Contribution Account™
YOUR COMPANY

A **Revenue/turnover/sales/income** in latest year
(If you make an accounting distinction between these terms please explain on additional sheets
provided). (Add income from other sources if you do not need to show separately.)

=R	m

B Less **outside supplies**
(Anything you get from others, ie all suppliers that are not part of your company.) Include interest.
If interest is a significant amount show separately.

=R	m

Int = R

Include Depreciation. Dep =

C Gives "wealth" or **value added** (deduct B from A.)

=R	m

DISTRIBUTION: (Shared with)

D **EMPLOYEES**
(All expenses, wages, salaries, training, pension provisions, other
benefits etc.)

=R	m = %

F. TAX:
(Company tax only. Exclude PAYE, SITE etc)

=R	m = %

E **SAVINGS**
(Retained income) (Detail any other provision such as provision for assets
replacement
under inflation accounting, as opposed to normal depreciation)
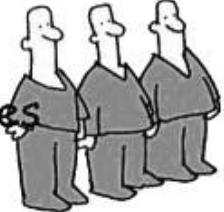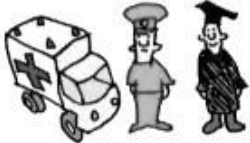
=R	m = %

G. **DIVIDEND.**
(Dividend only. Do not include interest. If you need to distinguish between ordinary
and other shareholders, please explain on separate sheet.

=R	m = %

(Note: ensure that C=D+E+F+G)

INDEXING YOUR FIGURES.

ENSURE THAT WEALTH = 100 SO THAT YOU CAN REFLECT PERCENTAGES BY SAYING "FOR EVERY R100 WE CREATE IN WEALTH, R51 GOES TO EMPLOYEES; R25 GOES TO SAVINGS…AND SO ON.

IN THE EXAMPLE BELOW YOU COULD ALSO SAY (AFTER ROUNDING) FOR EVERY R300 WE GET IN INCOME, WE PAY R200 TO OUTSIDE SUPPLIERS…GIVING US WEALTH OF R100 ... ETC)

sales	=	R1 457 m	= R288 OR R300 (1457x100÷505)
outside costs	=	R 952 m	= R188 OR R200 (1457x100÷505)
wealth	=	R 505 m	= R100 (SALES LESS OS COSTS)
employees	=	R 256 m	= R51 (% OF WEALTH)
savings	=	R 127 m	= R25 (% OF WEALTH)
tax	=	R 76 m	= R15 (% OF WEALTH)
owners	=	R 46 m	= R 9 (% OF WEALTH)