



**Examining the Annual Enterprise Survey  
by Institutional Sector  
2004–2006**

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### **Citation**

Statistics New Zealand. (2008). *Examining the annual enterprise survey by institutional sector 2004–2006*.  
Christchurch: Author

### **Published in July 2008 by**

Statistics New Zealand  
Tatauranga Aotearoa  
Wellington, New Zealand

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ISBN 978-0-478-31534-9 (Online)

## Preface

*Examining the Annual Enterprise Survey by Institutional Sector 2004–2006* is a research paper that presents a statistical picture of the financial performance and position of institutional sectors in the New Zealand economy. It is based on data collected in Statistics New Zealand's Annual Enterprise Survey.

Historically, the Annual Enterprise Survey has been used to measure the financial performance and financial position of industry groupings. The data contained in this paper is a provisional series that shows how the Annual Enterprise Survey can also be categorised using the New Zealand Standard Institutional Sector Classification.

Statistics New Zealand would welcome any comments or feedback from users of this research paper. It is being released as a one-off publication to evaluate the potential usefulness of the data to the stakeholder community.



Geoff Bascand  
Government Statistician

## Standards and further information

### Percentage changes

Percentage movements are, in a number of cases, calculated using data of greater precision than published. This could result in slight variations.

### Rounding procedures

On occasion, figures are rounded to the nearest thousand or some other convenient unit. This may result in a total disagreeing slightly with the total of the individual items as shown in tables. Where figures are rounded the unit is in general expressed in words below the table headings, but where space does not allow this the unit may be shown as (000) for thousands, etc.

### Source

All data is compiled by Statistics New Zealand, except where otherwise stated. Both administrative and survey data had been used in this report.

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## 1. Introduction

*Examining the Annual Enterprise Survey by Institutional Sector 2004–2006* introduces a provisional series produced from the Annual Enterprise Survey (AES) using the New Zealand Standard Institutional Sector Classification 1996 (NZISC96). Data published from the AES is currently released annually on an industry basis, with our most recent releases prepared using the Australia, New Zealand Standard Industrial Classification (ANZSIC) 1996.

The AES is New Zealand's most comprehensive source of financial statistics and is used to create annual financial performance and financial position information about industry groups operating in New Zealand. The organisations covered in the survey contribute approximately 90 percent of New Zealand's gross domestic product (GDP). The AES is an important source of data for GDP, as it is used to calculate detailed annual National Accounts.

The results presented in this paper represent an institutional sector coding of the outputs of the AES. Although the AES is designed on an industry and sector basis, analysis performed in the processing of standard outputs is focussed on generating information at industry level. These results are not a substitute for a set of institutional sector accounts (ISA), which are compiled according to the System of National Accounts 1993 framework. Furthermore, no attempt has been made to reconcile transactions with non-business sectors, such as households or the rest of the world. Statistics New Zealand is currently developing institutional sector accounts (income and capital accounts). For more information about this particular work, please contact: [Chase.O'brien@stats.govt.nz](mailto:Chase.O'brien@stats.govt.nz).

For more information about the design of the AES, see section 3, 'Technical notes'. If you have any questions or comments about this research paper or the AES in general, please contact: [Nicholas.Cox@stats.govt.nz](mailto:Nicholas.Cox@stats.govt.nz) or [Tissa.Abeykoon@stats.govt.nz](mailto:Tissa.Abeykoon@stats.govt.nz).

### **Background to the New Zealand Institutional Sector Classification**

An institutional sector is formed from a group of institutional units that are based on principal functions, behaviours and objectives. The institutional unit is an economic entity that is capable, in its own right, of owning assets, incurring liabilities, and engaging in economic activities and transactions with other entities. *Source:* System of National Accounts 1993 (SNA 93), paragraph 4.2.

Institutional units are assigned to an institutional sector by reference to their attributes of economic objectives, function, behaviour, control, and ownership. The classification is based on two criteria:

- 1) The economic function of the institutional unit.
- 2) The ownership of the institutional unit and/or the degree of control by government.

For example, producer enterprises operate to produce a physical output in order to generate a profit. Financial intermediaries provide financial services in order to generate a profit, and households consume goods and services and supply labour. At the highest level of this classification, there are six categories:

- Producer enterprises – Institutional sector 1
- Financial intermediaries – Institutional sector 2
- General government – Institutional sector 3

- Private non-profit organisations serving households – Institutional sector 4
- Households – Institutional sector 5
- Rest of world – Institutional sector 6.

Please note that the annual enterprise survey does not survey the household or the rest of world institutional sectors.

More information on the institutional sector classification can be found at:

<http://www.stats.govt.nz/statistical-methods/classifications-and-related-statistical-standards/institutional-sector/definition.htm>.

## 2. Summary of findings

This section only shows a summary of the results produced from an institutional sector cut of the Annual Enterprise Survey (AES). The findings are only discussed at the institutional sector 1-digit level (the highest classification level) and are presented in tables 4.1–4.5 of section 4, 'Summary tables'.

See tables 5.1–5.12 of section 5, 'Detailed tables' for further breakdowns within these institutional sectors.

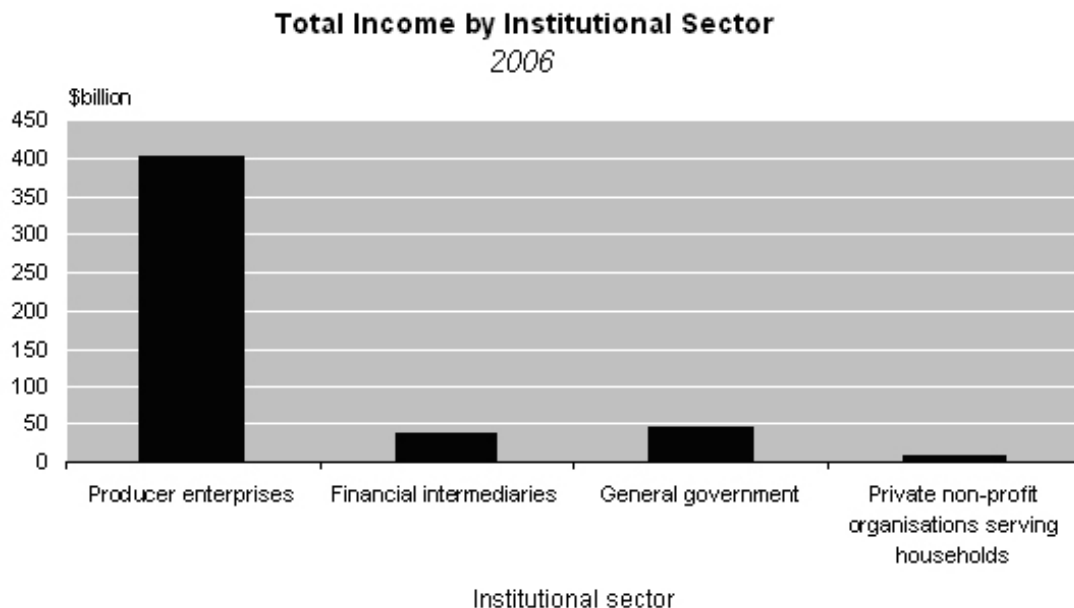
### Comparing across institutional sectors

Figure 2.1 shows that producer enterprises (institutional sector 1) contributed 81.4 percent (\$400,855 million) of total income in the 2006 financial year, as measured in the AES. General government is the next largest institutional sector at 9.3 percent (\$45,763 million) of total income.

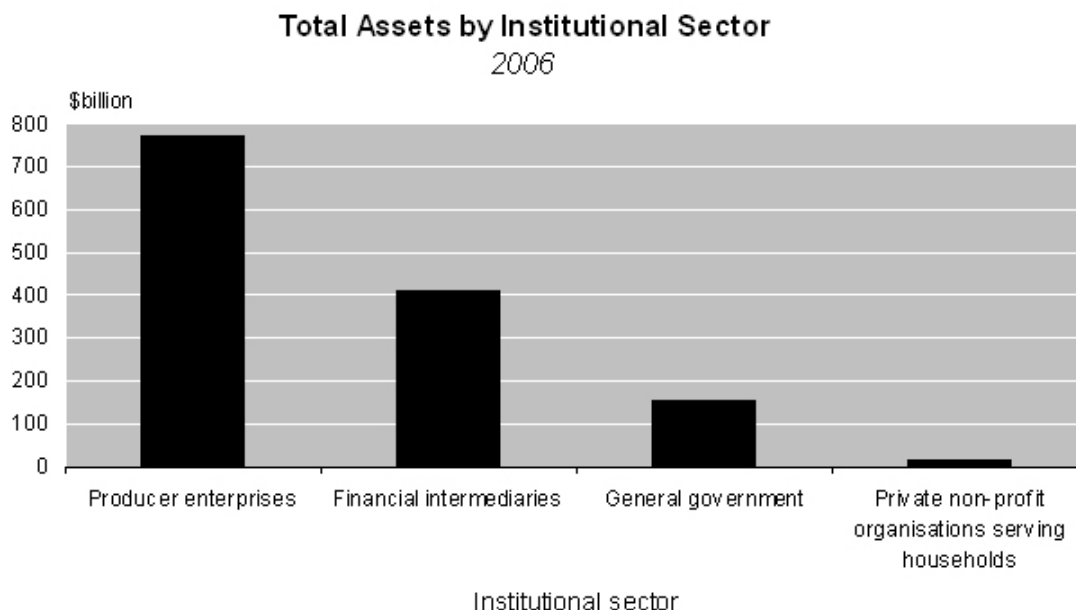
**Note:** The producer enterprises classification includes 'government market enterprises'. However, these are separated out in the detailed tables.

Private non-profit organisations serving households made up the smallest institutional sector, at only 1.4 percent of total income (\$7,112 million).

**Figure 2.1**



Producer enterprises were also the largest asset holders, holding 57.4 percent of all sectors' total assets in the 2006 financial year (\$770,867 million), as shown in figure 2.2. The financial intermediaries sector was the second largest asset holder, with 30.5 percent of total assets.

**Figure 2.2**

### Time series data within institutional sectors

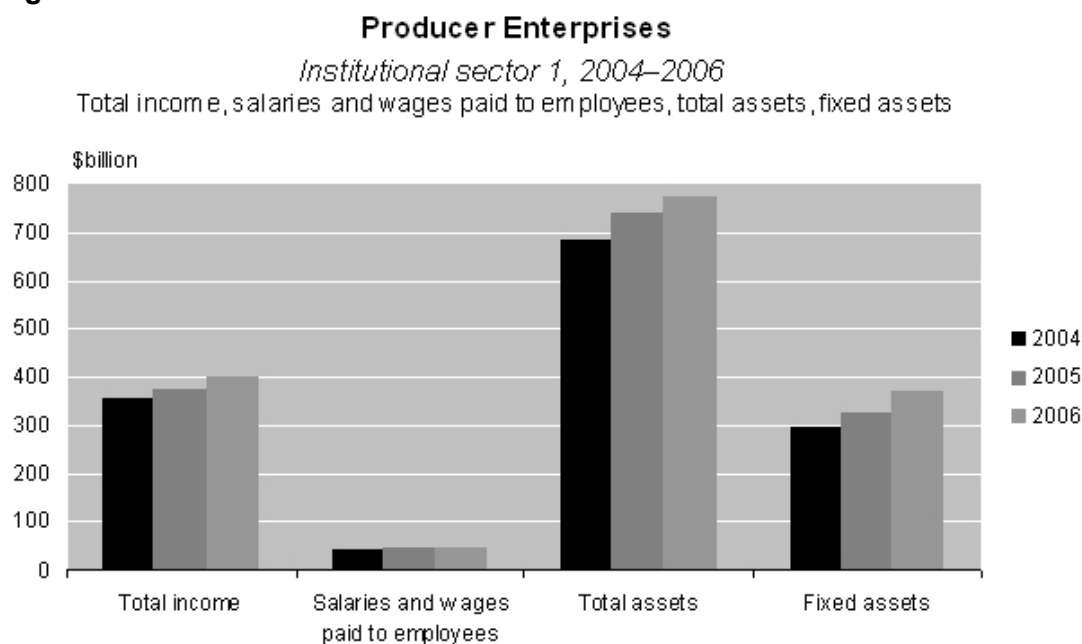
The following section looks at the value and movements in total income, salaries and wages, total assets and fixed assets within each institutional sector for the last three years.

#### Producer enterprises – Institutional sector 1

Figure 2.3 shows the relative sizes of key financial components for producer enterprises. Total income for this sector increased 5.6 percent in the 2005 financial year and 6.8 percent in the 2006 financial year.

Total assets also increased over this period, with a 7.8 percent increase in 2005 followed by a 4.8 percent increase in 2006. Fixed assets are a component of total assets, and the value of fixed assets increased 10.9 percent in 2005 and 14.7 percent in 2006.

Producer enterprises was the largest sector in 2006 for all four variables shown in figure 2.3, accounting for 81.4 percent of total income for all the sectors, 71.5 percent of salaries and wages paid to employees, 57.4 percent of total assets, and 66.5 percent of fixed assets.

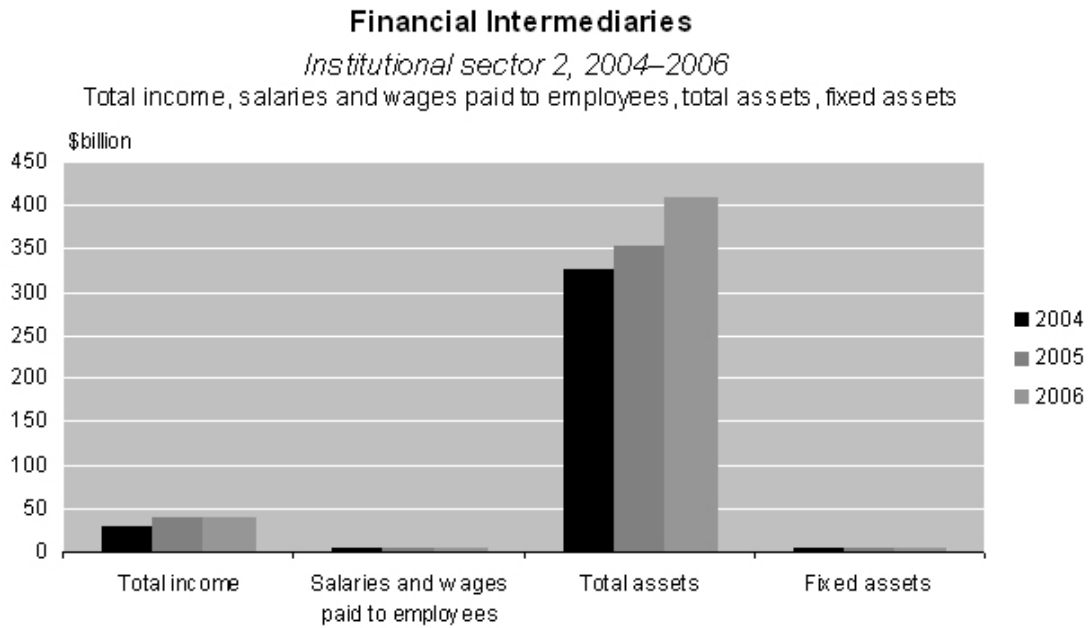
**Figure 2.3****Financial intermediaries – Institutional sector 2**

The financial intermediaries sector had a disproportionate amount of asset holdings compared with total income, as shown in figure 2.4. In this sector, the majority of assets were held in the form of financial assets rather than fixed assets, with this sector holding 30.5 percent of all sectors' total assets in the 2006 financial year, but only 0.4 percent of fixed assets.

The financial intermediaries sector accounted for 7.8 percent of all sectors' total income in 2006 (\$38,422 million), a slightly smaller proportion than for the general government sector, with 9.3 percent. However, as shown in figure 2.2, financial intermediaries accounted for \$409,999 million of total assets, a significantly larger proportion than for the general government sector, which held \$150,335 million of total assets. The significant difference in shareholders funds/owners equity for these two sectors is worth noting. The financial intermediaries sector had a liabilities structure of 7.6 percent, whereas the general government sector had a liabilities structure of 81.9 percent.

Salaries and wages paid to employees by financial intermediaries represented 3.8 percent (\$2,554 million) of the total across all sectors in 2006, similar in size to the private non-profit organisations serving households institutional sector, with 3.4 percent (\$2,283 million).

**Figure 2.4**



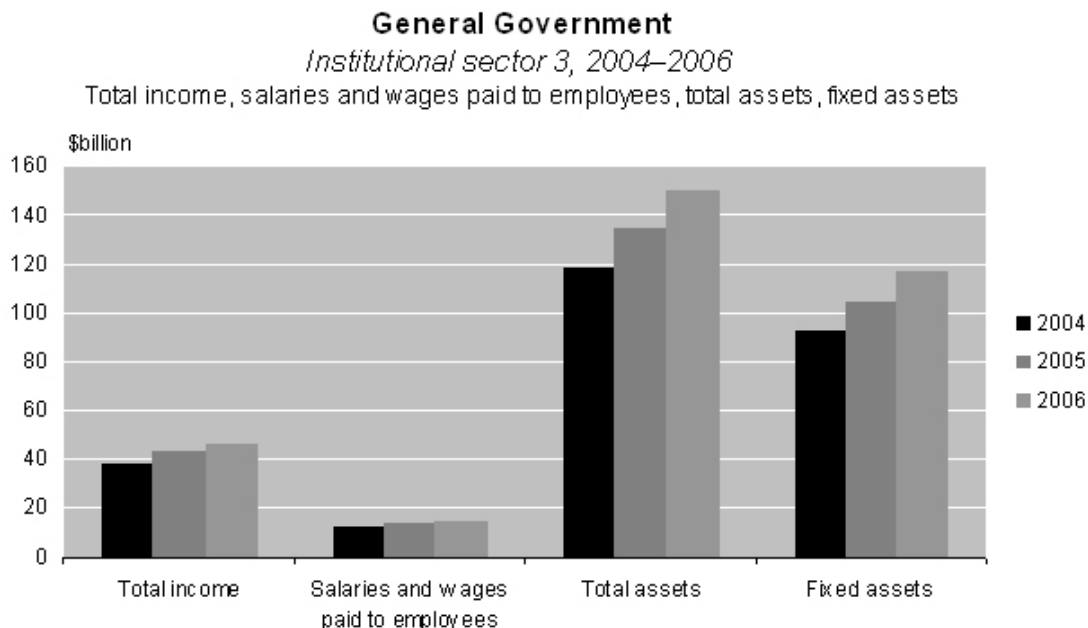
**General government – Institutional sector 3**

Figure 2.5 shows increases for total income, salaries and wages, total assets, and fixed assets in the 2005 and 2006 financial years. The general government sector accounted for 9.3 percent of total income across all sectors in the 2006 financial year (\$45,763 million), and 21.4 percent of all salaries and wages paid to employees (\$14,471 million).

This sector had the highest proportion of fixed-asset holdings, with 78 percent of total assets in the form of fixed assets.

**Note:** The general government classification does not include government market enterprises (for example, State-Owned Enterprises). However, these are separated out in the detailed tables.

**Figure 2.5**



**Private non-profit organisations serving households – Institutional sector 4**

Private non-profit organisations serving households is the smallest institutional sector measured by the AES when based on either total income or total assets. Figure 2.6 shows that this sector accounted for \$7,112 million of total income in the 2006 financial year (1.4 percent of all sectors), and \$12,556 million of total assets (0.9 percent of all sectors).

This sector had the second highest liabilities structure ratio at 78.6 percent for the 2006 financial year, which means that the 78.6 percent of total equity and liabilities was held in the form of shareholders funds/owners equity. The general government sector had the highest liabilities structure ratio, with 81.9 percent.

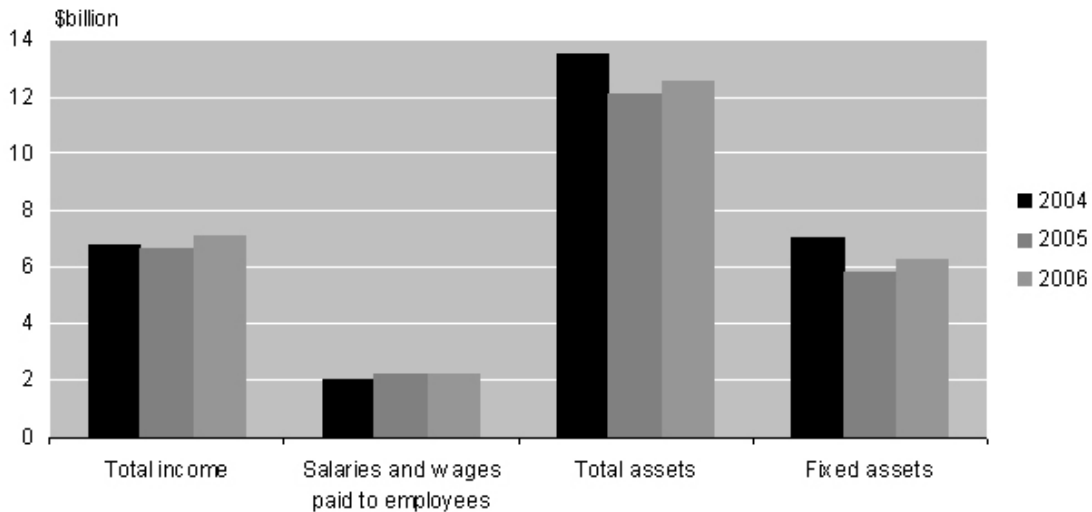
**Note:** For a more accurate measure of the value of non-profit organisations to the New Zealand economy, see the [Non-profit Institutions Satellite Account](#).

**Figure 2.6**

**Private Non-profit Organisations Serving Households**

*Institutional sector 4, 2004–2006*

Total income, salaries and wages paid to employees, total assets, fixed assets



### 3. Technical notes

#### What the Annual Enterprise Survey measures

The Annual Enterprise Survey (AES) provides financial information by industry and sector groups. This includes measures of financial performance and financial position. Output variables include income, expenditure, profit, purchases of fixed assets, and equity. From this data, economic ratios such as the return on assets and profit margin on sales can be derived. The AES data also forms the basis of national accounting variables such as value-added, gross output and gross fixed-capital formation.

#### Target population

The target population for the AES is all economically significant businesses (see the definition below) operating within New Zealand. However, some institutional sectors and industries are excluded on pragmatic grounds. In total, the AES covers approximately 90 percent of New Zealand's gross domestic product (GDP).

The survey excludes the following New Zealand Standard Institutional Sector Classifications (NZISC):

- Households (Institutional sector 5)
- Rest of world (Institutional sector 6)

The Australia and New Zealand Standard Industrial Classification (ANZSIC) 1996 industry exclusions are:

- Residential property operators nec (L771100-90)
- Foreign government representation (M813000)
- Religious organisations (Q961000)
- Private households employing staff (Q970000).

#### Design of the Annual Enterprise Survey

The current design of the AES was introduced in the 1999 financial year. The AES was designed as the principal collection vehicle of data used in the compilation of New Zealand's national accounts. The data collected feeds into the calculation of the economy's GDP through the current price annual industry accounts, which are compiled within an input/output framework.

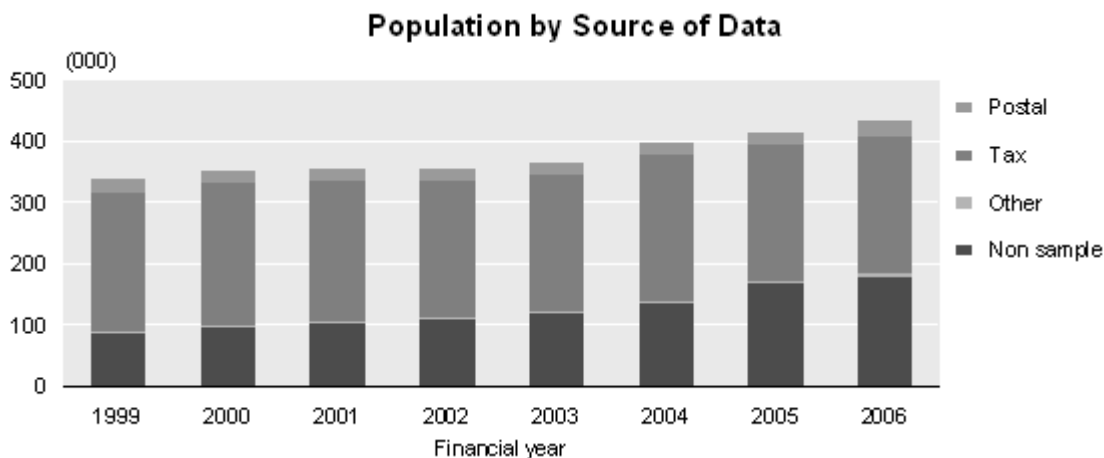
The AES collects financial data for most of the industries and institutional sectors operating in the New Zealand economy. The AES industries are based on the ANZSIC. The AES survey is designed at approximately the 4-digit ANZSIC level, or 107 industries, and at the 4-digit institutional sector level.

The population for the AES 2006 financial year is 433,880 units and consists of:

- 225,223 (51.9 percent) sourced from IR 10 information
- 24,298 (5.6 percent) sourced from the postal survey
- 3,166 (0.7 percent) sourced from other Statistics New Zealand surveys
- 729 units (0.2 percent) sourced from Ministry of Economic Development data
- 180,464 (41.6 percent) non-sample units.

The IR 10s sourced from Inland Revenue are used for sole traders and partnerships, as well as to represent all businesses in the agriculture industries (A011-A016).

The 24,298 postal survey unit responses are weighted to represent the 180,464 non-sample units. The corporate response rate required for the postal collection is set at 85 percent of an industry's Goods and Services Tax (GST) sales. In 2006, this response rate was 89 percent, compared with 90 percent in 2005.



The population for this survey is selected from the Statistics New Zealand Business Frame.

The Business Frame is a database of all known individual private and public sector businesses and organisations engaged in the production of goods and services in New Zealand that meet significance criteria. The Business Frame provides a consistent reference to standard classifications, which facilitates the integration of statistical outputs and allows it to be used as a classification tool. It also provides links to all economic and financial survey data and the tax system. This allows tax data to be used more effectively, which in turn reduces respondent load.

The structure of each business on the Business Frame consists of an enterprise, a kind-of-activity unit (KAU) and a geographic unit. These are collectively referred to as statistical units. Larger or more complex businesses may have a number of statistical units. Each of the statistical units is given an industry classification based on its predominant activity. Different divisions of a company may be spread across several industries, depending on how the company has been structured. The collection unit for the AES is the KAU. By definition, a KAU is engaged in predominantly one activity for which a single set of accounting records is available.

The AES is a stratified sample and is designed both on an institutional sector basis, as well as on an industry basis. Each industry contains between one and four strata, defined by size of turnover (sourced from GST information) and rolling mean employment. Each industry has a full coverage strata made up of large units with significant economic activity within their industry group. Most industries also have tax strata where IR 10 information is used for self-employed individuals and partnerships up to a level of \$10 million turnover. The remaining strata contain a sample of medium-sized units, which are weighted to represent non-sampled units. For example, a unit may have a weight of five, meaning it represents itself and four other businesses. Smaller businesses have less chance of being selected, and consequently when selected have larger weights representing more units.

Every unit on the Business Frame is given a random number, which is used to determine the sample. The random number is allocated at the enterprise level. Currently, the AES has a limit on the number of units sampled each year, and one method of maintaining this is to adjust the range of the random number line.

The AES has a two-component design that is effectively two sample designs for one survey.

- Component one collects financial position data and is designed to provide accurate estimates for total assets and total liabilities for institutional sector accounts.
- Component two collects financial performance and fixed-asset data, and is designed to provide accurate estimates of value-added, total income and gross fixed capital formation by industry and for institutional sectors.

The two-component design aims to reduce respondent load by limiting the number of respondents that have to complete the full set of questions.

The wide range of activities undertaken by New Zealand businesses makes it necessary to have different types of questionnaires. These different questionnaires are referred to as formtypes. Formtypes ask for similar information, but the format and wording of the questionnaires are tailored to suit groups of businesses.

Currently, three different lengths of formtype are sent to businesses selected in the sample. The most comprehensive of these questionnaires, for units selected in both components, asks for financial performance, position and fixed assets. The other two questionnaires ask specifically for component one or two information.

The AES is designed to measure industry and institutional sector levels for a given year. Incremental improvements in measurement, sample design, classification and data collection may influence the inter-period movements, particularly over longer time periods. Work has been done to minimise the impact of these changes and present a consistent time series in the published tables.

### **Confidentiality**

Data collected and information contained in this publication must conform to the provisions of the Statistics Act 1975. This requires that published information maintains the confidentiality of individual respondents.

## Definitions

Detailed information on these and other terms is available on our website or by request.

### **Economically significant**

An enterprise that meets at least one of the following criteria:

- has greater than \$30,000 annual GST expenses or sales
- has RMEs greater than two
- is in a GST-exempt industry (except residential property leasing and rental)
- is part of a group of enterprises
- is a new GST registration that is compulsory, special or forced
- is registered for GST and involved in agriculture or forestry.

### **Enterprise**

A single business entity operating in New Zealand either as a legally constituted body such as a company, partnership, trust, local or central government trading organisation, incorporated society, or a self-employed individual.

### **Kind-of-activity unit (KAU)**

A subdivision of an enterprise engaged in predominantly one activity and for which a single set of accounting records is available. This is the statistical unit used in the AES.

### **Australian and New Zealand Standard Industrial Classification (ANZSIC) 1996**

The ANZSIC has been developed for use in Australia and New Zealand for the production and analysis of industry statistics. The AES has been designed using the ANZSIC classification, with some subdivisions and groups re-aggregated to reflect New Zealand operations.

### **Employee count (EC)**

Head count of salary and wage earners sourced from taxation data. Employee count data is available on a monthly basis. This data is mostly of employees but can include a small number of working proprietors (who pay themselves a salary or wage).

### **Rolling mean employment (RME)**

Rolling mean employment is a 12-month moving average of the monthly employee count figure, which replaces the numbers of full-time and part-time employees in the AES.

### **Full-time equivalent (FTE) persons engaged**

The total number of full-time employees and working proprietors plus half the number of part-time employees and working proprietors.

### **Surplus before income tax**

Total income less total expenditure (excluding salaries and wages to working proprietors).

### **Surplus per RME**

Surplus before income tax divided by rolling mean employment.

### **Current ratio**

Current assets divided by current liabilities.

### **Quick ratio**

Current assets less closing stocks divided by current liabilities.

### **Return on equity**

Surplus before income tax divided by shareholders' funds.

### **Return on total assets**

Surplus before income tax divided by total assets.

### **Liabilities structure**

Shareholders' funds divided by total capital and liabilities.

## 4. Summary tables (1-digit NZISC)

Table 4.1

### All Sectors

*Excluding institutional sectors 5 and 6*

Financial item <sup>(1)</sup>	2004	2005 <sup>(2)</sup>	2006 <sup>(2)</sup>	Percentage change from previous year	
				2005	2006
<b>Financial performance</b>					
Total income	427,837	462,275	492,152	8.0	6.5
Sales of goods and services	342,390	363,043	385,170	6.0	6.1
Interest, dividends and donations	38,448	50,791	56,920	32.1	12.1
Government grants and subsidies	31,577	34,646	37,588	9.7	8.5
Non-operating income	15,421	13,796	12,514	-10.5	-9.3
Total expenditure	383,388	418,999	444,956	9.3	6.2
Interest and donations	32,942	39,105	46,752	18.7	19.6
Indirect taxes	5,449	5,793	6,253	6.3	7.9
Depreciation	15,772	16,644	17,361	5.5	4.3
Salaries and wages paid to employees	58,318	63,027	67,687	8.1	7.4
Redundancy and severance	182	148	203	-18.7	37.2
Salaries and wages paid to self-employed					
commission agents	1,305	1,293	1,348	-0.9	4.3
Salaries and wages paid to working proprietors	5,321	5,697	5,984	7.1	5.0
Capital charge	1,218	1,250	1,423	2.6	13.8
Purchases and other operating expenses	252,652	269,581	282,994	6.7	5.0
Non operating expenses	10,410	16,611	15,153	59.6	-8.8
Opening stocks	35,602	36,993	39,945	3.9	8.0
Closing stocks	37,007	41,420	41,537	11.9	0.3
Surplus before income tax	49,770	48,974	53,180	-1.6	8.6
<b>Financial position</b>					
Total assets	1,139,975	1,236,370	1,343,757	8.5	8.7
Current assets	265,696	295,121	326,771	11.1	10.7
Fixed tangible assets	294,433	326,028	370,645	10.7	13.7
Additions to fixed assets	45,262	51,160	57,196	13.0	11.8
Disposals of fixed assets	10,929	12,687	14,126	16.1	11.3
Other assets	579,846	615,222	646,340	6.1	5.1
Total equity and liabilities	1,139,975	1,236,370	1,343,757	8.5	8.7
Shareholders funds or owners equity	446,350	486,162	502,686	8.9	3.4
Current liabilities	317,819	354,605	397,778	11.6	12.2
Other liabilities	375,804	395,602	443,294	5.3	12.1
<b>Financial ratios (%) <sup>(1)</sup></b>					
Current ratio	83.6	83.2	82.1	...	...
Quick ratio	72.0	71.5	71.7	...	...
Return on equity	11.2	10.1	10.6	...	...
Return on total assets	4.4	4.0	4.0	...	...
Liabilities structure	39.2	39.3	37.4	...	...

(1) Refer to section 3, 'Technical notes' for definitions of financial items and ratios.

(2) These figures are provisional.

**Symbol:**

... not applicable

Table 4.2

**Producer Enterprises**  
*Institutional sector 1*

Financial item <sup>(1)</sup>	2004	2005 <sup>(2)</sup>	2006 <sup>(2)</sup>	Percentage change from previous year		Percentage of all sectors		
				2005	2006	2004	2005	2006
<b>Financial performance</b>								
Total income	355,424	375,220	400,855	5.6	6.8	83.1	81.2	81.4
Sales of goods and services	321,344	340,703	361,780	6.0	6.2	93.9	93.8	93.9
Interest, dividends and donations	17,670	20,420	25,962	15.6	27.1	46.0	40.2	45.6
Government grants and subsidies	3,873	4,413	5,130	13.9	16.2	12.3	12.7	13.6
Non-operating income	12,536	9,684	8,023	-22.8	-17.2	81.3	70.2	64.1
Total expenditure	318,231	339,566	362,515	6.7	6.8	83.0	81.0	81.5
Interest and donations	15,775	17,578	20,106	11.4	14.4	47.9	45.0	43.0
Indirect taxes	5,309	5,689	6,141	7.2	7.9	97.4	98.2	98.2
Depreciation	12,254	12,873	13,488	5.1	4.8	77.7	77.3	77.7
Salaries and wages paid to employees	41,673	45,138	48,389	8.3	7.2	71.5	71.6	71.5
Redundancy and severance	155	126	158	-18.7	25.4	85.2	85.1	77.8
Salaries and wages paid to self-employed								
commission agents	969	970	1,013	0.1	4.4	74.3	75.0	75.1
Salaries and wages paid to working proprietors	5,290	5,676	5,956	7.3	4.9	99.4	99.6	99.5
Purchases and other operating expenses	228,323	243,382	255,374	6.6	4.9	90.4	90.3	90.2
Non operating expenses	8,638	8,261	12,047	-4.4	45.8	83.0	49.7	79.5
Opening stocks	35,128	36,583	39,514	4.1	8.0	98.7	98.9	98.9
Closing stocks	36,532	40,998	41,078	12.2	0.2	98.7	99.0	98.9
Surplus before income tax	42,483	41,331	44,296	-2.7	7.2	85.4	84.4	83.3
<b>Financial position</b>								
Total assets	682,479	735,661	770,867	7.8	4.8	59.9	59.5	57.4
Current assets	185,037	205,524	216,665	11.1	5.4	69.6	69.6	66.3
Fixed tangible assets	193,805	214,841	246,389	10.9	14.7	65.8	65.9	66.5
Additions to fixed assets	39,091	44,403	49,995	13.6	12.6	86.4	86.8	87.4
Disposals of fixed assets	10,174	11,955	13,175	17.5	10.2	93.1	94.2	93.3
Other assets	303,637	315,296	307,812	3.8	-2.4	52.4	51.2	47.6
Total equity and liabilities	682,479	735,661	770,867	7.8	4.8	59.9	59.5	57.4
Shareholders funds or owners equity	308,411	336,704	338,369	9.2	0.5	69.1	69.3	67.3
Current liabilities	160,647	171,935	187,958	7.0	9.3	50.5	48.5	47.3
Other liabilities	213,420	227,022	244,540	6.4	7.7	56.8	57.4	55.2
<b>Financial ratios (%) <sup>(1)</sup></b>								
Current ratio	115.2	119.5	115.3	...	...	...	...	...
Quick ratio	92.4	95.7	93.4	...	...	...	...	...
Return on equity	13.8	12.3	13.1	...	...	...	...	...
Return on total assets	6.2	5.6	5.7	...	...	...	...	...
Liabilities structure	45.2	45.8	43.9	...	...	...	...	...

(1) Refer to section 3, 'Technical notes' for definitions of financial items and ratios.

(2) These figures are provisional.

**Symbol:**

... not applicable

Table 4.3

**Financial Intermediaries**  
*Institutional sector 2*

Financial item <sup>(1)</sup>	2004	2005 <sup>(2)</sup>	2006 <sup>(2)</sup>	Percentage change from previous year		Percentage of all sectors		
				2005	2006	2004	2005	2006
<b>Financial performance</b>								
Total income	27,314	37,371	38,422	36.8	2.8	6.4	8.1	7.8
Sales of goods and services	7,407	7,872	8,133	6.3	3.3	2.2	2.2	2.1
Interest, dividends and donations	18,353	27,738	27,908	51.1	0.6	47.7	54.6	49.0
Government grants and subsidies	-	-	-	...	...	0.0	0.0	0.0
Non-operating income	1,554	1,761	2,381	13.3	35.2	10.1	12.8	19.0
Total expenditure	22,999	32,201	32,586	40.0	1.2	6.0	7.7	7.3
Interest and donations	12,121	15,824	20,511	30.6	29.6	36.8	40.5	43.9
Indirect taxes	32	34	38	6.3	11.8	0.6	0.6	0.6
Depreciation	474	594	395	25.3	-33.5	3.0	3.6	2.3
Salaries and wages paid to employees	2,245	2,308	2,544	2.8	10.2	3.8	3.7	3.8
Redundancy and severance	12	10	26	-16.7	160.0	6.6	6.8	12.8
Salaries and wages paid to self-employed commission agents	336	323	335	-3.9	3.7	25.7	25.0	24.9
Salaries and wages paid to working proprietors	16	13	15	-18.8	15.4	0.3	0.2	0.3
Purchases and other operating expenses	6,646	7,163	7,531	7.8	5.1	2.6	2.7	2.7
Non operating expenses	1,129	5,941	1,217	426.2	-79.5	10.8	35.8	8.0
Opening stocks	2	2	3	0.0	50.0	0.0	0.0	0.0
Closing stocks	2	2	2	0.0	0.0	0.0	0.0	0.0
Surplus before income tax	4,330	5,183	5,851	19.7	12.9	8.7	10.6	11.0
<b>Financial position</b>								
Total assets	325,538	354,419	409,999	8.9	15.7	28.6	28.7	30.5
Current assets	67,493	75,947	95,460	12.5	25.7	25.4	25.7	29.2
Fixed tangible assets	1,299	1,423	1,434	9.5	0.8	0.4	0.4	0.4
Additions to fixed assets	630	610	689	-3.2	13.0	1.3	1.2	1.2
Disposals of fixed assets	191	184	352	-3.7	91.3	1.7	1.5	2.4
Other assets	256,746	277,049	313,105	7.9	13.0	44.3	45.0	48.4
Total equity and liabilities	325,538	354,419	409,999	8.9	15.7	28.6	28.7	30.5
Shareholders funds or owners equity	31,787	32,099	31,274	1.0	-2.6	7.1	6.6	6.2
Current liabilities	147,289	171,016	199,309	16.1	16.5	46.3	48.2	50.1
Other liabilities	146,462	151,304	179,417	3.3	18.6	39.0	38.2	40.5
<b>Financial ratios (%) <sup>(1)</sup></b>								
Current ratio	45.8	44.4	47.9	...	...	...	...	...
Quick ratio	45.8	44.4	47.9	...	...	...	...	...
Return on equity	13.6	16.1	18.7	...	...	...	...	...
Return on total assets	1.3	1.5	1.4	...	...	...	...	...
Liabilities structure	9.8	9.1	7.6	...	...	...	...	...

(1) Refer to section 3, 'Technical notes' for definitions of financial items and ratios.

(2) These figures are provisional.

**Symbol:**

... not applicable

- nil or zero

Table 4.4

**General Government**  
*Institutional sector 3*

Financial item <sup>(1)</sup>	2004	2005 <sup>(2)</sup>	2006 <sup>(2)</sup>	Percentage change from previous year		Percentage of all sectors		
				2005	2006	2004	2005	2006
<b>Financial performance</b>								
Total income	38,321	42,996	45,763	12.2	6.4	9.0	9.3	9.3
Sales of goods and services	9,856	10,920	11,626	10.8	6.5	2.9	3.0	3.0
Interest, dividends and donations	1,009	1,151	1,309	14.1	13.7	2.6	2.3	2.3
Government grants and subsidies	26,357	28,755	30,984	9.1	7.8	83.5	83.0	82.4
Non-operating income	1,100	2,171	1,844	97.4	-15.1	7.1	15.7	14.7
Total expenditure	36,083	40,999	43,439	13.6	6.0	9.4	9.8	9.8
Interest and donations	4,602	5,277	5,692	14.7	7.9	14.0	13.5	12.2
Indirect taxes	89	57	59	-36.0	3.5	1.6	1.0	0.9
Depreciation	2,695	2,852	3,161	5.8	10.8	17.1	17.1	18.2
Salaries and wages paid to employees	12,345	13,351	14,471	8.1	8.4	21.2	21.2	21.4
Redundancy and severance	10	10	17	0.0	70.0	5.5	6.8	8.4
Salaries and wages paid to self-employed commission agents	-	-	-	...	...	0.0	0.0	0.0
Salaries and wages to working proprietors	-	-	-	...	...	0.0	0.0	0.0
Capital charge	1,218	1,250	1,423	2.6	13.8	100.0	100.0	100.0
Purchases and other operating expenses	14,585	15,882	16,820	8.9	5.9	5.8	5.9	5.9
Non operating expenses	548	2,332	1,813	325.5	-22.3	5.3	14.0	12.0
Opening stocks	251	259	268	3.2	3.5	0.7	0.7	0.7
Closing stocks	259	270	296	4.2	9.6	0.7	0.7	0.7
Surplus before income tax	2,239	1,997	2,324	-10.8	16.4	4.5	4.1	4.4
<b>Financial position</b>								
Total assets	118,436	134,184	150,335	13.3	12.0	10.4	10.9	11.2
Current assets	8,940	9,451	10,316	5.7	9.2	3.4	3.2	3.2
Fixed tangible assets	92,319	103,975	116,568	12.6	12.1	31.4	31.9	31.5
Additions to fixed assets	4,637	5,631	5,838	21.4	3.7	9.8	10.8	9.9
Disposals of fixed assets	297	457	383	53.9	-16.2	2.7	3.6	2.6
Other assets	17,177	20,759	23,450	20.9	13.0	3.0	3.4	3.6
Total equity and liabilities	118,436	134,184	150,335	13.3	12.0	10.4	10.9	11.2
Shareholders funds or owners equity	96,971	108,397	123,169	11.8	13.6	21.7	22.3	24.5
Current liabilities	7,458	9,425	8,745	26.4	-7.2	2.3	2.7	2.2
Other liabilities	14,006	16,362	18,421	16.8	12.6	3.7	4.1	4.2
<b>Financial ratios (%) <sup>(1)</sup></b>								
Current ratio	119.9	100.3	118.0	...	...	...	...	...
Quick ratio	116.4	97.4	114.6	...	...	...	...	...
Liabilities structure	81.9	80.8	81.9	...	...	...	...	...

(1) Refer to section 3, 'Technical notes' for definitions of financial items and ratios.

(2) These figures are provisional.

**Symbol:**

... not applicable

- nil or zero

Table 4.5

**Private Non-profit Organisations Serving Households**  
*Institutional sector 4*

Financial item <sup>(1)</sup>	2004	2005 <sup>(2)</sup>	2006 <sup>(2)</sup>	Percentage change from previous year		Percentage of all sectors		
				2005	2006	2004	2005	2006
<b>Financial performance</b>								
Total income	6,778	6,688	7,112	-1.3	6.3	1.6	1.4	1.4
Sales of goods and services	3,783	3,548	3,631	-6.2	2.3	1.1	1.0	0.9
Interest, dividends and donations	1,416	1,482	1,741	4.7	17.5	3.7	2.9	3.1
Government grants and subsidies	1,347	1,478	1,474	9.7	-0.3	4.3	4.3	3.9
Non-operating income	231	180	266	-22.1	47.8	1.5	1.3	2.1
Total expenditure	6,075	6,233	6,416	2.6	2.9	1.6	1.5	1.4
Interest and donations	444	426	443	-4.1	4.0	1.3	1.1	0.9
Indirect taxes	19	13	15	-31.6	15.4	0.3	0.2	0.2
Depreciation	349	325	317	-6.9	-2.5	2.2	2.0	1.8
Salaries and wages paid to employees	2,055	2,230	2,283	8.5	2.4	3.5	3.5	3.4
Redundancy and severance	5	2	2	-60.0	0.0	2.7	1.4	1.0
Salaries and wages paid to self-employed commission agents	-	-	-	...	...	0.0	0.0	0.0
Salaries and wages paid to working proprietors	15	8	13	-46.7	62.5	0.3	0.1	0.2
Purchases and other operating expenses	3,098	3,154	3,269	1.8	3.6	1.2	1.2	1.2
Non operating expenses	95	77	76	-18.9	-1.3	0.9	0.5	0.5
Opening stocks	221	149	160	-32.6	7.4	0.6	0.4	0.4
Closing stocks	214	150	161	-29.9	7.3	0.6	0.4	0.4
Surplus before income tax	718	463	709	-35.5	53.1	1.4	0.9	1.3
<b>Financial position</b>								
Total assets	13,522	12,106	12,556	-10.5	3.7	1.2	1.0	0.9
Current assets	4,226	4,199	4,330	-0.6	3.1	1.6	1.4	1.3
Fixed tangible assets	7,010	5,789	6,254	-17.4	8.0	2.4	1.8	1.7
Additions to fixed assets	904	516	674	-42.9	30.6	1.9	1.0	1.2
Disposals of fixed assets	267	91	216	-65.9	137.4	2.4	0.7	1.5
Other assets	2,286	2,118	1,973	-7.3	-6.8	0.4	0.3	0.3
Total equity and liabilities	13,522	12,106	12,556	-10.5	3.7	1.2	1.0	0.9
Shareholders funds or owners equity	9,181	8,962	9,874	-2.4	10.2	2.1	1.8	2.0
Current liabilities	2,425	2,229	1,766	-8.1	-20.8	0.8	0.6	0.4
Other liabilities	1,916	914	916	-52.3	0.2	0.5	0.2	0.2
<b>Financial ratios (%) <sup>(1)</sup></b>								
Current ratio	174.3	188.4	245.2	...	...	...	...	...
Quick ratio	165.4	181.7	236.1	...	...	...	...	...
Liabilities structure	67.9	74.0	78.6	...	...	...	...	...

(1) Refer to section 3, 'Technical notes' for definitions of financial items and ratios.

(2) These figures are provisional.

**Symbol:**

... not applicable

- nil or zero

## 5. Detailed tables

### Table 5.1

#### All Sectors Excluding institutional sectors 5 and 6

Financial item <sup>(1)</sup>	2004	2005 <sup>(2)</sup>	2006 <sup>(2)</sup>	Percentage change from previous year	
				2005	2006
<b>Financial performance</b>					
Total income	427,837	462,275	492,152	8.0	6.5
Sales of goods and services	342,390	363,043	385,170	6.0	6.1
Interest, dividends and donations	38,448	50,791	56,920	32.1	12.1
Government grants and subsidies	31,577	34,646	37,588	9.7	8.5
Non-operating income	15,421	13,796	12,514	-10.5	-9.3
Total expenditure	383,388	418,999	444,956	9.3	6.2
Interest and donations	32,942	39,105	46,752	18.7	19.6
Indirect taxes	5,449	5,793	6,253	6.3	7.9
Depreciation	15,772	16,644	17,361	5.5	4.3
Salaries and wages paid to employees	58,318	63,027	67,687	8.1	7.4
Redundancy and severance	182	148	203	-18.7	37.2
Salaries and wages paid to self-employed					
commission agents	1,305	1,293	1,348	-0.9	4.3
Salaries and wages paid to working proprietors	5,321	5,697	5,984	7.1	5.0
Capital charge	1,218	1,250	1,423	2.6	13.8
Purchases and other operating expenses	252,652	269,581	282,994	6.7	5.0
Non operating expenses	10,410	16,611	15,153	59.6	-8.8
Opening stocks	35,602	36,993	39,945	3.9	8.0
Closing stocks	37,007	41,420	41,537	11.9	0.3
Surplus before income tax	49,770	48,974	53,180	-1.6	8.6
<b>Financial position</b>					
Total assets	1,139,975	1,236,370	1,343,757	8.5	8.7
Current assets	265,696	295,121	326,771	11.1	10.7
Fixed tangible assets	294,433	326,028	370,645	10.7	13.7
Additions to fixed assets	45,262	51,160	57,196	13.0	11.8
Disposals of fixed assets	10,929	12,687	14,126	16.1	11.3
Other assets	579,846	615,222	646,340	6.1	5.1
Total equity and liabilities	1,139,975	1,236,370	1,343,757	8.5	8.7
Shareholders funds or owners equity	446,350	486,162	502,686	8.9	3.4
Current liabilities	317,819	354,605	397,778	11.6	12.2
Other liabilities	375,804	395,602	443,294	5.3	12.1
<b>Financial ratios (%) <sup>(1)</sup></b>					
Current ratio	83.6	83.2	82.1	...	...
Quick ratio	72.0	71.5	71.7	...	...
Return on equity	11.2	10.1	10.6	...	...
Return on total assets	4.4	4.0	4.0	...	...
Liabilities structure	39.2	39.3	37.4	...	...

(1) Refer to section 3, 'Technical notes' for definitions of financial items and ratios.

(2) These figures are provisional.

**Symbol:**

... not applicable

Table 5.2

**Private Corporate Producer Enterprises and Producer Boards**  
*Institutional sub-groups 1111 and 1211*

Financial item <sup>(1)</sup>	2004	2005	2006	Percentage change from previous year		Percentage of all sectors		
				2005	2006	2004	2005	2006
<b>Financial performance</b>								
Total income	302,486	318,822	339,446	5.4	6.5	70.7	69.0	69.0
Sales of goods and services	272,752	290,131	308,525	6.4	6.3	79.7	79.9	80.1
Interest, dividends and donations	14,883	17,126	20,748	15.1	21.1	38.7	33.7	36.5
Government grants and subsidies	3,150	3,401	3,984	8.0	17.1	10.0	9.8	10.6
Non-operating income	11,700	8,166	6,230	-30.2	-23.7	75.9	59.2	49.8
Total expenditure	276,476	295,623	315,070	6.9	6.6	72.1	70.6	70.8
Interest and donations	12,811	14,062	15,813	9.8	12.5	38.9	36.0	33.8
Indirect taxes	4,860	5,216	5,651	7.3	8.3	89.2	90.0	90.4
Depreciation	9,327	9,775	10,025	4.8	2.6	59.1	58.7	57.7
Salaries and wages paid to employees	35,851	39,072	42,088	9.0	7.7	61.5	62.0	62.2
Redundancy and severance	138	113	147	-18.1	30.1	75.8	76.4	72.4
Salaries and wages paid to self-employed commission agents	964	963	996	-0.1	3.4	73.9	74.5	73.9
Salaries and wages paid to working proprietors	5,181	5,556	5,834	7.2	5.0	97.4	97.5	97.5
Purchases and other operating expenses	199,463	213,407	223,437	7.0	4.7	78.9	79.2	79.0
Non operating expenses	8,022	7,572	11,227	-5.6	48.3	77.1	45.6	74.1
Opening stocks	27,320	27,961	30,788	2.3	10.1	76.7	75.6	77.1
Closing stocks	28,697	32,036	32,413	11.6	1.2	77.5	77.3	78.0
Surplus before income tax	31,190	28,756	30,210	-7.8	5.1	62.7	58.7	56.8
<b>Financial position</b>								
Total assets	516,967	544,192	555,285	5.3	2.0	45.3	44.0	41.3
Current assets	154,659	171,909	181,159	11.2	5.4	58.2	58.3	55.4
Fixed tangible assets	106,138	113,842	129,223	7.3	13.5	36.0	34.9	34.9
Additions to fixed assets	20,647	23,973	25,916	16.1	8.1	45.6	46.9	45.3
Disposals of fixed assets	6,514	6,649	6,958	2.1	4.6	59.6	52.4	49.3
Other assets	256,171	258,441	244,903	0.9	-5.2	44.2	42.0	37.9
Total equity and liabilities	516,967	544,192	555,285	5.3	2.0	45.3	44.0	41.3
Shareholders funds or owners equity	214,698	227,070	214,648	5.8	-5.5	48.1	46.7	42.7
Current liabilities	137,308	146,360	160,365	6.6	9.6	43.2	41.3	40.3
Other liabilities	164,961	170,762	180,272	3.5	5.6	43.9	43.2	40.7
<b>Financial ratios (%) <sup>(1)</sup></b>								
Current ratio	112.6	117.5	113.0	...	...	...	...	...
Quick ratio	91.7	95.6	92.8	...	...	...	...	...
Return on equity	14.5	12.7	14.1	...	...	...	...	...
Return on total assets	6.0	5.3	5.4	...	...	...	...	...
Liabilities structure	41.5	41.7	38.7	...	...	...	...	...

(1) Refer to section 3, 'Technical notes' for definitions of financial items and ratios.

(2) These figures are provisional.

**Symbol:**

... not applicable

Table 5.3

**Private Non-corporate Producer Enterprises**  
*Institutional sub-groups 1121*

Financial item <sup>(1)</sup>	2004	2005	2006	Percentage change from previous year		Percentage of all sectors		
				2005	2006	2004	2005	2006
<b>Financial performance</b>								
Total income	38,171	39,433	40,492	3.3	2.7	8.9	8.5	8.2
Sales of goods and services	34,959	35,467	35,525	1.5	0.2	10.2	9.8	9.2
Interest, dividends and donations	2,115	2,379	2,905	12.5	22.1	5.5	4.7	5.1
Government grants and subsidies	615	713	764	15.9	7.2	1.9	2.1	2.0
Non-operating income	483	875	1,298	81.2	48.3	3.1	6.3	10.4
Total expenditure	28,992	29,772	30,199	2.7	1.4	7.6	7.1	6.8
Interest and donations	2,233	2,569	3,114	15.0	21.2	6.8	6.6	6.7
Indirect taxes	395	396	415	0.3	4.8	7.2	6.8	6.6
Depreciation	1,931	1,991	2,144	3.1	7.7	12.2	12.0	12.3
Salaries and wages paid to employees	3,611	3,653	3,636	1.2	-0.5	6.2	5.8	5.4
Redundancy and severance	2	1	-	-50.0	-100.0	1.1	0.7	0.0
Salaries and wages paid to self-employed commission agents	4	7	17	75.0	142.9	0.3	0.5	1.3
Salaries and wages paid to working proprietors	106	115	115	8.5	0.0	2.0	2.0	1.9
Purchases and other operating expenses	20,393	20,729	20,438	1.6	-1.4	8.1	7.7	7.2
Non operating expenses	319	312	319	-2.2	2.2	3.1	1.9	2.1
Opening stocks	7,410	8,163	8,377	10.2	2.6	20.8	22.1	21.0
Closing stocks	7,399	8,480	8,294	14.6	-2.2	20.0	20.5	20.0
Surplus before income tax	9,286	9,776	10,409	5.3	6.5	18.7	20.0	19.6
<b>Financial position</b>								
Total assets	125,262	141,497	156,859	13.0	10.9	11.0	11.4	11.7
Current assets	23,690	26,952	27,899	13.8	3.5	8.9	9.1	8.5
Fixed tangible assets	66,289	76,517	85,845	15.4	12.2	22.5	23.5	23.2
Additions to fixed assets	15,360	18,274	19,967	19.0	9.3	33.9	35.7	34.9
Disposals of fixed assets	3,559	5,096	5,744	43.2	12.7	32.6	40.2	40.7
Other assets	35,284	38,028	43,114	7.8	13.4	6.1	6.2	6.7
Total equity and liabilities	125,262	141,497	156,859	13.0	10.9	11.0	11.4	11.7
Shareholders funds or owners equity	70,905	79,520	87,862	12.2	10.5	15.9	16.4	17.5
Current liabilities	15,359	16,911	18,975	10.1	12.2	4.8	4.8	4.8
Other liabilities	38,998	45,066	50,022	15.6	11.0	10.4	11.4	11.3
<b>Financial ratios (%) <sup>(1)</sup></b>								
Current ratio	154.2	159.4	147.0	...	...	...	...	...
Quick ratio	106.1	109.2	103.3	...	...	...	...	...
Return on equity	13.1	12.3	11.8	...	...	...	...	...
Return on total assets	7.4	6.9	6.6	...	...	...	...	...
Liabilities structure	56.6	56.2	56.0	...	...	...	...	...

(1) Refer to section 3, 'Technical notes' for definitions of financial items and ratios.

(2) These figures are provisional.

**Symbol:**

... not applicable

- nil or zero

Table 5.4

**Central Government Enterprises**  
*Institutional sub-group 1311*

Financial item <sup>(1)</sup>	2004	2005	2006	Percentage change from previous year		Percentage of all sectors		
				2005	2006	2004	2005	2006
<b>Financial performance</b>								
Total income	10,773	12,478	15,465	15.8	23.9	2.5	2.7	3.1
Sales of goods and services	10,260	11,503	13,472	12.1	17.1	3.0	3.2	3.5
Interest, dividends and donations	245	408	..C	66.5	..C	0.6	0.8	..C
Government grants and subsidies	71	151	..C	112.7	..C	0.2	0.4	..C
Non-operating income	198	417	382	110.6	-8.4	1.3	3.0	2.9
Total expenditure	9,774	10,891	13,101	11.4	20.3	2.5	2.6	2.9
Interest and donations	403	524	571	30.0	9.0	1.2	1.3	1.2
Indirect taxes	27	41	43	51.9	4.9	0.5	0.7	0.7
Depreciation	577	657	737	13.9	12.2	3.7	3.9	4.2
Salaries and wages paid to employees	1,644	1,804	1,949	9.7	8.0	2.8	2.9	2.9
Redundancy and severance	12	8	..C	-33.3	..C	6.6	5.4	..C
Salaries and wages paid to self-employed commission agents	-	-	-	...	...	0.0	0.0	0.0
Salaries and wages paid to working proprietors	1	1	2	0.0	100.0	0.0	0.0	0.0
Purchases and other operating expenses	6,915	7,561	9,544	9.3	26.2	2.7	2.8	3.4
Non operating expenses	208	303	254	45.7	-16.2	2.0	1.8	1.4
Opening stocks	341	393	231	15.2	-41.2	1.0	1.1	0.6
Closing stocks	368	410	245	11.4	-40.2	1.0	1.0	0.6
Surplus before income tax	1,000	1,587	2,366	58.7	49.1	2.0	3.2	4.4
<b>Financial position</b>								
Total assets	21,040	28,491	32,293	35.4	13.3	1.8	2.3	2.4
Current assets	5,026	5,349	5,742	6.4	7.3	1.9	1.8	1.8
Fixed tangible assets	10,349	12,592	16,406	21.7	30.3	3.5	3.9	4.4
Additions to fixed assets	1,314	1,292	2,647	-1.7	104.9	2.8	2.5	4.5
Disposals of fixed assets	28	99	..C	253.6	..C	0.3	0.8	..C
Other assets	5,665	10,550	10,146	86.2	-3.8	1.0	1.7	1.6
Total equity and liabilities	21,040	28,491	32,293	35.4	13.3	1.8	2.3	2.4
Shareholders funds or owners equity	10,126	15,965	19,131	57.7	19.8	2.3	3.3	3.8
Current liabilities	6,375	6,465	6,947	1.4	7.5	2.0	1.8	1.7
Other liabilities	4,539	6,061	6,215	33.5	2.5	1.2	1.5	1.4
<b>Financial ratios (%) <sup>(1)</sup></b>								
Current ratio	78.8	82.7	82.7	...	...	...	...	...
Quick ratio	73.1	76.4	79.1	...	...	...	...	...
Return on equity	9.9	9.9	12.4	...	...	...	...	...
Return on total assets	4.8	5.6	7.3	...	...	...	...	...
Liabilities structure	48.1	56.0	59.2	...	...	...	...	...

(1) Refer to section 3, 'Technical notes' for definitions of financial items and ratios.

(2) These figures are provisional.

**Symbol:**

... not applicable

- nil or zero

.. not available

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Table 5.5

**Local Government Enterprises**  
*Institutional sub-group 1321*

Financial item <sup>(1)</sup>	2004	2005	2006	Percentage change from previous year		Percentage of all sectors		
				2005	2006	2004	2005	2006
<b>Financial performance</b>								
Total income	3,994	4,488	5,452	12.4	21.5	0.9	1.0	1.1
Sales of goods and services	3,373	3,605	4,257	6.9	18.1	1.0	1.0	1.1
Interest, dividends and donations	428	507	..C	18.5	..C	1.1	1.0	..C
Government grants and subsidies	37	148	..C	300.0	..C	0.1	0.4	..C
Non-operating income	154	227	113	47.4	-50.2	1.0	1.6	0.9
Total expenditure	2,989	3,281	4,145	9.8	26.3	0.8	0.8	0.9
Interest and donations	328	424	609	29.3	43.6	1.0	1.1	1.3
Indirect taxes	27	36	32	33.3	-11.1	0.5	0.6	0.5
Depreciation	419	450	582	7.4	29.3	2.7	2.7	3.4
Salaries and wages paid to employees	567	607	716	7.1	18.0	1.0	1.0	1.1
Redundancy and severance	3	4	..C	33.3	..C	1.6	2.7	..C
Salaries and wages paid to self-employed commission agents	-	-	-	...	...	0.0	0.0	0.0
Salaries and wages paid to working proprietors	3	5	4	66.7	-20.0	0.1	0.1	0.1
Purchases and other operating expenses	1,555	1,686	1,955	8.4	16.0	0.6	0.6	0.7
Non operating expenses	90	74	247	-17.8	233.8	0.9	0.4	1.3
Opening stocks	59	64	118	8.5	84.4	0.2	0.2	0.3
Closing stocks	68	72	125	5.9	73.6	0.2	0.2	0.3
Surplus before income tax	1,008	1,211	1,312	20.1	8.3	2.0	2.5	2.5
<b>Financial position</b>								
Total assets	19,209	21,480	26,430	11.8	23.0	1.7	1.7	2.0
Current assets	1,663	1,314	1,866	-21.0	42.0	0.6	0.4	0.6
Fixed tangible assets	11,030	11,889	14,915	7.8	25.5	3.7	3.6	4.0
Additions to fixed assets	1,770	864	1,466	-51.2	69.7	3.7	1.7	2.5
Disposals of fixed assets	72	111	..C	54.2	..C	0.7	0.9	..C
Other assets	6,517	8,277	9,649	27.0	16.6	1.1	1.3	1.5
Total equity and liabilities	19,209	21,480	26,430	11.8	23.0	1.7	1.7	2.0
Shareholders funds or owners equity	12,683	14,148	16,727	11.6	18.2	2.8	2.9	3.3
Current liabilities	1,605	2,200	1,672	37.1	-24.0	0.5	0.6	0.4
Other liabilities	4,922	5,133	8,030	4.3	56.4	1.3	1.3	1.8
<b>Financial ratios (%) <sup>(1)</sup></b>								
Current ratio	103.6	59.7	111.6	...	...	...	...	...
Quick ratio	99.4	56.5	104.1	...	...	...	...	...
Return on equity	7.9	8.6	7.8	...	...	...	...	...
Return on total assets	5.2	5.6	5.0	...	...	...	...	...
Liabilities structure	66.0	65.9	63.3	...	...	...	...	...

(1) Refer to section 3, 'Technical notes' for definitions of financial items and ratios.

(2) These figures are provisional.

**Symbol:**

... not applicable

- nil or zero

.. not available

C confidential

Table 5.6

**Private Registered Banks**  
*Institutional sub-group 2211*

Financial item <sup>(1)</sup>	2004	2005	2006	Percentage change from previous year		Percentage of all sectors		
				2005	2006	2004	2005	2006
<b>Financial performance</b>								
Total income	15,658	23,609	22,478	50.8	-4.8	3.7	5.1	4.5
Sales of goods and services	1,800	1,761	1,692	-2.2	-3.9	0.5	0.5	0.4
Interest, dividends and donations	13,481	21,426	20,196	58.9	-5.7	35.1	42.2	33.8
Government grants and subsidies	-	-	-	...	...	0.0	0.0	0.0
Non-operating income	378	421	591	11.4	40.4	2.5	3.1	4.5
Total expenditure	13,146	21,090	19,087	60.4	-9.5	3.4	5.0	4.3
Interest and donations	9,159	12,147	15,415	32.6	26.9	27.8	31.1	33.0
Indirect taxes	19	21	24	10.5	14.3	0.3	0.4	0.4
Depreciation	..C	368	179	..C	-51.4	..C	2.2	1.0
Salaries and wages paid to employees	1,554	1,522	1,658	-2.1	8.9	2.7	2.4	2.4
Redundancy and severance	..C	7	19	..C	171.4	..C	4.8	9.5
Salaries and wages paid to self-employed commission agents	-	-	-	...	...	0.0	0.0	0.0
Salaries and wages paid to working proprietors	-	-	-	...	...	0.0	0.0	0.0
Purchases and other operating expenses	1,649	1,784	1,696	8.2	-4.9	0.7	0.7	0.6
Non operating expenses	..C	5,248	115	..C	-97.8	..C	31.6	0.6
Opening stocks	-	-	-	...	...	0.0	0.0	0.0
Closing stocks	-	-	-	...	...	0.0	0.0	0.0
Surplus before income tax	2,512	2,518	3,391	0.2	34.7	5.0	5.1	6.4
<b>Financial position</b>								
Total assets	226,403	252,675	281,804	11.6	11.5	19.9	20.4	21.0
Current assets	32,186	38,696	47,821	20.2	23.6	12.1	13.1	14.6
Fixed tangible assets	505	508	464	0.6	-8.7	0.2	0.2	0.1
Additions to fixed assets	272	167	179	-38.6	7.2	0.6	0.3	0.3
Disposals of fixed assets	..C	..C	..C	..C	..C	..C	..C	..C
Other assets	193,711	213,470	233,519	10.2	9.4	33.4	34.7	36.1
Total equity and liabilities	226,403	252,675	281,804	11.6	11.5	19.9	20.4	21.0
Shareholders funds or owners equity	13,426	15,058	15,581	12.2	3.5	3.0	3.1	3.1
Current liabilities	120,489	132,304	146,408	9.8	10.7	37.9	37.3	36.8
Other liabilities	92,487	105,312	119,815	13.9	13.8	24.6	26.6	27.0
<b>Financial ratios (%) <sup>(1)</sup></b>								
Current ratio	26.7	29.2	32.7	...	...	...	...	...
Quick ratio	26.7	29.2	32.7	...	...	...	...	...
Return on equity	18.7	16.7	21.8	...	...	...	...	...
Return on total assets	1.1	1.0	1.2	...	...	...	...	...
Liabilities structure	5.9	6.0	5.5	...	...	...	...	...

(1) Refer to section 3, 'Technical notes' for definitions of financial items and ratios.

(2) These figures are provisional.

**Symbol:**

... not applicable

- nil or zero

.. not available

C confidential

Table 5.7

**Private Other Broad Money (M3) and Private Other Depository Organisations nec**  
*Institutional sub-groups 2221 and 2291*

Financial item <sup>(1)</sup>	2004	2005	2006	Percentage change from previous year		Percentage of all sectors		
				2005	2006	2004	2005	2006
<b>Financial performance</b>								
Total income	1,412	2,070	2,441	46.6	17.9	0.3	0.4	0.5
Sales of goods and services	223	348	352	56.1	1.1	0.1	0.1	0.1
Interest, dividends and donations	1,168	1,663	2,000	42.4	20.3	3.0	3.3	3.3
Government grants and subsidies	-	-	-	...	...	0.0	0.0	0.0
Non-operating income	21	58	88	176.2	51.7	0.1	0.4	0.7
Total expenditure	1,195	1,650	2,115	38.1	28.2	0.3	0.4	0.5
Interest and donations	691	992	1,303	43.6	31.4	2.1	2.5	2.8
Indirect taxes	2	3	4	50.0	33.3	0.0	0.1	0.1
Depreciation	24	29	35	20.8	20.7	0.2	0.2	0.2
Salaries and wages paid to employees	114	166	194	45.6	16.9	0.2	0.3	0.3
Redundancy and severance	-	-	1	...	...	0.0	0.0	0.5
Salaries and wages paid to self-employed commission agents	-	2	-	...	-100.0	0.0	0.2	0.0
Salaries and wages paid to working proprietors	2	3	4	50.0	33.3	0.0	0.1	0.1
Purchases and other operating expenses	225	347	456	54.2	31.4	0.1	0.1	0.2
Non operating expenses	136	106	121	-22.1	14.2	1.3	0.6	0.6
Opening stocks	-	-	-	...	...	0.0	0.0	0.0
Closing stocks	-	-	-	...	...	0.0	0.0	0.0
Surplus before income tax	219	423	329	93.2	-22.2	0.4	0.9	0.6
<b>Financial position</b>								
Total assets	14,645	17,590	20,404	20.1	16.0	1.3	1.4	1.5
Current assets	4,134	5,969	8,257	44.4	38.3	1.6	2.0	2.5
Fixed tangible assets	119	158	162	32.8	2.5	0.0	0.0	0.0
Additions to fixed assets	29	49	54	69.0	10.2	0.1	0.1	0.1
Disposals of fixed assets	2	4	..C	100.0	..C	0.0	0.0	..C
Other assets	10,392	11,464	11,984	10.3	4.5	1.8	1.9	1.9
Total equity and liabilities	14,645	17,590	20,404	20.1	16.0	1.3	1.4	1.5
Shareholders funds or owners equity	1,335	1,607	1,977	20.4	23.0	0.3	0.3	0.4
Current liabilities	7,496	8,998	10,638	20.0	18.2	2.4	2.5	2.7
Other liabilities	5,815	6,985	7,788	20.1	11.5	1.5	1.8	1.8
<b>Financial ratios (%) <sup>(1)</sup></b>								
Current ratio	55.1	66.3	77.6	...	...	...	...	...
Quick ratio	55.1	66.3	77.6	...	...	...	...	...
Return on equity	16.4	26.3	16.6	...	...	...	...	...
Return on total assets	1.5	2.4	1.6	...	...	...	...	...
Liabilities structure	9.1	9.1	9.7	...	...	...	...	...

(1) Refer to section 3, 'Technical notes' for definitions of financial items and ratios.

(2) These figures are provisional.

**Symbol:**

... not applicable

- nil or zero

.. not available

C confidential

Table 5.8

**Private Financial Organisations excluding Insurance/Pension Funds**  
*Institutional sub-group 2311*

Financial item <sup>(1)</sup>	2004	2005	2006	Percentage change from previous year		Percentage of all sectors		
				2005	2006	2004	2005	2006
<b>Financial performance</b>								
Total income	2,984	3,820	4,602	28.0	20.5	0.7	0.8	0.9
Sales of goods and services	391	487	484	24.6	-0.6	0.1	0.1	0.1
Interest, dividends and donations	2,474	3,206	3,954	29.6	23.3	6.4	6.3	6.6
Government grants and subsidies	-	-	-	...	...	0.0	0.0	0.0
Non-operating income	118	127	163	7.6	28.3	0.8	0.9	1.2
Total expenditure	2,429	2,988	4,010	23.0	34.2	0.6	0.7	0.9
Interest and donations	1,753	2,269	3,154	29.4	39.0	5.3	5.8	6.7
Indirect taxes	2	2	2	0.0	0.0	0.0	0.0	0.0
Depreciation	104	120	117	15.4	-2.5	0.7	0.7	0.7
Salaries and wages paid to employees	101	89	..C	-11.9	..C	0.2	0.1	..C
Redundancy and severance	-	-	-	...	...	0.0	0.0	0.0
Salaries and wages paid to self-employed commission agents	4	1	2	-75.0	100.0	0.3	0.1	0.1
Salaries and wages paid to working proprietors	13	9	10	-30.8	11.1	0.2	0.2	0.2
Purchases and other operating expenses	236	434	446	83.9	2.8	0.1	0.2	0.2
Non operating expenses	216	65	..C	-69.9	..C	2.1	0.4	..C
Opening stocks	2	2	2	0.0	0.0	0.0	0.0	0.0
Closing stocks	2	2	2	0.0	0.0	0.0	0.0	0.0
Surplus before income tax	567	841	602	48.3	-28.4	1.1	1.7	1.1
<b>Financial position</b>								
Total assets	52,774	48,654	65,887	-7.8	35.4	4.6	3.9	4.9
Current assets	18,409	17,659	21,300	-4.1	20.6	6.9	6.0	6.5
Fixed tangible assets	430	513	515	19.3	0.4	0.1	0.2	0.1
Additions to fixed assets	275	323	376	17.5	16.4	0.6	0.6	0.6
Disposals of fixed assets	120	157	243	30.8	54.8	1.1	1.2	1.7
Other assets	33,936	30,483	44,072	-10.2	44.6	5.9	5.0	6.8
Total equity and liabilities	52,774	48,654	65,887	-7.8	35.4	4.6	3.9	4.9
Shareholders funds or owners equity	9,622	6,262	4,103	-34.9	-34.5	2.2	1.3	0.8
Current liabilities	10,983	20,996	29,737	91.2	41.6	3.5	5.9	7.5
Other liabilities	32,169	21,396	32,046	-33.5	49.8	8.6	5.4	7.2
<b>Financial ratios (%) <sup>(1)</sup></b>								
Current ratio	167.6	84.1	71.6	...	...	...	...	...
Quick ratio	167.6	84.1	71.6	...	...	...	...	...
Return on equity	5.9	13.4	14.7	...	...	...	...	...
Return on total assets	1.1	1.7	0.9	...	...	...	...	...
Liabilities structure	18.2	12.9	6.2	...	...	...	...	...

(1) Refer to section 3, 'Technical notes' for definitions of financial items and ratios.

(2) These figures are provisional.

**Symbol:**

... not applicable

- nil or zero

.. not available

C confidential

Table 5.9

**All Other Financial Intermediaries**  
*Institutional sub-groups 2111, 2212, 2312, 2313, 2411, 2412 and 2413*

Financial item <sup>(1)</sup>	2004	2005	2006	Percentage change from previous year		Percentage of all sectors		
				2005	2006	2004	2005	2006
<b>Financial performance</b>								
Total income	7,260	7,872	8,903	8.4	13.1	1.7	1.7	1.8
Sales of goods and services	4,994	5,275	5,606	5.6	6.3	1.5	1.5	1.5
Interest, dividends and donations	1,229	1,442	1,757	17.3	21.8	3.2	2.8	2.9
Government grants and subsidies	-	-	-	...	...	0.0	0.0	0.0
Non-operating income	1,036	1,155	1,539	11.5	33.2	6.7	8.4	11.6
Total expenditure	6,229	6,473	7,374	3.9	13.9	1.6	1.5	1.6
Interest and donations	518	417	640	-19.5	53.5	1.6	1.1	1.4
Indirect taxes	8	8	9	0.0	12.5	0.1	0.1	0.1
Depreciation	..C	76	64	..C	-15.8	..C	0.5	0.4
Salaries and wages paid to employees	477	530	..C	11.1	..C	0.8	0.8	..C
Redundancy and severance	..C	2	5	..C	150.0	..C	1.4	2.5
Salaries and wages paid to self-employed commission agents	331	320	333	-3.3	4.1	25.4	24.7	24.7
Salaries and wages paid to working proprietors	1	1	1	0.0	0.0	0.0	0.0	0.0
Purchases and other operating expenses	4,537	4,599	4,932	1.4	7.2	1.8	1.7	1.7
Non operating expenses	..C	521	..C	..C	..C	..C	3.1	..C
Opening stocks	-	-	-	...	...	0.0	0.0	0.0
Closing stocks	-	-	-	...	...	0.0	0.0	0.0
Surplus before income tax	1,033	1,401	1,528	35.6	9.1	2.1	2.9	2.9
<b>Financial position</b>								
Total assets	31,716	35,499	41,904	11.9	18.0	2.8	2.9	3.1
Current assets	12,764	13,623	18,082	6.7	32.7	4.8	4.6	5.5
Fixed tangible assets	245	243	293	-0.8	20.6	0.1	0.1	0.1
Additions to fixed assets	53	72	80	35.8	11.1	0.1	0.1	0.1
Disposals of fixed assets	..C	..C	..C	..C	..C	..C	..C	..C
Other assets	18,707	21,634	23,530	15.6	8.8	3.2	3.5	3.6
Total equity and liabilities	31,716	35,499	41,904	11.9	18.0	2.8	2.9	3.1
Shareholders funds or owners equity	7,405	9,172	9,611	23.9	4.8	1.7	1.9	1.9
Current liabilities	8,321	8,718	12,524	4.8	43.7	2.6	2.5	3.1
Other liabilities	15,991	17,611	19,768	10.1	12.2	4.3	4.5	4.5
<b>Financial ratios (%) <sup>(1)</sup></b>								
Current ratio	153.4	156.3	144.4	...	...	...	...	...
Quick ratio	153.4	156.3	144.4	...	...	...	...	...
Return on equity	14.0	15.3	15.9	...	...	...	...	...
Return on total assets	3.3	3.9	3.6	...	...	...	...	...
Liabilities structure	23.3	25.8	22.9	...	...	...	...	...

(1) Refer to section 3, 'Technical notes' for definitions of financial items and ratios.

(2) These figures are provisional.

**Symbol:**

... not applicable

- nil or zero

.. not available

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Table 5.10

**Central Government**  
*Institutional sub-sector 31*

Financial item <sup>(1)</sup>	2004	2005	2006	Percentage change from previous year		Percentage of all sectors		
				2005	2006	2004	2005	2006
<b>Financial performance</b>								
Total income	33,083	36,384	39,596	10.0	8.8	7.7	7.9	8.0
Sales of goods and services	6,087	6,886	7,263	13.1	5.5	1.8	1.9	1.9
Interest, dividends and donations	707	844	1,000	19.4	18.5	1.8	1.7	1.7
Government grants and subsidies	25,826	28,017	30,219	8.5	7.9	81.8	80.9	80.4
Non-operating income	464	637	1,114	37.3	74.9	3.0	4.6	8.4
Total expenditure	31,584	36,093	38,073	14.3	5.5	8.2	8.6	8.5
Interest and donations	4,192	4,821	5,292	15.0	9.8	12.7	12.3	11.3
Indirect taxes	67	34	35	-49.3	2.9	1.2	0.6	0.6
Depreciation	1,806	1,895	2,092	4.9	10.4	11.5	11.4	12.0
Salaries and wages paid to employees	11,337	12,276	13,326	8.3	8.6	19.4	19.5	19.7
Redundancy and severance	10	9	10	-10.0	11.1	5.5	6.1	5.0
Salaries and wages paid to self-employed commission agents	-	-	-	...	...	0.0	0.0	0.0
Salaries and wages paid to working proprietors	-	-	-	...	...	0.0	0.0	0.0
Capital charge	1,218	1,250	1,423	2.6	13.8	100.0	100.0	100.0
Purchases and other operating expenses	12,536	13,647	14,395	8.9	5.5	5.0	5.1	5.1
Non operating expenses	429	2,171	1,510	406.1	-30.4	4.1	13.1	8.1
Opening stocks	233	239	248	2.6	3.8	0.7	0.6	0.6
Closing stocks	239	248	277	3.8	11.7	0.6	0.6	0.7
Surplus before income tax	1,499	291	1,523	-80.6	423.4	3.0	0.6	2.9
<b>Financial position</b>								
Total assets	55,625	63,013	71,100	13.3	12.8	4.9	5.1	5.3
Current assets	6,883	7,059	7,314	2.6	3.6	2.6	2.4	2.2
Fixed tangible assets	36,191	41,197	47,242	13.8	14.7	12.3	12.6	12.7
Additions to fixed assets	2,698	3,519	3,544	30.4	0.7	5.7	6.8	6.0
Disposals of fixed assets	171	238	205	39.2	-13.9	1.6	1.9	1.4
Other assets	12,551	14,758	16,544	17.6	12.1	2.2	2.4	2.6
Total equity and liabilities	55,625	63,013	71,100	13.3	12.8	4.9	5.1	5.3
Shareholders funds or owners equity	37,412	41,193	48,236	10.1	17.1	8.4	8.5	9.6
Current liabilities	5,887	7,448	6,825	26.5	-8.4	1.9	2.1	1.7
Other liabilities	12,326	14,372	16,039	16.6	11.6	3.3	3.6	3.6
<b>Financial ratios (%) <sup>(1)</sup></b>								
Current ratio	116.9	94.8	107.2	...	...	...	...	...
Quick ratio	112.9	91.4	103.1	...	...	...	...	...
Liabilities structure	67.3	65.4	67.8	...	...	...	...	...

(1) Refer to section 3, 'Technical notes' for definitions of financial items and ratios.

(2) These figures are provisional.

**Symbol:**

... not applicable

- nil or zero

Table 5.11

**Local Government**  
*Institutional sub-sector 32*

Financial item <sup>(1)</sup>	2004	2005 <sup>(2)</sup>	2006 <sup>(2)</sup>	Percentage change from previous year		Percentage of all sectors		
				2005	2006	2004	2005	2006
<b>Financial performance</b>								
Total income	5,238	6,612	6,167	26.2	-6.7	1.2	1.4	1.3
Sales of goods and services	3,769	4,033	4,363	10.5	6.6	1.1	1.1	1.1
Interest, dividends and donations	302	307	309	1.7	0.7	0.8	0.6	0.5
Government grants and subsidies	531	737	766	38.8	3.9	1.7	2.1	2.0
Non-operating income	636	1,534	731	141.2	-52.3	4.1	11.1	5.8
Total expenditure	4,498	4,906	5,366	9.1	9.4	1.2	1.2	1.2
Interest and donations	410	456	401	11.2	-12.1	1.2	1.2	0.9
Indirect taxes	21	23	24	9.5	4.3	0.4	0.4	0.4
Depreciation	889	957	1,070	7.6	11.8	5.6	5.7	6.2
Salaries and wages paid to employees	1,009	1,075	1,146	6.5	6.6	1.7	1.7	1.7
Redundancy and severance	-	1	6	...	500.0	0.0	0.7	3.0
Salaries and wages paid to self-employed commission agents	-	-	-	...	...	0.0	0.0	0.0
Salaries and wages paid to working proprietors	-	-	-	...	...	0.0	0.0	0.0
Purchases and other operating expenses	2,049	2,235	2,424	9.1	8.5	0.8	0.8	0.9
Non operating expenses	119	161	302	35.3	87.6	1.1	1.0	2.0
Opening stocks	19	19	19	0.0	0.0	0.1	0.1	0.0
Closing stocks	19	21	19	10.5	-9.5	0.1	0.1	0.0
Surplus before income tax	739	1,705	801	130.7	-53.0	1.5	3.5	1.5
<b>Financial position</b>								
Total assets	62,810	71,171	79,234	13.3	11.3	5.5	5.8	5.9
Current assets	2,057	2,392	3,001	16.3	25.5	0.8	0.8	0.9
Fixed tangible assets	56,127	62,779	69,326	11.9	10.4	19.1	19.3	18.7
Additions to fixed assets	1,938	2,111	2,295	8.9	8.7	4.3	4.1	4.0
Disposals of fixed assets	125	219	177	75.2	-19.2	1.1	1.7	1.3
Other assets	4,626	6,001	6,906	29.7	15.1	0.8	1.0	1.1
Total equity and liabilities	62,810	71,171	79,234	13.3	11.3	5.5	5.8	5.9
Shareholders funds or owners equity	59,559	67,204	74,934	12.8	11.5	13.3	13.8	14.9
Current liabilities	1,571	1,977	1,919	25.8	-2.9	0.5	0.6	0.5
Other liabilities	1,680	1,989	2,381	18.4	19.7	0.4	0.5	0.5
<b>Financial ratios (%) <sup>(1)</sup></b>								
Current ratio	130.9	121.0	156.4	...	...	...	...	...
Quick ratio	129.7	119.9	155.4	...	...	...	...	...
Liabilities structure	94.8	94.4	94.6	...	...	...	...	...

(1) Refer to section 3, 'Technical notes' for definitions of financial items and ratios.

(2) These figures are provisional.

**Symbol:**

... not applicable

- nil or zero

Table 5.12

**Private Non-profit Organisations Serving Households**  
*Institutional sector 4*

Financial item <sup>(1)</sup>	2004	2005 <sup>(2)</sup>	2006 <sup>(2)</sup>	Percentage change from previous year		Percentage of all sectors		
				2005	2006	2004	2005	2006
<b>Financial performance</b>								
Total income	6,778	6,688	7,112	-1.3	6.3	1.6	1.4	1.4
Sales of goods and services	3,783	3,548	3,631	-6.2	2.3	1.1	1.0	0.9
Interest, dividends and donations	1,416	1,482	1,741	4.7	17.5	3.7	2.9	3.1
Government grants and subsidies	1,347	1,478	1,474	9.7	-0.3	4.3	4.3	3.9
Non-operating income	231	180	266	-22.1	47.8	1.5	1.3	2.1
Total expenditure	6,075	6,233	6,416	2.6	2.9	1.6	1.5	1.4
Interest and donations	444	426	443	-4.1	4.0	1.3	1.1	0.9
Indirect taxes	19	13	15	-31.6	15.4	0.3	0.2	0.2
Depreciation	349	325	317	-6.9	-2.5	2.2	2.0	1.8
Salaries and wages paid to employees	2,055	2,230	2,283	8.5	2.4	3.5	3.5	3.4
Redundancy and severance	5	2	2	-60.0	0.0	2.7	1.4	1.0
Salaries and wages paid to self-employed commission agents	-	-	-	...	...	0.0	0.0	0.0
Salaries and wages paid to working proprietors	15	8	13	-46.7	62.5	0.3	0.1	0.2
Purchases and other operating expenses	3,098	3,154	3,269	1.8	3.6	1.2	1.2	1.2
Non operating expenses	95	77	76	-18.9	-1.3	0.9	0.5	0.5
Opening stocks	221	149	160	-32.6	7.4	0.6	0.4	0.4
Closing stocks	214	150	161	-29.9	7.3	0.6	0.4	0.4
Surplus before income tax	718	463	709	-35.5	53.1	1.4	0.9	1.3
<b>Financial position</b>								
Total assets	13,522	12,106	12,556	-10.5	3.7	1.2	1.0	0.9
Current assets	4,226	4,199	4,330	-0.6	3.1	1.6	1.4	1.3
Fixed tangible assets	7,010	5,789	6,254	-17.4	8.0	2.4	1.8	1.7
Additions to fixed assets	904	516	674	-42.9	30.6	1.9	1.0	1.2
Disposals of fixed assets	267	91	216	-65.9	137.4	2.4	0.7	1.5
Other assets	2,286	2,118	1,973	-7.3	-6.8	0.4	0.3	0.3
Total equity and liabilities	13,522	12,106	12,556	-10.5	3.7	1.2	1.0	0.9
Shareholders funds or owners equity	9,181	8,962	9,874	-2.4	10.2	2.1	1.8	2.0
Current liabilities	2,425	2,229	1,766	-8.1	-20.8	0.8	0.6	0.4
Other liabilities	1,916	914	916	-52.3	0.2	0.5	0.2	0.2
<b>Financial ratios (%) <sup>(1)</sup></b>								
Current ratio	174.3	188.4	245.2	...	...	...	...	...
Quick ratio	165.4	181.7	236.1	...	...	...	...	...
Liabilities structure	67.9	74.0	78.6	...	...	...	...	...

(1) Refer to section 3, 'Technical notes' for definitions of financial items and ratios.

(2) These figures are provisional.

**Symbol:**

... not applicable

- nil or zero