


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: <b>30 September 2015</b>  Due date for this return: <b>30 October 2015</b>
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\* Institutional units included in this survey are: Extra-budgetary institutions, universities, universities of technology, technikons, social security funds, financial and non-financial public enterprises and corporations.

General guidelines

- 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.
- 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.resbank.co.za>). All information will be treated as confidential and no individual company statistics will be disclosed separately.
- 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.
- Nil returns**  
This form should be returned to the South African Reserve Bank even in those cases where it contains no information.
- Duplicate of return**  
A copy of this return should be retained for reference purposes.
- 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.resbank.co.za/publications> and [notices/guides](http://www.resbank.co.za/notices/guides)).
- Market values**  
Balance sheet data should reflect **market values** as far as possible.
- 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.resbank.co.za/publications> and [notices/guides](http://www.resbank.co.za/notices/guides)).
- 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. 012 313-3520 or fax no. 012 313-4013. For all technical queries, please contact the Bank on tel. no. 012 313-3146/4579/3439 or go to the Bank's website at <http://www.resbank.co.za/publications> and [notices/forms](http://www.resbank.co.za/notices/forms).
- Completed forms**  
Completed forms can be e-mailed to the Bank at the following e-mail addresses: [Victor.Ramphela@resbank.co.za](mailto:Victor.Ramphela@resbank.co.za), [Selwyn.Jacobs@resbank.co.za](mailto:Selwyn.Jacobs@resbank.co.za), [Tshego.Mashele@resbank.co.za](mailto:Tshego.Mashele@resbank.co.za) and [Karin.Els@resbank.co.za](mailto:Karin.Els@resbank.co.za)
- 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
<b>Revenue</b>			
<b>Taxes</b>			
Taxes on goods and services*		101	101
1. Excises .....			
		202	202
<b>Social security contributions**</b>			
2. Employee contributions.....			
		303	303
3. Employer contributions .....			
		404	404
4. Unallocable social security contributions .....			
		505	505
<b>Grants</b>			
<b>From foreign governments</b>			
5. Current.....			
		606	606
6. Capital .....			
		707	707
<b>From international organisations</b>			
7. Current.....			
		808	808
8. Capital .....			
		909	909
<b>From general government units</b>			
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

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

\* Tuition and other fees are included here

	<b>3</b>	Preceding quarter	This quarter
		1	2
<b>Expense</b>		R'000	R'000
<b>Compensation of employees</b>		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
<b>Use of goods and services</b>			
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
<b>42. Depreciation .....</b>		4310	4310
<b>43. Amortisation.....</b>		4411	4411
<b>Interest</b>			
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
<b>Expense (continued)</b>		R'000	R'000
<b>Subsidies</b>		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
<b>Grants</b>			
<b>To foreign governments</b>			
59. Current .....		6006	6006
60. Capital .....		6107	6107
<b>To international organisations</b>			
61. Current .....		6208	6208
62. Capital .....		6309	6309
<b>To general government units</b>			
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
<b>Expense (continued)</b>		R'000	R'000
<b>Social benefits</b>		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
<b>Other expense</b>		7907	7907
78. Dividends.....		8008	8008
79. Withdrawals from income of quasi-corporations.....		8109	8109
80. Rent on non-produced assets.....			
<b>Miscellaneous other expense</b>			
Current			
81. Taxes .....		8210	8210
82. Other (specify) .....		8311	8311
83. Capital.....		8412	8412
<b>84. Realised losses.....</b>		8513	8513
<b>85. Unrealised losses .....</b>		8614	8614
<b>86. Total expense .....</b>		8715	8715
<b>87. Surplus/deficit (item 33 minus 86).....</b>			

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

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

\* Adjustments for grants receivable/payable are included here

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

	8	Preceding quarter	This quarter
		1	2
		12301	12301
<b>123. Number of personnel employed</b> .....			



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

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

