




South African Reserve Bank

Survey of public-sector institutions in South Africa*

Quarterly accrual income and cash-flow statement information

Name of authorised official (in capital letters): Tel:Ext: Fax: E-mail: Web address: Signature: Date: Please tick appropriate block: Group information <input type="checkbox"/> Company information <input type="checkbox"/> See item 3 below	Reference number, name and address of organisation: 	Quarter ended: 31 December 2011 Due date for this return: 27 January 2012
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* Institutional units included in this survey are: Extra-budgetary institutions, universities, universities of technology, technikons, social security funds, public financial enterprises and public non-financial enterprises.

General guidelines

1. **Purpose of survey**
This survey is conducted to obtain statistical information that is required for compiling a complete set of national financial and economic accounts for South Africa. These accounts will help to ensure that the country continues to meet the specifications of the Special Data Dissemination Standard (SDDS) introduced by the International Monetary Fund (IMF) in 1996.
2. **Confidentiality**
Information collected will be aggregated and disseminated in the *Quarterly Bulletin* of the South African Reserve Bank and on the Bank's website (<http://www.reservebank.co.za>). All information will be treated as confidential and no individual company statistics will be disclosed separately.
3. **Coverage**
Where all the subsidiary organisations of the main organisation are operating in the same sector of economic activity, consolidated information for groups of organisations should be reported on Form F04. Organisations engaged in a sector of economic activity other than that of the main organisation should submit separate returns.
4. **Nil returns**
This form should be returned to the South African Reserve Bank even in those cases where it contains no information.
5. **Duplicate of return**
A copy of this return should be retained for reference purposes.
6. **Institutional Sector Classification Guide for South Africa**
To assist your organisation in completing this form (F04), the *Institutional Sector Classification Guide for South Africa* is available on the Bank's website (<http://www.reservebank.co.za/sectorguide>).
7. **Market values**
Balance sheet data should reflect **market values** as far as possible.
8. **Guide for the completion of statistical returns by public-sector institutions**
To assist your organisation in completing this form (F04), the *Guide for the completion of statistical returns by public-sector institutions* is available on the Bank's website (<http://www.reservebank.co.za/publicsectorguide>).
9. **Enquiries**
Enquiries should be directed to: Public Finance Division, Research Department, South African Reserve Bank, PO Box 7433, Pretoria, 0001. For all administrative queries, please contact the Bank on tel. no. 012 313-3674 or fax no. 012 313-4013. For all technical queries, please contact the Bank on tel. no. 012 313-3146/3417/4132 or go to the Bank's website at <http://www.reservebank.co.za/forms>.
10. **Completed forms**
Completed forms can be e-mailed to the Bank at the following e-mail address: SARB-F02F04Forms@resbank.co.za.
11. **Postage**
A reply-paid envelope is enclosed for mailing your return to the Bank.

Table 1: Accrual income statement

(with comparable figures as at the end of the preceding quarter)

	1	Preceding quarter	This quarter
		1	2
		R'000	R'000
Revenue			
Taxes			
Taxes on goods and services*		101	101
1. Excises			
		202	202
Social security contributions**			
2. Employee contributions.....			
		303	303
3. Employer contributions			
		404	404
4. Unallocable social security contributions			
		505	505
Grants			
From foreign governments			
5. Current.....			
		606	606
6. Capital			
		707	707
From international organisations			
7. Current.....			
		808	808
8. Capital			
		909	909
From general government units			
National government			
9. Current.....			
		1010	1010
10. Capital.....			
		1111	1111
Extra-budgetary institutions, universities, universities of technology and technikons			
11. Current			
		1212	1212
12. Capital.....			
		1313	1313
Social security funds			
13. Current.....			
		1414	1414
14. Capital.....			
		1515	1515
Provincial governments			
15. Current			
		1616	1616
16. Capital.....			
		1717	1717
Local governments			
17. Current			
		1818	1818
18. Capital.....			

* Only applicable to the Road Accident Fund and the Water Research Commission

** Only applicable to the Compensation Commissioner for Occupational Diseases, the Unemployment Insurance Fund and the Compensation Fund

	2	Preceding quarter	This quarter
		1	2
Revenue (continued)		R'000	R'000
Property income		1901	1901
19. Interest.....		2002	2002
20. Dividends.....		2103	2103
21. Withdrawals from income of quasi-corporations.....		2204	2204
22. Property income attributed to insurance policyholders.....		2305	2305
23. Rent on non-produced assets.....		2406	2406
Sales of goods and services			
24. Sales by market establishments.....		2507	2507
25. Administrative fees.....		2608	2608
26. Incidental sales by non-market establishments*.....		2709	2709
27. Fines, penalties and forfeits.....		2810	2810
Voluntary transfers other than grants			
28. Current.....		2911	2911
29. Capital.....		3012	3012
30. Miscellaneous and unidentified revenue.....		3113	3113
31. Realised profits.....		3214	3214
32. Unrealised profits.....		3315	3315
33. Total revenue.....			

* Tuition and other fees are included here

	3	Preceding quarter	This quarter
		1	2
Expense		R'000	R'000
Compensation of employees		3401	3401
34. Wages and salaries in cash		3502	3502
35. Wages and salaries in kind		3603	3603
36. Actual social contributions		3704	3704
37. Imputed social contributions		3805	3805
Use of goods and services			
38. Purchases of goods for resale		3906	3906
39. Changes in work in progress and finished goods		4007	4007
40. Changes in raw materials and supplies		4108	4108
41. Other goods and services		4209	4209
42. Depreciation		4310	4310
43. Amortisation.....		4411	4411
Interest			
44. To non-residents		4512	4512
To residents other than government			
45. Private-sector financial institutions		4613	4613
46. Private-sector non-financial corporations.....		4714	4714
47. Other residents.....		4815	4815
To public sector			
48. National government		4916	4916
49. Extra-budgetary institutions, universities, universities of technology and technikons		5017	5017
50. Social security funds		5118	5118
51. Provincial governments		5219	5219
52. Local governments.....		5320	5320
53. Public financial enterprises		5421	5421
54. Public non-financial enterprises			

	4	Preceding quarter	This quarter
		1	2
Expense (continued)		R'000	R'000
Subsidies		5501	5501
55. Public financial enterprises		5602	5602
56. Public non-financial enterprises		5703	5703
57. Private-sector financial institutions		5804	5804
58. Private-sector non-financial corporations		5905	5905
Grants			
To foreign governments			
59. Current		6006	6006
60. Capital		6107	6107
To international organisations			
61. Current		6208	6208
62. Capital		6309	6309
To general government units			
National government			
63. Current		6410	6410
64. Capital		6511	6511
Extra-budgetary institutions, universities, universities of technology and technikons			
65. Current		6612	6612
66. Capital		6713	6713
Social security funds			
67. Current		6814	6814
68. Capital		6915	6915
Provincial governments			
69. Current		7016	7016
70. Capital		7117	7117
Local governments			
71. Current		7218	7218
72. Capital			

	5	Preceding quarter	This quarter
		1	2
Expense (continued)		R'000	R'000
Social benefits		7301	7301
73. Social security benefits in cash.....		7402	7402
74. Social security benefits in kind.....		7503	7503
75. Employer social benefits in cash.....		7604	7604
76. Employer social benefits in kind		7705	7705
77. Actuarial shortages in respect of pension and other retirement benefit schemes		7806	7806
Other expense		7907	7907
78. Dividends.....		8008	8008
79. Withdrawals from income of quasi-corporations.....		8109	8109
80. Rent on non-produced assets.....			
Miscellaneous other expense			
Current			
81. Taxes		8210	8210
82. Other (specify)		8311	8311
83. Capital.....		8412	8412
84. Realised losses.....		8513	8513
85. Unrealised losses		8614	8614
86. Total expense		8715	8715
87. Surplus/deficit (item 33 minus 86).....			

Table 2: Cash-flow statement
(with comparable figures as at end of preceding quarter)

	6	Preceding quarter	This quarter
		1	2
Cash flows from operating activities		R'000	R'000
		8801	8801
88. Net profit (+)/loss (-) before taxation		8902	8902
89. Adjustments for (sum of items 90 to 94)			
90. Depreciation		9003	9003
91. Unrealised foreign-exchange profit/loss		9104	9104
92. Investment income		9205	9205
93. Interest paid		9306	9306
94. Other adjustments		9407	9407
95. Operating profit before working capital changes (sum of items 88 and 89)		9508	9508
96. Working capital changes (sum of items 97 and 102).....		9609	9609
97. Change in trade and other receivables*		9710	9710
98. Change in interest receivable		9811	9811
99. Change in inventories		9912	9912
100. Change in trade payables*		10013	10013
101. Change in interest payable		10114	10114
102. Other changes		10215	10215
103. Cash generated from operations (sum of items 95 and 96)		10316	10316
104. Interest received		10417	10417
105. Interest paid		10518	10518
106. Dividends received		10619	10619
107. Dividends paid		10720	10720
108. Net tax paid		10821	10821
109. Other changes		10922	10922
110. Net cash flow from operating activities (sum of items 103 to 109).....		11023	11023

* Adjustments for grants receivable/payable are included here

	7	Preceding quarter	This quarter
		1	2
		R'000	R'000
Cash flows from investment in non-financial assets		11101	11101
111. Purchases of non-financial assets			
		11202	11202
112. Sales of non-financial assets			
		11303	11303
113. Other adjustments.....			
		11404	11404
114. Net cash flow from investment in non-financial assets (sum of items 111 to 113).....			
		11505	11505
Cash flows from financing activities			
115. Net acquisition of financial assets other than cash			
Net incurrence of liabilities		11606	11606
116. Domestic			
		11707	11707
117. Foreign.....			
		11808	11808
118. Other adjustments			
		11909	11909
119. Net cash flow from financing activities (sum of items 115 to 118)			
		12010	12010
120. Net change in cash and cash equivalents (item 122 minus 121).....			
		12111	12111
121. Cash at the beginning of the quarter			
		12212	12212
122. Cash at the end of the quarter			

	8	Preceding quarter	This quarter
		1	2
		12301	12301
123. Number of personnel employed			

Table 3: Reconciliation of accrual transactions in non-financial assets
(actual or expected capital expenditure)

	9	Preceding quarter	This quarter	Preceding quarter	This quarter
		Acquisitions of new assets*	Acquisitions of new assets*	Acquisitions of existing assets	Acquisitions of existing assets
		1	2	3	4
		R'000	R'000	R'000	R'000
National accounts data for compilation of the gross domestic product					
124. Dwellings		12401	12401	12401	12401
125. Non-residential buildings		12502	12502	12502	12502
126. Other structures		12603	12603	12603	12603
127. Transport equipment		12704	12704	12704	12704
128. Computer equipment		12805	12805	12805	12805
129. Other machinery and equipment		12906	12906	12906	12906
130. Computer software		13007	13007	13007	13007
131. Other fixed assets		13108	13108	13108	13108
132. Strategic stocks		13209	13209	13209	13209
133. Inventories: Raw material		13310	13310	13310	13310
134. Inventories: Other		13411	13411	13411	13411
135. Valuables		13512	13512	13512	13512
136. Land		13613	13613	13613	13613
137. Subsoil assets		13714	13714	13714	13714
138. Other naturally occurring assets		13815	13815	13815	13815
139. Intangible non-produced assets		13916	13916	13916	13916

* "New" refers to purchases of newly produced non-financial assets or imported goods

Table 4: Expected capital expenditure for the quarter ended 31 March 2012

	10	Expected values	Expected percentage change
		1	2
		R'000	Per cent
140. Expected total expenditure on new buildings and civil construction works and additions to existing buildings and construction works (excluding purchases of land and of existing buildings and construction works).....		14001	14001
		14102	14102
141. Expected total expenditure on the acquisition, construction and installation of new vehicles, machinery and equipment (excluding purchases of used vehicles, machinery and equipment) before trade-in allowances.....			

Remarks:

Thank you for completing this return.

