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South Africa**

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Quarterly financial statistics

March 2004

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Key findings for the quarter ended March 2004

The total turnover of all the industries for the first quarter of 2004 was estimated at R676 697 million, reflecting a decrease of 5,5% compared with the fourth quarter of 2003 (ended December 2003), for which the revised estimated value was R716 401 million.

All the seven industries covered in the survey reflected a decrease in turnover between the fourth quarter of 2003 and the first quarter of 2004. The largest decrease of 14,9% was reported in the community, social and personal services industry, excluding government institutions. The two industries that contribute 66,2% of the estimated turnover, namely the trade and manufacturing industries, reported 7,9% and 4,1% decline in turnover respectively.

Interest paid by all industries for the first quarter of 2004 was estimated at R18 100 million, reflecting a decrease of 8,7% compared with the fourth quarter of 2003. Increases in interest paid were reported in the transport, storage and communication industry (53,3%) and the construction industry (1,9%). The rest of the industries reported decreases in interest paid, with the largest decrease of 29,3% reported in the manufacturing industry.

Capital expenditure on new assets, which was estimated at R28 028 million for all industries for the first quarter of 2004, increased by 34,9% compared with the fourth quarter of 2003 (R20 780 million). Increases in capital expenditure were reported in all the industries except the trade industry, manufacturing industry and the community, social and personal services industry, excluding government institutions, which reported decreases of 1,2%, 30,8% and 48,1% respectively.

Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the first quarter of 2004 was estimated at R632 939 million, reflecting an increase of 2,1% compared with the fourth quarter of 2003. Increases in book value of land, buildings, machinery, furniture, vehicles and other equipment were reported in all the industries except the community, social and personal services industry, excluding government institutions and the manufacturing industry.

Inventories as at the end of the first quarter of 2004 were estimated at R211 212 million. This reflected a decrease of 2,5% compared with the fourth quarter of 2003. The mining and quarrying industry and the manufacturing industry were the only industries that reported increases in inventories.

Increases or decreases in the estimated quarterly financial statistics of the surveyed private sector industries may be attributable to:

- Seasonal variations in the economic performance of different sectors, with the exception of taxes and profits, whose fluctuations may largely be attributable to accounting practices rather than economic activity.
- The strengthening rand against major currencies may partly explain the performance of some sectors such as the manufacturing and mining industries.

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Statistician-General

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Notes

Forthcoming issues	Issue June 2004	Expected release date 30 September 2004
Purpose of the survey	The Quarterly Financial Statistics (QFS) survey is a survey covering a sample of private enterprises operating in the formal non-agricultural business sector of the South African economy, excluding electricity, gas and water supply, financial intermediation, insurance and government institutions. Results of the survey are used to compile estimates of the Gross Domestic Product (GDP) and its components, which are used to develop and monitor government policy. These statistics are also used by the private sector in analyses of comparative business and industry performance. The results are published quarterly in Statistical Release P8042: <i>Quarterly Financial Statistics</i> .	
Response rates	The percentage response for December 2003 was 81,6%. The percentage response for March 2004 was 81,7%.	

Table 1 – Selected income and expenditure items: All industries¹

Item	March 2003	June 2003	September 2003	December 2003*	March ² 2004	Change between the quarter ended December 2003 and the quarter ended March 2004
	R million	R million	R million	R million	R million	%
Turnover	660 959	670 994	697 080	716 401	676 697	-5,5
Interest paid	18 789	19 023	19 100	19 816	18 100	-8,7
Tax and company tax brought into account	10 813	9 300	10 424	12 089	10 355	-14,3
Net profit or loss before providing for company tax and dividends	47 223	45 931	47 895	58 307	49 219	-15,6
Capital expenditure on new assets						
Buildings, improvements and construction works	3 458	2 633	2 820	2 661	3 603	35,4
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	16 573	17 546	14 875	16 203	18 311	13,0
Vehicles	7 254	3 739	4 434	1 916	6 114	219,1
Total capital expenditure on new assets	27 285	23 702	22 129	20 780	28 028	34,9
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	557 376	569 695	610 495	619 805	632 939	2,1
Inventories						
Work in progress	38 459	40 706	39 816	37 906	34 336	-9,4
Other stocks	141 413	146 554	160 585	178 816	176 876	-1,1
Total inventories	179 872	187 260	200 401	216 722	211 212	-2,5

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

² Preliminary estimates

* Revised figures

Table 2 - Selected income and expenditure items: Mining and quarrying industry

Item	March 2003	June 2003	September 2003	December 2003*	March ² 2004	Change between the quarter ended December 2003 and the quarter ended March 2004
	R million	R million	R million	R million	R million	%
Turnover	31 509	30 080	33 290	34 114	31 906	-6,5
Interest paid	1 412	1 584	1 452	1 542	1 163	-24,6
Tax and company tax brought into account	2 006	1 690	1 639	1 849	1 197	-35,3
Net profit or loss before providing for company tax and dividends	6 850	4 686	4 322	5 961	5 585	-6,3
Capital expenditure on new assets						
Buildings, improvements and construction works	652	687	561	834	748	-10,3
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	5 806	4 392	3 355	2 879	5 428	88,5
Vehicles	321	456	166	62	132	112,9
Total capital expenditure on new assets	6 779	5 535	4 082	3 775	6 308	67,1
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	113 498	117 726	120 932	131 242	136 996	4,4
Inventories						
Work in progress	3 410	4 372	5 009	4 808	4 239	-11,8
Other stocks	6 434	6 811	6 946	6 874	8 599	25,1
Total inventories	9 844	11 183	11 955	11 682	12 838	9,9

² Preliminary estimates

* Revised figures

Table 3 - Selected income and expenditure items: Manufacturing industry

Item	March 2003	June 2003	September 2003	December 2003*	March ² 2004	Change between the quarter ended December 2003 and the quarter ended March 2004
	R million	R million	R million	R million	R million	%
Turnover	212 328	211 067	216 921	222 881	213 766	-4,1
Interest paid	4 818	5 200	4 780	5 104	3 608	-29,3
Tax and company tax brought into account	4 132	3 503	4 086	4 788	3 904	-18,5
Net profit or loss before providing for company tax and dividends	19 959	19 801	17 393	18 016	18 394	2,1
Capital expenditure on new assets						
Buildings, improvements and construction works	669	328	797	500	578	15,6
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	5 852	6 441	6 195	6 679	4 407	- 34,0
Vehicles	429	619	602	432	280	-35,2
Total capital expenditure on new assets	6 950	7 388	7 594	7 611	5 265	- 30,8
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	165 172	170 999	170 311	166 377	165 832	-0,3
Inventories						
Work in progress	19 071	19 071	18 181	14 439	16 525	14,4
Other stocks	59 625	63 670	65 394	78 339	76 736	-2,0
Total inventories	78 696	82 741	83 575	92 778	93 261	0,5

² Preliminary estimates

* Revised figures

Table 4 - Selected income and expenditure items: Construction industry

Item	March 2003 R million	June 2003 R million	September 2003 R million	December 2003* R million	March ² 2004 R million	Change between the quarter ended December 2003 and the quarter ended March 2004 %
Turnover	23 881	24 421	26 247	25 727	23 955	-6,9
Interest paid	653	474	591	722	736	1,9
Tax and company tax brought into account	191	67	79	120	107	-10,8
Net profit or loss before providing for company tax and dividends	1 016	1 364	717	1 612	646	-59,9
Capital expenditure on new assets						
Buildings, improvements and construction works	314	72	311	247	385	55,9
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	817	592	239	264	418	58,3
Vehicles	217	231	282	93	90	-3,2
Total capital expenditure on new assets	1 348	895	832	604	893	47,8
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	17 287	18 791	19 216	18 037	18 377	1,9
Inventories						
Work in progress	6 417	6 491	7 628	7 754	6 993	-9,8
Other stocks	1 802	1 682	1 930	1 276	1 431	12,1
Total inventories	8 219	8 173	9 558	9 030	8 424	-6,7

² Preliminary estimates

* Revised figures

Table 5 - Selected income and expenditure items: Trade industry

Item	March 2003 R million	June 2003 R million	September 2003 R million	December 2003* R million	March ² 2004 R million	Change between the quarter ended December 2003 and the quarter ended March 2004 %
Turnover	225 765	231 799	240 397	254 624	234 457	-7,9
Interest paid	3 982	3 960	3 768	3 726	3 632	-2,5
Tax and company tax brought into account	1 643	1 758	1 831	2 610	2 113	-19,0
Net profit or loss before providing for company tax and dividends	8 079	8 602	11 799	15 620	11 166	-28,5
Capital expenditure on new assets						
Buildings, improvements and construction works	445	314	452	391	473	21,0
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	1 482	1 561	1 282	1 432	1 348	-5,9
Vehicles	485	635	363	421	395	-6,2
Total capital expenditure on new assets	2 412	2 510	2 097	2 244	2 216	-1,2
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	47 547	48 066	48 695	51 718	54 826	6,0
Inventories						
Work in progress	4 546	5 213	4 901	6 793	3 270	-51,9
Other stocks	66 338	65 066	69 873	73 734	72 568	-1,6
Total inventories	70 884	70 279	74 774	80 527	75 838	-5,8

² Preliminary estimates

* Revised figures

Table 6 - Selected income and expenditure items: Transport, storage and communication industry

Item	March 2003 R million	June 2003 R million	September 2003 R million	December 2003* R million	March ² 2004 R million	Change between the quarter ended December 2003 and the quarter ended March 2004 %
Turnover	59 283	64 022	66 811	66 836	66 723	-0,2
Interest paid	2 094	1 999	1 708	1 932	2 961	53,3
Tax and company tax brought into account	970	896	1 011	897	1 215	35,5
Net profit or loss before providing for company tax and dividends	- 1 221	1 656	1 248	5 578	1 097	-80,3
Capital expenditure on new assets						
Buildings, improvements and construction works	620	159	275	329	620	88,4
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	1 384	3 332	2 777	3 699	5 672	53,3
Vehicles	5 139	1 438	1 460	614	4 664	659,6
Total capital expenditure on new assets	7 143	4 929	4 512	4 642	10 956	136,0
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	113 251	113 507	145 781	152 634	156 091	2,3
Inventories						
Work in progress	808	823	864	856	745	-13,0
Other stocks	4 199	6 276	6 497	6 784	6 692	-1,4
Total inventories	5 007	7 099	7 361	7 640	7 437	-2,7

² Preliminary estimates

* Revised figures

Table 7 - Selected income and expenditure items: Real estate and other business services industry (excluding financial intermediation and insurance)

Item	March 2003 R million	June 2003 R million	September 2003 R million	December 2003* R million	March ² 2004 R million	Change between the quarter ended December 2003 and the quarter ended March 2004 %
Turnover	92 430	93 936	96 042	94 390	90 723	-3,9
Interest paid	5 384	5 330	6 348	6 447	5 742	-10,9
Tax and company tax brought into account	1 663	1 243	1 491	1 532	1 428	-6,8
Net profit or loss before providing for company tax and dividends	10 400	8 866	10 733	9 185	10 181	10,8
Capital expenditure on new assets						
Buildings, improvements and construction works	703	1 046	404	301	764	153,8
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	685	939	856	863	842	-2,4
Vehicles	116	71	1 390	281	546	94,3
Total capital expenditure on new assets	1 504	2 055	2 650	1 445	2 152	48,9
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	86 470	87 048	90 815	85 086	86 747	2,0
Inventories						
Work in progress	3 828	4 380	3 037	2 713	2 192	-19,2
Other stocks	5 336	6 432	8 527	10 569	9 505	-10,1
Total inventories	9 164	10 812	11 564	13 282	11 697	-11,9

² Preliminary estimates

* Revised figures

Table 8 - Selected income and expenditure items: Community, social and personal services industry (excluding government institutions)

Item	March 2003 R million	June 2003 R million	September 2003 R million	December 2003* R million	March ² 2004 R million	Change between the quarter ended December 2003 and the quarter ended March 2004 %
Turnover	15 763	15 669	17 372	17 829	15 167	-14,9
Interest paid	446	476	453	343	258	-24,8
Tax and company tax brought into account	208	143	287	293	391	33,4
Net profit or loss before providing for company tax and dividends	2 140	956	1 683	2 335	2 150	-7,9
Capital expenditure on new assets						
Buildings, improvements and construction works	55	27	20	59	35	-40,7
Plant, machinery, furniture, fittings and other equipment as at the end of the quarter	547	289	171	387	196	-49,4
Vehicles	13	74	15	13	7	-46,2
Total capital expenditure on new assets	615	390	206	459	238	-48,1
Book value of land, buildings, machinery, furniture, vehicles and other equipment as at the end of the quarter	14 151	13 558	14 745	14 711	14 070	-4,4
Inventories						
Work in progress	379	356	196	543	372	-31,5
Other stocks	1 089	989	1 418	1 240	1 345	8,5
Total inventories	1 468	1 345	1 614	1 783	1 717	-3,7

² Preliminary estimates

* Revised figures

Technical notes

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

Lower limit
 = lower 95% confidence limit of a population parameter
 = estimate – 1,96* Standard Error (estimate);

and

Upper limit
 = upper 95% confidence limit of a population parameter
 = estimate + 1,96* Standard Error (estimate).

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

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

Table A - Estimates of turnover by industry within 95% confidence limits - December 2003

Industry	Lower limit R million	Estimate R million	Upper limit R million	Relative standard error (RSE)
Mining and quarrying industry	33 081	34 114	35 147	1,5
Manufacturing industry	216 920	222 881	228 842	1,4
Construction industry	20 660	25 727	30 794	10,0
Trade industry	229 500	254 624	279 747	5,0
Transport, storage and communication industry	63 178	66 836	70 493	2,8
Real estate and other business services industry, excluding financial intermediation and insurance	72 927	94 390	115 854	11,6
Community, social and personal services industry, excluding government institutions	13 486	17 829	22 172	12,4

Table B - Estimates of turnover by industry within 95% confidence limits – March 2004

Industry	Lower limit R million	Estimate R million	Upper limit R million	Relative standard error (RSE)
Mining and quarrying industry	31 181	31 906	32 631	1,2
Manufacturing industry	207 730	213 766	219 801	1,4
Construction industry	19 276	23 955	28 633	10,0
Trade industry	210 711	234 457	258 204	5,2
Transport, storage and communication industry	61 760	66 723	71 685	3,8
Real estate and other business services industry, excluding financial intermediation and insurance	70 075	90 723	111 372	11,6
Community, social and personal services industry, excluding government institutions	12 714	15 167	17 620	8,3

Table C – Differences in turnover by industry between December 2003 and March 2004

Industry	Turnover for December 2003 R million	Turnover for March 2004 R million	Difference %
Mining and quarrying industry	34 114	31 906	-6,5
Manufacturing industry	222 881	213 766	-4,1
Construction industry	25 727	23 955	-6,9
Trade industry	254 624	234 457	-7,9
Transport, storage and communication industry	66 836	66 723	-0,2
Real estate and other business services industry, excluding financial intermediation and insurance	94 390	90 723	-3,9
Community, social and personal services industry, excluding government institutions	17 829	15 167	-14,9

Explanatory notes

- Introduction**
1. Statistics South Africa (Stats SA) conducts a quarterly financial statistics sample survey of enterprises in industries in the formal non-agricultural business sector of the South African economy, excluding electricity, gas and water supply, financial intermediation, insurance and government enterprises. The statistical release contains information regarding –
 - Turnover, which includes the value of sales, amounts receivable for work done and services rendered, rent and or lease payments received for land and buildings, and rent, leasing and hiring received for machinery, vehicles and other equipment;
 - interest paid;
 - tax and company tax brought into account;
 - capital expenditure on new assets;
 - book value of land, buildings, machinery, furniture, vehicles and other equipment at the end of the quarter; and
 - inventories as at the end of the quarter.
 2. In order to improve timeliness of the publication, some information for the current quarter may have been estimated due to late submission by respondents. These estimates will be revised in the next statistical release(s) as soon as actual information is available.
- Background**
3. Statistics South Africa (Stats SA) developed a new Business Sampling Frame in 2001, based on the value-added tax (VAT) database obtained from the South African Revenue Service (SARS), which replaced the previous sampling frame. All enterprises are legally bound to register for VAT when their turnover for a period of twelve months equals or exceeds R300 000. Enterprises that conform to these criteria, were considered for sampling for the Quarterly Financial Statistics (QFS) survey. A sample of 3 273 enterprises was drawn from a population of enterprises that contributed approximately 95% to the total turnover per industry. All enterprises are stratified by type of enterprise according to the *Standard Industrial Classification of all Economic Activities (SIC), Fifth edition, January 1993* and measure of size, where measure of size is turnover. All large enterprises were completely enumerated and simple random sampling was applied for medium and small enterprises. The results of the sample were weighted in order to represent all enterprises covered in the population.
 4. This statistical release presents a selection of key findings and tables from Stats SA's QFS survey, conducted in March 2003, June 2003, September 2003, December 2003 and March 2004, which examines book value of land, buildings, machinery, furniture, vehicles and other equipment, inventories and selected income and expenditure items in the formal non-agricultural business sector in South Africa, excluding electricity, gas and water supply, financial intermediation, insurance and government institutions.

- Scope of the survey** 5. This survey covers financial statistics of the following industries according to the *Standard Industrial Classification of all Economic Activities (SIC), Fifth edition, January 1993* –
- mining and quarrying industry;
 - manufacturing industry;
 - construction industry;
 - trade industry;
 - transport, storage and communication industry;
 - real estate and business services industry, excluding financial intermediation and insurance; and
 - community, social and personal services industry, excluding government institutions.
- Classification** 6. The 1993 edition of the *Standard Industrial Classification of all Economic Activities (SIC), Fifth edition, January 1993*, was used to classify the statistical units in the survey. The SIC is based on the 1990 International Standard Industrial Classification of all Economic Activities (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.
- Statistical unit** 7. The statistical unit for the collection of information is an enterprise. 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.
- Survey methodology and design** 8. The survey is conducted by mail on a quarterly basis. Questionnaires are sent to a sample of 3 273 enterprises. Questionnaires have to be returned to Stats SA within four weeks after the end of the quarter concerned. Fax and telephone reminders are used to follow up non-respondents.
9. A sample of 3 273 enterprises was drawn from a population of enterprises that contributed approximately 95% to the total turnover per industry. Three size groups per industry were used. All enterprises are stratified by type of enterprise according to the *Standard Industrial Classification of all Economic Activities (SIC), Fifth edition, January 1993* and measure of size, where measure of size is turnover. All large enterprises (size group one cases), which comprise 49% of the number of enterprises in the sample, are completely enumerated. Simple random sampling was applied for size-group two (medium sized enterprises) and size-group three (small enterprises).
- Reliability of estimates** 10. Data presented in this publication are based on information obtained from a sample of enterprises and are, therefore, subject to sampling variability; that is, they 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.

- 11.** 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. Figures for the latest quarter are preliminary. Fluctuations may occur in consecutive quarters as a result of seasonal and economic factors.
- Standard errors** **12.** The estimates in this publication are based on a sample drawn from units in the surveyed population. As a result of the entire population not being 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.
- Revised figures** **13.** The revised figures are due to respondents reporting revisions or corrections in their figures and late submissions of their data to Stats SA. Figures for the latest quarter are preliminary. Data are edited at individual enterprise level.
- Reference period** **14.** The reference period is the four quarters ending March, June, September and December of each year.
- Related publications** **15.** Users may also wish to refer to the following publications which are available from Stats SA -
- *Bulletin of Statistics* issued quarterly.
 - *South African Statistics* issued annually.
- Rounding-off of figures** **16.** The figures in the tables have, where necessary, been rounded off to the nearest digit shown.
- Symbols and abbreviations** **17.**
- | | |
|----------|---|
| CD | Compact Disc |
| GDP | Gross Domestic Product |
| ISIC | International Standard Industrial Classification |
| m | million |
| RSE | Relative Standard Error |
| SE | Standard Error |
| SIC | Standard Industrial Classification of all Economic Activities |
| SARS | South African Revenue Service |
| Stats SA | Statistics South Africa |
| VAT | Value added tax |

Glossary

Capital expenditure on new assets	Capital expenditure on new assets includes - <ul style="list-style-type: none">• the 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;• new plant and machinery, vehicles and equipment; and• used plant and machinery, which was imported by or on behalf of the enterprise.
Enterprise	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.
Industry	An industry consists of a group of enterprises engaged in the same or similar kinds of economic activity, and is classified according to the <i>Standard Industrial Classification of all Economic Activities (SIC), Fifth edition, January 1993</i> .
Inventories	Inventories consist of – <ul style="list-style-type: none">• stocks of outputs that are still held by the enterprise that produced them prior to their being further processed, sold, delivered to other units or used in other ways; and• stocks of products acquired from other enterprises that are intended to be used for intermediate consumption or for resale without further processing (factored goods).• Work in progress: Goods in the process of manufacturing or work that has been partially done, but which has not yet been completed at the end of the quarter.• Other stocks: Raw materials, components for processing, packing materials, fuel, consumable and maintenance stores, own manufactures and factored goods that have not been sold at the end of the quarter.
Net profit or loss	Net profit or loss is the difference between total income and total expenditure before drawings by proprietors or partners, company tax paid or provided for and dividends paid or provided for are taken into account. In the tables where net profit or loss is shown, it is the amount arrived at after total losses of individual enterprises were deducted from total profits of individual enterprises.
Statistical unit	A statistical unit is a unit about which statistics are tabulated, compiled or published. The statistical units are derived from and linked to the South

African Revenue Service (SARS) administrative data.

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.

Tax and company tax brought into account

Tax and company tax brought into account consist of taxes on incomes, profits and capital gains, excluding value-added tax (VAT). They are assessed on the actual or presumed incomes of enterprises and exclude employees' taxes and compulsory loan levies.

Turnover

Turnover refers to –

- the value of sales;
- amounts received for work done;
- amounts received for services rendered;
- rent and or lease payments received for land and buildings; and
- rent, leasing and hiring received for machinery, vehicles and other equipment.

Turnover excludes –

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

General information

Language

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