

Personal services industry large sample survey, 2023

Funeral and related activities

↓ *When contacting Stats SA, please quote this number:*

Reference number	
Legal name	
Trading name	
Address	
Postal code	



stats sa

Department:
Statistics South Africa
REPUBLIC OF SOUTH AFRICA

↑ *Please correct any errors in the address label above.*

Purpose of the survey

Personal services' industry large sample survey is conducted every three to five years. This survey collects data on the nature (activities) and structure of the personal services industry. Collected information is used by government for policy formulation, decision-making and to monitor performance of the industry. These statistics can also be used in analysis of comparative business and investment decisions.

The results will be published in a statistical report (Report No. 90-01-01) by the end of September 2025. These results will also be made available on our website: www.statssa.gov.za. Previous reports can also be viewed on the same website.

Collection authority

The information required is collected under section 16 of the Statistics Act, 1999 (Act No. 6 of 1999). Your cooperation is sought in completing and returning this questionnaire by the due date. **According to the Act, the provision of the information sought is compulsory.**

Confidentiality

According to section 17 of the Statistics Act, 1999 (Act No.6 of 1999), your completed questionnaire **will be treated as strictly confidential** by Statistics South Africa (Stats SA). Results are presented in an aggregated form only.

Protection of Personal Information Act

We confirm that the Statistics Act is consistent with the conditions stipulated in the Protection of Personal Information Act (POPIA), 2013 (Act No.4 of 2013).

Reference period

This questionnaire must be completed for your financial year **ending on any date between 01 July 2022 and 30 June 2023.**

Due date

Please complete this questionnaire and return it by email to Stats SA by .

Stats SA recommends that you retain a copy to refer to in the event of a query.

Help available

If you experience problems completing this questionnaire, or find that it will be difficult for you to meet the due date, please contact:

- Name:
- Telephone number:
- Fax number:
- Email address:
- Website: www.statssa.gov.za

Person whom Stats SA should contact if any queries arise regarding the completed questionnaire:

Name		Telephone number	
Position or title		Cellphone number	
Signature		Email address	
Date			

Please note:

- All figures should **exclude value added tax (VAT), discount allowed and discount received.**
- Only the **South African-based activities** of the enterprise should be included in the questionnaire.
- Information reported in this questionnaire should comply with South African Generally Accepted Accounting Practice (SA GAAP) or International Financial Reporting Standards (IFRS).
- The items listed under '**Include**' and '**Exclude**' are only examples and should not be taken as a complete list of items to be included or excluded.
- Report all monetary values in **rand thousands (R'000)**. For example, if the value is R6 000, write 6, if it is R79 000, write 79, if it is R1 980 000, write 1 980 and so on.

Part 1 – General information**1. Registration of the business and the location of the business or head office**

Registered/legal name.....					
Trading name(s)					
Company registration number					
Income tax number					
VAT number.....					
Street/Plot number.....					
Street name					
Province.....					
Village/town/city					
Physical address postal code					
GPS coordinates.....	Latitude:				
	Longitude:				
Is the entity a franchise? (Mark the appropriate box with an 'X').....	YES		NO		

2. Indicate your type of ownership or type of organisation (Mark the appropriate box with an 'X')

Individual (Sole Proprietor)	
Partnership	
Public company (Ltd)	
Private company (Pty) Ltd	
Public corporation	
Close corporation (CC)	
Incorporated (Inc.).....	
Cooperative society (Co-op).....	
State-owned enterprise (SOE)/Parastatals	
Non-profit institution/company/organisation (section 21)	
Joint venture	
Trust	
Other (specify)	

3. Period covered by this questionnaire

Note:

This questionnaire should be completed for the financial year of the enterprise that **ends on any date between 01 July 2022 and 30 June 2023, according to your usual reporting schedule.**

Examples

- 01 August 2021 – 31 July 2022
- 01 October 2021 – 30 September 2022
- 01 January 2022 – 31 December 2022
- 01 February 2022 – 31 January 2023
- 01 March 2022 – 28 February 2023
- 01 April 2022 – 31 March 2023
- 01 July 2022 – 30 June 2023

Indicate the period covered by this questionnaire.

From							
D	D	M	M	Y	Y	Y	Y

To							
D	D	M	M	Y	Y	Y	Y

Indicate any **changes** that have occurred in this enterprise during the financial year: (Mark the appropriate box with an 'X').....

Change of financial year	Takeover	Merger	Acquisition	New location	Name change	Liquidation	Closure	New company
None	Other (specify):							

Also indicate any **factors** that impacted significantly on production and sales of goods and services rendered: (Mark the appropriate box with an 'X')

COVID-19 pandemic (Lockdown)	Economic downturn	Fire	Dysfunctional ports	Crime	Natural disaster	Strikes/Labour unrest
Supply constraints	New contracts	Prices	Load shedding	Poor roads	None	Other (specify):

4. Indicate the main activity, as well as any secondary activity/activities from which the enterprise derived its income during the reporting period

Note:

Describe the main and secondary activity/activities as clearly as possible in the appropriate space, e.g. diamond mining instead of only mining; construction of homes; wholesale or retail trade of pharmaceuticals, etc.

4.1 Main activity:

For official use	
5-digit SIC	

4.2 Secondary activity/activities:

For official use	
5-digit SIC	

5. Information and communication technology (ICT) usage (Mark the appropriate box with an 'X')

Definitions

Computing device: A device capable of receiving information (data) in a particular form and of performing a sequence of operations in accordance with a predetermined, but variable, set of procedural instructions (program), to produce a result in the form of information or signals. This includes a **desktop, portable or handheld computer or device (e.g. personal digital assistants, smartphone, notebook), laptop or mainframe.**

Digital innovation: The process of transforming a company's existing value chain with digital equivalents. The application of **software technologies to existing business practices.** Examples include new software, applications, platforms, cloud-based services, artificial intelligence and automation.

Electronic government (e-government): The employment of the internet for delivering government information and services to citizens, private companies and other public, profit, and non-profit organisations.

5.1 Does this enterprise use computing devices for internet and/or digital innovation for business purposes?.....

Yes	No
-----	----

5.2 If 'Yes', what are the main uses of internet or digital innovation in the enterprise? (You may choose more than one option)

Email	Business promotions (advertising) (e.g. social networks, online marketplaces)	e-government	e-learning	ICT-based supply chains (e.g. tracking systems) to conduct business	Information services
internet banking	Virtual teams, remote working, telecommunity	VoIP (e.g. Skype, WhatsApp calling)	Receive orders/bookings	Place orders/bookings	e-recruitment
Other (specify):					

5.3 Which mode(s) of internet connectivity is (are) used for business purposes? (You may choose more than one option)

Fibre	Fixed LTE	Fixed 5G	Other	None
-------	-----------	----------	-------	------

5.4 (a) Is the ICT department of this enterprise outsourced?.....

Yes	No
-----	----

(b) If 'yes', to what extent is ICT outsourced?

Fully	Partially
-------	-----------

5.5 (a) Does this enterprise plan to invest in ICT over the next three years?.....

Yes	No
-----	----

(b) If 'yes', how much money will be allocated for this purpose? (Select the appropriate option).....

Less than R5 million	More than R5 million, but less than R10 million	More than R10 million, but less than R20 million	More than R20 million, but less than R50 million	More than R50 million
----------------------	---	--	--	-----------------------

5.6 Which of the following working from home models, if any, did the business use during the financial period concerned? (Select the appropriate option)

Fully remote	Hybrid	None
--------------	--------	------

6. Exports and imports

Note:

- If your enterprise either sold or purchased goods outside South Africa during the financial year, report the amounts received or paid.
- If your enterprise either provided or received services outside South Africa during the financial year, report the amounts received or paid.

Exclude

Capital expenditure on assets.

R'000

6.1 Goods exported: Total amount received for goods sold outside South Africa

Specify the nature and amount of the two largest items included in 'Goods exported' in Question 6.1.

Description of goods exported

R'000

R'000

6.2 Goods imported: Total amount paid for goods purchased outside South Africa

Specify the nature and amount of the two largest items included in 'Goods imported' in Question 6.2.

Description of goods imported

R'000

R'000

6.3 Services exported: Total amount received for services rendered outside South Africa

Specify the nature and amount of the two largest items included in 'Services exported' in Question 6.3.

Type of services exported

R'000

Include

- Fees for training and management services provided to establishments outside South Africa.
- Total amount received from rendering services outside South Africa.

R'000

6.4 Services imported: Total amount paid for services rendered outside South Africa

Specify the nature and amount of the two largest items included in 'Services imported' in Question 6.4.

Type of services imported

R'000

Include

- Training, advertising, post, courier and telecommunication services, fees for management services and legal fees paid to establishments outside South Africa.
- Total amount paid to establishments outside South Africa for services received.

Part 2 – Employment

Definitions

- **Employee** is a person (permanently, temporarily or casually/seasonally employed) who normally works the agreed hours in his/her present job.
- **Full-time employees** are those (permanent, temporary or casual) who normally work the agreed hours i.e. **40 hours or more** per week.
- **Part-time employees** are those (permanent, temporary or casual) who usually work **less than 40 hours per** week.
- **Labour/employment brokers** are agents who recruit and administer workers on behalf of the enterprise. They do not provide any other service.

7. Number of employees who received salaries and wages for the last pay period *ended on or before 30 June 2023*

Include

- Directors who received a salary and/or a fee.
- Executive, managerial, **casual** and any other employees who received payment but are not included on the main payroll.
- Employees who were absent for part or all of the reference period but received payment through the payroll, including those who commenced or terminated employment.
- Employees on paid leave or on leave without payment.
- Employees paid on a commission basis **and** a retainer, wage or salary.
- Employees who received payment through the payroll from the Compensation Fund.
- Employees based abroad but paid from South Africa.
- Working proprietors of unincorporated businesses who received payment through the payroll.

Exclude

- Subcontractors and consultants who are self-employed and **not** part of this enterprise.
- Labour/employment brokers (**include in Question 8**).
- Any employees who were not paid during the reference period.
- Employees paid on a commission basis only (i.e. a retainer, wage or salary was **not** paid).
- Employees based in South Africa but paid from outside South Africa.

Employment	Male employees	Female employees	Total employees
Full-time			
Part-time			
Total			

8. Number of employees employed through **labour/employment brokers for the last pay period ended on or before 30 June 2023**.....

Exclude

- Employees of service providers.
- Employees of subcontractors other than labour/employment brokers.

Part 3 – Income items

R'000

9. Sales of goods, **excluding VAT and discount allowed**

- Include**
- Sales of goods.
 - Export sales and export freight charges.
 - Sales on long-term contracts, including progress payments billed.
 - Delivery and/or installation charges **if not invoiced separately**.
 - Railage and transport-out.

- Exclude**
- Value added tax (VAT).
 - Discount allowed.
 - Interest received (**include in Question 11.1**).

R'000

10. Services rendered, **excluding VAT and discount allowed (must correspond with Part 7, Question 30)**

- Include**
- Income and fees from services rendered.
 - Contract, subcontract and commission income.
 - Management fees/charges from related and unrelated establishments.
 - Subscription and membership fees.
 - Administrative and commission charges received as an agent.

- Exclude**
- Value added tax (VAT).
 - Discount allowed.
 - Interest received (**include in Question 11.1**).
 - Export freight charges (**include in Question 9**).
 - Rental, leasing and hiring income (**include in Question 11.2**).

R'000

11. **Total other income (sum of Question 11.1 to Question 11.12)**

R'000

11.1 Interest

11.2 Rental, leasing and hiring income

11.3 Dividends

11.4 Profit on financial and other assets: disposal of assets, realisation for cash and revaluation of assets

11.5 Profit on financial and other liabilities: redemption, liquidation and revaluation of liabilities

11.6 Government (national, provincial and local) subsidies and incentives received (**only from South African government**)

11.7 Government (national, provincial and local) capital transfers received (**only from South African government**)

11.8 Donations (including grants)

11.9 Sponsorships

11.10 Research and development R'000

Include
 Income received from research and development projects.

11.11 Royalties, franchise fees, copyright, trade names, trademarks and
 patent rights received R'000

11.12 Other income

Include
 Any other income item not listed above
 in [Question 9 to Question 11.11](#).

Exclude

- Management fees/charges from related and unrelated establishments ([include in Question 10](#)).
- Administrative and commission charges received as an agent ([include in Question 10](#)).

Specify the nature and amount of the two largest items included in 'Other income' in [Question 11.12](#).

Description of other income	R'000
<input style="width: 100%; height: 100%;" type="text"/>	<input style="width: 100%; height: 100%;" type="text"/>
<input style="width: 100%; height: 100%;" type="text"/>	<input style="width: 100%; height: 100%;" type="text"/>

12. Total income, *excluding VAT and discount allowed* ([sum of Question 9 to 11](#)) R'000

Part 4 – Inventory

13. Total opening values	R'000 <input style="width: 100%; height: 20px;" type="text"/>
14. Total closing values	<input style="width: 100%; height: 20px;" type="text"/>

Part 5 – Expenditure items

15. Purchases and transfers-in of goods, excluding VAT and discount received (must correspond with Part 8, Question 33)	R'000 <input style="width: 100%; height: 20px;" type="text"/>
--	--

Include

- Packaging and containers.
- Consumables, protective clothing, uniforms.
- Motor vehicle running expenditure, including parts and fuel **if part of operating expenditure**.

Exclude

- Value added tax (**VAT**).
- Discount received.
- Subcontract and commission expenses (**include in Question 16.1**).
- Opening and closing inventory (**include in Part 4**).

Definition

Subcontracting is the business practice where a business employs additional enterprises or independent individuals to carry out work or deliver a service on contract to assist the company with the completion of part or the overall project, task or activity.

16. Total subcontractors and labour/employment brokers paid (sum of Question 16.1 and Question 16.2)	R'000 <input style="width: 100%; height: 20px;" type="text"/>
---	--

Include

- Commission paid (outside concerns).
- Payments for work outsourced on contract.

Exclude

Commission paid to own employees (**include in Question 17.1**).

16.1 Subcontractors, excluding labour/employment brokers	R'000 <input style="width: 100%; height: 20px;" type="text"/>
16.2 Labour/employment brokers	<input style="width: 100%; height: 20px;" type="text"/>

Definition

Employment costs refer to the total cost of employment, including salaries, wages, service and other bonuses, allowances (including car allowances), overtime payments, retirement benefits, contributions to medical, pension and provident funds, unemployment insurance and accident funds, and housing subsidies.

17. Total staff-related costs (sum of Question 17.1 and Question 17.2)	R'000 <input style="width: 100%; height: 20px;" type="text"/>
---	--

R'000

17.1 Employment costs.....

Include

- Salaries and/or fees paid to directors, executives and managers.
- Commission if a retainer, wage or salary was also paid.
- Employer's contribution to pension, provident, medical aid, sick pay and other funds, e.g. Unemployment Insurance Fund (UIF) and the Compensation Fund.
- Payments made from South Africa to employers or employees based abroad.
- Payments for all types of leave.
- Incentives payments for piecework, or profit-sharing schemes.
- Fringe benefits paid in cash, e.g. housing, mortgage and rent subsidies, transport and cellphone allowances.
- Allowances and penalty payments.
- Bonuses.
- Payments that were made during the reference period, but that relate to other pay periods, e.g. annual leave, thirteenth cheque and leave gratuity payments.

Exclude

- Severance, termination and redundancy payments (**include in Question 17.2**).
- Commission if a retainer, wage or salary was **not** paid.
- **Payments to subcontractors** and consultants who are self-employed and not part of this enterprise (**included in Question 16.1**).
- Payments to labour/employment brokers (**included in Question 16.2**).
- Payments paid from abroad to employers or employees based in South Africa.
- Reimbursement of expenses, e.g. travel, entertainment, meals and other expenses.
- The imputed value of fringe benefits.
- Fringe benefits tax.
- Staff welfare including amenities (canteen, crèche, gym).

R'000

17.2 Severance, termination and redundancy payments.....

R'000

18. Leasing and hiring of plant, machinery, equipment and vehicles

Exclude

Rental on land and buildings (**include in Question 19**).

R'000

19. Rental and leasing of land, buildings and other structures under operating leases

20. Motor vehicle running expenditure

Include

- Fuel for other vehicles **not part of operating expenditure**.
- Road tolls **not part of operating expenditure**.
- Spare parts and repairs done by own employees.
- Motor vehicle clearance fees.
- Motor vehicle licence fees and permits.
- Motor vehicle parking fees.

Exclude

Fuel, lubricants (including oils), gas, tyres, tubes and spare parts, **if part of operating expenditure (included in Question 15)**.

R'000

21. Total other expenditure (sum of Question 21.1 to Question 21.13)

R'000

21.1 Interest (finance cost)

21.2 Insurance

21.3 Research and development

Include
All current and labour expenditure and contract payments related to research and development.

Exclude
Capital expenditure (include in Question 27).

R'000

21.4 Advertising, marketing, promotions

21.5 Management and administration fees

21.6 Bursaries, scholarship and sponsorship

21.7 Depreciation and amortisation

21.8 Repairs and maintenance

21.9 Losses on foreign transactions resulting from changes in foreign exchange rates

21.10 Losses on financial and other liabilities: redemption, liquidation and revaluation of liabilities

21.11 Losses on financial and other assets: disposal of assets, realisation for cash and revaluation of assets

Include

- Provision for bad debt and bad debt written off.
- Assets written off.
- Losses on share trading.
- Impairment of assets.

R'000

21.12 Utilities (water and electricity)

21.13 Other expenditure

Include
Any other expenditure item not listed above in (Question 15 to Question 21.12).

Specify the nature and amount of the two largest items included in 'Other expenditure' in Question 21.13.

Description of other expenditure

R'000

R'000

22. Total expenditure, excluding VAT and discount received (sum of Question 15 to Question 21)

Part 6 – Profit or loss, company tax, dividends and capital expenditure on new assets for the financial year

Note:

- Provide the actual profit or loss figure as in the income statement of this enterprise for the reporting period.
- Report the result before taking into account the previous year’s losses, if any.
- Loss should be indicated with a minus (-) or brackets.

	R'000
23. Net profit or loss <i>before tax</i> (Question 12 minus Question 13 plus Question 14 minus Question 22).....	
24. Total company tax	
25. Net profit or loss <i>after tax</i> (Question 23 minus Question 24).....	
26. Dividends paid or provided for	
27. Total capital expenditure on new assets (sum of Question 27.8, Column A plus column B).....	

Include:

Assets acquired, renovations and additions during the financial period.

	Own assets (R'000) A	Right-of-use (leased) assets (R'000) B
27.1 Capital expenditure on land, buildings and construction works, roads, parking areas and leasehold improvements		
27.2 Capital expenditure on plant, machinery, furniture and fittings, construction equipment and other office equipment.....		
27.3 Capital expenditure on computers, network equipment and other ICT equipment.....		
27.4 Capital expenditure on motor vehicles, trucks, aircraft, boats, trailers, locomotives, fleet and other transport equipment.....		
27.5 Capital work in progress (property, plant and equipment)		
27.6 Capital expenditure on intangible assets (e.g. software, goodwill)		
27.7 Other capital expenditure on new assets		

Specify the nature and amount of the two largest items included in 'Other capital expenditure on new assets' in Question 27.7.

Description of other capital expenditure on new assets	R'000	R'000

	Own assets (R'000) A	Right-of-use (leased) assets (R'000) B
27.8 Total capital expenditure on new (own and right-of-use/leased) assets (sum of column A and column B, Question 27.1 to Question 27.7).....		

Part 7 – Details of income from services rendered

Note:

- Report all monetary values in rand thousands (R'000).
- Total income from services rendered, **Question 30**, must correspond with the value reported in **Part 3, Question 10**.

Funeral and related activities	Income (R'000)	For office use
28. Total income from funeral and related activities (sum of Question 28.1 to Question 28.11)		TOTAL 0028
28.1 Funeral cover payouts		97320 0001
28.2 Preparation of the body (e.g. embalming, dressing and cosmetics of the deceased, refrigeration, special care for autopsy)		97320 0002
28.3 Use of facilities and staff (e.g. use of facilities and staff for memorial services with no other services, equipment and staff services for grave side service)		97320 0003
28.4 Transportation (e.g. repatriation, transfer of the deceased from place of death to funeral home, receiving remains from another funeral home)		97320 0004
28.5 Burial services (body preparation, catering, groceries, tables and chairs, registration of death at home affairs, big screen, toilets, facilitation of interviews with medical practitioners)		97320 0005
28.6 Cremation services and handling of ashes		97310 0001
28.7 Grave removals or exhumation		97320 0006
28.8 Counselling		97320 0007
28.9 Management and maintenance of graves, cemeteries and mausoleums		97310 0002
28.10 Erection of tombstones, including memorial grave stones		97320 0008
28.11 Other funeral and related services rendered		97320 0009

Specify the nature and amount of the two largest items in 'Other funeral and related services rendered' in **Question 28.11**.

Description of other funeral and related services rendered	R'000
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Other services rendered	Income (R'000)	For office use
29. Other services rendered		85999 9999

Specify the nature and amount of the two largest items in 'Other services rendered' in **Question 29**.

Description of other services rendered	R'000
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

30. Total income from services rendered (sum of Question 28 plus Question 29) (must correspond with Part 3, Question 10)		TOTAL SERV
---	--	-------------------

Part 8 – Details of purchases and transfers-in of goods**Note:**

- Report all monetary values in rand thousands (R'000).
- Provide percentage estimates if exact values are not available.

Exclude

- Purchases made by sub-contractors.
- Total purchases and transfers-in of goods, **Question 33, must correspond with the value reported in Part 5, Question 15.**

Purchases and transfers-in of goods	R'000	For office use
31. Total purchases from funeral and related services (sum of Question 31.1 to Question 31.11)		TOTAL 0031
31.1 Embalming tools and equipment, excluding equipment considered as assets		4812101
31.2 Coffins and caskets		3191401
31.3 Consumables, including small hand tools and equipment and cleaning materials, exclude equipment considered as assets		9900002
31.4 Mat, lowering machines, excluding equipment considered as assets		3899907
31.5 Protective clothing, e.g. plastic articles		8852001
31.6 Silk, hessian and other textile articles		2600002
31.7 Shrouds		3899906
31.8 Surgical tools, medical consumables and equipment, excluding equipment considered as assets		3529002
31.9 Tombstones, including memorial grave stones		3761001
31.10 Wreaths and bouquets		3899904
31.11 Zinc liner body bag		3899905
32 Other purchases and transfers-in of goods		9999999

Specify the nature and amount of the two largest items in 'Other purchases and transfers-in of goods' in **Question 32.**

Description of other purchases and transfers-in of goods	R'000

33 Total purchases and transfers-in of goods (sum of Question 31 plus Question 32) (must correspond with Part 5, Question 15)		TOTPURC
--	--	----------------

Part 9 – Income from sales of goods and services rendered (by type of customer)**Note:**

Report all monetary values in rand thousands (R'000).

Income from sales of goods and services rendered (by type of customer)	Income (R'000)
34 Individuals and households	
35 Businesses (including NGOs)	
36 Government (national, provincial and local), including parastatals/SOEs	
37 Total income from sales of goods and services rendered (by type of customer) (sum of Question 34 to Question 36) (must correspond with Part 3, Question 9 plus Question 10)	

Part 10 – Geographical distribution of the activities of this enterprise

38. In the table below, indicate income from sales of goods and services rendered, number of employees, employment costs and detailed activity description of each establishment or branch by province, municipality, village, town or city where the activity took place, of this enterprise.

Note:
Report the number of employees as on the last pay period **ended on or before 30 June 2023**.

Trading name of establishment(s)	Province	Local or metropolitan municipality	Village/town/city	Income from sales of goods (R'000)	Income from services rendered (R'000)	Number of employees	Staff-related costs (R'000)	Economic activity description	For office use
Total:									

(must correspond with Part 3, Question 9) (must correspond with Part 3, Question 10) (must correspond with Part 2, Question 7) (must correspond with Part 5, Question 17)