

# Statistical release

## P0021

# Annual financial statistics

## 2007

**Embargoed until:  
16 October 2008  
14:30**

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**Forthcoming issue:**

AFS 2008

**Expected release date**

29 October 2009

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## Key findings

***The total turnover of all industries<sup>1</sup> for 2007 was estimated at R4 078 542 million (or R4,1 trillion), an increase of 19,0 % compared with the revised estimates for 2006 (R3 428 400 million or R3,4 trillion).***

All industries reflected an increase in turnover between 2006 and 2007. The largest percentage increase of 36,8% was reported in mining and quarrying, followed by construction (+25,1%), real estate and other business services (excluding financial intermediation and insurance, but including activities auxiliary to financial intermediation) (+20,8%), trade (+19,6%), manufacturing (+15,6%), transport, storage and communication (+14,7%), electricity, gas and water supply (+14,3%), community, social and personal services (excluding government institutions) (+9,0%) and forestry and fishing (+5,2%).

Capital expenditure on new assets amounted to R202 282 million in 2007, an increase of 18,0% between 2006 and 2007. The largest increase was reported in community, social and personal services (excluding government institutions) (+75,0%), followed by electricity, gas and water supply (+63,3%), mining and quarrying (+40,9%), trade (+27,4%), construction (+27,0%), transport, storage and communication (+8,6%), manufacturing (+2,6%) and real estate and other business services (excluding financial intermediation and insurance, but including activities auxiliary to financial intermediation) (+1,3%). A decrease was reported by forestry and fishing (-48,7%).

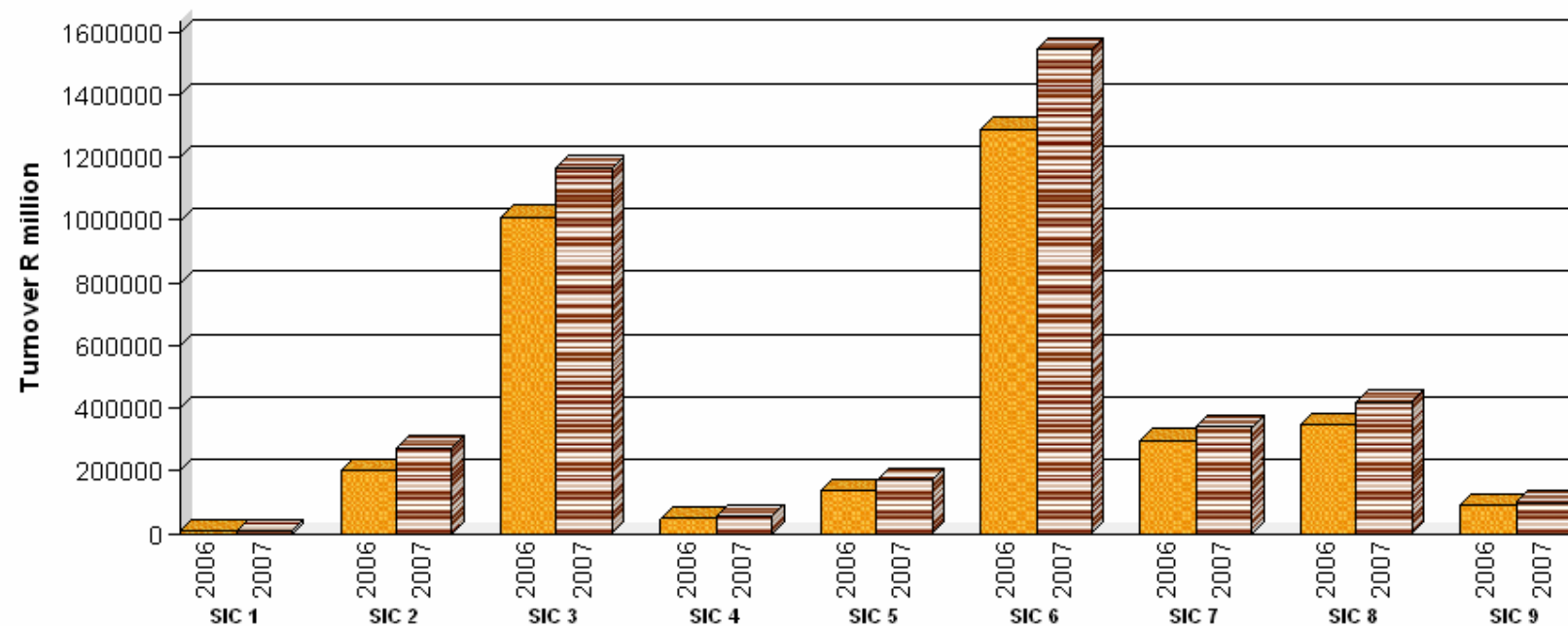
Book value of property, plant and equipment and intangible assets amounted to R1 231 455 million (R1,2 trillion) in 2007, an increase of 12,5% compared with the revised estimates for 2006. The largest increase was reported by community, social and personal services (excluding government institutions) (+153,1%), followed by construction (+32,8%), trade (+20,7%), electricity, gas and water supply (+19,1%), mining and quarrying (+14,3%), transport, storage and communication (+11,0%) and manufacturing (+10,4%). Decreases were reported by real estate and other business services (excluding financial intermediation and insurance, but including activities auxiliary to financial intermediation) (-8,6%) and forestry and fishing (-8,7%).

Purchases amounted to R2 365 016 million (R2,4 trillion) in 2007, an increase of 22,2% compared with the revised estimates for 2006. Real estate and other business services (excluding financial intermediation and insurance, but including activities auxiliary to financial intermediation) reported the largest increase (+50,1%), followed by mining and quarrying (+32,1%), electricity, gas and water supply (+25,4%), manufacturing (+22,0%), trade (+20,8%), transport, storage and communication (+19,0%), construction (+17,0%), forestry and fishing (+10,5%) and community, social and personal services (excluding government institutions) (+5,3%).

Salaries and wages amounted to R544 388 million in 2007, an increase of 11,9% compared with the revised estimates for 2006. Community, social and personal services (excluding government institutions) reported the largest increase (+28,3%), followed by construction (+26,6%), electricity, gas and water supply (+17,7%), mining and quarrying (+15,4%), trade (+14,1%), transport, storage and communication (+13,1%), manufacturing (+8,1%) and real estate and other business services (excluding financial intermediation and insurance, but including activities auxiliary to financial intermediation) (+5,6%). A decrease was reported by forestry and fishing (-25,1%).

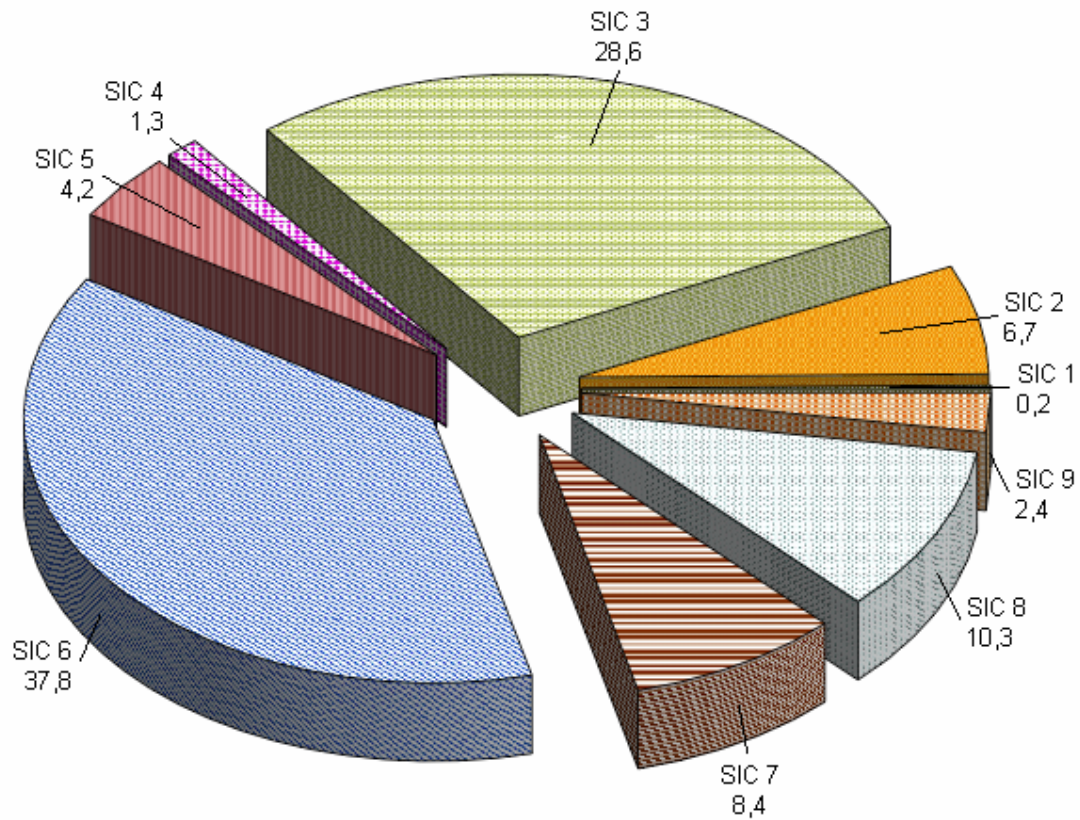
<sup>1</sup> All industries in the South African economy, excluding agriculture, financial intermediation and insurance and general government institutions.

### Comparison of turnover between 2006 and 2007



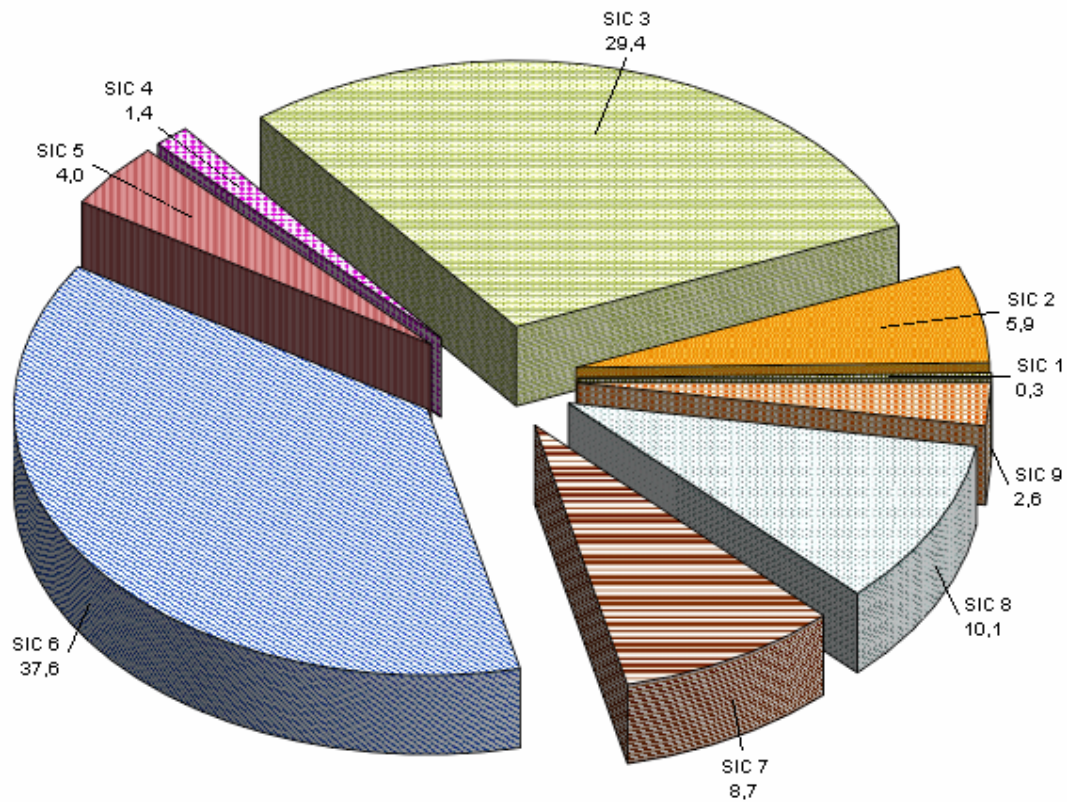
SIC 1 - Forestry and fishing industry
SIC 2 - Mining and quarrying industry
SIC 3 - Manufacturing industry
SIC 4 - Electricity, gas and water supply industry
SIC 5 - Construction industry
SIC 6 - Trade industry
SIC 7 - Transport, storage and communication industry
SIC 8 - Real estate and other business 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



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 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 2006



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 and other business services industry, excluding financial intermediation and insurance
SIC 9 - Community, social and personal services industry, excluding government institutions

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## Notes

### Forthcoming issues

#### Issue

Annual financial statistics, 2008

#### Expected publication date

29 October 2009

### Description of the annual financial statistics (AFS) for 2007

The annual financial statistics survey (AFS) for 2007 contains estimates of financial data for the following industries: Forestry and fishing, mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade, transport, storage and communication, real estate and other business services (excluding financial intermediation and insurance, but including activities auxiliary to financial intermediation) and community, social and personal services (excluding government institutions).

Estimates in respect of the AFS 2007 survey were based on the following industries: mining and quarrying, manufacturing, electricity, water and gas, trade excluding accommodation and food and beverages, transport, storage and communication and real estate and other business services (excluding financial intermediation, insurance) but including activities auxiliary to financial intermediation).

Data in respect of the following industries for 2007 were obtained from the large sample surveys: construction, accommodation and food and beverages which form part of trade. In 2006 data were obtained from large sample survey for the following industries: transport, storage and communication, real estate and other business services (excluding financial intermediation and insurance, but including activities auxiliary to financial intermediation) and motor trade which forms part of trade.

A census was conducted for forestry and fishing by the agriculture division for 2007.

Estimates on lower digit SIC as well as small, medium and large estimates per industry are available on the Stats SA website.

### 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 book 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 2006 and 30 June 2007. The results are used by Statistics South Africa (Stats SA) for compiling the annual national accounts. Other users include the South African Reserve Bank, government organisations, researchers and academics.



**Improvement to this survey** Variables collected for this survey and published for the first time include:

- Bursaries;
- Mineral rights leases;
- Other intangible assets;
- Staff training; and
- Subcontractors.

Book value schedules for lower digit SIC, income and expenditure structures for small, medium and large enterprises per industry as well as accounting ratios for small, medium and large enterprises per industry are available on the Stats SA website.

**Information available on Stats SA website**  
[www.statssa.gov.za](http://www.statssa.gov.za)

Further information for this publication include :

- Estimates on lower digit SIC per industry;
- Small, medium and large estimates per industry;
- Income and expenditure structures per industry for small, medium and large enterprises (new addition);
- Accounting ratios for small, medium and large enterprises (new addition); and
- Book value schedules for lower digit SIC per industry (new addition).

**Reasons for fluctuations in data (see also page 65)**

Fluctuations in the data can be mainly attributed to:

- 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;
- reclassification of enterprises;
- the sample population and composition between 2006 and 2007 are not necessarily comparable;
- 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).

To adopt IFRS, the requirement is to prepare two years' financial statements, hence the previous financial year is restated. The following variables are affected.

- opening values for book value of assets;
- investment property;
- depreciation;
- fair value adjustments;
- foreign currency gains and losses;
- leases;
- re-costing of inventories;
- provisions (e.g. taxes and salaries);
- impairment; and
- recognition and de-recognition of assets and liabilities.

**Table 1.1 – Selected income and expenditure items: All industries<sup>1</sup>**

Item	All industries		
	R million		Percentage change between 2006 and 2007
	2006 <sup>2</sup>	2007 <sup>3</sup>	
<b>Income items</b>			
Turnover	3 428 400	4 078 542	19,0
Interest	38 024	43 101	13,4
Dividends	28 942	25 912	-10,5
Royalties, franchise fees, copyright, trade names and trade and patents rights	7 272	5 489	-24,5
Subsidies and incentives received from government	8 558	8 903	4,0
Net profit on foreign loans	7 572	14 891	96,7
Profit from redemption, liquidation or revaluation of liabilities, at a value lower than the book value	3 297	2 501	-24,1
Profit from the sale or realisation for cash or revaluation of assets	43 914	69 202	57,6
Other	50 098	55 141	10,1
<b>Total income items (A)</b>	<b>3 616 077</b>	<b>4 303 682</b>	<b>19,0</b>
<b>Inventories</b>			
Opening value (B)	267 095	310 738	16,3
Closing value (C)	308 527	367 643	19,2

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

<sup>2</sup> Revised.

<sup>3</sup> Preliminary estimates.

**Table 1.1 – Selected income and expenditure items: All industries<sup>1</sup> (concluded)**

Item	All industries		
	R million		Percentage change between 2006 and 2007
	2006 <sup>2</sup>	2007 <sup>3</sup>	
<b>Expenditure Items</b>			
Purchases	1 934 885	2 365 016	22,2
Salaries and wages	486 572	544 388	11,9
Advertising	28 930	30 070	3,9
Bank charges	6 874	8 177	19,0
Bursaries	280	276	-1,4
Containers and packaging materials	8 686	8 856	2,0
Depreciation provided for during the financial year	85 720	94 442	10,2
Excise and customs duty	28 784	34 861	21,1
Insurance premiums	16 894	17 957	6,3
Interest	72 072	84 106	16,7
Losses from the redemption, liquidation or revaluation of liabilities	9 506	13 704	44,2
Losses on assets or investments sold or revalued	11 870	13 026	9,7
Mineral rights leases	428	415	-3,0
Motor vehicle running expenditure	29 755	32 307	8,6
Operational leasing and hire of plant, machinery, equipment and vehicles	23 444	24 312	3,7
Paper, printing and stationery	7 410	7 838	5,8
Postal, courier and telecommunication service	19 017	17 824	-6,3
Property taxes	3 974	5 667	42,6
Railage and transport-out	35 525	38 013	7,0
Rental of land, buildings and other structures	69 915	77 272	10,5
Repair and maintenance	54 487	58 626	7,6
Royalties, franchise fees, copyright, trade names and patent rights	16 488	18 516	12,3
Security services	7 754	8 656	11,6
Staff training	3 737	4 008	7,3
Subcontractors	58 297	79 814	36,9
Travelling, accommodation and entertainment	18 491	19 845	7,3
Other	249 870	262 996	5,3
<b>Total expenditure (D)</b>	<b>3 289 665</b>	<b>3 870 988</b>	<b>17,7</b>
<b>Net profit before providing for company tax and dividends (E)<sup>4</sup></b>	367 844	487 505*	32,5
<b>Company tax paid or provided for during the financial year</b>	97 143	124 511*	28,2
<b>Net profit after tax</b>	270 701	362 994*	34,1
<b>Dividends paid or provided for during the financial year</b>	89 211	129 694*	45,4
<b>Net profit after dividends paid</b>	181 490	233 300*	28,5

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

<sup>2</sup> Revised.

<sup>3</sup> Preliminary estimates.

<sup>4</sup> E=A-B+C-D.

\*These variables exclude forestry and fishing data.

**Table 1.2 – Selected balance sheet and capital expenditure items: All industries<sup>1</sup>**

Balance sheet items	All industries		
	R million		Percentage change between 2006 and 2007
	2006 <sup>2</sup>	2007 <sup>3</sup>	
<b>Assets</b>			
Non-current assets	1 578 037	1 861 765	18,0
Current assets	1 512 085	1 686 473	11,5
<b>Total assets</b>	<b>3 090 122</b>	<b>3 548 238</b>	<b>14,8</b>
<b>Equity and liabilities</b>			
Owners' equity	963 848	1 185 450	23,0
Non-current liabilities	867 242	1 014 486	17,0
Current liabilities	1 259 032	1 348 302	7,1
<b>Total equity and liabilities</b>	<b>3 090 122</b>	<b>3 548 238</b>	<b>14,8</b>
<b>Capital expenditure on new assets</b>	<b>171 376</b>	<b>202 282</b>	<b>18,0</b>
<b>Capital expenditure on land and existing assets</b>	<b>59 767</b>	<b>105 859</b>	<b>77,1</b>
<b>Book value of property, plant and equipment and intangible assets at the end of the financial year</b>	<b>1 094 613</b>	<b>1 231 455</b>	<b>12,5</b>

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

<sup>2</sup> Revised.

<sup>3</sup> Preliminary estimates.

**Table 1.3 – Book value of property, plant and equipment and intangible assets: All industries<sup>1</sup>**

	2006 <sup>2</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>3</sup>
	R million					
Land	61 318	0	4 810	532	0	66 660
Residential buildings	34 899	2 273	1 501	88	418	38 343
Non-residential buildings	242 468	27 456	11 112	-7 835	7 021	266 180
Construction works, roads and parking areas	56 775	16 823	2 597	-9 494	3 753	62 948
Computers and other IT equipment	37 322	4 996	3 504	-457	8 953	36 412
Motor vehicles and other transport equipment	69 654	18 849	6 693	-9 567	17 020	68 609
Plant, machinery and other office equipment	385 947	75 457	23 275	-10 201	51 790	422 688
<b>Intangible assets</b>						
Computer software	8 182	2 886	579	-216	2 176	9 255
Mineral exploration	9 728	3 970	210	-1 007	1 011	11 890
Other	15 543	3 501	999	-3 032	1 627	15 384
Intangible non-produced assets	82 012	14 739	4 475	-1 909	5 035	94 282
Other assets	1 624	426	12	48	148	1 962
<b>Total</b>	<b>1 005 472</b>	<b>171 376</b>	<b>59 767</b>	<b>-43 050</b>	<b>98 952</b>	<b>1 094 613</b>

<sup>1</sup> All industries in the South African economy, excluding agriculture, financial intermediation and insurance and government institutions.<sup>2</sup> Revised.<sup>3</sup> F=A+B+C+D-E.

**Table 1.3 – Book value of property, plant and equipment and intangible assets: All industries<sup>1</sup>**

	2007 <sup>2</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>3</sup>
	R million					
Land	55 483	0	5 426	-1 160	0	59 749
Residential buildings	23 334	3 465	1 264	-398	418	27 247
Non-residential buildings	234 659	24 316	35 715	9 368	6 843	297 215
Construction works, roads and parking areas	75 903	34 755	4 206	-13 180	3 835	97 849
Computers and other IT equipment	39 866	8 358	2 113	-11	8 819	41 507
Motor vehicles and other transport equipment	85 465	27 364	6 825	-2 024	19 594	98 036
Plant, machinery and other office equipment	427 991	86 489	26 315	-9 043	61 418	470 334
<b>Intangible assets</b>						
Computer software	7 200	2 191	1 147	-217	2 202	8 119
Mineral exploration	4 460	2 414	133	-212	219	6 576
Other	6 752	2 392	545	-650	1 031	8 008
Intangible non-produced assets	80 303	8 628	20 457	3 246	4 607	108 027
Other assets	5 216	1 910	1 713	914	965	8 788
<b>Total</b>	<b>1 046 632</b>	<b>202 282</b>	<b>105 859</b>	<b>-13 367</b>	<b>109 951</b>	<b>1 231 455</b>

<sup>1</sup> All industries in the South African economy, excluding agriculture, financial intermediation and insurance and government institutions.<sup>2</sup> Preliminary estimates.<sup>3</sup> F=A+B+C+D-E.

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

Item	Forestry and fishing industry		
	R million		Percentage change between 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Income items</b>			
Turnover	8 799	9 256	5,2
Interest	101	114	12,9
Dividends	40	26	-35,0
Royalties, franchise fees, copyright, trade names and trade and patents rights	0	0	
Subsidies and incentives received from government	1	1	0,0
Net profit on foreign loans	6	17	183,3
Profit from redemption, liquidation or revaluation of liabilities, at a value lower than the book value	0	0	
Profit from the sale or realisation for cash or revaluation of assets	437	431	-1,4
Other	282	334	18,4
<b>Total income items (A)</b>	<b>9 666</b>	<b>10 179</b>	<b>5,3</b>
<b>Inventories</b>			
Opening value (B)	505	507	0,4
Closing value (C)	385	484	25,7

<sup>1</sup> Revised.

<sup>2</sup> Preliminary estimates.



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

Item	Forestry and fishing industry		
	R million		Percentage change between 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Expenditure items</b>			
Purchases	3 250	3 591	10,5
Salaries and wages	1 772	1 327	-25,1
Advertising	15	22	46,7
Bank charges	14	14	0,0
Bursaries	11	10	-9,1
Containers and packaging materials	66	103	56,1
Depreciation provided for during the financial year	303	295	-2,6
Excise and customs duty	30	21	-30,0
Insurance premiums	135	106	-21,5
Interest	136	121	-11,0
Losses from the redemption, liquidation or revaluation of liabilities	31	5	-83,9
Losses on assets or investments sold or revalued	68	16	-76,5
Mineral rights leases	0	0	0,0
Motor vehicle running expenditure	389	243	-37,5
Operational leasing and hire of plant, machinery, equipment and vehicles	113	107	-5,3
Paper, printing and stationery	14	9	-35,7
Postal, courier and telecommunication service	54	51	-5,6
Property taxes	2	9	350,0
Railage and transport-out	183	337	84,2
Rental of land, buildings and other structures	122	69	-43,4
Repair and maintenance	422	454	7,6
Royalties, franchise fees, copyright, trade names and patent rights	3	3	0,0
Security services	20	23	15,0
Staff training	7	7	0,0
Subcontractors	235	248	5,5
Travelling, accommodation and entertainment	31	44	41,9
Other	891	827	-7,2
<b>Total expenditure (D)</b>	<b>8 317</b>	<b>8 062</b>	<b>-3,1</b>
<b>Net profit before providing for company tax and dividends (E)<sup>3</sup></b>	1 229	*	*
<b>Company tax paid or provided for during the financial year</b>	341	*	*
<b>Net profit after tax</b>	888	*	*
<b>Dividends paid or provided for during the financial year</b>	75	*	*
<b>Net profit after dividends paid</b>	813	*	*

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.<sup>3</sup> E=A-B+C-D.

\* Data not available. Agriculture census of forestry and fishing 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 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Assets</b>			
Non-current assets	8 379	8 065	-3,7
Current assets	3 034	3 298	8,7
<b>Total assets</b>	11 413	11 363	-0,4
<b>Equity and liabilities</b>			
Owners' equity	5 580	5 781	3,6
Non-current liabilities	3 556	3 414	-4,0
Current liabilities	2 277	2 168	-4,8
<b>Total equity and liabilities</b>	11 413	11 363	-0,4
<b>Capital expenditure on new assets</b>	505	259	-48,7
<b>Capital expenditure on land and existing assets</b>	119	47	-60,5
<b>Book value of property, plant and equipment and intangible assets at the end of the financial year</b>	4 219	3 853	-8,7

<sup>1</sup> Revised.

<sup>2</sup> Preliminary estimates.

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

Type of asset	2006 <sup>1</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>2</sup>
	R million					
Land	1 812	0	48	104	0	1 964
Residential buildings	42	1	0	-13	2	28
Non-residential buildings	506	91	10	-7	21	579
Construction works, roads and parking areas	103	33	1	-29	13	95
Computers and other IT equipment	19	6	2	-3	7	17
Motor vehicles and other transport equipment	595	106	14	-34	127	554
Plant, machinery and other office equipment	647	217	43	-38	136	733
<b>Intangible assets</b>						
Computer software	4	3	0	0	2	5
Mineral exploration	0	0	0	0	0	0
Other	173	21	1	6	10	191
Intangible non-produced assets	24	27	0	4	2	53
Other assets	0	0	0	0	0	0
<b>Total</b>	<b>3 925</b>	<b>505</b>	<b>119</b>	<b>-10</b>	<b>320</b>	<b>4 219</b>

<sup>1</sup> Revised.<sup>2</sup> F=A+B+C+D-E.

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

Type of asset	2007 <sup>1</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>2</sup>
	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 and parking areas	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
<b>Intangible assets</b>						
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	299	13	0	31	3	340
<b>Total</b>	<b>3 595</b>	<b>259</b>	<b>47</b>	<b>106</b>	<b>154</b>	<b>3 853</b>

<sup>1</sup> Preliminary estimates.<sup>2</sup> F=A+B+C+D-E.

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

Item	Mining and quarrying industry		
	R million		Percentage change between 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Income items</b>			
Turnover	200 748	274 564	36,8
Interest	2 551	3 345	31,1
Dividends	4 764	748	-84,3
Royalties, franchise fees, copyright, trade names and trade and patents rights	11	11	0,0
Subsidies and incentives received from government	35	35	0,0
Net profit on foreign loans	1 192	1 649	38,3
Profit from redemption, liquidation or revaluation of liabilities, at a value lower than the book value	608	56	-90,8
Profit from the sale or realisation for cash or revaluation of assets	3 553	21 189	496,4
Other	3 761	3 768	0,2
<b>Total income items (A)</b>	<b>217 223</b>	<b>305 365</b>	<b>40,6</b>
<b>Inventories</b>			
Opening value (B)	19 209	23 321	21,4
Closing value (C)	21 484	24 780	15,3

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.

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

Item	Mining and quarrying industry		
	R million		Percentage change between 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Expenditure items</b>			
Purchases	53 926	71 235	32,1
Salaries and wages	45 550	52 586	15,4
Advertising	712	536	-24,7
Bank charges	164	159	-3,0
Bursaries	14	15	7,1
Containers and packaging materials	85	70	-17,6
Depreciation provided for during the financial year	14 801	17 270	16,7
Excise and customs duty	17	17	0,0
Insurance premiums	1 179	1 188	0,8
Interest	5 293	6 713	26,8
Losses from the redemption, liquidation or revaluation of liabilities	1 690	1 834	8,5
Losses on assets or investments sold or revalued	1 730	2 176	25,8
Mineral rights leases	367	369	0,5
Motor vehicle running expenditure	2 866	1 428	-50,2
Operational leasing and hire of plant, machinery, equipment and vehicles	853	1 232	44,4
Paper, printing and stationery	127	140	10,2
Postal, courier and telecommunication service	213	209	-1,9
Property taxes	65	64	-1,5
Railage and transport-out	8 450	8 392	-0,7
Rental of land, buildings and other structures	7 357	8 044	9,3
Repair and maintenance	8 183	9 072	10,9
Royalties, franchise fees, copyright, trade names and patent rights	1 248	2 166	73,6
Security services	249	265	6,4
Staff training	395	446	12,9
Subcontractors	5 266	9 382	78,2
Travelling, accommodation and entertainment	459	467	1,7
Other	17 055	24 510	43,7
<b>Total expenditure (D)</b>	<b>178 314</b>	<b>219 985</b>	<b>23,4</b>
<b>Net profit before providing for company tax and dividends (E)<sup>3</sup></b>	<b>41 184</b>	<b>86 839</b>	<b>110,9</b>
<b>Company tax paid or provided for during the financial year</b>	<b>10 546</b>	<b>21 618</b>	<b>105,0</b>
<b>Net profit after tax</b>	<b>30 638</b>	<b>65 221</b>	<b>112,9</b>
<b>Dividends paid or provided for during the financial year</b>	<b>9 928</b>	<b>40 463</b>	<b>307,6</b>
<b>Net profit after dividends paid</b>	<b>20 710</b>	<b>24 758</b>	<b>19,5</b>

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.<sup>3</sup> 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 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Assets</b>			
Non-current assets	241 721	294 104	21,7
Current assets	80 528	102 953	27,8
<b>Total assets</b>	322 249	397 057	23,2
<b>Equity and liabilities</b>			
Owners' equity	133 272	181 714	36,3
Non-current liabilities	116 751	131 191	12,4
Current liabilities	72 226	84 152	16,5
<b>Total equity and liabilities</b>	322 249	397 057	23,2
<b>Capital expenditure on new assets</b>	22 690	31 969	40,9
<b>Capital expenditure on land and existing assets</b>	11 452	25 220	120,2
<b>Book value of property, plant and equipment and intangible assets at the end of the financial year</b>	177 394	202 818	14,3

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.



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

Type of asset	2006 <sup>1</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>2</sup>
	R million					
Land	728	0	168	-66	0	830
Residential buildings	760	264	35	-33	98	928
Non-residential buildings	17 770	536	297	-1 507	1 559	15 537
Construction works, roads and parking areas	16 823	4 414	2 064	-2 661	2 282	18 358
Computers and other IT equipment	249	153	7	33	105	337
Motor vehicles and other transport equipment	4 228	677	158	-1 560	715	2 788
Plant, machinery and other office equipment	110 779	14 787	8 308	-3 400	11 886	118 588
<b>Intangible assets</b>						
Computer software	91	105	4	5	39	166
Mineral exploration	2 747	733	175	-679	117	2 859
Other	1 967	243	224	-1 692	107	635
Intangible non-produced assets	14 666	573	0	-222	283	14 734
Other assets	1 553	205	12	4	140	1 634
<b>Total</b>	<b>172 361</b>	<b>22 690</b>	<b>11 452</b>	<b>-11 778</b>	<b>17 331</b>	<b>177 394</b>

<sup>1</sup> Revised.<sup>2</sup> F=A+B+C+D-E.

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

	2007 <sup>1</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>2</sup>
	R million					
Land	1 529	0	56	-831	0	754
Residential buildings	1 125	26	7	-248	55	855
Non-residential buildings	16 053	1 142	678	-1 097	1 375	15 401
Construction works, roads and parking areas	18 935	8 481	2 676	-2 397	2 029	25 666
Computers and other IT equipment	395	534	24	-49	465	439
Motor vehicles and other transport equipment	3 059	703	44	-1 110	563	2 133
Plant, machinery and other office equipment	115 541	16 252	15 341	-2 851	16 253	128 030
<b>Intangible assets</b>						
Computer software	148	106	14	0	43	225
Mineral exploration	3 311	2 321	132	-210	154	5 400
Other	153	132	13	-3	89	206
Intangible non-produced assets	14 284	1 404	4 942	444	1 854	19 220
Other assets	1 588	868	1 293	1 098	358	4 489
<b>Total</b>	<b>176 121</b>	<b>31 969</b>	<b>25 220</b>	<b>-7 254</b>	<b>23 238</b>	<b>202 818</b>

<sup>1</sup> Preliminary estimates.<sup>2</sup> F=A+B+C+D-E.

**Table 4.1 – Selected income and expenditure items: Manufacturing**

Item	Manufacturing industry		
	R million		Percentage change between 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Income items</b>			
Turnover	1 009 436	1 167 393	15,6
Interest	9 077	8 634	-4,9
Dividends	4 950	7 083	43,1
Royalties, franchise fees, copyright, trade names and trade and patents rights	280	306	9,3
Subsidies and incentives received from government	3 528	3 515	-0,4
Net profit on foreign loans	2 415	5 577	130,9
Profit from redemption, liquidation or revaluation of liabilities, at a value lower than the book value	606	402	-33,7
Profit from the sale or realisation for cash or revaluation of assets	7 366	6 613	-10,2
Other	12 616	13 347	5,8
<b>Total income items (A)</b>	<b>1 050 274</b>	<b>1 212 870</b>	<b>15,5</b>
<b>Inventories</b>			
Opening value (B)	106 686	119 924	12,4
Closing value (C)	122 458	146 848	19,9

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.

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

Items	Manufacturing industry		
	R million		Percentage change between 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Expenditure items</b>			
Purchases	609 529	743 648	22,0
Salaries and wages	125 025	135 111	8,1
Advertising	7 548	8 466	12,2
Bank charges	1 218	1 279	5,0
Bursaries	83	81	-2,4
Containers and packaging materials	5 246	5 461	4,1
Depreciation provided for during the financial year	23 946	24 519	2,4
Excise and customs duty	9 989	10 724	7,4
Insurance premiums	4 374	4 510	3,1
Interest	17 899	17 851	-0,3
Losses from the redemption, liquidation or revaluation of liabilities	1 904	4 142	117,5
Losses on assets or investments sold or revalued	3 494	2 855	-18,3
Mineral rights leases	59	44	-25,4
Motor vehicle running expenditure	7 588	8 373	10,3
Operational leasing and hire of plant, machinery, equipment and vehicles	4 043	4 523	11,9
Paper, printing and stationery	1 922	1 915	-0,4
Postal, courier and telecommunication service	3 237	3 362	3,9
Property taxes	597	646	8,2
Railage and transport-out	17 028	18 039	5,9
Rental of land, buildings and other structures	15 612	16 405	5,1
Repair and maintenance	17 333	18 235	5,2
Royalties, franchise fees, copyright, trade names and patent rights	5 251	6 409	22,1
Security services	1 382	1 462	5,8
Staff training	748	848	13,4
Subcontractors	4 493	5 863	30,5
Travelling, accommodation and entertainment	4 058	4 217	3,9
Other	63 642	63 039	-0,9
<b>Total expenditure (D)</b>	<b>957 248</b>	<b>1 112 027</b>	<b>16,2</b>
<b>Net profit before providing for company tax and dividends (E)<sup>3</sup></b>	108 798	127 767	17,4
<b>Company tax paid or provided for during the financial year</b>	32 055	37 494	17,0
<b>Net profit after tax</b>	76 743	90 273	17,6
<b>Dividends paid or provided for during the financial year</b>	36 755	31 467	-14,4
<b>Net profit after dividends paid</b>	39 988	58 806	47,1

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.<sup>3</sup> 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 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Assets</b>			
Non-current assets	344 366	375 141	8,9
Current assets	356 797	436 491	22,3
<b>Total assets</b>	701 163	811 632	15,8
<b>Equity and liabilities</b>			
Owners' equity	250 553	300 853	20,1
Non-current liabilities	184 321	206 174	11,9
Current liabilities	266 289	304 605	14,4
<b>Total equity and liabilities</b>	701 163	811 632	15,8
<b>Capital expenditure on new assets</b>	46 709	47 928	2,6
<b>Capital expenditure on land and existing assets</b>	15 503	11 335	-26,9
<b>Book value of property, plant and equipment and intangible assets at the end of the financial year</b>	250 371	276 446	10,4

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.

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

	2006 <sup>1</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>2</sup>
	R million					
Land	4 233	0	487	-128	0	4 592
Residential buildings	2 141	141	101	-217	42	2 124
Non-residential buildings	28 153	2 350	1 649	-333	1 329	30 490
Construction works, roads and parking areas	10 809	4 859	239	-4 500	125	11 282
Computers and other IT equipment	2 410	936	150	-179	974	2 343
Motor vehicles and other transport equipment	10 527	4 358	954	-1 458	2 972	11 409
Plant, machinery and other office equipment	143 347	29 312	11 279	-2 952	20 746	160 240
<b>Intangible assets</b>						
Computer software	1 348	623	131	-16	379	1 707
Mineral exploration	164	15	0	-154	5	20
Other	1 416	841	76	-729	190	1 414
Intangible non-produced assets	21 025	3 083	437	537	614	24 468
Other assets	52	191	0	39	0	282
<b>Total</b>	<b>225 625</b>	<b>46 709</b>	<b>15 503</b>	<b>-10 090</b>	<b>27 376</b>	<b>250 371</b>

<sup>1</sup> Revised.<sup>2</sup> F=A+B+C+D-E.

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

	2007 <sup>1</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>2</sup>
	R million					
Land	4 286	0	1 607	-112	0	5 781
Residential buildings	1 821	109	129	-206	66	1 787
Non-residential buildings	31 724	3 467	1 845	850	1 217	36 669
Construction works, roads and parking areas	10 120	4 521	111	-2 890	268	11 594
Computers and other IT equipment	2 384	874	182	-78	963	2 399
Motor vehicles and other transport equipment	12 899	3 510	1 009	-870	3 270	13 278
Plant, machinery and other office equipment	158 562	31 992	4 658	-3 209	21 014	170 989
<b>Intangible assets</b>						
Computer software	1 703	379	48	-129	446	1 555
Mineral exploration	19	32	1	0	6	46
Other	1 254	548	247	96	164	1 981
Intangible non-produced assets	26 800	2 171	1 314	-299	399	29 587
Other assets	681	325	184	-234	176	780
<b>Total</b>	<b>252 253</b>	<b>47 928</b>	<b>11 335</b>	<b>-7 081</b>	<b>27 989</b>	<b>276 446</b>

<sup>1</sup> Preliminary estimates.<sup>2</sup> F=A+B+C+D-E.



**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 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Income items</b>			
Turnover	47 886	54 721	14,3
Interest	3 008	2 836	-5,7
Dividends	164	387	136,0
Royalties, franchise fees, copyright, trade names and trade and patents rights	0	0	
Subsidies and incentives received from government	256	317	23,8
Net profit on foreign loans	1 417	4 132	191,6
Profit from redemption, liquidation or revaluation of liabilities, at a value lower than the book value	2	4	100,0
Profit from the sale or realisation for cash or revaluation of assets	894	62	-93,1
Other	1 210	1 274	5,3
<b>Total income items (A)</b>	<b>54 837</b>	<b>63 733</b>	<b>16,2</b>
<b>Inventories</b>			
Opening value (B)	3 003	3 507	16,8
Closing value (C)	3 467	3 775	8,9

<sup>1</sup> Revised.<sup>2</sup> 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 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Expenditure items</b>			
Purchases	16 024	20 094	25,4
Salaries and wages	9 039	10 641	17,7
Advertising	14	21	50,0
Bank charges	9	14	55,6
Bursaries	4	4	0,0
Containers and packaging materials	0	0	
Depreciation provided for during the financial year	4 948	5 594	13,1
Excise and customs duty	0	0	
Insurance premiums	71	84	18,3
Interest	4 989	4 760	-4,6
Losses from the redemption, liquidation or revaluation of liabilities	235	647	175,3
Losses on assets or investments sold or revalued	233	238	2,1
Mineral rights leases	0	0	
Motor vehicle running expenditure	52	82	57,7
Operational leasing and hire of plant, machinery, equipment and vehicles	31	39	25,8
Paper, printing and stationery	10	14	40,0
Postal, courier and telecommunication service	31	42	35,5
Property taxes	3	3	0,0
Railage and transport-out	5	8	60,0
Rental of land, buildings and other structures	117	124	6,0
Repair and maintenance	6 381	6 588	3,2
Royalties, franchise fees, copyright, trade names and patent rights	45	68	51,1
Security services	19	21	10,5
Staff training	161	199	23,6
Subcontractors	109	138	26,6
Travelling, accommodation and entertainment	46	54	17,4
Other	3 549	3 481	-1,9
<b>Total expenditure (D)</b>	<b>46 125</b>	<b>52 958</b>	<b>14,8</b>
<b>Net profit before providing for company tax and dividends (E)<sup>3</sup></b>	<b>9 176</b>	<b>11 043</b>	<b>20,3</b>
<b>Company tax paid or provided for during the financial year</b>	<b>2 480</b>	<b>2 887</b>	<b>16,4</b>
<b>Net profit after tax</b>	<b>6 696</b>	<b>8 156</b>	<b>21,8</b>
<b>Dividends paid or provided for during the financial year</b>	<b>2 199</b>	<b>145</b>	<b>-93,4</b>
<b>Net profit after dividends paid</b>	<b>4 497</b>	<b>8 011</b>	<b>78,1</b>

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.<sup>3</sup> 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 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Assets</b>			
Non-current assets	107 716	123 930	15,1
Current assets	38 135	40 669	6,6
<b>Total assets</b>	145 851	164 599	12,9
<b>Equity and liabilities</b>			
Owners' equity	57 209	65 125	13,8
Non-current liabilities	58 535	71 420	22,0
Current liabilities	30 107	28 054	-6,8
<b>Total equity and liabilities</b>	145 851	164 599	12,9
<b>Capital expenditure on new assets</b>	11 498	18 773	63,3
<b>Capital expenditure on land and existing assets</b>	78	546	600,0
<b>Book value of property, plant and equipment and intangible assets at the end of the financial year</b>	79 725	94 963	19,1

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.

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

	2006 <sup>1</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>2</sup>
	R million					
Land	289	0	7	-14	0	282
Residential buildings	16	1	0	0	4	13
Non-residential buildings	5 056	468	0	-354	131	5 039
Construction works, roads and parking areas	7 202	2 095	64	-1 072	113	8 176
Computers and other IT equipment	24	18	0	-23	11	8
Motor vehicles and other transport equipment	1 602	853	4	5	529	1 935
Plant, machinery and other office equipment	59 810	7 815	3	115	4 162	63 581
<b>Intangible assets</b>						
Computer software	348	245	0	21	269	345
Mineral exploration	0	0	0	0	0	0
Other	81	1	0	2	5	79
Intangible non-produced assets	176	2	0	97	8	267
Other assets	0	0	0	0	0	0
<b>Total</b>	<b>74 604</b>	<b>11 498</b>	<b>78</b>	<b>-1 223</b>	<b>5 232</b>	<b>79 725</b>

<sup>1</sup> Revised.<sup>2</sup> F=A+B+C+D-E.

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

	2007 <sup>1</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>2</sup>
	R million					
Land	282	0	35	-14	0	303
Residential buildings	9	0	0	-8	0	1
Non-residential buildings	5 072	255	7	33	187	5 180
Construction works, roads and parking areas	8 464	7 959	6	-536	50	15 843
Computers and other IT equipment	7	4	0	2	3	10
Motor vehicles and other transport equipment	2 028	810	11	-20	557	2 272
Plant, machinery and other office equipment	63 757	9 460	477	384	4 554	69 524
<b>Intangible assets</b>						
Computer software	347	218	10	-81	207	287
Mineral exploration	1 087	56	0	0	56	1 087
Other	57	9	0	-5	2	59
Intangible non-produced assets	326	1	0	80	11	396
Other assets	0	1	0	0	0	1
<b>Total</b>	<b>81 436</b>	<b>18 773</b>	<b>546</b>	<b>-165</b>	<b>5 627</b>	<b>94 963</b>

<sup>1</sup> Preliminary estimates.<sup>2</sup> F=A+B+C+D-E.

**Table 6.1 – Selected income and expenditure items: Construction**

Item	Construction industry		
	R million		Percentage change between 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Income items</b>			
Turnover	136 106	170 229	25,1
Interest received	979	997	1,8
Dividends received	359	340	-5,3
Royalties, franchise fees, copyright, trade names and trade and patents rights received	24	0	-100,0
Subsidies and incentives received from government	11	7	-36,4
Net profit on foreign loans	58	55	-5,2
Profit from redemption, liquidation or revaluation of liabilities, at a value lower than the book value	8	66	725,0
Profit from the sale or realisation for cash or revaluation of assets	583	508	-12,9
Other	1 336	2 025	51,6
<b>Total income items (A)</b>	<b>139 464</b>	<b>174 227</b>	<b>24,9</b>
<b>Inventories</b>			
Opening value (B)	6 268	7 900	26,0
Closing value (C)	7 766	10 267	32,2

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.

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

Item	Construction industry		
	R million		Percentage change between 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Expenditure Items</b>			
Purchases	69 645	81 456	17,0
Salaries and wages	21 744	27 522	26,6
Advertising	277	210	-24,2
Bank charges	274	331	20,8
Bursaries	9	19	111,1
Containers and packaging materials	23	31	34,8
Depreciation provided for during the financial year	2 700	3 523	30,5
Excise and customs duty	14	59	321,4
Insurance premiums	947	1 251	32,1
Interest	1 516	1 345	-11,3
Losses from the redemption, liquidation or revaluation of liabilities	85	95	11,8
Losses on assets or investments sold or revalued	251	443	76,5
Mineral rights leases	0	0	0,0
Motor vehicles running expenditure	2 231	3 687	65,3
Operational leasing and hire of plant, machinery, equipment and vehicles	3 319	3 739	12,7
Paper, printing and stationery	238	192	-19,3
Postal, courier and telecommunication service	751	857	14,1
Property taxes	57	57	0,0
Railage and transport-out	421	358	-15,0
Rental of land, buildings and other structures	1 245	1 784	43,3
Repair and maintenance	980	946	-3,5
Royalties, franchise fees, copyright, trade names and patent rights	79	96	21,5
Security services	133	200	50,4
Staff training	104	226	117,3
Subcontractors	14 459	28 829	99,4
Travelling, accommodation and entertainment	606	1 041	71,8
Other	10 712	9 464	-11,7
<b>Total expenditure (D)</b>	<b>132 820</b>	<b>167 761</b>	<b>26,3</b>
<b>Net profit before providing for company tax and dividends (E)<sup>3</sup></b>	<b>8 142</b>	<b>8 833</b>	<b>8,5</b>
<b>Company tax paid or provided for during the financial year</b>	<b>1 933</b>	<b>2 637</b>	<b>36,4</b>
<b>Net profit after tax</b>	<b>6 209</b>	<b>6 196</b>	<b>-0,2</b>
<b>Dividends paid or provided for during the financial year</b>	<b>875</b>	<b>1 210</b>	<b>38,3</b>
<b>Net profit after dividends paid</b>	<b>5 334</b>	<b>4 986</b>	<b>-6,5</b>

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.<sup>3</sup> 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 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Assets</b>			
Non-current assets	30 591	36 509	19,3
Current assets	41 305	47 067	13,9
<b>Total assets</b>	<b>71 896</b>	<b>83 576</b>	<b>16,2</b>
<b>Equity and liabilities</b>			
Owners' equity	16 479	21 894	32,9
Non-current liabilities	18 163	19 350	6,5
Current liabilities	37 254	42 332	13,6
<b>Total equity and liabilities</b>	<b>71 896</b>	<b>83 576</b>	<b>16,2</b>
<b>Capital expenditure on new assets</b>	<b>5 117</b>	<b>6 497</b>	<b>27,0</b>
<b>Capital expenditure on land and existing assets</b>	<b>1 242</b>	<b>2 079</b>	<b>67,4</b>
<b>Book value of property, plant and equipment and intangible assets at the end of the financial year</b>	<b>17 550</b>	<b>23 302</b>	<b>32,8</b>

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.

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

item	2006 <sup>1</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>2</sup>
	R million					
Land	514	0	100	45	0	659
Residential buildings	1 843	30	30	5	4	1 904
Non-residential buildings	2 024	201	108	-121	18	2 194
Construction works, roads and parking areas	26	88	0	-19	1	94
Computers and other IT equipment	196	79	14	-30	87	172
Motor vehicles and other transport equipment	3 662	1 758	460	-321	1 237	4 322
Plant, machinery and other office equipment	6 446	2 809	511	-668	1 752	7 346
<b>Intangible assets</b>						
Computer software	23	14	2	-1	17	21
Mineral exploration	0	0	0	0	0	0
Other	228	24	17	-6	17	246
Intangible non-produced assets	556	114	0	-43	35	592
Other assets	0	0	0	0	0	0
<b>Total</b>	<b>15 518</b>	<b>5 117</b>	<b>1 242</b>	<b>-1 159</b>	<b>3 168</b>	<b>17 550</b>

<sup>1</sup> Revised.<sup>2</sup> F=A+B+C+D-E.

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

	2007 <sup>1</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>2</sup>
	R million					
Land	1 853	0	607	-111	0	2 349
Residential buildings	1 324	79	22	-7	3	1 415
Non-residential buildings	756	133	14	-47	12	844
Construction works, roads and parking areas	130	40	3	-116	6	51
Computers and other IT equipment	285	109	108	-32	129	341
Motor vehicles and other transport equipment	5 599	1 836	658	-187	1 633	6 273
Plant, machinery and other office equipment	8 617	3 973	551	-571	2 090	10 480
<b>Intangible assets</b>						
Computer software	51	32	1	0	24	60
Mineral exploration	0	0	0	0	0	0
Other	99	26	13	10	17	131
Intangible non-produced assets	931	63	7	12	25	988
Other assets	181	206	95	-64	48	370
<b>Total</b>	<b>19 826</b>	<b>6 497</b>	<b>2 079</b>	<b>-1 113</b>	<b>3 987</b>	<b>23 302</b>

<sup>1</sup> Preliminary estimates.<sup>2</sup> F=A+B+C+D-E.

**Table 7.1 – Selected income and expenditure items: Trade**

Item	Trade industry		
	R million		Percentage change between 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Income items</b>			
Turnover	1 290 618	1 543 499	19,6
Interest	10 887	11 251	3,3
Dividends	2 282	3 163	38,6
Royalties, franchise fees, copyright, trade names and trade and patents rights	5 163	3 747	-27,4
Subsidies and incentives received from government	50	81	62,0
Net profit on foreign loans	1 412	2 026	43,5
Profit from redemption, liquidation or revaluation of liabilities, at a value lower than the book value	288	249	-13,5
Profit from the sale or realisation for cash or revaluation of assets	4 999	3 509	-29,8
Other	14 589	16 870	15,6
<b>Total income items (A)</b>	<b>1 330 288</b>	<b>1 584 395</b>	<b>19,1</b>
<b>Inventories</b>			
Opening value (B)	113 634	128 080	12,7
Closing value (C)	132 224	150 331	13,7

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.

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

Item	Trade industry		
	R million		Percentage change between 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Expenditure items</b>			
Purchases	988 649	1 194 487	20,8
Salaries and wages	110 044	125 580	14,1
Advertising	11 700	11 617	-0,7
Bank charges	3 277	4 091	24,8
Bursaries	18	30	66,7
Containers and packaging materials	1 771	1 886	6,5
Depreciation provided for during the financial year	11 727	13 751	17,3
Excise and customs duty	2 979	2 914	-2,2
Insurance premiums	4 442	4 491	1,1
Interest	12 692	14 676	15,6
Losses from the redemption, liquidation or revaluation of liabilities	1 009	2 196	117,6
Losses on assets or investments sold or revalued	2 167	3 363	55,2
Mineral rights leases	2	2	0,0
Motor vehicle running expenditure	8 143	8 085	-0,7
Operational leasing and hire of plant, machinery, equipment and vehicles	3 079	4 142	34,5
Paper, printing and stationery	2 016	2 344	16,3
Postal, courier and telecommunication service	5 772	5 718	-0,9
Property taxes	419	644	53,7
Railage and transport-out	5 785	5 981	3,4
Rental of land, buildings and other structures	23 206	27 637	19,1
Repair and maintenance	5 722	6 719	17,4
Royalties, franchise fees, copyright, trade names and patent rights	4 980	4 269	-14,3
Security services	2 227	2 619	17,6
Staff training	595	735	23,5
Subcontractors	2 364	3 315	40,2
Travelling, accommodation and entertainment	4 503	5 411	20,2
Other	59 845	57 601	-3,7
<b>Total expenditure (D)</b>	<b>1 279 133</b>	<b>1 514 304</b>	<b>18,4</b>
<b>Net profit before providing for company tax and dividends (E)<sup>3</sup></b>	<b>69 745</b>	<b>92 342</b>	<b>32,4</b>
<b>Company tax paid or provided for during the financial year</b>	<b>20 818</b>	<b>23 910</b>	<b>14,9</b>
<b>Net profit after tax</b>	<b>48 927</b>	<b>68 432</b>	<b>39,9</b>
<b>Dividends paid or provided for during the financial year</b>	<b>12 138</b>	<b>19 870</b>	<b>63,7</b>
<b>Net profit after dividends paid</b>	<b>36 789</b>	<b>48 562</b>	<b>32,0</b>

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.<sup>3</sup> 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 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Assets</b>			
Non-current assets	185 797	212 432	14,3
Current assets	374 150	430 248	15,0
<b>Total assets</b>	559 947	642 680	14,8
<b>Equity and liabilities</b>			
Owners' equity	159 598	192 521	20,6
Non-current liabilities	135 022	146 266	8,3
Current liabilities	265 327	303 893	14,5
<b>Total equity and liabilities</b>	559 947	642 680	14,8
<b>Capital expenditure on new assets</b>	20 539	26 158	27,4
<b>Capital expenditure on land and existing assets</b>	7 732	7 453	-3,6
<b>Book value of property, plant and equipment and intangible assets at the end of the financial year</b>	100 478	121 245	20,7

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.

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

	2006 <sup>1</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>2</sup>
	R million					
Land	5 913	0	859	462	0	7 234
Residential buildings	2 539	176	239	-125	95	2 734
Non-residential buildings	19 829	3 336	1 799	-876	536	23 552
Construction works, roads and parking areas	993	409	74	-122	88	1 266
Computers and other IT equipment	2 823	1 094	254	-145	1 447	2 579
Motor vehicles and other transport equipment	11 412	4 593	1 372	-1 381	4 077	11 919
Plant, machinery and other office equipment	29 367	9 046	2 186	-1 704	6 458	32 437
<b>Intangible assets</b>						
Computer software	1 182	357	104	23	417	1 249
Mineral exploration	8	2	0	-3	3	4
Other	921	607	100	-198	458	972
Intangible non-produced assets	16 116	917	745	-74	1 190	16 514
Other assets	19	2	0	5	8	18
<b>Total</b>	<b>91 122</b>	<b>20 539</b>	<b>7 732</b>	<b>-4 138</b>	<b>14 777</b>	<b>100 478</b>

<sup>1</sup> Revised.<sup>2</sup> F=A+B+C+D-E.

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

	2007 <sup>1</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>2</sup>
	R million					
Land	7 186	0	1 413	339	0	8 938
Residential buildings	4 060	295	187	-18	177	4 347
Non-residential buildings	23 185	3 707	1 278	-790	912	26 468
Construction works, roads and parking areas	1 210	686	91	-253	113	1 621
Computers and other IT equipment	3 019	1 290	220	46	1 365	3 210
Motor vehicles and other transport equipment	12 624	6 601	1 729	-1 326	3 831	15 797
Plant, machinery and other office equipment	36 586	11 696	1 674	-1 764	7 460	40 732
<b>Intangible assets</b>						
Computer software	1 282	337	113	-25	411	1 296
Mineral exploration	5	0	0	-2	0	3
Other	804	294	92	-32	171	987
Intangible non-produced assets	16 522	1 103	563	141	1 294	17 035
Other assets	733	149	93	-5	159	811
<b>Total</b>	<b>107 216</b>	<b>26 158</b>	<b>7 453</b>	<b>-3 689</b>	<b>15 893</b>	<b>121 245</b>

<sup>1</sup> Preliminary estimates.<sup>2</sup> F=A+B+C+D-E.



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

Item	Transport industry		
	R million		Percentage change between 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Income items</b>			
Turnover	296 962	340 681	14,7
Interest	2 434	2 901	19,2
Dividends	2 943	3 494	18,7
Royalties, franchise fees, copyright, trade names and trade and patents rights	486	91	-81,3
Subsidies and incentives received from government	2 270	1 336	-41,1
Net profit on foreign loans	805	531	-34,0
Profit from redemption, liquidation or revaluation of liabilities, at a value lower than the book value	29	97	234,5
Profit from the sale or realisation for cash or revaluation of assets	809	4 510	457,5
Other	4 803	4 018	-16,3
<b>Total income items (A)</b>	<b>311 541</b>	<b>357 659</b>	<b>14,8</b>
<b>Inventories</b>			
Opening value (B)	5 582	6 964	24,8
Closing value (C)	6 321	7 921	25,3

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.

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

Item	Transport industry		
	R million		Percentage change between 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Expenditure Items</b>			
Purchases	95 964	114 174	19,0
Salaries and wages	45 377	51 337	13,1
Advertising	3 604	3 917	8,7
Bank charges	427	508	19,0
Bursaries	24	23	-4,2
Containers and packaging materials	775	694	-10,5
Depreciation provided for during the financial year	16 003	16 649	4,0
Excise and customs duty	15 510	20 959	35,1
Insurance premiums	2 058	2 166	5,2
Interest	7 263	9 577	31,9
Losses from the redemption, liquidation or revaluation of liabilities	121	1 811	1 396,7
Losses on assets or investments sold or revalued	677	1 024	51,3
Mineral rights leases	0	0	
Motor vehicle running expenditure	3 790	3 843	1,4
Operational leasing and hire of plant, machinery, equipment and vehicles	7 843	6 458	-17,7
Paper, printing and stationery	690	648	-6,1
Postal, courier and telecommunication service	2 358	1 903	-19,3
Property taxes	299	1 633	446,2
Railage and transport-out	2 958	4 048	36,8
Rental of land, buildings and other structures	5 369	5 423	1,0
Repair and maintenance	8 573	8 349	-2,6
Royalties, franchise fees, copyright, trade names and patent rights	1 225	1 235	0,8
Security services	1 921	1 855	-3,4
Staff training	425	431	1,4
Subcontractors	14 907	14 690	-1,5
Travelling, accommodation and entertainment	2 801	2 530	-9,7
Other	31 502	35 406	12,4
<b>Total expenditure (D)</b>	<b>272 464</b>	<b>311 291</b>	<b>14,3</b>
<b>Net profit before providing for company tax and dividends (E)<sup>3</sup></b>	<b>39 816</b>	<b>47 325</b>	<b>18,9</b>
<b>Company tax paid or provided for during the financial year</b>	<b>11 695</b>	<b>13 517</b>	<b>15,6</b>
<b>Net profit after tax</b>	<b>28 121</b>	<b>33 808</b>	<b>20,2</b>
<b>Dividends paid or provided for during the financial year</b>	<b>16 782</b>	<b>17 011</b>	<b>1,4</b>
<b>Net profit after dividends paid</b>	<b>11 339</b>	<b>16 797</b>	<b>48,1</b>

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.<sup>3</sup> E=A-B+C-D.

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

Balance sheet items	Transport industry		
	R million		Percentage change between 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Assets</b>			
Non-current assets	172 276	195 773	13,6
Current assets	105 913	128 100	20,9
<b>Total assets</b>	278 189	323 873	16,4
<b>Equity and liabilities</b>			
Owners' equity	88 698	97 636	10,1
Non-current liabilities	74 519	91 534	22,8
Current liabilities	114 972	134 703	17,2
<b>Total equity and liabilities</b>	278 189	323 873	16,4
<b>Capital expenditure on new assets</b>	34 767	37 742	8,6
<b>Capital expenditure on land and existing assets</b>	7 176	8 882	23,8
<b>Book value of property, plant and equipment and intangible assets at the end of the financial year</b>	154 634	171 670	11,0

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.

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

	2006 <sup>1</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>2</sup>
	R million					
Land	4 935	0	648	734	0	6 317
Residential buildings	1 145	109	53	-13	49	1 245
Non-residential buildings	22 944	6 063	581	-333	2 780	26 475
Construction works, roads and parking areas	10 685	3 536	37	-349	812	13 097
Computers and other IT equipment	26 867	1 352	2 705	-201	3 991	26 732
Motor vehicles and other transport equipment	22 893	3 924	1 937	-2 506	3 908	22 340
Plant, machinery and other office equipment	12 382	5 940	299	-1 353	2 105	15 163
<b>Intangible assets</b>						
Computer software	4 207	1 182	175	-242	698	4 624
Mineral exploration	6 375	3 119	6	-87	797	8 616
Other	2 649	848	46	-146	240	3 157
Intangible non-produced assets	21 612	8 694	689	-1 991	2 136	26 868
Other assets	0	0	0	0	0	0
<b>Total</b>	<b>136 694</b>	<b>34 767</b>	<b>7 176</b>	<b>-6 487</b>	<b>17 516</b>	<b>154 634</b>

<sup>1</sup> Revised.<sup>2</sup> F=A+B+C+D-E.

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

	2007 <sup>1</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>2</sup>
	R million					
Land	1 353	0	80	5	0	1 438
Residential buildings	1 203	78	121	-18	66	1 318
Non-residential buildings	27 178	3 929	818	-65	2 098	29 762
Construction works, roads and parking areas	29 854	12 152	1 128	-7 324	1 005	34 805
Computers and other IT equipment	29 190	3 540	1 303	73	3 588	30 518
Motor vehicles and other transport equipment	30 374	8 176	2 578	2 574	5 718	37 984
Plant, machinery and other office equipment	22 430	7 113	1 941	-850	4 452	26 182
<b>Intangible assets</b>						
Computer software	2 669	666	853	-4	640	3 544
Mineral exploration	2	0	0	0	2	0
Other	1 551	1 017	14	-684	75	1 823
Intangible non-produced assets	2 595	1 036	34	-1	176	3 488
Other assets	724	35	12	93	56	808
<b>Total</b>	<b>149 123</b>	<b>37 742</b>	<b>8 882</b>	<b>-6 201</b>	<b>17 876</b>	<b>171 670</b>

<sup>1</sup> Preliminary estimates.<sup>2</sup> F=A+B+C+D-E.

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

Item	Real estate and other business services industry		
	R million		Percentage change between 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Income items</b>			
Turnover	347 142	419 289	20,8
Interest	8 112	11 742	44,7
Dividends	13 293	10 317	-22,4
Royalties, franchise fees, copyright, trade names and trade and patents rights	1 056	1 040	-1,5
Subsidies and incentives received from government	1 466	778	-46,9
Net profit on foreign loans	256	372	45,3
Profit from redemption, liquidation or revaluation of liabilities, at a value lower than the book value	1 736	1 599	-7,9
Profit from the sale or realisation for cash or revaluation of assets	24 647	31 449	27,6
Other	8 773	9 279	5,8
<b>Total income items (A)</b>	<b>406 481</b>	<b>485 865</b>	<b>19,5</b>
<b>Inventories</b>			
Opening value (B)	10 271	18 774	82,8
Closing value (C)	12 361	20 901	69,1

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.

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

Item	Real estate and other business services industry		
	R million		Percentage change between 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Expenditure items</b>			
Purchases	74 123	111 294	50,1
Salaries and wages	105 648	111 589	5,6
Advertising	3 897	4 071	4,5
Bank charges	1 036	1 342	29,5
Bursaries	86	61	-29,1
Containers and packaging materials	663	570	-14,0
Depreciation provided for during the financial year	8 823	9 626	9,1
Excise and customs duty	243	163	-32,9
Insurance premiums	3 021	3 389	12,2
Interest	20 286	26 098	28,7
Losses from the redemption, liquidation or revaluation of liabilities	4 407	2 498	-43,3
Losses on assets or investments sold or revalued	2 635	2 055	-22,0
Mineral rights leases	0	0	
Motor vehicle running expenditure	3 940	5 801	47,2
Operational leasing and hire of plant, machinery, equipment and vehicles	3 163	3 042	-3,8
Paper, printing and stationery	1 892	2 047	8,2
Postal, courier and telecommunication service	5 631	4 619	-18,0
Property taxes	2 379	2 439	2,5
Railage and transport-out	574	711	23,9
Rental of land, buildings and other structures	13 618	13 741	0,9
Repair and maintenance	5 304	6 036	13,8
Royalties, franchise fees, copyright, trade names and patent rights	3 281	3 874	18,1
Security services	1 406	1 712	21,8
Staff training	1 107	952	-14,0
Subcontractors	15 431	15 702	1,8
Travelling, accommodation and entertainment	5 160	4 996	-3,2
Other	43 761	48 339	10,5
<b>Total expenditure (D)</b>	<b>331 515</b>	<b>386 767</b>	<b>16,7</b>
<b>Net profit before providing for company tax and dividends (E)<sup>3</sup></b>	<b>77 056</b>	<b>101 225</b>	<b>31,4</b>
<b>Company tax paid or provided for during the financial year</b>	<b>14 961</b>	<b>19 937</b>	<b>33,3</b>
<b>Net profit after tax</b>	<b>62 095</b>	<b>81 288</b>	<b>30,9</b>
<b>Dividends paid or provided for during the financial year</b>	<b>8 790</b>	<b>18 123</b>	<b>106,2</b>
<b>Net profit after dividends paid</b>	<b>53 305</b>	<b>63 165</b>	<b>18,5</b>

<sup>1</sup> Revised.

<sup>2</sup> Preliminary estimates.

<sup>3</sup> E=A-B+C-D.

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

Balance sheet items	Real estate and other business services industry		
	R million		Percentage change between 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Assets</b>			
Non-current assets	444 975	520 390	16,9
Current assets	490 018	467 691	-4,6
<b>Total assets</b>	934 993	988 081	5,7
<b>Equity and liabilities</b>			
Owners' equity	232 194	283 932	22,3
Non-current liabilities	251 560	281 671	12,0
Current liabilities	451 239	422 478	-6,4
<b>Total equity and liabilities</b>	934 993	988 081	5,7
<b>Capital expenditure on new assets</b>	25 436	25 754	1,3
<b>Capital expenditure on land and existing assets</b>	12 940	12 452	-3,8
<b>Book value of property, plant and equipment and intangible assets at the end of the financial year</b>	277 014	253 070	-8,6

<sup>1</sup> Revised.

<sup>2</sup> Preliminary estimates.



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

	2006 <sup>1</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>2</sup>
	R million					
Land	40 904	0	1 993	-601	0	42 296
Residential buildings	24 548	1 414	1 008	277	83	27 164
Non-residential buildings	133 511	13 595	6 520	-4 414	403	148 809
Construction works, roads and parking areas	9 911	1 294	113	-680	312	10 326
Computers and other IT equipment	4 265	1 150	327	100	2 087	3 755
Motor vehicles and other transport equipment	12 390	1 991	1 653	-2 028	2 756	11 250
Plant, machinery and other office equipment	17 082	3 906	457	-175	3 063	18 207
<b>Intangible assets</b>						
Computer software	931	318	107	-16	338	1 002
Mineral exploration	427	101	29	-84	88	385
Other	7 729	739	532	-240	521	8 239
Intangible non-produced assets	5 264	900	201	-232	580	5 553
Other assets	0	28	0	0	0	28
<b>Total</b>	<b>256 962</b>	<b>25 436</b>	<b>12 940</b>	<b>-8 093</b>	<b>10 231</b>	<b>277 014</b>

<sup>1</sup> Revised.<sup>2</sup> F=A+B+C+D-E.

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

	2007 <sup>1</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>2</sup>
R million						
Land	31 640	0	1 540	-274	0	32 906
Residential buildings	10 721	2 799	785	93	7	14 391
Non-residential buildings	115 064	10 242	8 425	10 631	381	143 981
Construction works, roads and parking areas	6 805	603	7	393	323	7 485
Computers and other IT equipment	4 023	1 777	153	-28	1 982	3 943
Motor vehicles and other transport equipment	15 989	4 799	584	-877	3 328	17 167
Plant, machinery and other office equipment	15 165	3 968	592	-350	3 652	15 723
<b>Intangible assets</b>						
Computer software	850	326	64	-11	384	845
Mineral exploration	36	5	0	0	1	40
Other	925	192	88	-36	304	865
Intangible non-produced assets	14 101	749	180	155	506	14 679
Other assets	902	294	34	-41	144	1 045
<b>Total</b>	<b>216 221</b>	<b>25 754</b>	<b>12 452</b>	<b>9 655</b>	<b>11 012</b>	<b>253 070</b>

<sup>1</sup> Preliminary estimates.<sup>2</sup> F=A+B+C+D-E.

**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 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Income items</b>			
Turnover	90 703	98 910	9,0
Interest	875	1 281	46,4
Dividends	147	354	140,8
Royalties, franchise fees, copyright, trade names and trade and patents rights	252	294	16,7
Subsidies and incentives received from government	941	2 833	201,1
Net profit on foreign loans	11	532	4 736,4
Profit from redemption, liquidation or revaluation of liabilities, at a value lower than the book value	20	28	40,0
Profit from the sale or realisation for cash or revaluation of assets	626	931	48,7
Other	2 728	4 226	54,9
<b>Total income items (A)</b>	<b>96 303</b>	<b>109 389</b>	<b>13,6</b>
<b>Inventories</b>			
Opening value (B)	1 937	1 761	-9,1
Closing value (C)	2 061	2 336	13,3

<sup>1</sup> Revised.<sup>2</sup> 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 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Expenditure items</b>			
Purchases	23 775	25 037	5,3
Salaries and wages	22 373	28 695	28,3
Advertising	1 163	1 210	4,0
Bank charges	455	439	-3,5
Bursaries	31	33	6,5
Containers and packaging materials	57	41	-28,1
Depreciation provided for during the financial year	2 469	3 215	30,2
Excise and customs duty	2	4	100,0
Insurance premiums	667	772	15,7
Interest	1 998	2 965	48,4
Losses from the redemption, liquidation or revaluation of liabilities	24	476	1 883,3
Losses on assets or investments sold or revalued	615	856	39,2
Mineral rights leases	0	0	
Motor vehicle running expenditure	756	765	1,2
Operational leasing and hire of plant, machinery, equipment and vehicles	1 000	1 030	3,0
Paper, printing and stationery	501	529	5,6
Postal, courier and telecommunication service	970	1 063	9,6
Property taxes	153	172	12,4
Railage and transport-out	121	139	14,9
Rental of land, buildings and other structures	3 269	4 045	23,7
Repair and maintenance	1 589	2 227	40,2
Royalties, franchise fees, copyright, trade names and patent rights	376	396	5,3
Security services	397	499	25,7
Staff training	195	164	-15,9
Subcontractors	1 033	1 647	59,4
Travelling, accommodation and entertainment	827	1 085	31,2
Other	18 913	20 329	7,5
<b>Total expenditure (D)</b>	<b>83 729</b>	<b>97 833</b>	<b>16,8</b>
<b>Net profit before providing for company tax and dividends (E)<sup>3</sup></b>	<b>12 698</b>	<b>12 131</b>	<b>-4,5</b>
<b>Company tax paid or provided for during the financial year</b>	<b>2 314</b>	<b>2 511</b>	<b>8,5</b>
<b>Net profit after tax</b>	<b>10 384</b>	<b>9 620</b>	<b>-7,4</b>
<b>Dividends paid or provided for during the financial year</b>	<b>1 669</b>	<b>1 405</b>	<b>-15,8</b>
<b>Net profit after dividends paid</b>	<b>8 715</b>	<b>8 215</b>	<b>-5,7</b>

<sup>1</sup> Revised.<sup>2</sup> Preliminary estimates.<sup>3</sup> 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 2006 and 2007
	2006 <sup>1</sup>	2007 <sup>2</sup>	
<b>Assets</b>			
Non-current assets	42 216	95 421	126,0
Current assets	22 205	29 956	34,9
<b>Total assets</b>	64 421	125 377	94,6
<b>Equity and liabilities</b>			
Owners' equity	20 265	35 994	77,6
Non-current liabilities	24 815	63 466	155,8
Current liabilities	19 341	25 917	34,0
<b>Total equity and liabilities</b>	64 421	125 377	94,6
<b>Capital expenditure on new assets</b>	4 115	7 202	75,0
<b>Capital expenditure on land and existing assets</b>	3 525	37 845	973,6
<b>Book value of property, plant and equipment and intangible assets at the end of the financial year</b>	33 228	84 088	153,1

<sup>1</sup> Revised.

<sup>2</sup> Preliminary estimates.

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

	2006 <sup>1</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>2</sup>
	R million					
Land	1 990	0	500	-4	0	2 486
Residential buildings	1 865	137	35	207	41	2 203
Non-residential buildings	12 675	816	148	110	244	13 505
Construction works, roads and parking areas	223	95	5	-62	7	254
Computers and other IT equipment	469	208	45	-9	244	469
Motor vehicles and other transport equipment	2 345	589	141	-284	699	2 092
Plant, machinery and other office equipment	6 087	1 625	189	-26	1 482	6 393
<b>Intangible assets</b>						
Computer software	48	39	56	10	17	136
Mineral exploration	7	0	0	0	1	6
Other	379	177	3	-29	79	451
Intangible non-produced assets	2 573	429	2 403	15	187	5 233
Other assets	0	0	0	0	0	0
<b>Total</b>	<b>28 661</b>	<b>4 115</b>	<b>3 525</b>	<b>-72</b>	<b>3 001</b>	<b>33 228</b>

<sup>1</sup> Revised.<sup>2</sup> F=A+B+C+D-E.

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

	2007 <sup>1</sup>					
	Book value at the beginning of the financial year	Capital expenditure on new assets	Capital expenditure on land and existing assets	Sale of assets (-), revaluation and other adjustments to book value	Depreciation and amortisation	Book value at the end of the financial year
	(A)	(B)	(C)	(D)	(E)	(F) <sup>2</sup>
	R million					
Land	5 472	0	69	-173	0	5 368
Residential buildings	3 022	78	12	14	42	3 084
Non-residential buildings	15 511	1 379	22 650	-142	654	38 744
Construction works, roads and parking areas	248	309	184	-85	29	627
Computers and other IT equipment	541	224	123	57	320	625
Motor vehicles and other transport equipment	2 289	852	204	-245	624	2 476
Plant, machinery and other office equipment	6 871	1 945	1 062	162	1 889	8 151
<b>Intangible assets</b>						
Computer software	145	124	44	33	45	301
Mineral exploration	0	0	0	0	0	0
Other	1 897	173	78	4	209	1 943
Intangible non-produced assets	4 737	2 099	13 417	2 714	342	22 625
Other assets	108	19	2	36	21	144
<b>Total</b>	<b>40 841</b>	<b>7 202</b>	<b>37 845</b>	<b>2 375</b>	<b>4 175</b>	<b>84 088</b>

<sup>1</sup> Preliminary estimates.<sup>2</sup> F=A+B+C+D-E.

**Table 11 - Comparison of selected operating ratios between 2006 and 2007**

Industry	Turnover / Book value of assets <sup>1</sup>		Profit / Turnover <sup>2</sup>		Profitability ratio <sup>3</sup>		Dividends paid / Net profit after tax <sup>4</sup>		Turnover / Closing inventories <sup>5</sup>	
	2006	2007	2006	2007	2006	2007	2006	2007	2006	2007
Forestry and fishing	2,09	2,40	0,14	*	0,10	*	0,08	*	22,85	19,12
Mining and quarrying	1,13	1,35	0,21	0,32	0,15	0,24	0,32	0,62	9,34	11,08
Manufacturing	4,03	4,22	0,11	0,11	0,08	0,08	0,48	0,35	8,24	7,95
Electricity, gas and water supply	0,60	0,58	0,19	0,20	0,14	0,15	0,33	0,02	13,81	14,50
Construction	7,76	7,31	0,06	0,05	0,05	0,04	0,14	0,20	17,53	16,58
Trade	12,84	12,73	0,05	0,06	0,04	0,04	0,25	0,29	9,76	10,27
Transport, storage and communication	1,92	1,98	0,13	0,14	0,09	0,10	0,60	0,50	46,98	43,01
Real estate and other business services, excluding financial intermediation and insurance but including activities auxiliary to financial intermediation	1,25	1,66	0,22	0,24	0,18	0,19	0,14	0,22	28,08	20,06
Community, social and personal services industry, excluding government institutions	2,73	1,18	0,14	0,12	0,11	0,10	0,16	0,15	44,01	42,34
<b>All Industries</b>	<b>3,13</b>	<b>3,31</b>	<b>0,11</b>	<b>0,12</b>	<b>0,08</b>	<b>0,09</b>	<b>0,33</b>	<b>0,36</b>	<b>11,11</b>	<b>11,09</b>

<sup>1</sup> Turnover / book value of property, plant and equipment and intangible assets at the end of the financial year.

<sup>2</sup> Net profit before providing for company tax / turnover.

<sup>3</sup> 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.

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

<sup>5</sup> Turnover / closing value of inventories.

\*Data is not available.



**Table 11 - Comparison of selected operating ratios between 2006 and 2007 (concluded)**

Industry	Net Profit before tax / Book value of assets <sup>1</sup>		Net profit after tax / Book value of assets <sup>2</sup>		Company tax / Net profit <sup>3</sup>		Total capital expenditure / Book value of assets <sup>4</sup>		Capital expenditure on new assets / Book value of assets <sup>5</sup>	
	2006	2007	2006	2007	2006	2007	2006	2007	2006	2007
Forestry and fishing	0,29	*	0,21	*	0,28	*	0,15	0,08	0,12	0,07
Mining and quarrying	0,23	0,43	0,17	0,32	0,26	0,25	0,19	0,28	0,13	0,16
Manufacturing	0,43	0,46	0,31	0,33	0,29	0,29	0,26	0,21	0,18	0,17
Electricity, gas and water supply	0,12	0,12	0,08	0,09	0,27	0,26	0,15	0,20	0,14	0,20
Construction	0,46	0,38	0,35	0,27	0,24	0,30	0,36	0,37	0,29	0,28
Trade	0,69	0,76	0,49	0,56	0,30	0,26	0,28	0,28	0,20	0,22
Transport, storage and communication	0,26	0,28	0,18	0,20	0,29	0,29	0,27	0,27	0,22	0,22
Real estate and other business services, excluding financial intermediation and insurance but including activities auxiliary to financial intermediation	0,28	0,40	0,22	0,32	0,19	0,20	0,14	0,15	0,09	0,10
Community, social and personal services industry, excluding government institutions	0,38	0,14	0,31	0,11	0,18	0,21	0,23	0,54	0,12	0,09
<b>All Industries</b>	0,34	0,40	0,25	0,30	0,26	0,26	0,21	0,25	0,16	0,16

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

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

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

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

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

\*Data is not available.

## Technical notes

### Confidence intervals

The 95% confidence intervals of a population parameter (turnover) is 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)

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

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 BSF 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: 2006 and 2007**

	2006 <sup>1</sup>				2007 <sup>2</sup>			
	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 <sup>3</sup>	8 089	8 799	9 509	4,12	-	9 256	-	-
Mining and quarrying	200 114	200 748	201 382	0,16	273 436	274 564	275 692	0,21
Manufacturing	997 166	1 009 436	1 021 708	0,62	1 153 140	1 167 393	1 181 646	0,62
Electricity, gas and water supply	47 768	47 886	48 004	0,13	54 314	54 721	55 128	0,38
Construction	129 703	136 106	142 508	2,40	167 475	170 229	181 141	2,05
Trade	1 249 130	1 290 618	1 332 106	1,64	1 434 527	1 543 499	1 554 499	1,98
Transport, storage and communication	308 489	296 962	314 595	0,52	334 871	340 681	346 488	0,87
Real estate and other business services, excluding financial intermediation and insurance	321436	347 142	372 848	3,78	393 487	419 289	445 089	3,14
Community, social and personal services industry, excluding government institutions	85 675	90 703	95 730	2,83	95 576	98 910	102 245	1,72

<sup>1</sup> Revised

<sup>2</sup> Preliminary.

<sup>3</sup>RSE indicates the percentage error likely to have occurred due to sampling. A census was conducted for forestry and fishing in 2007 resulting in no RSE's.

**Table B –Turnover by industry for 2006 and 2007**

	2006 <sup>1</sup>		2007 <sup>2</sup>		Percentage change between AFS 2006 and AFS 2007
	R million	Percentage of total turnover	R million	Percentage of total turnover	
Forestry and fishing	8 799	0,3	9 256	0,2	5,2
Mining and quarrying	200 748	5,9	274 564	6,7	36,8
Manufacturing	1 009 436	29,4	1 167 393	28,6	15,6
Electricity, gas and water supply	47 886	1,4	54 721	1,3	14,3
Construction	136 106	4,0	170 229	4,2	25,1
Trade	1 290 618	37,6	1 543 499	37,8	19,6
Transport, storage and communication	296 962	8,7	340 681	8,4	14,7
Real estate and other business services, excluding financial intermediation and insurance	347 142	10,1	419 289	10,3	20,8
Community, social and personal services industry, excluding government institutions	90 703	2,6	98 910	2,4	9,0
<b>Total</b>	<b>3 428 400</b>	<b>100,0</b>	<b>4 078 542</b>	<b>100,0</b>	<b>19,0</b>

<sup>1</sup> Revised.<sup>2</sup> Preliminary.

## Explanatory notes

<b>Introduction</b>	<p>Stats SA conducted an annual economic activity survey in 2007 to collect a range of financial statistics in respect of enterprises for the following industries: mining and quarrying, manufacturing, electricity, gas and water supply, wholesale, retail and motor trade, transport, storage and communication, real estate and other business services (excluding financial intermediation and insurance) and community, social and personal services (excluding government institutions). Data were collected via the large sample surveys of businesses classified to the following industries: construction, accommodation and food and beverages which form part of trade and census data for forestry and fishing. Information is collected for the financial years of enterprises that ended on any date between 1 July 2006 and 30 June 2007. The statistical release contains information regarding:</p> <ul style="list-style-type: none"><li>• income and expenditure items;</li><li>• inventories;</li><li>• net profit before providing for company tax and dividends;</li><li>• company tax paid or provided for during the financial year;</li><li>• dividends paid or provided for during the financial year;</li><li>• capital expenditure on new assets;</li><li>• capital expenditure on land and existing assets;</li><li>• balance sheet items;</li><li>• book value of property, plant and equipment and intangible assets at the end of the financial year; and</li><li>• selected operating ratios.</li></ul>
<b>Purpose of the survey</b>	<p>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 to compile estimates of the annual Gross Domestic Product (GDP) and its components. The statistics from the AFS can also be used by government departments and the private sector in analyses of the comparative performance of industries. Enterprises can assess their own performance against that of their industry, in terms of a range of operating ratios. The results of the <i>Annual financial statistics survey</i> are published annually.</p>
<b>Scope of the survey</b>	<p>The AFS, large sample and agriculture surveys cover financial statistics of the following industries according to the <i>Standard Industrial Classification of all Economic Activities (SIC), Fifth edition, January 1993</i>:</p> <ul style="list-style-type: none"><li>• forestry and fishing;</li><li>• mining and quarrying;</li><li>• manufacturing;</li><li>• electricity, gas and water supply;</li><li>• construction;</li><li>• trade;</li><li>• transport, storage and communication;</li><li>• real estate and business services (excluding financial intermediation and insurance, but including activities auxiliary to financial intermediation); and</li><li>• community, social and personal services (excluding government institutions).</li></ul>

<b>Classification</b>	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 survey. 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 SIC major division (one digit) level.
<b>Statistical unit</b>	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.
<b>Survey methodology and design</b>	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 65% 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 14 630 was drawn. The data reported by enterprises in the sample are weighted to represent all enterprises in the population. <b>Weights for size groups 2 to 4 can be large due to sample design and non-response.</b>
<b>Main reasons for fluctuations</b>	<p>Differences can occur due to different sampling frames used, differences in the structures of the samples and improvement in the classification of enterprises to different industries.</p> <p><b>Classification</b> of enterprises are based on the principal or main activity of an economic entity, i.e. the activity that contributes most to the value added of the entity or the activity of which the value added exceeds that of any other activity of the entity.</p> <p>Differences in <b>accounting policy</b> 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 <b>sampling variability</b>, 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>

**Opening (2007) and closing (2006) values of inventory and book 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 2006 values and opening 2007 values will be reflected in all industries.

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.

### 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 >R5m	Turnover > R3m, Turnover ≤ R5m	Turnover ≤ R3m
Mining and quarrying	Turnover >R39m	Turnover > R10m, Turnover ≤ R39m	Turnover ≤ R10m
Manufacturing	Turnover >R51m	Turnover > R13m, Turnover ≤ R51m	Turnover ≤ R13m
Electricity, gas and water supply	Turnover >R51m	Turnover > R13m, Turnover ≤ R51m	Turnover ≤ R13m
Construction	Turnover >R26m	Turnover > R6m, Turnover ≤ R26m	Turnover ≤ R6m
Wholesale trade	Turnover >R64m	Turnover > R32m, Turnover ≤ R64m	Turnover ≤ R32m
Retail and motor trade	Turnover >R39m	Turnover > R19m, Turnover ≤ R39m	Turnover ≤ R19m
Accommodation and catering trade	Turnover >R13m	Turnover > R6m, Turnover ≤ R13m	Turnover ≤ R6m
Transport, storage and communication	Turnover >R26m	Turnover > R13m, Turnover ≤ R26m	Turnover ≤ R13m
Real estate and other business services (excluding financial intermediation and insurance)	Turnover >R26m	Turnover > R13m, Turnover ≤ R26m	Turnover ≤ R13m
Community, social and personal services (excluding government institutions)	Turnover >R13m	Turnover > R6m, Turnover ≤ R13m	Turnover ≤ R6m

Source: National Small Business Amendment Bill - DTI 2003

### 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.

<b>Rounding off</b>	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.	
<b>Symbols and abbreviations</b>	AFS	Annual Financial Statistics
	BSF	Business Sampling Frame
	GDP	Gross Domestic Product
	ISIC	International Standard Industrial Classification
	m	millions
	SARS	South Africa Revenue Service
	SIC	Standard Industrial Classification of all Economic Activities
	Stats SA	Statistics South Africa
	VAT	Value-added tax
	..	Data not available



## Glossary

<b>Book value of property, plant and equipment and intangible assets</b>	<p>Book value of property, plant and equipment and intangible assets at the end of the financial year includes:</p> <ul style="list-style-type: none"> <li>• land;</li> <li>• residential and non-residential buildings;</li> <li>• construction works, roads and parking areas;</li> <li>• computers and other information technology equipment;</li> <li>• motor vehicles and other transport equipment;</li> <li>• plant, machinery and other equipment; and</li> <li>• intangible assets and non-produced assets.</li> </ul>
<b>Capital expenditure on new assets</b>	<p>Capital expenditure on new assets includes:</p> <ul style="list-style-type: none"> <li>• the erection of new buildings and works, additions to and alterations of existing buildings and works;</li> <li>• capital work in progress capitalised;</li> <li>• new plant and machinery, vehicles and equipment; and</li> <li>• 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.</li> </ul>
<b>Company tax brought into account</b>	<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>
<b>Current assets</b>	<p>Current assets are assets that are not expected to be turned into cash within one year during the normal course of business. It includes:</p> <ul style="list-style-type: none"> <li>• trade and other receivables;</li> <li>• cash and bank;</li> <li>• inventory; and</li> <li>• other current assets.</li> </ul>
<b>Current liabilities</b>	<p>Current liabilities are debts or obligations that are due within one year. It includes:</p> <ul style="list-style-type: none"> <li>• trade and other payables;</li> <li>• bank overdraft; and</li> <li>• other current liabilities.</li> </ul>
<b>Dividends paid</b>	<p>Dividends paid include cash dividends and other dividends such as capitalisation issues or scrip dividends or capitalisation shares.</p>
<b>Enterprise</b>	<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>
<b>Establishment</b>	<p>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.</p>

<b>Government institutions</b>	<p>The AFS excludes government institutions which consist of:</p> <ul style="list-style-type: none"><li>• National Government;</li><li>• Provincial government;</li><li>• Local government;</li><li>• Extra budgetary accounts and funds; and</li><li>• Tertiary Institutions.</li></ul>
<b>Industry</b>	<p>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)</i>, Fifth edition, January 1993.</p>
<b>Intangible assets</b>	<p>An intangible asset is an identifiable non-monetary asset without physical substance held for use in the production or supply of goods or services.</p>
<b>Inventories</b>	<p>Inventories at year end include:</p> <ul style="list-style-type: none"><li>• raw materials or materials for processing, packaging materials, fuel, consumable and maintenance stores;</li><li>• work in progress (partially completed); and</li><li>• finished goods (own manufactures) and finished goods not produced by the enterprise but purchased for resale.</li></ul>
<b>Net profit after tax</b>	<p>Net profit after tax is net profit or loss less company tax paid or provided for during the financial year.</p>
<b>Net profit before providing for company tax and dividends</b>	<p>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.</p>
<b>Non-current assets</b>	<p>Non-current assets are assets which are not easily convertible to cash or not expected to become cash within the next year. It includes:</p> <ul style="list-style-type: none"><li>• property, plant and equipment and intangible assets;</li><li>• long-term investments; and</li><li>• other non-current assets.</li></ul>
<b>Non-current liabilities</b>	<p>Non-current liabilities are liabilities not due to be paid within one year during the normal course of business. It includes:</p> <ul style="list-style-type: none"><li>• long-term loans; and</li><li>• other non-current liabilities.</li></ul>
<b>Other expenditure</b>	<p>Other expenditure includes:</p> <ul style="list-style-type: none"><li>• audit and other professional business services expenditure;</li><li>• donations and sponsorship; and</li><li>• subscriptions.</li></ul>
<b>Owners' equity</b>	<p>Owners' equity is the residual interest in the entity's assets after deducting its liabilities.</p>

<b>Property, plant and equipment</b>	Property, plant and equipment are tangible assets that entity holds for its own use or for rental to others that the entity expects to use during more than one period.
<b>Purchases</b>	<p>Purchases include:</p> <ul style="list-style-type: none"><li>• raw materials, components, etc. used in production;</li><li>• fuels for off-road vehicles;</li><li>• spare parts and building materials; and</li><li>• purchases and transfers-in of factored goods, intermediate products and partially completed goods from related enterprises.</li></ul>
<b>Rental of land, building and other structures</b>	Rental of land, building and other structures includes water and electricity services paid.
<b>Salaries and wages</b>	<p>Salaries and wages include:</p> <ul style="list-style-type: none"><li>• salaries and/or fees paid to directors, executives and managers;</li><li>• commissions paid;</li><li>• employer's contribution to pension, provident, medical aid, sick pay and other funds;</li><li>• payments made from South Africa to employers or employees based abroad;</li><li>• payments for all types of leave;</li><li>• incentive payments for piecework or profit-sharing schemes;</li><li>• fringe benefits paid in cash, e.g. housing, mortgage and rent subsidies, transport and cell phone allowances;</li><li>• allowances and penalty payments;</li><li>• value of any salary sacrificed;</li><li>• severance, termination and redundancy payments to staff;</li><li>• bonuses; and</li><li>• payments that were made during the reference period but relating to other pay periods for which no previous provision was made, e.g. annual leave, thirteenth cheque and leave gratuity payments.</li></ul>
<b>Security services</b>	<p>Security services include:</p> <ul style="list-style-type: none"><li>• fees paid to contracted security companies;</li><li>• electronic security systems such as alarms and surveillance cameras; and</li><li>• information technology security systems.</li></ul>

**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;
- income from leasing and hiring of motor vehicles;
- interest received;
- dividends received;
- royalties, franchise fees, copyright, trade names and trade-and patent rights received;
- subsidies and incentives received from government;
- profit from redemption, liquidation or revaluation of liabilities, at a value lower than the book value;
- profit from the sale or realisation for cash or revaluation of assets; and
- other income.

**Turnover**

Turnover includes:

- the value of sales;
- amounts received for work done;
- amounts received for services rendered;
- rent and or lease payments received for land and buildings; and
- rent, leasing and hiring received for 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;
- dividends received; and
- excise duty.

Turnover for only South African-based activities of the enterprise is reflected in this publication, i.e. turnover derived for activities conducted within South African geographical borders was collected.

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