

where N_h and S_h are the stratum population size and the stratum standard deviation, respectively.

Table A – Estimates of turnover by industry within 95% confidence limits: 2007 and 2008

Industry	2007 ¹				2008 ²			
	Lower limit R million	Estimate R million	Upper limit R million	RSE	Lower limit R million	Estimate R million	Upper limit R million	RSE
Forestry and fishing ³	-	9 256	-	-	8 627	9 237	9 847	3,37
Mining and quarrying	271 405	272 431	273 457	0,19	340 486	341 657	342 829	0,17
Manufacturing	1 252 504	1 266 728	1 280 950	0,57	1 437 975	1 457 977	1 477 981	0,70
Electricity, gas and water supply	54 105	54 504	54 903	0,37	60 228	60 702	61 174	0,40
Construction	158 988	165 812	172 638	2,10	216 157	223 978	231 799	1,78
Trade	1 344 451	1 450 456	1 463 666	2,10	1 687 181	1 710 659	1 734 137	0,70
Transport, storage and communication	366 205	372 457	378 711	0,86	435 113	441 276	447 436	0,71
Real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance)	408 582	434 883	461 186	3,09	555 848	574 686	593 524	1,67
Community, social and personal services (excluding government institutions)	92 761	96 061	99 364	1,75	117 937	120 792	123 647	1,21

¹ Revised

² Preliminary.

³ A census was conducted for forestry and fishing in 2007 resulting in no RSEs.

Table B – Turnover by industry for 2007 and 2008

Industry	2007 ¹		2008 ²		Percentage change between AFS 2007 and AFS 2008
	R million	Percentage of total turnover	R million	Percentage of total turnover	
Forestry and fishing	9 256	0,2	9 237	0,2	-0,2
Mining and quarrying	272 431	6,6	341 657	6,9	25,4
Manufacturing	1 266 728	30,7	1 457 977	29,5	15,1
Electricity, gas and water supply	54 504	1,3	60 702	1,2	11,4
Construction	165 812	4,0	223 978	4,5	35,1
Trade	1 450 456	35,2	1 710 659	34,6	17,9
Transport, storage and communication	372 457	9,0	441 276	8,9	18,5
Real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance)	434 883	10,5	574 686	11,6	32,1
Community, social and personal services (excluding government institutions)	96 061	2,3	120 792	2,4	25,7
Total	4 122 588	100,0	4 940 964	100,0	19,9

¹ Revised.² Preliminary.

Explanatory notes

Introduction

Stats SA conducts annual financial statistics surveys to collect a range of financial statistics. For 2008, the AFS was collected in respect of forestry and fishing, mining and quarrying, electricity, gas and water supply, construction, trade, transport, storage and communication and real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance) while manufacturing and community, social and personal services (excluding government institutions) were collected via the large sample surveys.

For 2007, the AFS was collected in respect of mining and quarrying, manufacturing, electricity, gas and water supply, trade, transport, storage and communication and real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance) and community, social and personal services (excluding government institutions) while construction and accommodation and food and beverages were collected via the large sample surveys. Forestry and fishing was collected by the agriculture division.

Information is collected for the financial years of enterprises that ended on any date between 1 July of a particular year and 30 June of the following year. The statistical release contains information regarding:

- income and expenditure items;
- inventories;
- net profit before providing for company tax and dividends;
- company tax paid or provided for during the financial year;
- dividends paid or provided for during the financial year;
- capital expenditure on new assets;
- capital expenditure on land and existing assets;
- balance sheet items;
- carrying value of property, plant and equipment and intangible assets at the end of the financial year; and
- selected operating ratios.

Purpose of the survey

The purpose of the AFS is to derive a set of measures of industry performance based on information available from the financial accounts of enterprises. Results of the survey are used in compiling estimates of the annual Gross Domestic Product (GDP) and its components, which in turn are used to develop and monitor government policy. The statistics are also used by the private sector in analyses of comparative industry performance. Enterprises can assess their own performance against that of their industry, in terms of a range of operating ratios. The results are published annually in statistical release P0021: *Annual financial statistics survey*.

Scope of the survey

The AFS and large sample surveys cover financial statistics of the following industries according to the *Standard Industrial Classification of all Economic Activities (SIC), Fifth edition, January 1993*:

- forestry and fishing;
- mining and quarrying;
- manufacturing;
- electricity, gas and water supply;
- construction;
- trade;
- transport, storage and communication;
- real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance); and
- community, social and personal services (excluding government institutions).

Classification	The 1993 edition of the <i>Standard Industrial Classification of all Economic Activities (SIC), Fifth edition, January 1993</i> , was used to classify the enterprises in the surveys. The SIC is based on the <i>1990 International Standard Industrial Classification of all Economic Activities (ISIC)</i> with suitable adaptations for local conditions. Statistics in this publication are only presented at industry level (SIC major division) (i.e. one digit) level. Each enterprise is classified to an industry which reflects the predominant activity of the enterprise.
Statistical unit	The statistical unit for the collection of information in this survey is the enterprise, defined as a legal unit (or combination of legal units) that includes and directly controls all functions necessary to carry out its production activities.
Survey methodology and design	The survey is conducted annually. All enterprises are first stratified by the predominant type of activity according to the SIC, then by size using turnover as measure of size. Four size groups were specified for each industry. All enterprises in the size group representing the largest enterprises according to turnover were selected. These large enterprises accounted for about 60% of the total sample. For medium and small enterprises, samples were drawn by randomly selecting the allocated number of enterprises within the other size groups and each industry. A sample of 12 865 enterprises was drawn for the AFS and a sample of 15 013 was drawn for the large sample surveys. The data reported by enterprises in the sample are weighted to represent all enterprises in the population. Weights for size groups 2 to 4 can be large due to sample design and non-response.
Main reasons for fluctuations	<p>Fluctuations in the data can be mainly attributed to:</p> <ul style="list-style-type: none"> • the sample population and composition between 2007 and 2008 are not necessarily comparable; • differences in the structure of the samples; • revisions to the previous year made in the event of new or revised information being furnished by the respondents; • restructuring of large businesses; • exchange rate changes; • improvement in the classification of enterprises to different industries; • the cut-off points for different sectors may vary from year to year; and • restating of previous estimates due to International Financial Reporting Standards (IFRS). <p>Differences in accounting policy and practices across businesses and industries can also lead to some inconsistencies in the data used to compile the estimates. While much of the accounting process is subject to standards, there remains a great deal of flexibility available to businesses in the accounting policies and practices they adopt.</p> <p>The imprecision due to sampling variability, which is measured by the standard error, is not to be confused with inaccuracies that may occur because of inadequacies in available sources from which the population frame was compiled, imperfections in reporting by providers, errors made in collection and errors made in processing data. Inaccuracies of this kind are collectively referred to as non-sampling error and they may occur in any enumeration, whether it is a full count or a sample.</p> <p>While it is not possible to quantify non-sampling error, every effort is made to assist businesses to complete questionnaires accurately. Efficient and effective operating procedures and systems are used to compile the statistics.</p> <p>Opening (2008) and closing (2007) values of inventory and carrying values of property, plant and equipment and intangible assets do not necessarily correspond due to non-overlapping enterprises in the two samples. Thus, differences in closing 2007 values and opening 2008 values will be reflected in all industries.</p> <p>The above factors are not meant to imply that analysis based on this data should be avoided, only that they should be borne in mind when interpreting the data presented in this publication.</p>

DTI cut-off points**Table C – Cut-off points for the various size groups by industry**

Industry	Large enterprises	Medium enterprises	Small enterprises
Forestry and fishing	Turnover >R7,5m	Turnover > R4,5m, Turnover ≤ R7,5m	Turnover ≤ R4,5m
Mining and quarrying	Turnover >R58,5m	Turnover > R15m, Turnover ≤ R58,5m	Turnover ≤ R15m
Manufacturing	Turnover >R51m	Turnover > R13m, Turnover ≤ R51m	Turnover ≤ R13m
Electricity, gas and water supply	Turnover >R76,5m	Turnover > R19,5m, Turnover ≤ R76,5m	Turnover ≤ R19,5m
Construction	Turnover >R39m	Turnover > R9m, Turnover ≤ R39m	Turnover ≤ R9m
Wholesale trade	Turnover >R96m	Turnover > R48m, Turnover ≤ R96m	Turnover ≤ R48m
Retail and motor trade	Turnover >R58,5m	Turnover > R28,5m, Turnover ≤ R58,5m	Turnover ≤ R28,5m
Accommodation and catering trade	Turnover >R19,5m	Turnover > R9m, Turnover ≤ R19,5m	Turnover ≤ R9m
Transport, storage and communication	Turnover >R39m	Turnover > R19,5m, Turnover ≤ R39m	Turnover ≤ R19,5m
Real estate, activities auxiliary to financial intermediation and other business services (excluding financial intermediation and insurance)	Turnover >R39m	Turnover > R19,5m, Turnover ≤ R39m	Turnover ≤ R19,5m
Community, social and personal services (excluding government institutions)	Turnover >R13m	Turnover > R6m, Turnover ≤ R13m	Turnover ≤ R6m

Source: National Small Business Amendment Bill - DTI 2003 (Adjusted by Stats SA for AFS 2008)

Comparison of results with other surveys

Comparison with other internal Stats SA surveys may not necessarily be comparable due to:

- Classification differences between survey periods;
- Restructuring of businesses;
- Different sampling frames;
- Different cut-off points for size groups; and
- Different sampling methodology and sampling specifications.

Rounding off

Where figures have been rounded off, discrepancies may occur between the sums of the component items and totals. Published percentages and ratios are calculated prior to rounding off of figures and therefore some discrepancies may occur between those percentages and those that could be calculated from rounded figures.

Symbols and abbreviations

AFS	Annual Financial Statistics
GDP	Gross Domestic Product
IFRS	International Financial Reporting Standards
ISIC	International Standard Industrial Classification
m	millions
RSE	Relative standard error
SE	Standard error
SIC	Standard Industrial Classification of all Economic Activities
Stats SA	Statistics South Africa
VAT	Value-added tax

Glossary

Capital expenditure on new assets	<p>Capital expenditure on new assets includes:</p> <ul style="list-style-type: none"> the erection of new buildings and works, additions to and alterations of existing buildings and works; work in progress capitalised; new plant, machinery, equipment and vehicles; new computers, network equipment and other information technology equipment; intangible assets; used plant and machinery, which was imported by or on behalf of the enterprise whether paid to outside contractors/concerns, or which was done by the enterprise itself; and other new assets not specified.
Capital expenditure on land and existing buildings	<p>Capital expenditure on land and existing buildings includes:</p> <ul style="list-style-type: none"> acquisition of land; existing buildings and works; used plant and machinery and vehicles; transfers-in of property, plant, equipment and intangible assets; and other existing assets.
Carrying value of property, plant and equipment and intangible assets (previously known as book value of property, plant and equipment and intangible assets)	<p>Carrying value of property, plant and equipment and intangible assets at the end of the financial year includes:</p> <ul style="list-style-type: none"> land; residential and non-residential buildings; construction works, roads, parking areas and leasehold improvements; network equipment; computers and other information technology equipment; motor vehicles and other transport equipment; plant, machinery and other equipment; intangible assets; and other assets.
Company tax brought into account	<p>Company tax brought into account consists of taxes on incomes, profits and capital gains, excluding value-added tax (VAT). They are assessed on the actual or presumed incomes of enterprises and exclude employees' taxes and compulsory loan levies.</p>
Current assets	<p>Current assets are assets that are not expected to be turned into cash within one year during the normal course of business. They include:</p> <ul style="list-style-type: none"> trade and other receivables; cash and bank; inventory; and other current assets.
Current liabilities	<p>Current liabilities are debts or obligations that are due within one year. They include:</p> <ul style="list-style-type: none"> trade and other payables; bank overdraft; and other current liabilities.
Dividends paid	<p>Dividends paid include cash dividends and other dividends such as capitalisation issues or scrip dividends or capitalisation shares.</p>
Enterprise	<p>An enterprise is a legal unit or a combination of legal units that includes and directly controls all functions necessary to carry out its production activities.</p>

Establishment	An establishment is defined as an enterprise, or part of an enterprise, that is situated at a single location and in which only a single (non-ancillary) productive activity is carried out or in which the principal productive activity accounts for most of the value added.
Equity	Equity is the residual interest in the enterprise's assets after deducting its liabilities.
Government institutions	<p>The AFS excludes government institutions which consist of:</p> <ul style="list-style-type: none">• National government;• Provincial government;• Local government;• Extra budgetary accounts and funds; and• Tertiary institutions.
Industry	An industry consists of a group of enterprises engaged in the same or similar kinds of economic activity, and is classified according to the <i>Standard Industrial Classification of all Economic Activities (SIC), Fifth edition, January 1993</i> .
Intangible assets	An intangible asset is an identifiable non-monetary asset without physical substance held for use in the production or supply of goods or services.
Inventories	<p>Inventories at year end include:</p> <ul style="list-style-type: none">• raw materials or materials for processing, packaging materials, fuel, consumable and maintenance stores;• work in progress (partially completed); and• finished goods (own manufactures) and finished goods not produced by the enterprise but purchased for resale.
International Financial Reporting Standards (IFRS)	International Financial Reporting Standards (IFRS) are international accounting standards stating how particular types of transactions and other events should be reported in financial statements. IFRS are issued by the Accounting Standard Board. The purpose of IFRS is to improve transparency and comparability within financial reporting and introduce consistency in accounting.
Net profit after tax	Net profit after tax is net profit or loss less company tax paid or provided for during the financial year.
Net profit before providing for company tax and dividends	Net profit before providing for company tax and dividends is calculated as total income less total expenditure less opening value of inventories plus closing value of inventories.
Non-current assets	<p>Non-current assets are assets which are not easily convertible to cash or not expected to become cash within the next year. They include:</p> <ul style="list-style-type: none">• property, plant and equipment and intangible assets;• long-term investments; and• other non-current assets.
Non-current liabilities	<p>Non-current liabilities are liabilities not due to be paid within one year during the normal course of business. They include:</p> <ul style="list-style-type: none">• long-term loans; and• other non-current liabilities.

Other expenditure	<p>Other expenditure includes:</p> <ul style="list-style-type: none">• professional services, e.g. audit and other professional business services, legal expenses and data processing services;• donations and sponsorship;• amortisation; and• subscriptions.
Property, plant and equipment	<p>Property, plant and equipment are tangible assets that an enterprise holds for its own use and expects to use during more than one financial year.</p>
Purchases	<p>Purchases include:</p> <ul style="list-style-type: none">• raw materials, components and consumables used in production;• fuel and spare parts for vehicles and off-road vehicles;• purchases and transfers-in of finished goods, intermediate products and partially completed goods from related enterprises; and• goods for resale.
Rental of land, buildings and other structures	<p>Rental of land, buildings and other structures includes water and electricity services paid.</p>
Salaries and wages	<p>Salaries and wages include:</p> <ul style="list-style-type: none">• salaries and/or fees paid to directors, executives and managers;• commissions paid;• employer's contribution to pension, provident, medical aid, sick pay and other funds;• payments made from South Africa to employers or employees based abroad;• payments for all types of leave;• incentive payments for piecework or profit-sharing schemes; fringe benefits paid in cash;• allowances and penalty payments;• value of any salary sacrificed;• severance, termination and redundancy payments to staff; and• bonuses.
Security services	<p>Security services include:</p> <ul style="list-style-type: none">• information technology security systems.

Total income

Total income includes:

- sales of goods and income from services rendered;
- income from mineral rights leases;
- income from rental and leasing of land, buildings and other structures;
- income from leasing and hiring of plant, machinery and equipment;
- income from leasing and hiring of motor vehicles and other transport equipment under operating leases;
- interest received;
- dividends received;
- royalties, franchise fees, copyright, trade names and trade-and patent rights received;
- government subsidies and incentives received from the South African government;
- profit on foreign exchange as a result of variation in foreign exchanges or transactions;
- profit on financial and other liabilities: redemption, liquidation and revaluation;
- profit on financial and other assets: disposal of assets, realisation for cash and revaluation of assets; and
- other income.

Turnover

Turnover includes:

- the value of sales;
- income from services rendered;
- income from rental and or leasing of land and buildings; and
- income from operational leasing and hiring of machinery, vehicles and other equipment.

Turnover excludes:

- value-added tax (VAT);
- net profit or loss on sales or revaluation of assets (including profit or loss on foreign exchange);
- export freight charges;
- interest received; and
- dividends received.

Turnover for only South African-based activities of the enterprise is reflected in this publication.

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