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# Quarterly financial statistics (QFS)

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## Key findings for the quarter ended March 2018

***The total turnover of quarterly financial statistics (QFS) industries<sup>1</sup> in the first quarter of 2018 was estimated at R2 323 993 million (R2,32 trillion), a decrease of 6,4% compared with the fourth quarter of 2017 (R2 483 403 million or R2,48 trillion).***

Between the fourth quarter of 2017 and the first quarter of 2018, turnover decreased in seven of the eight industries covered by the survey. The largest percentage decrease in turnover was recorded in mining and quarrying (-11,2%), followed by trade (-8,9%), manufacturing (-6,9%), transport, storage and communication (-2,7%), real estate and other business services (excluding financial intermediation and insurance) (-2,3%), electricity, gas and water supply (-0,7%) and construction (-0,7%). An increase was recorded in community, social and personal services (excluding government and educational institutions) (+0,7%).

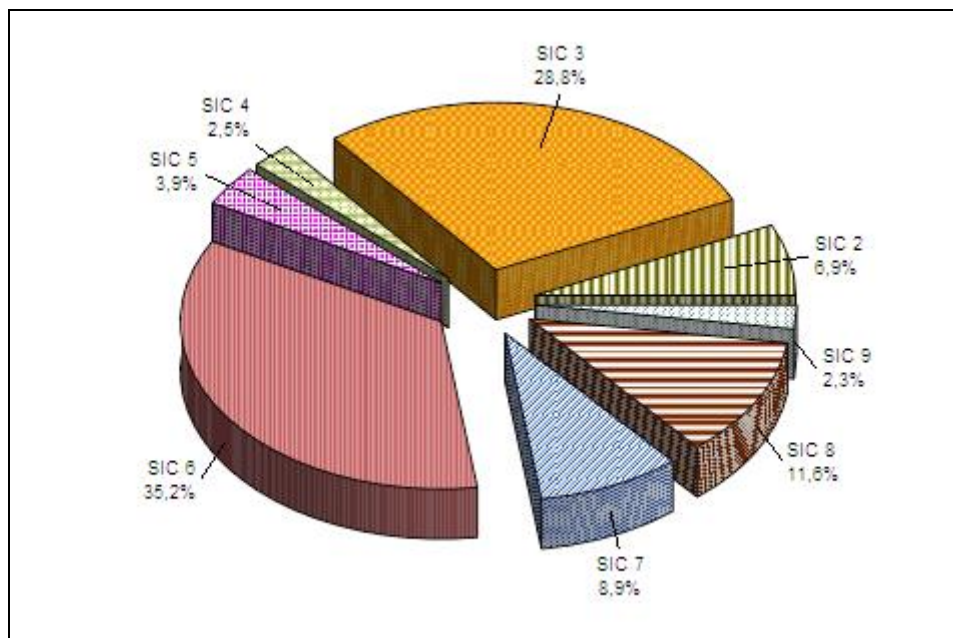
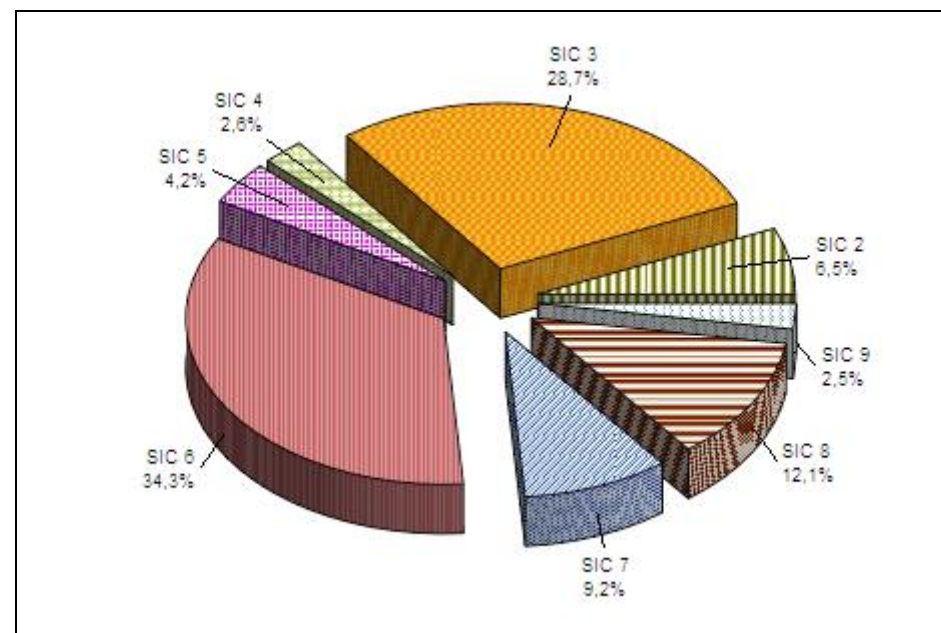
Total closing inventories at the end of the first quarter of 2018 were estimated at R889 592 million, a decrease of 2,0% compared with R907 437 million at the end of the fourth quarter of 2017. Decreases were recorded in community, social and personal services (excluding government and educational institutions) (-13,6%), transport, storage and communication (-10,3%), trade (-5,0%), construction (-3,8%), real estate and other business services (excluding financial intermediation and insurance) (-0,4%), and manufacturing (-0,1%). Increases were recorded in mining and quarrying (+3,0) and electricity, gas and water supply (+2,9%).

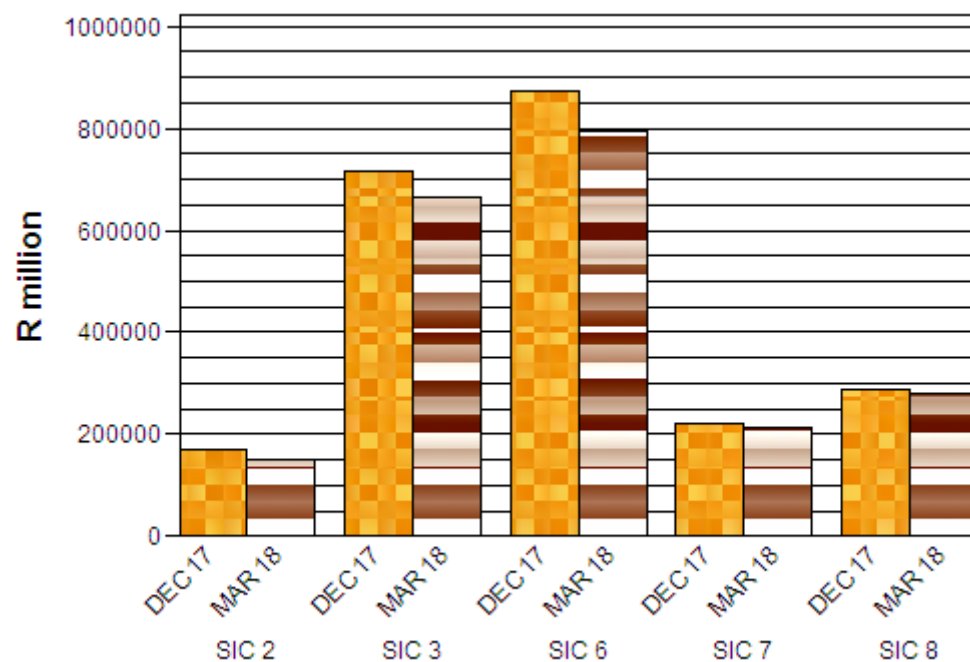
Total capital expenditure on property, plant and equipment was estimated at R96 433 million in the first quarter of 2018, a decrease of 6,4% compared with R102 985 million in the fourth quarter of 2017. The largest percentage decrease was recorded in community, social and personal services (excluding government and educational institutions) (-33,0%), followed by mining and quarrying (-26,5%), manufacturing (-20,5%), trade (-4,2%), and real estate and other business services (excluding financial intermediation and insurance) (-0,8%). Increases were recorded in electricity, gas and water supply (+14,0), construction (+11,3%) and transport, storage and communication (+9,7%).

Turnover was estimated at R2 323 993 million in the first quarter of 2018, an increase of 3,4% compared with R2 248 280 million in the first quarter of 2017. Six of the eight industries covered by the survey reflected an annual increase. The largest percentage increase in turnover was recorded in manufacturing (+10,2%), followed by electricity, gas and water supply (+9,2%), real estate and other business services (excluding financial intermediation and insurance) (+7,2%), transport, storage and communication (+6,9%), mining and quarrying (+4,6%) and community, social and personal services (excluding government and educational institutions) (+0,4%). Decreases were recorded in trade (-3,6%) and construction (-1,4%).

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

**Risenga Maluleke**  
**Statistician-General**

**Figure 1 – Percentage contribution to total turnover by industry in the quarters ended December 2017 and March 2018<sup>1</sup>****December 2017****March 2018****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 and educational institutions)**<sup>1</sup>The aggregates of the SIC contributions may not add up to totals due to rounding-off.

**Figure 2 – Comparison of turnover by industry in the quarters ended December 2017 and March 2018**

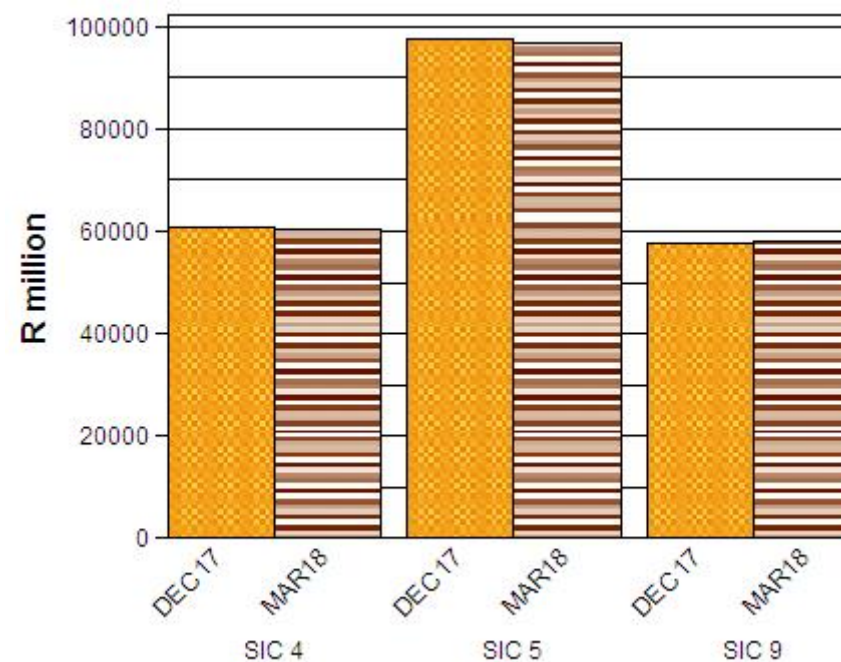
SIC 2 - Mining and quarrying industry

SIC 3 - Manufacturing industry

SIC 6 - Trade industry

SIC 7 - Transport, storage and communication industry

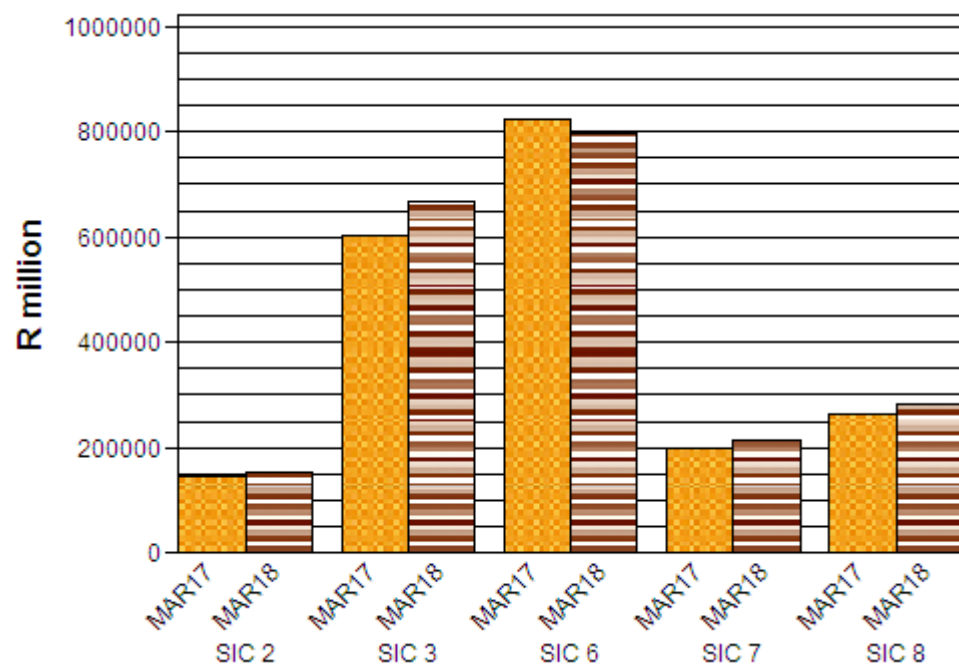
SIC 8 - Real estate and other business services industry (excluding financial intermediation and insurance)



SIC 4 - Electricity, gas and water supply industry

SIC 5 - Construction industry

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

**Figure 3 – Comparison of turnover by industry in the quarters ended March 2017 and March 2018**

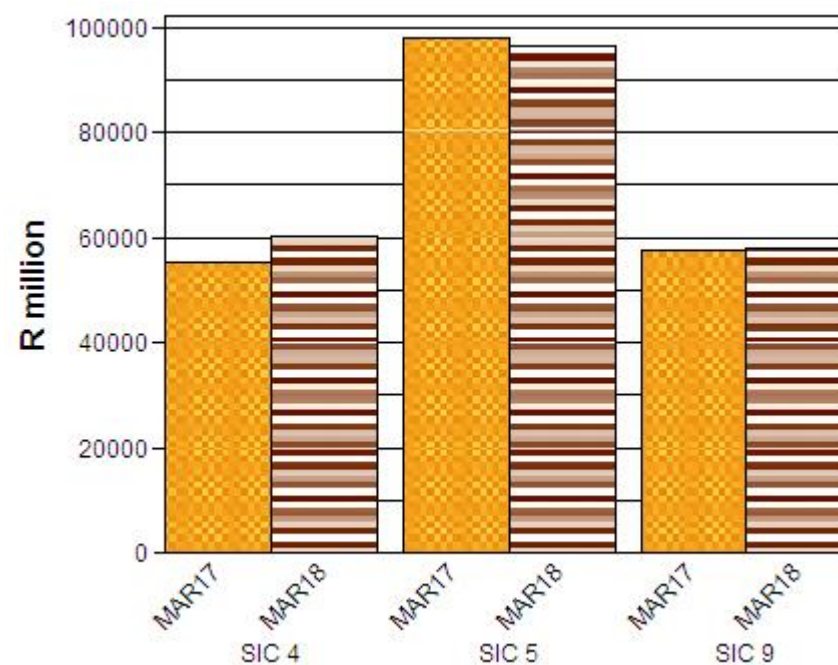
SIC 2 - Mining and quarrying industry

SIC 3 - Manufacturing industry

SIC 6 - Trade industry

SIC 7 - Transport, storage and communication industry

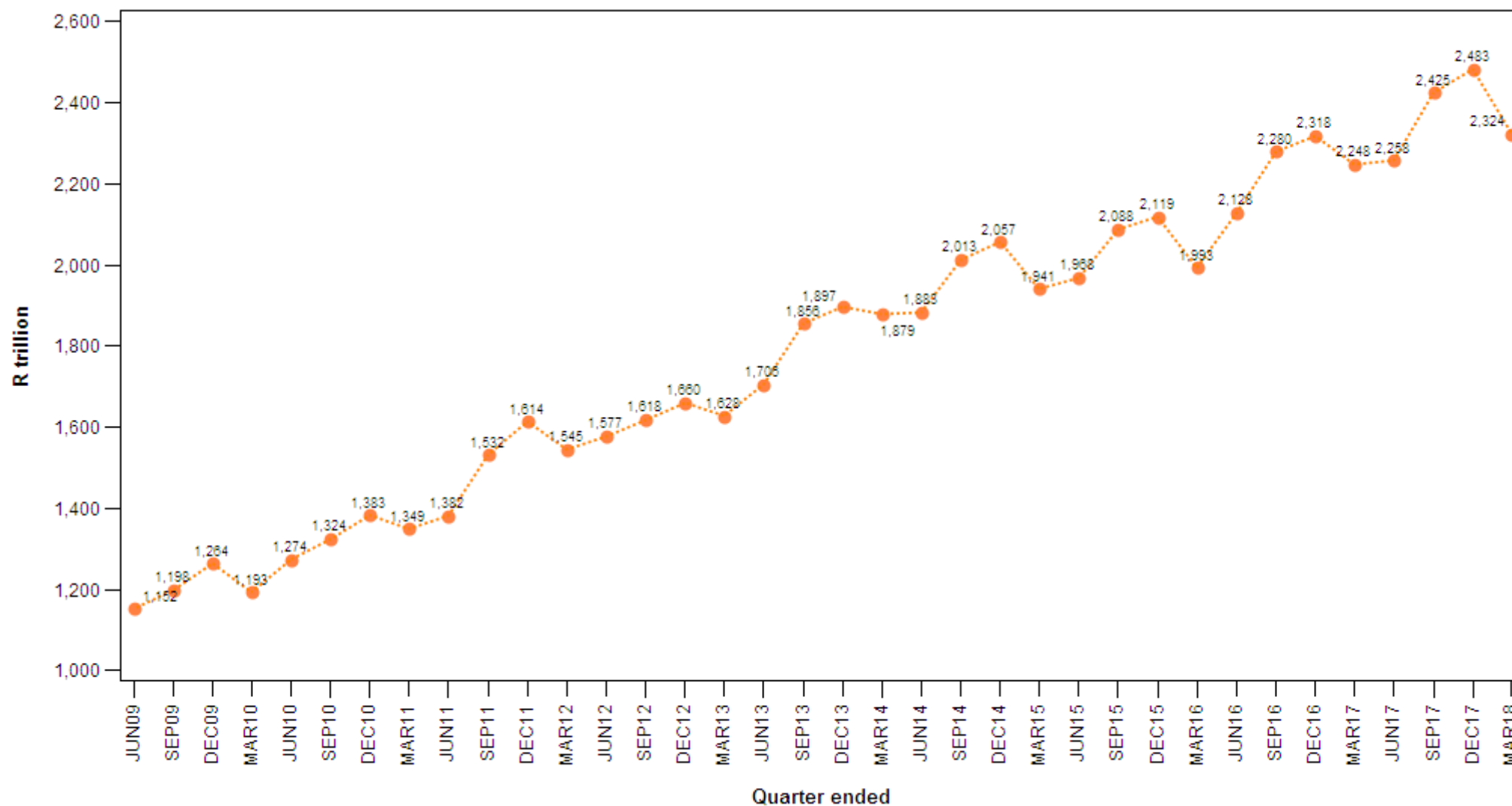
SIC 8 - Real estate and other business services industry (excluding financial intermediation and insurance)



SIC 4 - Electricity, gas and water supply industry

SIC 5 - Construction industry

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

**Figure 4 – Quarterly turnover of all industries covered by the quarterly financial statistics (QFS) survey<sup>1</sup> from June 2009 to March 2018**

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



**Table 1 – Selected income and expenditure items: All industries covered by the quarterly financial statistics (QFS) survey<sup>1</sup>**

Item	Quarter ended					Quarter-on-quarter difference between March 2018 and December 2017	Year-on-year difference between March 2018 and March 2017
	R million						
	March 2017	June 2017	September 2017	December 2017 <sup>2</sup>	March 2018 <sup>3</sup>		
Income items						R million	R million
Turnover received	2 248 280	2 258 314	2 425 195	2 483 403	2 323 993	-159 410	75 713
Interest received	14 934	14 965	14 294	14 527	14 426	-101	-508
Dividends received	10 903	29 833	11 758	48 117	14 275	-33 842	3 372
Royalties, franchise fees, copyright, trade names and patent rights received	1 580	1 196	985	1 286	1 229	-57	-351
Rental/leasing of land, buildings and other structures received	6 772	6 746	4 299	4 594	4 259	-335	-2 513
Hiring/leasing of plant, machinery, vehicles and other equipment received	4 151	3 952	4 021	3 816	3 641	-175	-510
Profit on assets/investment sold or revalued	27 459	147 614	30 408	41 322	33 386	-7 936	5 927
Other income	63 951	31 618	43 922	46 747	45 600	-1 147	-18 351
Total income (A)	2 378 030	2 494 238	2 534 882	2 643 812	2 440 809	-203 003	62 779
Inventories							
Opening value of raw materials	196 122	201 470	206 321	206 187	216 401	10 214	20 279
Opening value of work in progress	85 984	89 596	93 634	101 966	95 125	-6 841	9 141
Opening value of finished goods	558 738	509 088	583 824	584 304	580 099	-4 205	21 361
Total opening values (B)	840 844	800 154	883 779	892 457	891 625	-832	50 781
Closing value of raw materials	202 369	205 917	206 610	216 328	224 252	7 924	21 883
Closing value of work in progress	90 295	93 825	99 350	94 889	98 185	3 296	7 890
Closing value of finished goods	557 481	523 864	591 960	596 220	567 155	-29 065	9 674
Total closing values (C)	850 145	823 606	897 920	907 437	889 592	-17 845	39 447

<sup>1</sup> All industries in the South African economy, excluding agriculture, financial intermediation, insurance, government and educational institutions.<sup>2</sup> Revised.<sup>3</sup> Preliminary.



**Table 1 – Selected income and expenditure items: All industries covered by the quarterly financial statistics (QFS) survey<sup>1</sup> (concluded)**

Item	Quarter ended					Quarter-on-quarter difference between March 2018 and December 2017	Year-on-year difference between March 2018 and March 2017
	R million						
	March 2017	June 2017	September 2017	December 2017 <sup>2</sup>	March 2018 <sup>3</sup>		
Expenditure items						R million	R million
Purchases	1 391 855	1 349 678	1 426 257	1 464 468	1 378 949	-85 519	-12 906
Employment costs <sup>4</sup>	318 685	324 277	336 897	349 448	336 700	-12 748	18 015
Interest paid	58 308	59 875	62 113	62 482	59 148	-3 334	840
Royalties, franchise fees, copyright, trade names and patent rights paid	8 651	8 654	8 439	10 788	8 930	-1 858	279
Rental/leasing of land, buildings and other structures paid	57 435	57 831	66 836	63 651	60 703	-2 948	3 268
Hiring/leasing for plant, machinery, vehicles and other equipment paid	12 559	12 908	14 246	14 182	13 329	-853	770
Depreciation	57 974	58 343	59 007	61 109	59 489	-1 620	1 515
Losses on assets/investments sold or revalued	25 413	35 126	25 154	30 183	26 190	-3 993	777
Other expenditure	338 114	343 093	357 234	383 061	354 421	-28 640	16 307
Total expenditure (D)	2 268 994	2 249 785	2 356 183	2 439 372	2 297 859	-141 513	28 865
Net profit or loss before taxation (E) <sup>5</sup>	118 337	267 905	192 840	219 420	140 917	-78 503	22 580
Company tax	32 016	26 245	33 590	38 108	31 286	-6 822	-730
Dividends payable	43 361	28 713	34 395	26 526	35 945	9 419	-7 416
Carrying value of property, plant and equipment as at the end of quarter	3 084 543	3 087 390	3 172 180	3 154 320	3 147 729	-6 591	63 186
Capital expenditure on new property, plant and equipment							
Buildings, improvement and construction works	9 634	9 495	9 056	12 436	8 753	-3 683	-881
Plant, machinery, furniture, fittings and other equipment	72 250	62 224	68 541	78 991	75 658	-3 333	3 408
Vehicles and transport equipment	11 263	8 888	10 652	11 558	12 022	464	759
Total capital expenditure	93 147	80 607	88 249	102 985	96 433	-6 552	3 286

<sup>1</sup> All industries in the South African economy, excluding agriculture, financial intermediation, insurance, government and educational institutions.<sup>2</sup> Revised.<sup>3</sup> Preliminary.<sup>4</sup> Refer to page 35 for comparability with the *Quarterly employment statistics* (QES) (statistical release P0277) survey.<sup>5</sup> E=A-B+C-D.

**Table 2 – Selected income and expenditure items: Mining and quarrying industry**

Item	Quarter ended					Quarter-on-quarter difference between March 2018 and December 2017	Year-on-year difference between March 2018 and March 2017
	R million						
	March 2017	June 2017	September 2017	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>		
Income items						R million	R million
Turnover received	144 921	145 848	161 505	170 698	151 593	-19 105	6 672
Interest received	1 897	2 193	1 999	2 185	1 880	-305	-17
Dividends received	2 766	2 007	2 735	662	3 250	2 588	484
Royalties, franchise fees, copyright, trade names and patent rights received	37	28	30	51	31	-20	-6
Rental/leasing of land, buildings and other structures received	189	76	47	154	54	-100	-135
Hiring/leasing of plant, machinery, vehicles and other equipment received	159	193	360	369	392	23	233
Profit on assets/investment sold or revalued	1 536	1 184	3 120	7 807	6 261	-1 546	4 725
Other income	750	725	791	6 465	2 623	-3 842	1 873
Total income (A)	152 255	152 254	170 587	188 391	166 084	-22 307	13 829
Inventories							
Opening value of raw materials	17 350	17 758	19 044	20 045	19 690	-355	2 340
Opening value of work in progress	24 709	25 643	26 544	27 840	29 906	2 066	5 197
Opening value of finished goods	23 536	23 447	33 177	32 359	29 053	-3 306	5 517
Total opening values (B)	65 595	66 848	78 765	80 244	78 649	-1 595	13 054
Closing value of raw materials	16 643	17 468	20 602	20 109	19 771	-338	3 128
Closing value of work in progress	25 669	27 099	27 209	29 847	33 851	4 004	8 182
Closing value of finished goods	24 614	23 735	33 201	28 923	27 618	-1 305	3 004
Total closing values (C)	66 926	68 302	81 012	78 879	81 240	2 361	14 314

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

**Table 2 – Selected income and expenditure items: Mining and quarrying industry (concluded)**

Item	Quarter ended					Quarter-on-quarter difference between March 2018 and December 2017	Year-on-year difference between March 2018 and March 2017
	R million						
	March 2017	June 2017	September 2017	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>		
Expenditure items						R million	R million
Purchases	52 819	56 869	63 265	68 121	67 429	-692	14 610
Employment costs <sup>3</sup>	32 042	34 556	34 342	34 584	33 048	-1 536	1 006
Interest paid	4 449	4 466	4 264	4 547	3 729	-818	-720
Royalties, franchise fees, copyright, trade names and patent rights paid	1 635	1 271	1 678	1 725	1 773	48	138
Rental/leasing of land, buildings and other structures paid	3 939	4 345	5 644	4 731	3 964	-767	25
Hiring/leasing for plant, machinery, vehicles and other equipment paid	1 023	913	1 099	1 193	1 014	-179	-9
Depreciation	11 335	11 912	12 425	13 933	11 632	-2 301	297
Losses on assets/investments sold or revalued	3 234	19 066	7 218	4 897	4 069	-828	835
Other expenditure	29 201	30 100	31 216	42 882	30 650	-12 232	1 449
Total expenditure (D)	139 677	163 498	161 151	176 613	157 308	-19 305	17 631
Net profit or loss before taxation (E) <sup>4</sup>	13 909	-9 790	11 683	10 413	11 367	954	-2 542
Company tax	6 105	3 665	5 010	4 635	4 534	-101	-1 571
Dividends payable	5 382	2 098	5 020	1 413	6 841	5 428	1 459
Carrying value of property, plant and equipment as at the end of quarter	482 176	468 468	487 763	494 883	496 999	2 116	14 823
Capital expenditure on new property, plant and equipment							
Buildings, improvement and construction works	1 969	1 761	1 912	5 132	2 015	-3 117	46
Plant, machinery, furniture, fittings and other equipment	8 532	12 959	12 540	14 528	12 512	-2 016	3 980
Vehicles and transport equipment	961	545	273	493	290	-203	-671
Total capital expenditure	11 462	15 265	14 725	20 153	14 817	-5 336	3 355

<sup>1</sup> Revised.<sup>2</sup> Preliminary.<sup>3</sup> Refer to page 35 for comparability with the *Quarterly employment statistics* (QES) (statistical release P0277) survey.<sup>4</sup> E=A-B+C-D.

**Table 3 – Selected income and expenditure items: Manufacturing industry**

Item	Quarter ended					Quarter-on-quarter difference between March 2018 and December 2017	Year-on-year difference between March 2018 and March 2017
	R million						
	March 2017	June 2017	September 2017	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>		
Income items						R million	R million
Turnover received	604 452	631 185	681 049	715 232	666 218	-49 014	61 766
Interest received	3 687	3 829	4 145	4 190	4 333	143	646
Dividends received	1 639	10 339	5 181	1 164	2 088	924	449
Royalties, franchise fees, copyright, trade names and patent rights received	220	231	153	138	197	59	-23
Rental/leasing of land, buildings and other structures received	2 818	2 868	1 440	1 464	991	-473	-1 827
Hiring/leasing of plant, machinery, vehicles and other equipment received	468	471	458	452	434	-18	-34
Profit on assets/investment sold or revalued	7 634	5 694	9 729	12 508	12 099	-409	4 465
Other income	7 337	6 270	8 309	7 300	7 900	600	563
Total income (A)	628 255	660 887	710 464	742 448	694 260	-48 188	66 005
Inventories							
Opening value of raw materials	118 497	123 781	129 569	132 679	140 982	8 303	22 485
Opening value of work in progress	39 376	42 046	44 249	47 219	40 479	-6 740	1 103
Opening value of finished goods	179 250	175 289	191 976	196 090	196 886	796	17 636
Total opening values (B)	337 123	341 116	365 794	375 988	378 347	2 359	41 224
Closing value of raw materials	125 299	126 022	130 817	140 150	149 335	9 185	24 036
Closing value of work in progress	42 834	44 635	46 976	40 374	40 029	-345	-2 805
Closing value of finished goods	173 529	182 843	200 912	199 514	190 170	-9 344	16 641
Total closing values (C)	341 662	353 500	378 705	380 038	379 534	-504	37 872

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

**Table 3 – Selected income and expenditure items: Manufacturing industry (concluded)**

Item	Quarter ended					Quarter-on-quarter difference between March 2018 and December 2017	Year-on-year difference between March 2018 and March 2017
	R million						
	March 2017	June 2017	September 2017	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>		
Expenditure items						R million	R million
Purchases	416 828	433 121	448 990	459 213	445 116	-14 097	28 288
Employment costs <sup>3</sup>	71 622	73 860	78 335	78 720	76 156	-2 564	4 534
Interest paid	8 985	10 499	10 354	10 952	10 321	-631	1 336
Royalties, franchise fees, copyright, trade names and patent rights paid	2 886	2 943	3 230	5 431	3 310	-2 121	424
Rental/leasing of land, buildings and other structures paid	10 801	11 013	13 307	12 608	12 046	-562	1 245
Hiring/leasing for plant, machinery, vehicles and other equipment paid	1 588	1 666	1 602	2 800	1 779	-1 021	191
Depreciation	12 165	12 155	13 653	14 185	13 501	-684	1 336
Losses on assets/investments sold or revalued	6 339	5 199	6 454	10 725	7 643	-3 082	1 304
Other expenditure	71 806	76 503	90 855	98 838	93 764	-5 074	21 958
Total expenditure (D)	603 020	626 959	666 780	693 472	663 636	-29 836	60 616
Net profit or loss before taxation (E) <sup>4</sup>	29 774	46 312	56 595	53 026	31 811	-21 215	2 037
Company tax	8 998	7 384	9 660	12 442	7 913	-4 529	-1 085
Dividends payable	10 786	9 543	9 833	6 812	7 457	645	-3 329
Carrying value of property, plant and equipment as at the end of quarter	509 190	469 678	456 387	467 446	450 742	-16 704	-58 448
Capital expenditure on new property, plant and equipment							
Buildings, improvement and construction works	1 614	1 175	1 456	1 688	1 494	-194	-120
Plant, machinery, furniture, fittings and other equipment	12 392	12 201	14 148	18 117	14 484	-3 633	2 092
Vehicles and transport equipment	1 227	1 208	1 272	1 723	1 142	-581	-85
Total capital expenditure	15 233	14 584	16 876	21 528	17 120	-4 408	1 887

<sup>1</sup> Revised.<sup>2</sup> Preliminary.<sup>3</sup> Refer to page 35 for comparability with the *Quarterly employment statistics* (QES) (statistical release P0277) survey.<sup>4</sup> E=A-B+C-D.

**Table 4 – Selected income and expenditure items: Electricity, gas and water supply industry**

Item	Quarter ended					Quarter-on-quarter difference between March 2018 and December 2017	Year-on-year difference between March 2018 and March 2017
	R million						
	March 2017	June 2017	September 2017	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>		
Income items						R million	R million
Turnover received	55 332	60 420	71 146	60 866	60 419	-447	5 087
Interest received	1 160	1 276	831	588	726	138	-434
Dividends received	1	0	0	77	223	146	222
Royalties, franchise fees, copyright, trade names and patent rights received	0	0	0	0	0	0	0
Rental/leasing of land, buildings and other structures received	4	5	6	6	11	5	7
Hiring/leasing of plant, machinery, vehicles and other equipment received	57	55	61	63	66	3	9
Profit on assets/investment sold or revalued	1 531	76	51	74	281	207	-1 250
Other income	1 342	296	361	234	774	540	-568
Total income (A)	59 427	62 128	72 456	61 908	62 500	592	3 073
Inventories							
Opening value of raw materials	22 440	22 695	22 817	23 518	24 009	491	1 569
Opening value of work in progress	2	1	1	1	1	0	-1
Opening value of finished goods	368	340	522	597	730	133	362
Total opening values (B)	22 810	23 036	23 340	24 116	24 740	624	1 930
Closing value of raw materials	22 694	22 920	23 529	24 009	24 809	800	2 115
Closing value of work in progress	1	1	1	1	1	0	0
Closing value of finished goods	340	331	546	730	641	-89	301
Total closing values (C)	23 035	23 252	24 076	24 740	25 451	711	2 416

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

**Table 4 – Selected income and expenditure items: Electricity, gas and water supply industry (concluded)**

Item	Quarter ended					Quarter-on-quarter difference between March 2018 and December 2017	Year-on-year difference between March 2018 and March 2017
	R million						
	March 2017	June 2017	September 2017	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>		
Expenditure items						R million	R million
Purchases	29 695	28 843	30 196	30 924	30 910	-14	1 215
Employment costs <sup>3</sup>	8 879	8 338	6 712	7 767	6 324	-1 443	-2 555
Interest paid	6 937	7 271	8 768	8 921	9 593	672	2 656
Royalties, franchise fees, copyright, trade names and patent rights paid	0	0	8	8	8	0	8
Rental/leasing of land, buildings and other structures paid	66	59	62	78	91	13	25
Hiring/leasing for plant, machinery, vehicles and other equipment paid	101	99	93	109	111	2	10
Depreciation	6 440	6 321	6 997	7 396	7 532	136	1 092
Losses on assets/investments sold or revalued	176	137	182	1 695	833	-862	657
Other expenditure	12 832	12 902	9 122	8 191	8 859	668	-3 973
Total expenditure (D)	65 126	63 970	62 140	65 089	64 261	-828	-865
Net profit or loss before taxation (E) <sup>4</sup>	-5 474	-1 626	11 052	-2 557	-1 050	1 507	4 424
Company tax	485	473	523	472	451	-21	-34
Dividends payable	1 670	681	1 849	849	2 682	1 833	1 012
Carrying value of property, plant and equipment as at the end of quarter	676 227	688 011	701 318	712 207	723 244	11 037	47 017
Capital expenditure on new property, plant and equipment							
Buildings, improvement and construction works	1 890	2 034	986	857	987	130	-903
Plant, machinery, furniture, fittings and other equipment	26 348	16 340	16 622	15 580	17 687	2 107	-8 661
Vehicles and transport equipment	374	115	87	115	199	84	-175
Total capital expenditure	28 612	18 489	17 695	16 552	18 873	2 321	-9 739

<sup>1</sup> Revised.<sup>2</sup> Preliminary.<sup>3</sup> Refer to page 35 for comparability with the *Quarterly employment statistics* (QES) (statistical release P0277) survey.<sup>4</sup> E=A-B+C-D.



**Table 5 – Selected income and expenditure items: Construction industry**

Item	Quarter ended					Quarter-on-quarter difference between March 2018 and December 2017	Year-on-year difference between March 2018 and March 2017
	R million						
	March 2017	June 2017	September 2017	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>		
Income items						R million	R million
Turnover received	98 047	105 989	104 377	97 392	96 662	-730	-1 385
Interest received	646	668	857	698	796	98	150
Dividends received	191	331	110	144	46	-98	-145
Royalties, franchise fees, copyright, trade names and patent rights received	1	1	1	1	1	0	0
Rental/leasing of land, buildings and other structures received	403	376	333	357	346	-11	-57
Hiring/leasing of plant, machinery, vehicles and other equipment received	724	718	596	566	554	-12	-170
Profit on assets/investment sold or revalued	562	528	931	1 010	1 959	949	1 397
Other income	777	716	693	853	1 150	297	373
Total income (A)	101 351	109 327	107 898	101 021	101 514	493	163
Inventories							
Opening value of raw materials	5 179	5 350	5 574	5 405	5 643	238	464
Opening value of work in progress	6 364	6 205	6 024	8 111	6 939	-1 172	575
Opening value of finished goods	5 281	4 998	4 573	5 880	6 621	741	1 340
Total opening values (B)	16 824	16 553	16 171	19 396	19 203	-193	2 379
Closing value of raw materials	5 350	5 193	5 406	5 643	5 576	-67	226
Closing value of work in progress	6 205	6 381	6 417	6 939	6 723	-216	518
Closing value of finished goods	4 998	4 612	4 441	6 621	6 169	-452	1 171
Total closing values (C)	16 553	16 186	16 264	19 203	18 468	-735	1 915

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

**Table 5 – Selected income and expenditure items: Construction industry (concluded)**

Item	Quarter ended					Quarter-on-quarter difference between March 2018 and December 2017	Year-on-year difference between March 2018 and March 2017
	R million						
	March 2017	June 2017	September 2017	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>		
Expenditure items						R million	R million
Purchases	61 979	69 172	69 849	63 336	62 007	-1 329	28
Employment costs <sup>3</sup>	15 562	17 075	16 290	15 628	14 546	-1 082	-1 016
Interest paid	968	981	1 041	1 122	1 428	306	460
Royalties, franchise fees, copyright, trade names and patent rights paid	192	204	175	238	176	-62	-16
Rental/leasing of land, buildings and other structures paid	1 044	974	724	639	635	-4	-409
Hiring/leasing for plant, machinery, vehicles and other equipment paid	1 892	2 463	2 469	1 761	2 023	262	131
Depreciation	998	1 023	1 108	1 168	1 155	-13	157
Losses on assets/investments sold or revalued	524	1 581	476	624	473	-151	-51
Other expenditure	16 479	14 620	13 839	12 539	11 645	-894	-4 834
Total expenditure (D)	99 638	108 093	105 971	97 055	94 088	-2 967	-5 550
Net profit or loss before taxation (E) <sup>4</sup>	1 442	867	2 020	3 773	6 691	2 918	5 249
Company tax	1 258	589	658	1 152	1 464	312	206
Dividends payable	2 058	182	99	114	208	94	-1 850
Carrying value of property, plant and equipment as at the end of quarter	36 363	36 495	40 219	38 197	37 763	-434	1 400
Capital expenditure on new property, plant and equipment							
Buildings, improvement and construction works	28	31	65	88	109	21	81
Plant, machinery, furniture, fittings and other equipment	875	800	1 004	785	952	167	77
Vehicles and transport equipment	167	207	101	263	203	-60	36
Total capital expenditure	1 070	1 038	1 170	1 136	1 264	128	194

<sup>1</sup> Revised.<sup>2</sup> Preliminary.<sup>3</sup> Refer to page 35 for comparability with the *Quarterly employment statistics* (QES) (statistical release P0277) survey.<sup>4</sup> E=A-B+C-D.

**Table 6 – Selected income and expenditure items: Trade industry**

Item	Quarter ended					Quarter-on-quarter difference between March 2018 and December 2017	Year-on-year difference between March 2018 and March 2017
	R million						
	March 2017	June 2017	September 2017	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>		
Income items						R million	R million
Turnover received	825 388	785 272	836 387	874 131	796 034	-78 097	-29 354
Interest received	4 525	4 302	3 959	4 073	4 039	-34	-486
Dividends received	959	438	692	439	702	263	-257
Royalties, franchise fees, copyright, trade names and patent rights received	240	293	231	276	260	-16	20
Rental/leasing of land, buildings and other structures received	2 073	2 074	741	765	933	168	-1 140
Hiring/leasing of plant, machinery, vehicles and other equipment received	2 077	1 899	1 978	1 833	1 853	20	-224
Profit on assets/investment sold or revalued	8 006	5 745	4 418	5 190	4 250	-940	-3 756
Other income	35 590	7 342	8 080	8 005	8 205	200	-27 385
Total income (A)	878 858	807 365	856 486	894 712	816 276	-78 436	-62 582
Inventories							
Opening value of raw materials	22 873	22 351	18 804	16 754	17 422	668	-5 451
Opening value of work in progress	10 972	10 934	11 682	13 526	12 708	-818	1 736
Opening value of finished goods	317 556	273 129	310 499	312 687	310 928	-1 759	-6 628
Total opening values (B)	351 401	306 414	340 985	342 967	341 058	-1 909	-10 343
Closing value of raw materials	22 782	24 122	16 649	17 656	16 624	-1 032	-6 158
Closing value of work in progress	10 936	11 010	13 532	12 703	12 692	-11	1 756
Closing value of finished goods	322 250	279 319	310 156	324 513	307 911	-16 602	-14 339
Total closing values (C)	355 968	314 451	340 337	354 872	337 227	-17 645	-18 741

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

**Table 6 – Selected income and expenditure items: Trade industry (concluded)**

Item	Quarter ended					Quarter-on-quarter difference between March 2018 and December 2017	Year-on-year difference between March 2018 and March 2017
	R million						
	March 2017	June 2017	September 2017	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>		
Expenditure items						R million	R million
Purchases	678 503	610 876	643 257	675 538	611 344	-64 194	-67 159
Employment costs <sup>3</sup>	66 664	62 608	61 134	62 053	58 925	-3 128	-7 739
Interest paid	8 590	7 652	7 251	7 139	6 585	-554	-2 005
Royalties, franchise fees, copyright, trade names and patent rights paid	1 803	1 922	1 270	1 902	1 758	-144	-45
Rental/leasing of land, buildings and other structures paid	17 200	17 051	16 260	16 978	16 136	-842	-1 064
Hiring/leasing for plant, machinery, vehicles and other equipment paid	1 613	1 584	2 045	1 849	1 845	-4	232
Depreciation	6 539	6 088	5 217	5 172	5 251	79	-1 288
Losses on assets/investments sold or revalued	11 528	5 296	4 378	5 246	5 102	-144	-6 426
Other expenditure	70 502	66 601	67 690	75 911	64 517	-11 394	-5 985
Total expenditure (D)	862 942	779 678	808 502	851 788	771 463	-80 325	-91 479
Net profit or loss before taxation (E) <sup>4</sup>	20 483	35 724	47 336	54 829	40 982	-13 847	20 499
Company tax	5 351	4 453	5 928	6 592	6 422	-170	1 071
Dividends payable	3 631	2 369	1 354	3 345	2 983	-362	-648
Carrying value of property, plant and equipment as at the end of quarter	254 090	256 328	246 308	249 733	244 340	-5 393	-9 750
Capital expenditure on new property, plant and equipment							
Buildings, improvement and construction works	1 333	1 382	812	818	460	-358	-873
Plant, machinery, furniture, fittings and other equipment	4 741	3 725	5 960	6 819	6 151	-668	1 410
Vehicles and transport equipment	4 124	1 944	2 673	2 849	3 436	587	-688
Total capital expenditure	10 198	7 051	9 445	10 486	10 047	-439	-151

<sup>1</sup> Revised.<sup>2</sup> Preliminary.<sup>3</sup> Refer to page 35 for comparability with the *Quarterly employment statistics* (QES) (statistical release P0277) survey.<sup>4</sup> E=A-B+C-D.

**Table 7 – Selected income and expenditure items: Transport, storage and communication industry**

Item	Quarter ended					Quarter-on-quarter difference between March 2018 and December 2017	Year-on-year difference between March 2018 and March 2017
	R million						
	March 2017	June 2017	September 2017	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>		
Income items						R million	R million
Turnover received	200 406	206 321	223 972	220 120	214 176	-5 944	13 770
Interest received	2 322	1 693	1 712	1 977	1 854	-123	-468
Dividends received	113	153	270	201	267	66	154
Royalties, franchise fees, copyright, trade names and patent rights received	7	6	30	7	6	-1	-1
Rental/leasing of land, buildings and other structures received	1 030	1 097	1 281	1 267	1 342	75	312
Hiring/leasing of plant, machinery, vehicles and other equipment received	462	429	439	429	255	-174	-207
Profit on assets/investment sold or revalued	1 927	1 529	6 526	2 492	1 970	-522	43
Other income	3 563	3 148	4 475	5 002	5 215	213	1 652
Total income (A)	209 830	214 376	238 705	231 495	225 085	-6 410	15 255
Inventories							
Opening value of raw materials	3 883	3 371	4 929	4 209	4 960	751	1 077
Opening value of work in progress	1 295	1 231	1 452	1 598	1 283	-315	-12
Opening value of finished goods	11 136	10 466	10 088	9 478	8 582	-896	-2 554
Total opening values (B)	16 314	15 068	16 469	15 285	14 825	-460	-1 489
Closing value of raw materials	3 343	4 399	4 036	4 960	4 719	-241	1 376
Closing value of work in progress	1 233	1 308	1 597	1 283	1 000	-283	-233
Closing value of finished goods	10 230	11 506	9 949	8 582	7 578	-1 004	-2 652
Total closing values (C)	14 806	17 213	15 582	14 825	13 297	-1 528	-1 509

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

**Table 7 – Selected income and expenditure items: Transport, storage and communication industry (concluded)**

Item	Quarter ended					Quarter-on-quarter difference between March 2018 and December 2017	Year-on-year difference between March 2018 and March 2017
	R million						
	March 2017	June 2017	September 2017	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>		
Expenditure items						R million	R million
Purchases	81 614	83 989	92 457	87 454	84 305	-3 149	2 691
Employment costs <sup>3</sup>	31 458	33 371	35 420	36 275	38 291	2 016	6 833
Interest paid	6 528	7 035	8 182	7 998	7 822	-176	1 294
Royalties, franchise fees, copyright, trade names and patent rights paid	72	79	91	67	51	-16	-21
Rental/leasing of land, buildings and other structures paid	4 950	5 241	5 400	5 334	5 080	-254	130
Hiring/leasing for plant, machinery, vehicles and other equipment paid	2 341	2 288	3 184	3 330	3 070	-260	729
Depreciation	11 534	12 303	12 348	12 613	13 821	1 208	2 287
Losses on assets/investments sold or revalued	1 510	1 790	2 579	2 407	2 069	-338	559
Other expenditure	53 627	58 077	56 933	60 491	58 329	-2 162	4 702
Total expenditure (D)	193 634	204 173	216 594	215 969	212 838	-3 131	19 204
Net profit or loss before taxation (E) <sup>4</sup>	14 688	12 348	21 224	15 066	10 719	-4 347	-3 969
Company tax	3 932	3 424	3 719	3 563	3 586	23	-346
Dividends payable	5 816	3 168	6 930	368	945	577	-4 871
Carrying value of property, plant and equipment as at the end of quarter	569 546	648 392	578 069	610 260	613 587	3 327	44 041
Capital expenditure on new property, plant and equipment							
Buildings, improvement and construction works	441	645	596	687	863	176	422
Plant, machinery, furniture, fittings and other equipment	14 525	11 803	13 122	17 709	19 155	1 446	4 630
Vehicles and transport equipment	2 458	2 575	3 214	3 936	4 472	536	2 014
Total capital expenditure	17 424	15 023	16 932	22 332	24 490	2 158	7 066

<sup>1</sup> Revised.<sup>2</sup> Preliminary.<sup>3</sup> Refer to page 35 for comparability with the *Quarterly employment statistics* (QES) (statistical release P0277) survey.<sup>4</sup> E=A-B+C-D.

**Table 8 – Selected income and expenditure items: Real estate and other business services industry (excluding financial intermediation and insurance)**

Item	Quarter ended					Quarter-on-quarter difference between March 2018 and December 2017	Year-on-year difference between March 2018 and March 2017
	R million						
	March 2017	June 2017	September 2017	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>		
Income items						R million	R million
Turnover received <sup>3</sup>	261 984	265 425	287 223	287 422	280 926	-6 496	18 942
Interest received	0	0	0	0	0	0	0
Dividends received	5 058	16 382	2 617	45 328	7 501	-37 827	2 443
Royalties, franchise fees, copyright, trade names and patent rights received	969	545	426	628	515	-113	-454
Rental/leasing of land, buildings and other structures received	0	0	0	0	0	0	0
Hiring/leasing of plant, machinery, vehicles and other equipment received	0	0	0	0	0	0	0
Profit on assets/investment sold or revalued	5 881	132 738	4 983	11 839	6 411	-5 428	530
Other income	11 230	10 359	10 609	10 201	10 961	760	-269
Total income (A)	285 122	425 449	305 858	355 418	306 314	-49 104	21 192
Inventories							
Opening value of raw materials	4 834	5 250	4 436	2 437	2 490	53	-2 344
Opening value of work in progress	3 177	3 438	3 640	3 630	3 764	134	587
Opening value of finished goods	20 215	20 223	31 722	25 883	26 040	157	5 825
Total opening values (B)	28 226	28 911	39 798	31 950	32 294	344	4 068
Closing value of raw materials	5 225	4 830	4 438	2 490	2 388	-102	-2 837
Closing value of work in progress	3 319	3 352	3 576	3 697	3 844	147	525
Closing value of finished goods	20 168	20 277	31 380	26 040	25 850	-190	5 682
Total closing values (C)	28 712	28 459	39 394	32 227	32 082	-145	3 370

<sup>1</sup> Revised.<sup>2</sup> Preliminary.<sup>3</sup> Turnover includes: interest, rent/leasing and hiring – refer to page 39 for more details.



**Table 8 – Selected income and expenditure items: Real estate and other business services industry (excluding financial intermediation and insurance) (concluded)**

Item	Quarter ended					Quarter-on-quarter difference between March 2018 and December 2017	Year-on-year difference between March 2018 and March 2017
	R million						
	March 2017	June 2017	September 2017	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>		
Expenditure items						R million	R million
Purchases	57 823	54 634	65 807	66 758	64 795	-1 963	6 972
Employment costs <sup>3</sup>	75 871	77 633	81 731	92 050	89 694	-2 356	13 823
Interest paid	20 568	20 880	20 928	20 362	18 434	-1 928	-2 134
Royalties, franchise fees, copyright, trade names and patent rights paid	1 771	1 959	1 796	1 192	1 628	436	-143
Rental/leasing of land, buildings and other structures paid	17 090	16 760	22 471	20 312	20 091	-221	3 001
Hiring/leasing for plant, machinery, vehicles and other equipment paid	2 859	2 834	2 674	2 080	2 115	35	-744
Depreciation	7 310	7 039	5 351	4 722	4 619	-103	-2 691
Losses on assets/investments sold or revalued	1 784	1 594	3 539	4 306	5 614	1 308	3 830
Other expenditure	64 861	66 452	65 835	62 089	65 453	3 364	592
Total expenditure (D)	249 937	249 785	270 132	273 871	272 443	-1 428	22 506
Net profit or loss before taxation (E) <sup>4</sup>	35 671	175 212	35 322	81 824	33 659	-48 165	-2 012
Company tax	4 716	5 074	6 866	8 034	6 061	-1 973	1 345
Dividends payable	12 477	10 130	8 497	12 600	12 673	73	196
Carrying value of property, plant and equipment as at the end of quarter	484 328	448 473	579 836	499 641	500 666	1 025	16 338
Capital expenditure on new property, plant and equipment							
Buildings, improvement and construction works	1 950	1 754	2 539	2 432	2 325	-107	375
Plant, machinery, furniture, fittings and other equipment	2 909	2 914	3 628	3 620	3 530	-90	621
Vehicles and transport equipment	1 623	1 913	2 651	1 984	2 117	133	494
Total capital expenditure	6 482	6 581	8 818	8 036	7 972	-64	1 490

<sup>1</sup> Revised.<sup>2</sup> Preliminary.<sup>3</sup> Refer to page 35 for comparability with *the Quarterly employment statistics (QES)* (statistical release P0277) survey.<sup>4</sup> E=A-B+C-D.

**Table 9 – Selected income and expenditure items: Community, social and personal services industry (excluding government and educational institutions)**

Item	Quarter ended					Quarter-on-quarter difference between March 2018 and December 2017	Year-on-year difference between March 2018 and March 2017
	R million						
	March 2017	June 2017	September 2017	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>		
Income items						R million	R million
Turnover received	57 750	57 854	59 536	57 542	57 965	423	215
Interest received	697	1 004	791	816	798	-18	101
Dividends received	176	183	153	102	198	96	22
Royalties, franchise fees, copyright, trade names and patent rights received	106	92	114	185	219	34	113
Rental/leasing of land, buildings and other structures received	255	250	451	581	582	1	327
Hiring/leasing of plant, machinery, vehicles and other equipment received	204	187	129	104	87	-17	-117
Profit on assets/investment sold or revalued	382	120	650	402	155	-247	-227
Other income	3 362	2 762	10 604	8 687	8 772	85	5 410
Total income (A)	62 932	62 452	72 428	68 419	68 776	357	5 844
Inventories							
Opening value of raw materials	1 066	914	1 148	1 140	1 205	65	139
Opening value of work in progress	89	98	42	41	45	4	-44
Opening value of finished goods	1 396	1 196	1 267	1 330	1 259	-71	-137
Total opening values (B)	2 551	2 208	2 457	2 511	2 509	-2	-42
Closing value of raw materials	1 033	963	1 133	1 311	1 030	-281	-3
Closing value of work in progress	98	39	42	45	45	0	-53
Closing value of finished goods	1 352	1 241	1 375	1 297	1 218	-79	-134
Total closing values (C)	2 483	2 243	2 550	2 653	2 293	-360	-190

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

**Table 9 – Selected income and expenditure items: Community, social and personal services industry (excluding government and educational institutions) (concluded)**

Item	Quarter ended					Quarter-on-quarter difference between March 2018 and December 2017	Year-on-year difference between March 2018 and March 2017
	R million						
	March 2017	June 2017	September 2017	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>		
Expenditure items						R million	R million
Purchases	12 594	12 174	12 436	13 124	13 043	-81	449
Employment costs <sup>3</sup>	16 587	16 836	22 933	22 371	19 716	-2 655	3 129
Interest paid	1 283	1 091	1 325	1 441	1 236	-205	-47
Royalties, franchise fees, copyright, trade names and patent rights paid	292	276	191	225	226	1	-66
Rental/leasing of land, buildings and other structures paid	2 345	2 388	2 968	2 971	2 660	-311	315
Hiring/leasing for plant, machinery, vehicles and other equipment paid	1 142	1 061	1 080	1 060	1 372	312	230
Depreciation	1 653	1 502	1 908	1 920	1 978	58	325
Losses on assets/investments sold or revalued	318	463	328	283	387	104	69
Other expenditure	18 806	17 838	21 744	22 120	21 204	-916	2 398
Total expenditure (D)	55 020	53 629	64 913	65 515	61 822	-3 693	6 802
Net profit or loss before taxation (E) <sup>4</sup>	7 844	8 858	7 608	3 046	6 738	3 692	-1 106
Company tax	1 171	1 183	1 226	1 218	855	-363	-316
Dividends payable	1 541	542	813	1 025	2 156	1 131	615
Carrying value of property, plant and equipment as at the end of quarter	72 623	71 545	82 280	81 953	80 388	-1 565	7 765
Capital expenditure on new property, plant and equipment							
Buildings, improvement and construction works	409	713	690	734	500	-234	91
Plant, machinery, furniture, fittings and other equipment	1 928	1 482	1 517	1 833	1 187	-646	-741
Vehicles and transport equipment	329	381	381	195	163	-32	-166
Total capital expenditure	2 666	2 576	2 588	2 762	1 850	-912	-816

<sup>1</sup> Revised.<sup>2</sup> Preliminary.<sup>3</sup> Refer to page 35 for comparability with the *Quarterly employment statistics* (QES) (statistical release P0277) survey.<sup>4</sup> E=A-B+C-D.

**Table 10 – Comparison of selected operating ratios between December 2017 and March 2018**

Industry	Turnover / Fixed assets <sup>3</sup>		Net profit before tax / Turnover <sup>4</sup>		Turnover / Closing inventories <sup>5</sup>		Net profit before tax / Fixed assets <sup>6</sup>	
	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>
Mining and quarrying	0,34	0,31	0,06	0,07	2,16	1,87	0,02	0,02
Manufacturing	1,53	1,48	0,07	0,05	1,88	1,76	0,11	0,07
Electricity, gas and water supply	0,09	0,08	-0,04	-0,02	2,46	2,37	0,00~	0,00~
Construction	2,55	2,56	0,04	0,07	5,07	5,23	0,10	0,18
Trade	3,50	3,26	0,06	0,05	2,46	2,36	0,22	0,17
Transport, storage and communication	0,36	0,35	0,07	0,05	14,85	16,11	0,02	0,02
Real estate and other business services, excluding financial intermediation and insurance	0,58	0,56	0,28	0,12	8,92	8,76	0,16	0,07
Community, social and personal services, excluding government and educational institutions	0,70	0,72	0,05	0,12	21,69	25,28	0,04	0,08
<b>All industries</b>	<b>0,79</b>	<b>0,74</b>	<b>0,09</b>	<b>0,06</b>	<b>2,74</b>	<b>2,61</b>	<b>0,07</b>	<b>0,04</b>

<sup>1</sup> Revised.<sup>2</sup> Preliminary.<sup>3</sup> Turnover / Carrying value of property, plant and equipment at the end of the quarter.<sup>4</sup> Net profit or loss before taxation / Turnover.<sup>5</sup> Turnover / Closing value of inventories.<sup>6</sup> Net profit or loss before taxation / Carrying value of property, plant and equipment at the end of the quarter.

~ Due to rounding off to two decimal places, the ratio is expressed as zero.

**Table 10 – Comparison of selected operating ratios between December 2017 and March 2018 (concluded)**

Industry	Total capital expenditure / Fixed assets <sup>3</sup>		*Cost of Sales / Average inventories <sup>4</sup>		Net profit before interest and income tax expenses / Interest expense <sup>5</sup>		Cash dividends / Net income <sup>6</sup>	
	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>	December 2017 <sup>1</sup>	March 2018 <sup>2</sup>
Mining and quarrying	0,04	0,03	0,87	0,81	3,29	4,05	0,24	1,00
Manufacturing	0,05	0,04	1,20	1,17	5,84	4,08	0,17	0,31
Electricity, gas and water supply	0,02	0,03	1,24	1,20	0,71	0,89	-0,28	-1,79
Construction	0,03	0,03	3,29	3,33	4,36	5,69	0,04	0,04
Trade	0,04	0,04	1,90	1,81	8,68	7,22	0,07	0,09
Transport, storage and communication	0,04	0,04	5,84	6,10	2,88	2,37	0,03	0,13
Real estate and other business services, excluding financial intermediation and insurance	0,02	0,02	2,07	2,02	5,02	2,83	0,17	0,46
Community, social and personal services, excluding government and educational institutions	0,03	0,02	5,03	5,52	3,11	6,45	0,56	0,37
<b>All industries</b>	<b>0,03</b>	<b>0,03</b>	<b>1,61</b>	<b>1,55</b>	<b>4,51</b>	<b>3,38</b>	<b>0,15</b>	<b>0,33</b>

<sup>1</sup> Revised.<sup>2</sup> Preliminary.<sup>3</sup> Total capital expenditure on new property, plant and equipment / Carrying value of property, plant and equipment at the end of the quarter.<sup>4</sup> Cost of sales / [(Opening inventories + Closing inventories) / 2].<sup>5</sup> (Net profit or loss before taxation + Interest paid) / Interest paid.<sup>6</sup> Dividends paid / (Net profit or loss before taxation – Company tax).

\* Cost of sales = (Opening inventories + Purchases – Closing inventories).

## Technical notes

### Confidence intervals

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

Lower limit

= lower 95% confidence limit of a population parameter

= estimate – 1,96 \* Standard error (estimate);

and

Upper limit

= upper 95% confidence limit of a population parameter

= estimate + 1,96 \* Standard error (estimate)

### Standard error (SE)

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

### Relative standard error (RSE)

$$= \frac{\text{SE of estimate} * 100}{\text{Estimated}}$$

**Table A – Estimates of turnover by industry within 95% confidence limits: December 2017**

Industry	Lower limit	Estimate	Upper limit	Relative standard error
	R million	R million	R million	(RSE)
Mining and quarrying	168 391	170 698	173 005	0,7
Manufacturing	687 331	715 232	743 133	2,0
Electricity, gas and water supply	59 616	60 866	62 116	1,0
Construction	71 477	97 392	123 307	13,6
Trade	773 046	874 131	975 216	5,9
Transport, storage and communication	206 492	220 120	233 748	3,2
Real estate and other business services, excluding financial intermediation and insurance	246 915	287 422	327 929	7,2
Community, social and personal services, excluding government and educational institutions	52 695	57 542	62 389	4,3
<b>All industries</b>	<b>2 364 698</b>	<b>2 483 403</b>	<b>2 602 108</b>	<b>2,4</b>

**Table B – Estimates of turnover by industry within 95% confidence limits: March 2018**

Industry	Lower limit	Estimate	Upper limit	Relative standard error
	R million	R million	R million	(RSE)
Mining and quarrying	149 127	151 593	154 059	0,8
Manufacturing	640 926	666 218	691 510	1,9
Electricity, gas and water supply	59 031	60 419	61 807	1,2
Construction	71 080	96 662	122 244	13,5
Trade	700 860	796 034	891 208	6,1
Transport, storage and communication	200 826	214 176	227 526	3,2
Real estate and other business services, excluding financial intermediation and insurance	242 451	280 926	319 401	7,0
Community, social and personal services, excluding government and educational institutions	53 357	57 965	62 573	4,1
<b>All industries</b>	<b>2 214 656</b>	<b>2 323 993</b>	<b>2 433 330</b>	<b>2,4</b>

**Table C – Turnover by industry and percentage change**

Industry	Turnover March 2017	Turnover December 2017	Turnover March 2018	Difference between March 2018 and December 2017	Difference between March 2018 and March 2017
	R million	R million	R million	%	%
Mining and quarrying	144 921	170 698	151 593	-11,2	4,6
Manufacturing	604 452	715 232	666 218	-6,9	10,2
Electricity, gas and water supply	55 332	60 866	60 419	-0,7	9,2
Construction	98 047	97 392	96 662	-0,7	-1,4
Trade	825 388	874 131	796 034	-8,9	-3,6
Transport, storage and communication	200 406	220 120	214 176	-2,7	6,9
Real estate and other business services, excluding financial intermediation and insurance	261 984	287 422	280 926	-2,3	7,2
Community, social and personal services, excluding government and educational institutions	57 750	57 542	57 965	0,7	0,4
<b>All industries</b>	<b>2 248 280</b>	<b>2 483 403</b>	<b>2 323 993</b>	<b>-6,4</b>	<b>3,4</b>

**Table D – Turnover by industry and percentage contribution<sup>1</sup>**

Industry	December 2017		March 2018	
	R million	% total turnover	R million	% total turnover
Mining and quarrying	170 698	6,9	151 593	6,5
Manufacturing	715 232	28,8	666 218	28,7
Electricity, gas and water supply	60 866	2,5	60 419	2,6
Construction	97 392	3,9	96 662	4,2
Trade	874 131	35,2	796 034	34,3
Transport, storage and communication	220 120	8,9	214 176	9,2
Real estate and other business services, excluding financial intermediation and insurance	287 422	11,6	280 926	12,1
Community, social and personal services, excluding government and educational institutions	57 542	2,3	57 965	2,5
<b>All industries</b>	<b>2 483 403</b>	<b>100,0</b>	<b>2 323 993</b>	<b>100,0</b>

<sup>1</sup>The aggregates of the SIC contributions may not add up to totals due to rounding-off.



**Table E – Closing inventories by industry and percentage change**

Industry	Inventories December 2017	Inventories March 2018	Difference between March 2018 and December 2017
	R million	R million	%
Mining and quarrying	78 879	81 240	3,0
Manufacturing	380 038	379 534	-0,1
Electricity, gas and water supply	24 740	25 451	2,9
Construction	19 203	18 468	-3,8
Trade	354 872	337 227	-5,0
Transport, storage and communication	14 825	13 297	-10,3
Real estate and other business services, excluding financial intermediation and insurance	32 227	32 082	-0,4
Community, social and personal services, excluding government and educational institutions	2 653	2 293	-13,6
<b>All industries</b>	<b>907 437</b>	<b>889 592</b>	<b>-2,0</b>

**Table F – Capital expenditure by industry and percentage change**

Industry	Capital expenditure December 2017	Capital Expenditure March 2018	Difference Between March 2018 and December 2017
	R million	R million	%
Mining and quarrying	20 153	14 817	-26,5
Manufacturing	21 528	17 120	-20,5
Electricity, gas and water supply	16 552	18 873	14,0
Construction	1 136	1 264	11,3
Trade	10 486	10 047	-4,2
Transport, storage and communication	22 332	24 490	9,7
Real estate and other business services, excluding financial intermediation and insurance	8 036	7 972	-0,8
Community, social and personal services, excluding government and educational institutions	2 762	1 850	-33,0
<b>All industries</b>	<b>102 985</b>	<b>96 433</b>	<b>-6,4</b>

<b>Neyman Optimal Allocation</b>	<p>Before drawing samples in each of the surveys the population of enterprises on the Business Sampling Frame (BSF) was stratified. Strata were formed using a combination of the standard industrial classification variable and the measure of size variable for enterprises. The Neyman optimal allocation formula used to allocate samples to each stratum is given by a formula below.</p> $n_h = \frac{N_h S_h}{\sum N_h S_h}$ <p>Where <math>N_h</math> and <math>S_h</math> are the stratum population size and the stratum variance, respectively.</p>
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**Table G – DTI cut-off points (adjusted by Statistics South Africa (Stats SA) for QFS)**

Industry	Enterprise size			
	Large (Size-group 1) Lower limits Rand	Medium (Size-group 2) Lower limits Rand	Small (Size-group 3) Lower limits Rand	Very small <sup>1</sup> (Size-group 4) Lower limits Rand
Mining and quarrying	526 500 000	135 000 000	54 000 000	2 000 000
Manufacturing	688 500 000	175 500 000	67 500 000	2 000 000
Electricity, gas and water supply	688 500 000	175 500 000	68 850 000	2 000 000
Construction	351 000 000	81 000 000	40 500 000	2 000 000
Wholesale trade	864 000 000	432 000 000	81 000 000	2 000 000
Retail trade	526 500 000	256 500 000	54 000 000	2 000 000
Motor trade	526 500 000	256 500 000	54 000 000	2 000 000
Accommodation and catering	175 500 000	81 000 000	68 850 000	2 000 000
Transport, storage and communication	351 000 000	175 500 000	40 500 000	2 000 000
Real estate and other businesses services, excluding financial intermediation and insurance	351 000 000	175 500 000	40 500 000	2 000 000
Community, social and personal services, excluding government and educational institutions	175 500 000	81 000 000	13 500 000	2 000 000

Source: National Small Business Amendment Bill 2003, Department of Trade and Industry (DTI).

<sup>1</sup>Enterprises with a turnover of less than R2 000 000 are excluded from this survey as from the 2009 sample.

## Explanatory notes

### Introduction

1 Stats SA conducts a quarterly sample survey to collect a range of financial statistics in respect of enterprises in the formal business sector of the South African economy, excluding agriculture, hunting, forestry and fishing and financial intermediation and insurance, government and educational institutions. This statistical release presents a selection of key findings and tables from Stats SA's *Quarterly Financial Statistics* (QFS) survey for the March, June, September and December 2017 and March 2018 quarters which examines key variables as required by the Systems of National Accounts (SNA) 2008, and are mentioned below:

- turnover;
- interest received and paid;
- dividends received and dividends payable;
- royalties, franchise fees, copyright, trade names and trade and patent rights received and paid;
- income and expenditure in respect of rental/leasing of land, buildings and other structures, including payments for water and electricity services;
- income and expenditure in respect of hiring/leasing of plant, machinery, vehicles and other equipment;
- employment costs;
- profit and loss on assets/investments sold or revalued;
- depreciation provided for;
- purchases;
- other income and other expenditure;
- total income and total expenditure;
- net profit or loss before providing for company tax and dividends;
- company tax;
- carrying value of property, plant and equipment at the end of the quarter;
- inventories as at the beginning and end of the quarter; and
- capital expenditure on new property, plant and equipment at the end of the quarter.

2 The statistical release also contains accounting ratios derived from estimates of selected key variables.

3 In order to improve timeliness of the publication, some information for the current quarter may have been estimated due to late or non-submission by respondents. These estimates are revised as soon as the actual information is available.

4 Additional information regarding estimates of small, medium and large enterprises by industry per variable for the quarters ended December 2017 and March 2018 is available on the Stats SA website and can also be made available on request.

### Purpose of the survey

5 The QFS survey covers a sample of enterprises operating in the formal non-agricultural business sector of the South African economy, excluding financial intermediation, insurance, government and educational institutions. Results of the survey are used in compiling estimates of the Gross Domestic Product (GDP) and its components, which in turn are used to develop and monitor government policy.

These statistics are also used by the private sector in analysis of comparative business and industry performance. The results are published quarterly in statistical release P0044: *Quarterly financial statistics*.

<b>Scope of the survey</b>	<p><b>6</b> This survey covers financial statistics of the following industries according to the <i>Standard Industrial Classification of All Economic Activities</i> (SIC), Fifth edition, January 1993:</p> <ul style="list-style-type: none"> <li>• mining and quarrying industry;</li> <li>• manufacturing industry;</li> <li>• electricity, gas and water supply industry;</li> <li>• construction industry;</li> <li>• trade industry;</li> <li>• transport, storage and communication industry;</li> <li>• real estate and business services industry, excluding financial intermediation and insurance; and</li> <li>• community, social and personal services industry, excluding government and educational institutions.</li> </ul>
<b>Classification</b>	<p><b>7</b> The 1993 edition of the <i>Standard Industrial Classification of All Economic Activities</i> (SIC), Fifth edition, January 1993, was used to classify the statistical units in the survey. The SIC is based on the 1990 <i>International Standard Industrial Classification of All Economic Activities</i> (ISIC) with suitable adaptations for local conditions. Statistics in this publication are only presented at SIC major division (one digit) level. Each enterprise is classified to an industry which reflects the predominant activity of the enterprise. Estimates on lower digits SIC can be made available on request.</p>
<b>Statistical unit</b>	<p><b>8</b> For the purpose of this publication, the statistical unit in the quarterly financial statistics survey is the enterprise. An enterprise is defined as a legal unit or a combination of legal units that includes and directly controls all functions necessary to carry out its production activities. The statistical units are derived from and linked to the South African Revenue Service (SARS) value added tax (VAT) administrative data.</p>
<b>Survey methodology and design</b>	<p><b>9</b> The survey is conducted on a quarterly basis. Questionnaires are sent to a sample of approximately 4 500 enterprises. Questionnaires have to be returned to Stats SA within two weeks after the end of the quarter concerned. Fax, telephone and electronic reminders are used to follow up on non-responding enterprises.</p> <p><b>10</b> Samples are normally drawn each year and the resulting level changes in estimates are indicated when the new sample is implemented. A new sample was drawn in 2017 and implemented from the September 2017 quarter onwards.</p> <p><b>11</b> The sample was drawn from a population of enterprises that contributed approximately 95% to the total turnover per industry. Adjustments are made to the estimates to account for enterprises contributing less than 5% of the total turnover within each industry. All enterprises are stratified by type of enterprise according to size groups based on the National Small Business Amendment Bill, 2003, size group allocations for industries as defined in the <i>Standard Industrial Classification</i></p>

of *All Economic Activities* (SIC), Fifth edition, January 1993. All large enterprises, which comprise 54% of the number of enterprises in the sample, are completely enumerated, while simple random sampling is applied for medium sized, small and very small enterprises. Enterprises with a VAT turnover of less than R2 000 000 are excluded from this survey. The data reported by the enterprises in the sample are weighted to represent all enterprises in the population.

<b>Reliability of estimates</b>	<p><b>12</b> Data presented in this publication are based on information obtained from a sample of enterprises and are, therefore, subject to sampling variability, that is, the data may differ from the figures that would have been produced if the data had been obtained from all enterprises in the different industries in South Africa, inaccuracies of this kind are referred to as sampling errors. See Tables A and B (page 28) to determine the extent that estimates may vary.</p> <p><b>13</b> Inaccuracies may occur because of imperfections in reporting by enterprises and errors made with the collection and processing of the data. Inaccuracies of this kind are referred to as non-sampling errors. Every effort is made to minimise non-sampling errors by designing the questionnaire carefully, conducting pilot studies, editing of data and the implementation of efficient operating procedures. Preliminary figures are indicated in the relevant tables.</p>
<b>Reasons for fluctuations in data</b>	<p><b>14</b> The fluctuations in the data can be attributed to:</p> <ul style="list-style-type: none"> <li>• revisions to previous quarters made in the event of new or revised information being furnished by the respondents;</li> <li>• restructuring of large businesses;</li> <li>• exchange rate fluctuations;</li> <li>• restating of previous estimates due to International Financial Reporting Standards (IFRS);</li> <li>• once-off items reflected in one or more quarters, but not reflected in other quarters;</li> <li>• year-end adjustments performed during the last quarter of the financial year;</li> <li>• seasonal factors;</li> <li>• items declared annually and not quarterly;</li> <li>• samples drawn annually (<i>see paragraph 10 on page 33</i>); and</li> <li>• response rates per industry and within sub sectors.</li> </ul>
<b>Standard error</b>	<p><b>15</b> The estimates in this publication are based on a sample drawn from units in the surveyed population. The entire population is not surveyed. The published estimates are subject to sampling error. The most common way of quantifying such sampling error is to calculate the standard error for the published estimate or statistic (<i>see page 28, Tables A and B</i>).</p>
<b>Revised figures</b>	<p><b>16</b> The revised figures are due to respondents reporting revisions or corrections in their figures and late submissions of their data to Stats SA. Editing of data occurs at individual enterprise level.</p>
<b>Reference period</b>	<p><b>17</b> The reference period for this publication is from 1 January 2018 to 31 March 2018.</p>

<b>Related publications</b>	<p><b>18</b> Users may also wish to refer to the following publications which are available from Stats SA:</p> <ul style="list-style-type: none"> <li>• <i>Annual financial statistics</i> (P0021);</li> <li>• <i>Gross domestic product</i> (P0441) – issued quarterly and annually;</li> <li>• <i>Manufacturing: Production and sales</i> (P3041.2) – issued monthly;</li> <li>• <i>Mining: Production and sales</i> (P2041) – issued monthly;</li> <li>• <i>Motor trade sales</i> (P6343.2) – issued monthly;</li> <li>• <i>Quarterly employment statistics</i> (P0277);</li> <li>• <i>Retail trade sales</i> (P6242.1) – issued monthly;</li> <li>• <i>Stats in brief</i> – issued annually; and</li> <li>• <i>Wholesale trade sales</i> (P6141.2) – issued monthly.</li> </ul>
<b>Rounding-off of figures</b>	<p><b>19</b> The figures in the tables have, where necessary, been rounded off to the nearest three digits shown.</p>
<b>Comparison of results with Quarterly Employment Statistics (QES) survey</b>	<p><b>20</b> Employment costs estimates produced in this publication are based on information as defined by the International Accounting Standards 19 (IAS19) from an accounting perspective. The <i>Quarterly employment statistics</i> (QES) survey produces estimates for employment and earnings from a payroll perspective.</p> <p>The differences between the QFS employment costs and QES earnings can be attributed, but not limited, to the following factors:</p> <ul style="list-style-type: none"> <li>• accounting and payroll timing differences in the recognition of employment-related transactions. The QFS employment costs are recognised on an accrual basis while the QES earnings are recognised on a cash basis;</li> <li>• classification differences between surveys;</li> <li>• changes in accounting standards (International Financial Reporting Standards (IFRS) revisions in the QFS);</li> <li>• different sampling frames;</li> <li>• different sampling methodology and sampling specifications;</li> <li>• information sources (information from the payroll administrator vs. information from the accounting officer); and</li> <li>• restructuring of businesses.</li> </ul>
<b>Adjustment of DTI cut-off points</b>	<p><b>21</b> The DTI cut-off points sourced from the National Small Business Amendment Bill 2003 have been raised by a factor of 13,5 to comply with sample specifications.</p>

<b>Symbols and abbreviations</b>	<b>22</b>	AFS	Annual financial statistics
		BSF	Business Sampling Frame
		DTI	Department of Trade and Industry
		GDP	Gross domestic product
		IAS	International Accounting Standards
		IFRS	International Financial Reporting Standards
		ISIC	International Standard Industrial Classification
		QES	Quarterly employment statistics
		QFS	Quarterly financial statistics
		RSE	Relative Standard Error
		SARS	South African Revenue Service
		SE	Standard Error
		SIC	Standard Industrial Classification of All Economic Activities
		Stats SA	Statistics South Africa
		VAT	Value-added tax
		..	Not available

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## Glossary

### **Capital expenditure on property, plant and equipment**

Capital expenditure on property, plant and equipment includes:

- erection of new buildings and works, additions to and alterations of existing buildings and works, whether payments were made to outside contractors or concerns, or work done by the enterprise itself;
- work in progress capitalised; and
- new plant and machinery, vehicles and equipment.

### **Carrying value of property, plant and equipment**

Carrying value of property, plant and equipment at the end of the quarter includes:

- land;
- residential buildings and non-residential buildings;
- construction works, roads and parking areas;
- computers and other IT equipment;
- motor vehicles and other transport equipment; and
- plant, machinery, furniture, fittings and other office equipment.

### **Company tax**

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, deferred tax and compulsory loan levies.

### **Employment costs**

Employment/staff costs according to IAS 19 are costs incurred in exchange for services rendered by employees. These costs are divided into four categories: short-term employee benefits, post-employment benefits, other long-term employee benefits and termination benefits.

Employment costs include (among other types of employment benefits):

- wages and salaries;
- compensated absences (paid vacation and sick leave);
- commissions paid;
- profit sharing plans;
- bonuses;
- medical and life insurance benefits during employment;
- housing benefits;
- free or subsidised goods or services given to employees;
- pension benefits;
- post-employment medical and life insurance benefits;
- long-service or sabbatical leave;
- jubilee' benefits;
- deferred compensation programmes;
- severance, termination and redundancy payments to staff; and
- other employee-related costs not mentioned above.

<b>Enterprise</b>	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.
<b>Establishment</b>	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.
<b>Industry</b>	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</i> (SIC), Fifth edition, January 1993.
<b>International Financial Reporting Standards (IFRS)</b>	International Financial Reporting Standards (IFRS) are international accounting standards stating how particular types of transactions and other events should be reported in financial statements. IFRS are issued by the Accounting Standards Board. The purpose of IFRS is to improve transparency and comparability within financial reporting and introduce consistency in accounting.
<b>Inventories</b>	<p>Inventories consist of:</p> <ul style="list-style-type: none"><li>• Outputs that are held by the enterprise that produced them prior to their being further processed, sold, delivered to other units or used in other ways.</li><li>• Products acquired from other enterprises that are intended to be used for intermediate consumption or for resale without further processing (factored goods).</li></ul> <p>Raw materials consist of components for processing, packing materials, fuel, consumable and maintenance stores.</p> <p>Work in progress consists of goods in the process of manufacturing or work that has been partially done, but which has not yet been completed at the beginning and end of the quarter.</p> <p>Finished goods include manufactured goods by own manufacturers and goods not produced by the enterprise but purchased for resale, not sold at the beginning and end of the quarter.</p>
<b>Net profit or loss</b>	Net profit or loss before drawings by proprietors or partners, company tax paid or provided for and dividends paid or provided for are taken into account is calculated as total income minus opening inventories plus closing inventories less total expenditure.

**Purchases**

Purchases includes:

- raw materials, components, etc, used in production;
- fuels;
- spare parts and building materials; and
- purchases and transfers-in of factored goods, intermediate products and partially completed goods from related enterprises.

Purchases excludes:

- subcontract and commission expenses;
- motor vehicle running expenditure, including parts and fuel;
- purchases of materials capitalised for “capital work done” by own employees; and
- containers and packaging materials.

**Turnover**

Turnover refers to the following items for all industries, excluding real estate and other business services (excluding financial intermediation and insurance):

- value of sales;
- amounts received for work done; and
- amounts received for services rendered.

Turnover refers to the following items for the real estate and other business services industry (excluding financial intermediation and insurance):

- value of sales;
- amounts received for work done;
- amounts received for services rendered;
- interest received;
- 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); and
- net profit or loss on sales or revaluation of fixed assets (including profit or loss on foreign exchange).

**Value-added tax**

VAT is an indirect tax based on consumption of goods and services in the economy.

## General information

Stats SA publishes approximately 300 different statistical releases each year. It is not economically viable to produce them in more than one of South Africa's eleven official languages. Since the releases are used extensively, not only locally but also by international economic and social-scientific communities, Stats SA releases are published in English only.

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