MONITORING LIVING CONDITIONS AND POVERTY IN SOUTH AFRICA

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Introduction

Politically, South Africa has finally emerged triumphant from the oppression of apartheid. April 27th, 1994, signified the most dramatic change in our country. A democratic government was elected by all the people, for the first time.

The political battle has been won, but the war against poverty and under-development is still in its initial stages. An essential element in winning this new war is information. The full extent of poverty and under-development in South Africa has yet to be determined. The Central Statistical Service (CSS) has a crucial role to play in this regard. As the official datagathering organisation is South Africa, the country will depend on it to provide reliable, relevant information on the basis of which changes in the extent of poverty can be monitored over time.

In common with many other developing countries, poverty in South Africa today is clearly differentiated along racial¹, gender and urban - non-urban² divides. In addition to these common features, however, poverty in the country has certain unique features which can best be understood if viewed against the background of the country's history of apartheid and oppression.

Historical background

Although oppression of Africans started long before 1948, this section of the paper focuses on the apartheid era, after the National Party came to power. There are at least three key aspects of apartheid that influenced the way in which poverty developed in the country. Laws were introduced to determine what people could learn, what work they could do, and where they could live.

To determine what Africans in an apartheid-based society could learn, a system of inferior education was introduced through the Bantu Education Act of 1953. This Act was specifically designed for Africans to "equip them only for a subsidiary role in life" (Wilson and Thompson, 1971). In spite of ongoing resistance to this form of education, the current attempts to redress past policies, its effects are still obvious in South Africa today. The 1995 October household survey of the CSS shows that 20% of African females, and 14% of African males have received no education, compared with fewer than 1% of whites of both sexes. On the other hand, only 6% of African females and males, have received a tertiary education, compared with 24% of white females, and 30% of white males.

¹ The apartheid-based race classification of South Africans as African, coloured, Indian and white is being retained by the CSS to enable it to monitor change in life circumstances of those who were previously disadvantaged.

² An urban area is one where previously there was a fully established local authority. A non-urban area had a different structure, for example, a tribal authority or a regional authority.

Coupled with a legally enforced system of inferior education for Africans was the control of access to the labour market. The type of work Africans could do was determined by a legally enforceable system of job reservation. Acts of parliament such as the Bantu Labour Act of 1953, the Wage Act of 1955, and, in particular, the Industrial Conciliation Act of 1956, were introduced to prevent Africans from having a voice in the workplace and from doing skilled work. Africans "were forced into the lowest paying, least satisfying jobs" (Friedman, 1987). Even though these laws have been repealed, their impact can still be felt. The 1995 October household survey of the CSS shows that 50% of African females, and 34% of African males are found in elementary occupations, compared with 1% of white females and 2% of white males. On the other hand, only 4% of African males and 2% of females are in managerial posts, compared with 19% of white males, and 8% of white females.

There were also a whole series of laws which controlled where people could live and where they could seek work. Some of these laws, for example the Land Acts of 1913 and 1936, giving Africans access to 13% of the land, were introduced before 1948. But subsequently, a whole range of Acts were passed, which created the "bantustans", forced Africans to move into these overcrowded wastelands and prevented them from seeking employment in the rest of the country.

Even though South Africa is now a unified country, and people can choose where they wish to live and work, the impact of these laws can still be felt. The 1995 October household survey shows that, among Africans, it is mainly older people (73% of females and 67% of males aged 65 years or more) and children (74% of males and 73% of females aged between 0 and 14 years) who live in non-urban areas. Access to land is extremely limited in the former "bantustans", therefore small-scale agriculture is often not an option as an incomegenerating activity, and many households tend to rely on state pensions and remittances from workers in urban areas for survival (Platsky and Walker, 1985).

Monitoring poverty in South Africa before 1994

The monitoring of living conditions and poverty by means of household surveys, based on samples which over the entire country, is relatively new in South Africa. In the past, the old CSS tended to give the collection of poverty-related information a low priority. The development of country-specific indicators to monitor poverty in the country over time was neglected, even though a Human Development Index (HDI) for South Africa as a whole was calculated, based on the 1991 population census, certain parts of the country, namely the former "TBVC states" were excluded.

There were separate statistical offices in the former "TBVC states" to collect data on these fragmented bits of land, but the information collected by these offices was never adequately integrated into South African statistics.

The 1996 population census

³ The areas constituting Ciskei, Bophutatswana, Venda and Ciskei were given the status of independent states by the apartheid government, while the remaining six "bantustans" were called independent territories.

But now all this is changing. A new management structure and new ways of organising work have been introduced into the CSS. For the first time since 1970, a population census was conducted in South Africa in October 1996, in which the CSS enumerated and obtained information on all the people in the country, including the former "TBVC states". Whenever requested, face-to-face interviews were conducted. This census is a milestone for the CSS. After data processing has been completed, we shall know where everyone in the country lives and works. We shall be able to give planners at all levels of government and in the private sector information on poverty, living conditions and community requirements, for each part of the country. We shall also be able to improve our sampling methodology for future household surveys, since we shall have a more reliable sampling frame.

Previous household surveys

Prior to 1993, small-scale monthly current population surveys were the main methods used by the CSS to update demographic data. But in 1993, a new, annual survey, based on a sample of 30.000 households - the *October household survey* (OHS) was introduced. This first survey of its kind excluded the former "TBVC states".

In October 1994, however, the OHS included the former "TBVC states". It was conducted among 30.000 households, covering the entire country. A second household survey of this magnitude, coupled with an *income and expenditure survey* (IES), was conducted in 1995. In November 1996, a third OHS was conducted, but only among 16000 households, immediately after the enumeration phase of the population census. The data processing for that survey is still underway.

A programme of household surveys should make it possible, not only to describe the situation in a country at a given point in time, but also to measure change in people's life circumstances as and when new government policies are implemented.

Other recent studies, such as the one conducted by the World Bank together with the University of Cape Town's Southern Africa Labour and Development Research Unit (SALDRU) in late 1993 among 9000 households, have also attempted to determine the extent of poverty in the country. Unlike the OHS programme, this study aimed at making international comparisons. Nevertheless, there are many overlapping findings between the two groups of surveys.

The two surveys on which this paper is based

In this paper, the results of both the 1995 OHS, and the 1995 IES, which followed shortly after the OHS, and where the same households were re-visited, are reported.

The 1995 October household survey

The 1995 October Household Survey (OHS) was conducted among 30000 households throughout the country. The questionnaire, in the same vein as the previous ones, contains questions about the household as a whole, as well as on all individual members.

In the household section, questions are asked about type of dwelling (or dwellings) in which the household lives, access to facilities such as electricity, tap-water, toilets and regular refuse removal, access to health and social welfare services, and the safety and wellbeing of the household.

In the section completed for each individual in the household, questions are asked on age, gender, education, marital status, migration, use of health services, economic activity, unemployment, employment and self-employment.

The 1995 income and expenditure survey

The same households were visited for both the OHS and the IES. The field workers first administered the OHS questionnaire, and they returned at a later date to administer the questionnaire for the IES.

The main purpose of the 1995 IES was to collect new base-line information on expenditure patterns of South Africans. This survey is used primarily for calculating weights for household purchases of goods and services for the Consumer Price Index (CPI). It is repeated on a five yearly basis.

What was unique about the 1995 IES was the collection of income and expenditure data from the whole country, including urban and non-urban areas, and the former "TBVC states". In 1990, when the previous IES was undertaken, information on expenditure was collected only from the 12 largest urban areas in the country, ignoring buying patters in small towns and rural areas. What is also unique is the linking of two data sets, to obtain demographic, social, income and expenditure information from households.

Survey methodology for both the 1995 OHS and the IES

Since these two surveys were linked, the same sampling, fieldwork and data capture methods were used for both studies.

Drawing a sample

Information was obtained from 30000 households, representing all households in the country. Altogether, 3000 enumerator areas (Eas) were drawn for the sample, and ten households were visited in each EA. This was an improvement compared with 1994, when only 1000 EAs were selected, and information was obtained from 30 households per EA. The 1995 sample was stratified by province, urban and non-urban areas and race.

The 1991 population census was used as a frame for drawing the sample. However, this census was not fully comprehensive and it has certain shortcomings. For example, (a) the former "TBVC states" were excluded, and the population size in these areas relies on estimates, (b) a "sweep census" was done in certain parts of the country where no enumerator areas had been demarcated, © in other parts of the country, notably informal settlements, aerial photography, backed by small-scale surveys, was used to estimate population size, and (d) no allowance was made for new informal settlements, which were springing up all over South Africa, to be incorporated into the sampling frame.

In 1995, some attempts were made to overcome sampling problems occurring as a result of the above problems. For example, magisterial districts where a "sweep census" had taken place were sub-divided into smaller units, and new informal settlements were incorporated into the boundaries of existing enumerator areas.

The fieldwork

In the 30000 households which were sampled throughout South Africa, information was collected through fact-to-face interviews. During these interviews, field workers administered a questionnaire to a responsible person in each household.

Problems were experienced in returning to the same household for the OHS and the IES, particularly in informal settlements and in rural areas, where addresses were not available, and where demarcation of the EA or listing of households had not been undertaken for the 1991 census. These problems were solved, as far as possible, during the data-capture process by matching responses to common questions in the two surveys.

Data capture

Data capture of both the 1995 OHS and the IES took place at the head office of the CSS. This process involved linking the information contained in the 1995 OHS with that contained in the IES. The linking of the two data sets was regarded as an important exercise, because details concerning household income and expenditure patters (IES) could be added to details about education, employment and overall life circumstances (OHS), thus giving a more comprehensive socio-economic description of life in South Africa.

Weighting the sample

Data concerning households were weighted by the estimated number of households in the country in the various provinces, according to the proportions found in urban and non-urban areas, and by the race of the head of the household. First, we weighted the data on individuals, and the weight a 0ssigned to the head of household was used as the weight for the household.

Data on individuals within households were weighted by age, race and gender, according to CSS estimates of the size of the population living in urban and non-urban areas in the nine provinces.

Comparison with 1994 OHS data

Since different methodologies were used for drawing samples in 1994 and 1995, and since diverse problems were encountered as a result of these varying sampling techniques, the 1994 and 1995 OHS data sets are presently not directly comparable in all respects. At this stage, they are essentially separate snapshots of different parts of the country during two consecutive years. The CSS is busy calculating design effects and confidence intervals for selected items in both the 1994 and 1995 data sets. Once this exercise is completed, direct comparisons will be possible.

There are certain similarities between these two surveys when looking at overall broad patterns. For example, access to water and toilet facilities remains problematic in non-urban areas in both surveys. Unemployment remains high, and the proportion of Africans in elementary occupations such as cleaning and garbage removal remains similar.

Selected poverty-related results of the 1995 OHS and IES

The effects of the segregation of South Africans along racial lines during the apartheid era continue to be felt. Living conditions of South Africans differ vastly between different race groups.

The population of South Africa

Altogether, there are approximately 41.5 million people living in South Africa, in about nine million households. Seventy six percent of the people in this country are African, while 13% are white, 9% are coloured and 2% are Indian.

Although, overall, half the South African population lives in non-urban areas, urban versus non-urban residence varies by race. Almost two in every three (63%) Africans live in non-urban areas, compared with only one in every six (16%) coloureds, one in every ten whites (9%) and one in every 20 (5%) Indians. Gauteng and the Western Cape are largely urban provinces, while the other provinces are predominantly non-urban.

In the Western and Northern Cape, the majority of the population are coloured, while in all the other provinces, the vast majority of people are African.

Demographic description

Age distribution

Regarding the age distribution of the South African population, among whites, this distribution resembles that of "developed" countries. Relatively few children are being born and the proportion of older people is increasing. Among Africans, on the other hand, the age distribution of the population resembles that of "developing" countries. There are proportionately more children and fewer older people, compared with whites.

Among Africans males, proportionately more children and older people live in non-urban areas, but proportionately fewer of those of working age live in urban areas. A similar pattern can be found among African females. A large proportion of both older women and female children are found in non-urban areas. However, more than half of all African females of working age continue to remain in the non-urban areas, compared with just over 40% of males.

This is a reflection of the extent of the apartheid-based migrant worker system in the country which is still continuing, and the break-up of families as a result of this system.

Work opportunities

Work opportunities in South Africa are rather limited, and unemployment is high. Two definitions of unemployment have been used in South Africa - the strict and the expanded definition. Both definitions include people who are aged 15 years or older, and who are not employed, but who are available for work. But they differ from each other in the following way. A requirement of the first or strict definition is that a given individual has taken specific steps to seek employment in the four week period prior to a given point in time. According to the strict definition, the unemployment rate is 17% of the economically active population.

The second or expanded definition focuses on the desire to work, irrespective of whether or not the person has take active steps to find work. According to the expanded definition, the unemployment rate is 29% of the economically active population. Altogether, in 1995, there were 14.4 million economically active people in the country. Of these people, 10.2 million were employed or self employed (1.7 million of these in the "informal sector"), and 4.2 million were unemployed.

It has been widely recognised that the restricted definition is too limited in the present South African context, where many unemployed people have ceased to actively seek work. Transport and other costs entailed in job seeking, often with negative results, have actively discouraged people from going out and looking for work. In other words, there are people who would readily accept work, but who have given up seeking it.

The extent of unemployment varies by race and gender. Among the economically active African population, three in every ten (29%) males, and just under one in every two (47%) females who are available for work, are unemployed, yielding an aggregate of 37% for Africans. There are proportionately fewer coloured, Indian and white unemployed people,

compared to Africans; (for more details of unemployment among Africans by gender and province, see Table 1).

This unemployment rate does not differ significantly from the survey on poverty in South Africa conducted by the World Bank in association with the South African Labour and Development Research Unit (SALDRU) of the University of Cape Town. This study included the "discouraged" unemployed in its calculation of the rate of unemployment. In common with the CSS expanded definition, these people had not sought employment in the four week prior to the interview.

Occupations of the employed

White employed males tend to be found in wide spectrum of jobs, including artisan's and skilled blue collar (29%), managerial (19%), semi-professional and technical (17%), and professional (9%) occupations, while white employed females tend to be found in clerical (47%) and semi-professional (21%) occupations.

Among employed Africans, however, a different employment pattern is evident - 34% of employed African males and 50% of employed African females are in elementary or unskilled occupations. In part, this is a reflection of the poor access to education among Africans, but it is also evidence of the legacy of job reservation during the apartheid era.

Description of living conditions in households

When examining the type of housing in which households live, we find that, while almost all coloured (91%), Indian and white (99% for both groups) households are found in formal housing units such as houses, flats or semi-detached houses, among Africans, a relatively large proportion of households are found in traditional dwellings (21%), shacks (10%), hostels or single rooms (8%). The types of dwellings in which Africans live vary in urban and non-urban areas. More than one in every three non-urban African dwellings (38%) is a traditional dwelling, while one in every sic African urban dwellings (16%) is a shack.

Number of people per household

On average, there are more people living in an African (4.8) or coloured (4.7) household, than in an Indian (4.3) or a white (3.2) one. But African dwellings tend to contain fewer rooms than white dwellings. For example one in four (40%) African dwellings contain only one to three rooms, compared with only one in every 12 (8%) of white dwellings.

Overcrowding

African and coloured households tend to live in overcrowded dwellings, compared to white households. For example, among formal (brick) houses occupied by Africans containing three rooms or fewer, one in every five (19%) have seven or more people living in them. However, only one in every hundred (1%) houses with one to three rooms occupied by whites has seven or more people. In addition, one in every 10 shacks (9%) occupied by Africans contains seven or more people, while no whites in our sample live in shacks.

Access to facilities and services

Compared with other households, relatively few African households have access to domestic infra-structure or services. While almost all Indian and white households and at least three quarters of coloured households have taps inside their dwellings, flush toilets, electricity and regular refuse removal by a local authority, approximately one in three African households have access to these services.

Among African households, sources from which water is obtained vary in urban and non-urban areas. For example, 56% of African households in urban areas obtain water from taps inside the dwellings, compared with 12% of households in non-urban areas.

As far as toilet facilities are concerned, the vast majority of coloured (83%), almost all Indian (97%) and all (100%) white households have flushing toilets, compared with one in three (34%) African households. However, 72% of African households in urban areas have a flushing toilet, compared with only 7% of non-urban households. One in five (20%) non-urban and one in a hundred (1%) urban African households do not have any toilet facilities at all.

Household incomes and expenditure

We measured the extent of poverty in the country on the basis of answers given to income and expenditure questions in the IES. By means of quintiles, we could compare the life circumstances of the lowest 20% of households with the other groups, including the highest.

Identifying income and expenditure quintiles

Two different sets of quintiles were obtained - those based on income and those based on expenditure.

To calculate income quintiles, the information obtained on all sources of annual income for each household was used. This total income was divided, as closely as possible, into five groups or income categories, as indicated in Table 2. To calculate expenditure quintiles, the same procedure was used.

We dealt with undeclared income and expenditure during the process of identifying quintiles in the following way: if a household did not indicate a total income, but it did indicate total expenditure, the amount of total expenditure was used as a proxy for household income, but if a household did not indicate its total expenditure, but it did indicate its total income, total income was used as a proxy for household expenditure.

We took into account the debate regarding whether income or expenditure should be used to describe the economic situation among households by examining the relationship between these two variables. We found an extremely high correlation (r=0.98; p<0.001) between the two measures. Therefore we chose to describe households in terms of their income distributions.

Distribution of incomes in South Africa

Income in South Africa is unevenly distributed by race, with the largest race group in the country being the poorest. Africans constitute 76% of the total population. 23% of African households are in the lowest income category, compared with 11% of coloured, and only 1% of Indian and white households. On the other hand, 65% of white households are found in the highest income category, compared with 45% of Indian, 17% of coloured and 10% of African households.

Income in South Africa is also unevenly distributed by gender. Female-headed households have significantly lower incomes than male-headed ones. Irrespective of race, 26% of female-headed households are in the lowest income category, as against 13% of male-headed households. On the other hand, 27% of male-headed households are in the highest income quintile, compared with 11% of female-headed households.

When examining income distributions by gender in urban and non-urban areas, urban male-headed households tend to have the highest incomes, followed by urban female-headed ones. The households with the lowest incomes tend to be female-headed households in non-urban areas.

When examining expenditures patterns, we used expenditure quintiles. We find that households in the lowest expenditure quintile account for only 3% of total annual expenditure in the country as a whole, while those in the highest quintile account for 61% of total annual expenditure. Those households in the lowest quintile tend to spend 50% of their total annual expenditure on food, while those in the highest quintile tend to spend 18% of their total expenditure on food. Households in the lowest quintile tend to spend 36% of the total annual food expenditure on grains and cereals, while those in the highest quintile spent 17% the total annual food expenditure on these items.

Possible indices to measure change in South Africa over time

We now go back to the 1994 OHS, where the CSS made some preliminary attempts to develop South African specific indices of poverty and living conditions, based on principal components factor analysis. Once we have examined the design effects, and the confidence intervals for both the 1994 and the 1995 OHS, we should be able to run additional factor analyses on the 1995 data, and compare the two data sets.

We included all questions from the 1994 OHS on income, employment, living conditions and safety and security in this factor analysis.

Index of standards of living conditions

We found that scores obtained on all questions which we asked related to living conditions (for example, type of housing, access to electricity, tap-water, toilet facilities etc.) grouped together, and loaded highest on one factor. Therefore we felt that we could combine the scores obtained on housing and living conditions to form an index of living conditions standard of South African households, which could be monitored over time.

We divided these combined scores into quartiles. The first quartile is indicative of very low the second of low, the third of medium and the fourth of high standards regarding living conditions. Using these scores, we found that 43% of African households were found in the very low and 35% in the low category of living conditions, while no white households were found in the very low category, and 3% of white households were found in the low category. On the other hand, 64% of white households were found in the high category, compared with 7% of African households. Therefore the standard of housing and living conditions among whites is much higher than among Africans.

If we use the same questions and method of scoring, and the same cut-off points for each of these categories in future household surveys, we shall be able to monitor changes in living conditions among South Africans in different race groups over time.

Index of poverty

The same factor analysis showed that scores obtained on questions related to education level of the head of household, employment of the head and the combined income of members of the household tended to group together into a common factor which we defined as a measure of poverty for each race group. Combined scores were consequently divided into four categories of poverty for each race group. These scores, and their cut-off points, may, in future be used to measure changes in poverty status over time.

Index of felling safe

An addition to the above two factors, a third factor related to poverty - feeling safe - was also obtained. This factor included items related to the high crime rate in South Africa, and it measured how safe individuals felt in their neighbourhoods and in their homes.

Core questions for future monitoring

The questions asked in the 1994 and 1995 OHSs could, in future, form the core of questions on the basis of which to measure living condition standards, poverty, and feelings of being safe. However, at this stage, we need to establish the validity of the factors as monitoring indices. In addition, we are not sure at present whether and to what extent the way in which we have formulated our questions will change in relation to the findings of the population census. Household surveys to monitor poverty are still in their infancy in South Africa.

Ongoing household surveys

The field work of the 1996 OHS followed soon after the population census, in November. The data are presently being processed. We should then have three surveys which to compare.

While surveys are expensive, poverty monitoring through surveys is relatively new field for the CSS. At present, we lack adequate household information on poverty for planning purposes. Therefore we plan to continue our programme of annual household surveys, to enable us to monitor change in poverty status and living conditions over time.

Summary

Monitoring poverty in South Africa is a relatively new field. Indeed, the first household survey covering the entire country, including the former "TBVC" states, was conducted among 30000 households in October 1994. This survey clearly indicated that there were large discrepancies in living conditions and in circumstances of poverty between the various race groups in urban and non-urban areas. We have attempted to develop indices of poverty and living conditions on the basis of this survey. But these remain tentative, and need further verification.

A further survey among 30000 households was conducted in October 1995. In this paper, we gave the main findings of the 1995 OHS and the accompanying IES.

There are a number of areas of South African life that have been brought into sharp focus in the 1995 OHS. These include racial and gender disparities in all spheres of life, as well as large differences in life circumstances along the urban - non-urban divide. In addition, the extent of unemployment in the country, and the type of employment opportunities that are available have also been highlighted.

The 1995 OHS has shown that vast inequalities exist in the country. As these inequalities are addressed, not only racial differences, but also discrepancies in urban and non-urban life circumstances in South Africa will require careful monitoring in future. Of the 31.7 million Africans, 19.8 million live in non-urban areas. Proportionately more young African children, women and older people than men are found in non-urban areas. Education level of inhabitants tends to be lower in non-urban areas, and income-generating or employment opportunities are fewer.

African households in non-urban areas are unlikely to have access to electricity, tap-water, flush toilets or telephones. They are also likely to be poorer than other households. African female-headed households in non-urban areas are the poorest households in the country. Poor households account for an extremely small proportion of total annual household expenditure. A large proportion of expenditure in these households goes on food – mainly grains and cereals.

Another household survey was conducted in November, 1996 (the population census took place in October). We should therefore soon have comparable data over three years. Once we have calculated design effects for all three surveys, we shall be able to start to observe how life circumstances in South Africa are changing over time.

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Table 1: Unemployment rates among Africans in South Africa in October 1994

Unemployment among Africans by gender, province and urban - non-urban areas					
Province	Total	Male	Female		
	%	%	%		
South Africa:					
Total	36.9	28.9	46.9		
Urban	33.3	27.5	41.3		
Non-urban	40.9	30.6	52.4		
Western Cape:					
Total	31.0	23.1	45.0		
Urban	35.4	27.5	46.8		
Non-urban	1.4	_	9.2		
Eastern Cape:					
Total	47.4	42.1	52.5		
Urban	40.5	37.6	43.5		
Non-urban	52.1	45.3	58.1		
Northern Cape:					
Total	34.1	27.8	45.5		
Urban	47.4	42.9	53.8		
Non-urban	9.7	6.9	18.8		
Free State:					
Total	29.4	21.2	39.5		
Urban	39.5	33.5	46.1		
Non-urban	18.0	8.8	30.9		
KwaZulu Natal:					
Total	40.2	32.9	48.1		
Urban	33.4	28.9	39.0		
Non-urban	44.6	35.8	53.4		
North West:					
Total	35.8	27.9	47.5		
Urban	29.1	23.5	38.6		
Non-urban	40.9	31.6	53.6		
Gauteng:					
Total	28.7	22.9	37.8		
Urban	29.7	24.1	38.5		
Non-urban	10.7	4.6	23.6		
Mpumalanga:					
Total	37.4	27.3	52.1		
Urban	39.9	31.8	51.1		
Non-urban	36.5	25.6	52.5		
Northern Province:	2 3.0	23.0	22.0		
Total	44.4	32.7	54.8		
Urban	31.8	22.9	43.7		
Non-urban	46.4	34.8	56.3		

Table 2: Income and expenditure quintiles

	Quintile 1 Range	Quintile 2 Range	Quintile 3 Range	Quintile 4 Range	Quintile 5 Range
Income	R 400-6868	R6869-12660	R12691-23940	R23941-52800	R53801 +
Expenditure	R 332-6340	R6341-11589	R11590-21908	R2190949497	R49498 +