
The comparability of Income and Expenditure Surveys 1995, 2000 and 2005/2006

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ABSTRACT

The Income and Expenditure Survey (IES) conducted by Statistics South Africa (Stats SA) between September 2005 and August 2006 was the third of its kind, after similar surveys in October 1995 and October 2000. The main purpose of the IES is to collect and provide information on income and expenditure patterns of a representative sample of households, so as to update the basket of goods and services required for the compilation of the Consumer Price Index (CPI). Nonetheless, these surveys have also become an important source of information for poverty and inequality analysis, mainly because of the absence of other detailed datasets containing income and expenditure data. There are, however, important reasons why these datasets cannot be unquestioningly compared. This paper attempts to show why.

The IESs conducted in 1995 and 2000 used the recall method. In the recall method, a single questionnaire was administered to a household at a selected dwelling unit in the sample, and the responding household was required to recall income and expenditure either during the month prior to the survey or for the twelve months prior to the survey. However, in the IES conducted in 2005-2006, the diary method was used extensively for the first time in order to record the household's daily acquisitions on a daily basis. In addition to the adoption of the diary method, the 2005-2006 IES is also different from the previous IESs in many aspects, such as sampling design, questionnaire structure, number of visits to the households, additions of some new expenditure items in the questionnaire, categorization of income and expenditure items, etc., and the focus of this paper is to look at how different the three IESs are, so as to assist researchers and policy makers when they try to analyze the IES data.

Keywords: South Africa, Household survey
JEL codes: C40

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1. Introduction

The Income and Expenditure Survey (IES) conducted by Statistics South Africa (Stats SA) between September 2005 and August 2006 was the third of its kind, after similar surveys in October 1995 and October 2000². The main purpose of the IES is to collect and provide information on income and expenditure patterns of a representative sample of households, so as to update the basket of goods and services required for the compilation of the Consumer Price Index (CPI). Nonetheless, these surveys have also become an important source of information for poverty and inequality analysis, mainly because of the absence of other detailed datasets containing income and expenditure data³.

The IESs conducted in 1995 and 2000 used the recall method. In the recall method, a single questionnaire was administered to a household at a selected dwelling unit in the sample, and the responding household was required to recall income and expenditure either during the month prior to the survey or for the twelve months prior to the survey. However, in the IES conducted in 2005-2006, the diary method was used extensively for the first time in order to record the household's daily acquisitions on a daily basis. In addition to the adoption of the diary method, the 2005-2006 IES is also different from the previous IESs in many aspects, such as sampling design, questionnaire structure, number of visits to the households, additions of some new expenditure items in the questionnaire, categorization of income and expenditure items, etc., and the focus of this paper is to look at how different the three IESs are, so as to assist researchers and policy makers when they try to analyze the IES data.

Section 2 focuses on the sampling design, sampling methodology and sample size in each survey, while the structure of the questionnaire and the use of the diary method are discussed in Section 3. Finally, Section 4 looks at the derivation of total household income, consumption and expenditure in each survey. For the remainder of the paper, the three IESs will be referred to as IES1995, IES2000, and IES2005/2006 respectively.

² These three surveys are countrywide surveys, covering metropolitan, urban and rural areas. Thus, they are not comparable with their predecessors (e.g., the 1985 Income and Expenditure Survey), since they only covered a more limited sub-set of households in metropolitan areas of the country.

³ Although the Census, October Household Survey (OHS), Labour Force Survey (LFS) and General Household Survey (GHS) conducted by Stats SA ask questions on household income and/or expenditure, they might not be suitable for poverty and inequality analysis. In Census 1996, more than 6.5% of households staying in normal dwellings (i.e., households that did not stay in institutions like hotels, student hostels, etc. at the time of the survey) did not specify household income and about 14.0% of households reported zero income. In Census 2001, more than 23.5% of households staying in normal dwellings reported zero income. Therefore, the Census data could result in an extremely high poverty rate. Ardington *et al.* (2005) tried to solve this problem by using a sequential regression multiple imputation (SRMI) approach to impute missing income values for the Census 2001 income data. Next, they assessed the influence of households with zero income values by setting them to missing before the SRMI process was re-done. This resulted in a slightly lower poverty headcount and Gini coefficient. Looking at the other survey data, the OHSs, LFSs and GHSs only ask the respondents to report income from the main job only, but there is a question on monthly total household expenditure. However, the question only provides 8 expenditure categories, and almost 70% of all households fall in the first three groups (i.e. R0 – R399, R400 – R799, R800 – R1199) in all surveys, suggesting that the expenditure categories are rather uninformative in their present state, and might not be suitable for measuring poverty and inequality accurately. However, the IES is also a problematic source of data for poverty and inequality analysis, as will be discussed in greater detail in Section 4.

2. Sampling design, sampling methodology and sample size

Table 1 presents the general information on the three IESs, such as the sample size, sampling frame, linkages with other surveys, survey period, number of questionnaires, number of visits per household by the fieldworkers, as well as the methodology to capture income and expenditure data. Some of them will be discussed in greater detail in this section.

In IES1995, information was obtained from 29 582 households⁴, with most of them being linked to the 1995 October Household Survey (OHS1995)⁵. In total, 2 000 enumerator areas (EAs) were drawn for the sample, and ten households were visited in each EA. The sample was stratified by race, province, urban and rural area. In addition, Census 1991 was used as a frame for drawing the sample, including estimates of the size of the population in the formerly independent TBVC (Transkei-Bophuthatswana-Venda-Ciskei) states⁶. The survey took place in October 1995, and data collection consisted of an extensive interview using a pre-coded main questionnaire. Note that only a maximum number of ten members per household were allowed to take part in the survey, and only a maximum number of five members per household (household head, his/her spouse and any other three members) were allowed to answer the questions in the income section.

In IES2000, Census 1996 was used for drawing the sample. Information was obtained from 26 263 households, and most of these households were linked to the September 2000 Labour Force Survey (LFS2000Sept)⁷. Altogether, 3 000 primary sampling units (PSUs) were drawn for the sample, and explicit stratification of the PSUs was done by province and area type. Within each explicit stratum, the PSUs were implicitly stratified by District Council (DC) and Magisterial District (MD). Next, a systematic sample of about ten dwelling units was drawn from each PSU. The survey took place in October 2000, and as in IES1995, data collection in IES2000 consisted of an extensive interview using a pre-coded main questionnaire.

In IES2005/2006, a newly designed sample consisting of approximately 3 000 PSUs, based on Census 2001 enumeration areas, was used as the sampling frame. These 3 000 PSUs were representatively divided into four quarterly allocations of 750 each. Within each quarterly allocation, a random sample of 250 PSUs was selected every month. Next, eight dwelling units were selected from each of the sampled PSUs for fieldwork. The aim of this process was to ensure that the sample was evenly spread over the twelve months, while it remained nationally representative in each quarter. In total, 25 192 households were covered during the twelve months of data collection, but 4 048 of them were rejected later and excluded from the final data for numerous reasons, which will be discussed in Section 3. In other words, the final sample size in IES2005/2006 was 21 144 households.

The IES2005/2006 survey was conducted over a period of one year, from September 2005 to August 2006, with sampled households participating for one month and new subsamples of households starting every month. Data collection consisted of an extensive interview using a pre-coded main questionnaire, which was split and conducted on five separate visits during the survey month. Besides, the household was required to record all its acquisitions relating to the

⁴ In all three IESs, a household is taken to include all people who lived together for at least 4 days a week at the time of the survey, and babies were included.

⁵ Of the 29 582 households interviewed in IES1995, 28 585 households also took part in OHS1995.

⁶ In fact, the people from the TBVC states were also included as part of the sample in IES2000 and IES2005/2006.

⁷ Of the 26 263 households interviewed in IES2000, 26 226 households also took part in LFS2000Sept.

survey month in diaries. A separate diary was used for each of the four weeks of the survey month, and the diary was collected on a weekly basis.

Table 1 General information on the three IESs

	IES1995	IES2000	IES2005/2006
Census used as a frame for drawing the sample for IES	Census 1991	Census 1996	Census 2001
Linkage with other surveys, if any	OHS1995	LFS2000 September	None
Questionnaires	One main questionnaire	One main questionnaire	One main questionnaire + Four weekly diaries
Methodology to capture data	Recall: Income and expenditure on non-durable items, semi-durable items, durable items and services	Recall: Income and expenditure on non-durable items, semi-durable items, durable items and services	Recall: Income and expenditure on semi-durable items, durable items and services Diary: Expenditure on non-durable items, semi-durable items and durable items
Number of visits per household	One	One	Minimum: Six [#] Maximum: Nine [#]
Survey period	Oct 1995	Oct 2000	Sep 2005 – Aug 2006
Sample size (Number of households)	29 582	26 263	21 144
Sample size in each group (IES2005/2006 only)	N/A	N/A	Group 1: 5 253 • Sep 2005: 1 796 • Oct 2005: 1 729 • Nov 2005: 1 728 Group 2: 5 230 • Dec 2005: 1 786 • Jan 2006: 1 809 • Feb 2006: 1 635 Group 3: 5 356 • Mar 2006: 1 900 • Apr 2006: 1 717 • May 2006: 1 739 Group 4: 5 305 • Jun 2006: 1 785 • Jul 2006: 1 841 • Aug 2006: 1 679
Classification of expenditure items	Standard Trade Classification	Standard Trade Classification	Classification of Individual Consumption According to Purpose (COICOP)
Others things to take note of	Only a maximum number of 10 members per household could take part in the survey		

[#] If the household only completed one weekly diary, then the number of visits by the fieldworkers would be six (i.e., five visits to ask questions from the main questionnaire and one visit to collect the weekly diary). However, if the household completed all four weekly diaries, then the number of visits by the fieldworkers would be nine.

3. The questionnaire structure

3.1 IES1995 and IES2000

The IES1995 and IES2000 questionnaire structures were exactly the same, as there was only one main questionnaire that asked questions on both income and expenditure.

Table 2 below shows the twenty-one main expenditure categories on the questionnaire. In the expenditure section, each household was asked to declare the expenditure during the month prior to the survey for some items and the expenditure for the twelve months prior to the survey for other items. The former was multiplied by twelve before they were converted into annual figures. The only exception was the items under reading matter and stationery (i.e., category 17), as the household was given the options to declare this expenditure on a weekly, monthly or annual basis. The weekly expenditure and monthly expenditure amounts were multiplied by fifty-two and twelve respectively so as to become annualized figures. Finally, the sum of the expenditure on all items from the first twenty categories (i.e., category 21 – debt – was excluded) was equal to the total household annual expenditure.

Table 2 Categorization of expenditure items, IES1995 and IES2000

Expenditure category / sub-category	Weekly/Monthly/Annual
(1) Housing <ul style="list-style-type: none"> • Regular housing cost • Occasional housing cost 	Monthly Annual
(2) Domestic workers <ul style="list-style-type: none"> • Domestic workers 	Monthly
(3) Food <ul style="list-style-type: none"> • Cereal • Meat • Fish and other seafood • Butter, fats, oils and margarine • Milk, milk substitutes, cheese and eggs • Vegetables • Fruit and nuts • Sugar, sugar products and sweeteners • Syrup, jam and related products • Coffee, tea and cocoa • Other food products • Meals/Snacks purchased/consumed away from home • Baby food 	Monthly Monthly Monthly Monthly Monthly Monthly Monthly Monthly Monthly Monthly Monthly Monthly Monthly Monthly
(5) Beverages <ul style="list-style-type: none"> • Non-alcoholic beverages consumed away from home • Non-alcoholic beverages consumed at home • Alcoholic drinks consumed away from home • Alcoholic drinks consumed at home 	Monthly Monthly Monthly Monthly
(6) Cigarettes, cigars, tobacco, etc. and smokers' requisites <ul style="list-style-type: none"> • Cigarettes, cigars, tobacco, etc. and smokers' requisites 	Monthly
(7) Personal care <ul style="list-style-type: none"> • Personal care 	Monthly

Table 2 Continued

Expenditure category / sub-category	Weekly/Monthly/Annual
(7) Other household consumer goods	
• Other household consumer goods	Monthly
(8) Household services	
• Household services	Monthly
(9) Household fuel	
• Household fuel	Monthly
(10) Clothing and footwear	
• Clothing	Annual
• Footwear	Annual
• Made-up clothing	Annual
(11) Furniture/Equipment	
• Furniture, fixtures and floor coverings	Annual
• Household textiles	Annual
• Appliances	Annual
• Other household equipment	Annual
(12) Health services	
• Medical cost of members of medical aid	Annual
• Medical cost of non-members of medical aid	Annual
(13) Transport	
• Cost of private transport purchased	Annual
• Running costs of private transport	Annual
• Cost of public and hired transport for work/school purpose	Annual
• Cost of public and hired transport for holiday	Annual
(14) Computer and telecommunication equipment	
• Computer and telecommunication equipment	Annual
(15) Communication for household purposes	
• Communication for household purposes	Annual
(16) Education	
• Educational expenditure borne by households	Annual
• Educational expenditure covered by grants	Annual
(17) Reading matter and stationery	
• Reading matter and stationery	Weekly or Monthly or Annual
(18) Recreation, entertainment and sports	
• Instruments, equipment and accessories	Annual
• Other goods for recreation/entertainment/sports	Annual
• Licenses, rental and other service charges	Annual
(19) Miscellaneous expenditure	
• Jewellery, handbags, sunglasses	Annual
• Membership fees, remittances, etc.	Annual
• Income tax (PAYE/SITE + other payments – refunds received)	Annual
• Finance and insurance	Annual
• Other expenditure (gambling, funeral, legal fees, etc.)	Annual
• Net loss	Annual
(20) Expenditure on own harvest/livestock	
• Produce	Annual
• Livestock	Annual
• Input cost	Annual
(21) Debt	
• Debt	Outstanding amounts due/owed

A few expenditure items were asked for the first time in IES2000, for example, expenditure on pre-cooked frozen meats, prepaid salads, and petrol/diesel for non-transport-related household use. In contrast, expenditure on a few items that were asked in IES1995 were dropped in IES2000, for example, expenditure on towels and face cloths, insurance premiums paid on accident policies, and expenditure on dry cleaning services. However, the expenditure on these items was quite small; thus it will only have negligible influence on composition of total household expenditure between the two surveys.

With regard to the total household annual income, each person in the household was required to declare his annual regular income and irregular income from different sources, as shown in Tables 3. However, as mentioned in Section 2, only a maximum number of five members per household (household head, his/her spouse and any other three members) were allowed to answer the questions in the income section in IES1995. The sum of the personal regular income and irregular income of all members from the household equals the total household annual income.

Table 3 Categorization of income items, IES1995 and IES2000

Regular income	
(1)	Salaries and wages <ul style="list-style-type: none"> • Salaries and wages from normal hours worked • Bonuses and income from overtime • Commission and director's fees • Part-time work and cash allowances in respect of transport, housing and clothing
(2)	Net profit from business/professional practice/farming on a full-time or part-time basis
(3)	Net income from letting of fixed property
(4)	Royalties
(5)	Interest received on savings/deposits/etc.
(6)	Dividends received on shares other than building society shares
(7)	Receipts from pension/social welfare grants/annuity funds <ul style="list-style-type: none"> • Pension from employment before retirement • Annuity and similar recurring receipts resulting from own investment • Old-age and war pensions • Disability grants • Family and other allowances • Income from Workmen's Compensation, Unemployment Insurance Fund and similar funds
(8)	Alimony, maintenance and similar allowances from family members living elsewhere
(9)	Regular allowances received from family members living elsewhere
Irregular income	
(1)	Net income from hobbies, side-lines and part-time activities
(2)	Income derived from sale of: <ul style="list-style-type: none"> • Motor vehicles • Fixed property • All other personal property and second-hand goods
(3)	Payments received from borders and other members of the household
(4)	Value of goods and services received by virtue of your occupation and shown as expenditure in the questionnaire <ul style="list-style-type: none"> • Housing (value of subsidies, reduced interest rates and rent, etc.) • Transport (value of company transport for private use, reduced air and train fares, etc.) • Pension, provident, medical and annuity funds • Other

Table 3 Continued

Irregular income	
(5)	Gratuities and other lump-sum payments <ul style="list-style-type: none"> • Lump sum resulting from your own employment before retirement • Endowment policies and other similar lump sums • Lump sums received from the Workmen's Compensation, unemployment insurance, etc. • Life insurance and inheritances received
(6)	Claims <ul style="list-style-type: none"> • Funeral funds, including funds' contributions to funeral expenses • In respect of damage to fixed property • In respect to road traffic collisions • Other gratuities
(7)	Stokvel
(8)	Other income <ul style="list-style-type: none"> • Net withdrawals from savings (i.e., total withdrawals minus total deposits) • Non-refundable bursaries from all sources • Benefits, donations and gifts received from private persons, welfare funds, clubs, government, etc. • Cash (including bonuses from buying associations) • Value of food received • Value of housing • Value of clothing • Value of other benefits, donations, gifts
(9)	Lobola/Dowry received
(10)	All other income (e.g., from gambling, lotto winnings)
(11)	Income not elsewhere specified

3.2 IES2005/2006

The diary method was introduced for the first time in IES2005/2006⁸, and the respondents needed to fill in the main questionnaire as well as four weekly diaries. As far as the main questionnaire is concerned, it was divided into five parts (Table 5). The fieldworkers visited each household five times and asked the household members to answer questions from each part in each visit so as to avoid interviewee fatigue, which might have happened in the previous IESs when the households were required to answer all questions in a single visit by the fieldworkers.

Table 4 Possible pros and cons of using the diary method

Pros	Cons
<ul style="list-style-type: none"> – Significant over-reporting of consumption or expenditure is less likely to happen – Acquisitions are recorded as they happen or close to that time, and hence the diary is less likely to suffer from problems of recall bias because short-term memory is more heavily relied upon – Households may enjoy the 'novelty' of filling out diaries – Households are allowed to answer questions when it most suits them 	<ul style="list-style-type: none"> – Significant under-reporting of consumption or expenditure is more likely to happen – Fatigue: as the diary period lengthens, participants become tired of keeping records and/or become less thorough in their reporting – Missing or unclear data might be difficult to resolve – A costly approach, not only due to the sheer volume of data that needs to be collected and analyzed, but also due to the time required to train diary keepers to maintain their support – Less appropriate where literacy levels are low (but this problem could be reduced by using a pictorial diary)

Source: Ahmed *et al.* 2006 & Wiseman 2005.

⁸ Table 4 above summarizes the possible pros and cons of using the diary method.

The main questionnaire asked the respondents to declare regular and irregular income as well as expenditure on semi-durable items, durable items and services. On the other hand, the respondents were asked to declare the income and expenditure either during the month prior to the survey month, during the eleven months prior to the survey month, and/or during the past twelve months.

Table 5 The types of questions asked in each of the five interviews from the main questionnaire, IES2005/2006

<u>FIRST INTERVIEW</u>	
Section 1:	Particulars of each person in the household
Section 2:	Area of purchase of goods by this household
<u>SECOND INTERVIEW</u>	
Section 3:	Information regarding dwellings
Section 4:	Housing
Section 5:	Swimming pool and garden
Section 6:	Expenditure when away from home
Section 7:	Domestic workers
Section 8:	Input costs for home production
<u>THIRD INTERVIEW</u>	
Section 9:	Clothing and footwear
Section 10:	Household textiles
Section 11:	Furniture and equipment
Section 12:	Recreation, entertainment and sport
<u>FOURTH INTERVIEW</u>	
Section 13:	Education and training
Section 14:	Reading material and stationery
Section 15:	Health services and medical requisites
Section 16:	Transport
Section 17:	Computer and telecommunication equipment
<u>FIFTH INTERVIEW</u>	
Section 18:	Finance charges, income tax and investment
Section 19:	Particulars of income (Regular income and irregular income)

In addition to the main questionnaire, households were required to record their expenditures for four weeks in the form of four weekly diaries. The fieldworkers collected each diary on a weekly basis. Some households for various reasons such as fatigue, moving from selected dwelling units, etc., did not complete all four diaries. Stats SA decided that only households that completed the main questionnaire and at least two weekly diaries were accepted (Table 6). Missing acquisitions for households with two or three diaries were imputed.

The imputations were done as follows (Statistics South Africa, 2006):

- If a household had two completed diaries, expenditure from the two diaries was added together and the sum was divided by two. This average figure was then used twice to impute for the remaining two non-completed/missing diaries.
- If a household had three completed diaries, expenditure from the three diaries was added together and the sum was divided by three. This average figure was then used to impute for the remaining non-completed/missing diary.

Table 6 Inclusion of households for the final IES2005/2006 data

Description	Number of households	Decision
Completed all diaries but did not complete the main questionnaire	325	Rejected
Completed all diaries and main questionnaire	20 960	Accepted
Non-contact	199	Rejected
Refused	480	Rejected
Completed at least two diaries and main questionnaire	184	Accepted
No usable information	14	Rejected
Vacant dwelling	1 577	Rejected
Listing error	270	Rejected
Other	728	Rejected
Completed main questionnaire but only zero or one diary	455	Rejected
Total	25 192	

Source: Statistics South Africa, 2006.

Next, the annualized expenditure and income figures from both the main questionnaire and the weekly diaries were calculated using the method shown in Table 7.

Table 7 Derivation of the annualized income and expenditure figure, IES2005/2006

Type of data item	Reference period		Annualized figure
	[A]: Diary (Survey month)	[B]: Main questionnaire	
Non-durable items	1 month	-	[A] × 12
Semi-durable items	1 month	11 months	[A] + [B]
Durable items	1 month	11 months	[A] + [B]
Services	-	1 or 12 months	[B] (if reference period is 1 month) [B] × 12 (if reference period is 12 months)
Regular income	-	1 and 11 months [#]	Monthly figure + 11-month figure [#]
Irregular income	-	12 months	[B]

[#] In IES2005/2006, respondents were asked to declare income for the previous month and income for the 11 months prior to the survey month for all regular income items. These two figures were then added before the annualized figure was derived.

Finally, all annualized income and expenditure items from both the main questionnaire and the weekly diaries were re-categorized using the Classification of Individual Consumption According to Purpose (COICOP) method. COICOP is a reference classification published by the United Nations Statistics Division that divides the purpose of individual consumption expenditures incurred by three institutional sectors, namely households, non-profit institutions serving households and general government, and was adopted for the first time in South Africa in IES2005/2006⁹.

Table 8 shows that there are eleven main groups in the COICOP, and only the items from group 1 (i.e., CPI consumption) were included for the compilation of the CPI. Table A1.1 of Appendix I provides more detail by showing the income and expenditure items in each main group of the COICOP.

⁹ In IES2005/2006, only households were included in the sample (i.e., non-profit institutions serving households and general government did not take part in the survey).

Table 8 The main categories of the COICOP, IES2005/2006

Group 1: CPI Consumption (i.e., items included for the compilation of the CPI)	
(A)	Food and non-alcoholic beverages
	<ul style="list-style-type: none"> • Food <ul style="list-style-type: none"> ➤ Bread and cereals ➤ Meat ➤ Fish ➤ Milk, cheese and eggs ➤ Oils and fats ➤ Fruits ➤ Vegetables ➤ Sugar, jam, honey, chocolate and confectionery ➤ Food products not elsewhere classified • Non-alcoholic beverages <ul style="list-style-type: none"> ➤ Coffee, tea and cocoa ➤ Mineral waters, soft drinks, fruit and vegetable juices • Unclassified expenditure on food from the diary
(B)	Alcoholic beverages, tobacco and narcotics
	<ul style="list-style-type: none"> • Alcoholic beverages • Tobacco
(C)	Clothing and footwear
	<ul style="list-style-type: none"> • Clothing • Footwear
(D)	Housing, water, electricity, gas and other fuels
	<ul style="list-style-type: none"> • Actual rentals for housing • Imputed rentals for housing • Maintenance and repair of the dwelling • Water supply and miscellaneous services relating to the dwelling • Electricity, gas and other fuels
(E)	Furnishings, household equipment and routine maintenance of the house
	<ul style="list-style-type: none"> • Furniture and furnishings, carpets and other floor covering • Household textiles • Household appliances • Glassware, tableware and household utensils • Tools and equipment for house and garden • Goods and services for routine household maintenance
(F)	Health
	<ul style="list-style-type: none"> • Medical products, appliances and equipment • Out-patient services • Hospital services
(G)	Transport
	<ul style="list-style-type: none"> • Purchase of vehicles • Operation of personal transport equipment • Transport services • Operational values of other modes of transport
(H)	Communication
	<ul style="list-style-type: none"> • Postal services • Telephone and telefax equipment • Telephone and telefax services

Table 8 Continued

(I)	Recreation and culture
	<ul style="list-style-type: none"> • Audio-visual, photographic and information processing equipment • Other major durables for recreation and culture • Other recreational items and equipment, garden and pets • Recreational and cultural services • Newspapers, books and stationery • Package holidays
(J)	Education
	<ul style="list-style-type: none"> • Pre-primary and primary education • Secondary education • Tertiary education • Education not definable by level
(K)	Restaurants and hotels
	<ul style="list-style-type: none"> • Catering services • Accommodation services
(L)	Miscellaneous goods and services
	<ul style="list-style-type: none"> • Personal care • Personal effects • Social protection • Insurance • Financial services not elsewhere classified • Other services not elsewhere classified
(M)	Other unclassified expenditure
Group 2: In-kind consumption	
Group 3: Income	
Group 4: In-kind income	
Group 5: Savings	
Group 6: Taxes	
Group 7: Transfer to others	
Group 8: Debts	
Group 9: Loss	
Group 10: Not CPI consumption (i.e., items not included for the compilation of CPI)	
Group 11: Products not in income (i.e., income items that are not included in group 3)	

As far as the income section (i.e., group 3) is concerned, the items included in this group in IES2005/2006 are almost exactly the same as those included under the income section in IES1995 and IES2000, except that the following changes happened in the former:

- Two new items, ‘tax refunds received’ and ‘imputed rent on owned dwelling 7% per year of value of dwelling’, were included. The former was originally an expenditure item in IES1995 and IES2000 (Table 2). On the other hand, imputed rent, the estimated value of the use of owner-occupied dwellings, was asked for the first time in IES2005/2006. On the main questionnaire, the households that owned dwelling at the time of the survey were asked to declare the imputed rent¹⁰. Since Stats SA was worried that the respondents might have given inaccurate answers, industry experts were tasked with assessing rental yields based on the value of the property provided

¹⁰ The question was asked as follows: ‘If you were to rent this dwelling, how much would you pay for it per month?’

- by the respondents, and this resulted in an annual rental value of 7% of the value of the property¹¹.
- The item ‘net withdrawals from savings’, which was included as an irregular income item in IES1995 and IES2000, was no longer included as an income item in IES2005/2006. In fact, it was included as a savings item (i.e., group 5) in the latter.
 - Three irregular income items – ‘value of goods and services received by virtue of occupation’, ‘non-refundable bursaries’, and ‘value of housing’ – were included as irregular income items in IES1995 and IES2000, but were excluded (from group 3) in IES2005/2006. Instead, these three items were included in the products not in income group (group 11). The same thing happened to the irregular income item ‘value of transport’, which was asked for the first time in IES2005/2006.

Looking at the expenditure items, in addition to the two imputed rent items mentioned above, expenditure on few items were also asked for the first time in IES2005/2006, such as the cost of other dwelling¹², and expenditure on alternative means of transport like horses and donkeys. With regard to the categorization of the expenditure items, it is obvious that the Standard Trade Classification used in IES1995 and IES2000 (i.e., the items from the first twenty expenditure categories were added to derive the total household annual expenditure) is not directly comparable with the COICOP method in IES2005/2006. In the latter, the expenditure items fell under group 1 (Consumption), group 2 (In-kind consumption), group 5 (Savings), group 6 (Taxes), group 7 (Transfers to others) and group 9 (Loss).

¹¹ The variable ‘Imputed rent 7% per year of value of dwelling’ was included both as an income item (under group 3: Income) and an expenditure item (under sub-group D: housing, water, electricity, gas and other fuels in group 1: Consumption). Besides, the variable ‘Imputed rent’ was included as an item under group 10: Not CPI consumption. Note that the imputed rent question was actually asked under the expenditure section of the main questionnaire (Section 4: Housing) in the second interview by the fieldworkers (Table 5).

¹² The inclusion of the three new housing expenditure items – imputed rent, imputed rent 7% per year of value of dwelling and cost of other dwelling in total household income or expenditure would have an impact on the results of the comparative analysis (on income, expenditure, poverty and inequality trends). This will be discussed in greater detail in Section 4.

4. Using the three surveys for comparative analysis

4.1 Total income, consumption and expenditure patterns

Since the COICOP is very different from the Standard Trade Classification in the previous IESs, in order for meaningful comparative analysis to be conducted, there are two options:

- Re-categorize the income and expenditure items in 1995 and 2000, using the 2005 COICOP structure
- Re-categorize the income and expenditure items in 2005 using the Standard Trade Classification.

However, even if the above exercise is done, one must still remember that some of the items in IES2005/2006 were obtained using a different method – the weekly diary. On the other hand, after the re-categorization of items was done, all nominal income and expenditure values were converted into 2000 prices using the South African Reserve Bank's monthly CPI series (KBP7032N), as shown in Table 9.

Table 9 Monthly CPI used to convert all nominal values into 2000 prices

Survey	Survey year and month	CPI
IES1995	1995 October	73.20
IES2000	2000 October	101.96
IES2005/2006	2005 September	129.25
	2005 October	129.64
	2005 November	129.88
	2005 December	130.32
	2006 January	130.56
	2006 February	130.91
	2006 March	131.18
	2006 April	131.40
	2006 May	132.30
	2006 June	133.52
	2006 July	134.44
2006 August	135.70	

Table 10 shows the total annual household income and expenditure in 2000 prices if one looks at all households in the sample. Note that the three new housing items – imputed rent, imputed rent 7% per year of dwelling, and the cost of other dwelling – were not included when the 2005/2006 total expenditure was calculated. Including these would give a misleading conclusion that the South African economy enjoyed a rapid increase of income between 2000 and 2005/2006¹³.

¹³ In 2000 prices, imputed rent, imputed rent 7% per year of value of dwelling and the cost of other dwelling amounted to R84 008 million, R66 927 million and R8 996 million respectively. The total expenditure on few other items also asked for the first time in IES2005/2006 (e.g., spending on alternative means of transport like horses and donkeys) was so small that they would have negligible influence on the total expenditure in 2005/2006, and thus these items were still included for the calculations in Table 10.

Table 10 shows that there was a serious decline of both income and expenditure between IES1995 and IES2000, followed by very rapid increase of both values in IES2005/2006. Looking at the expenditure in the twenty main categories, it is obvious that the transport expenditure increased abruptly in IES2005/2006¹⁴, complemented by the rapid decline of food expenditure¹⁵. In fact, it is quite unusual that the food expenditure declined across all three surveys (a slight decline in IES2000, followed by a relatively bigger decrease in IES2005/2006).

Table 10 Total household annual income and expenditure using Standard Trade Classification in all three surveys, 2000 prices (Rand million)

	IES1995		IES2000		IES2005/2006	
Total expenditure						
Housing	76 084	14.6%	78 656	17.1%	118 512 ^a	15.8%
Domestic workers	7 251	1.4%	11 703	2.6%	10 615	1.4%
Food	88 212	17.0%	83 748	18.3%	71 997	9.6%
Beverages	8 433	1.6%	9 781	2.1%	7 616	1.0%
Cigarettes and smokers' requisites	4 343	0.8%	4 530	1.0%	3 680	0.5%
Personal care	11 354	2.2%	14 242	3.1%	6 603	0.9%
Other household consumer goods	6 534	1.3%	4 821	1.1%	4 229	0.6%
Household services	1 612	0.3%	446	0.1%	323	0.0%
Household fuel	2 726	0.5%	4 087	0.9%	3 386	0.5%
Clothing and footwear	23 440	4.5%	16 981	3.7%	26 304	3.5%
Furniture/Equipment	18 923	3.6%	10 602	2.3%	21 234	2.8%
Health services	18 678	3.6%	16 937	3.7%	29 978	4.0%
Transport	48 988	9.4%	46 986	10.2%	110 498	14.7%
Computer and telecommunication equipment	1 502	0.3%	3 071	0.7%	4 655	0.6%
Communication for household purposes	10 907	2.1%	9 613	2.1%	16 414	2.2%
Education	8 822	1.7%	13 160	2.9%	18 558	2.5%
Reading matter and stationery	2 298	0.4%	3 109	0.7%	2 678	0.4%
Recreation, entertainment and sports	6 457	1.2%	7 147	1.6%	15 258	2.0%
Miscellaneous expenditure	166 270	32.0%	110 123	24.0%	274 949	36.6%
Expenditure on own harvest/livestock	6 714	1.3%	9 123	2.0%	3 667	0.5%
Total household annual expenditure	519 549	100.0%	458 867	100.0%	751 153	100.0%
Total income						
Total household annual income	527 850		460 572		659 229^b	
Percentage change of total income and expenditure between two surveys						
	2000 vs. 1995		2005/2006 vs. 2000		2005/2006 vs. 1995	
Total household annual expenditure	-11.68%		63.70%		44.58%	
Total household annual income	-12.75%		43.13%		24.89%	

^a Imputed rent, imputed rent 7% per year of value of dwelling, and the cost of other dwelling were excluded.

^b Imputed rent 7% per year of value of dwelling was excluded.

¹⁴ It was found that the abrupt increase of transport spending in IES2005/2006 was mainly caused by the rapid increase in spending on the following items (COICOP code in brackets): Purchase of new motor cars, station wagons and mini-buses, excluding vehicles for business purposes (7111100), purchase of used motor cars, station wagons and mini-buses, excluding vehicles for business purposes (7112100), purchase of new bakkies (7111200), purchase of used bakkies (7112200), purchase of new four-wheel drive vehicles (7111300), purchase of used four-wheel drive vehicles (7112300), and motor car fuel (7221110).

¹⁵ It was found that the rapid decrease of food expenditure in IES2005/2006 was mainly caused by the relatively big decline of spending on the following items (COICOP code in brackets): White bread (1112101), brown bread (1112102), whole wheat bread (1112104), other bread loaves (1112105), mealie meal and maize flour (1116101), fresh full cream milk (1141101), fresh low fat milk (1142101), onions (1174101), and white sugar (1181101).

Next, Table 11 shows what would have happened to total income, consumption, savings, etc., if the COICOP structure was used in all three surveys, and the results showed that both total household CPI consumption (i.e., group 1) and total household income (i.e., group 3) declined between IES1995 and IES2000, before they increased again in IES2005/2006. Looking at the main categories of group 1, the food and non-alcoholic beverages kept declining throughout the years, while consumption on transport experienced an abrupt increase in IES2005/2006.

Table 11 Total household annual figures in each income / consumption category using COICOP in all three surveys, 2000 prices (Rand million)

	[A]	[B]	[C]	[D]
	IES1995	IES2000	IES2005/ 2006	IES2005/ 2006
Group 1: CPI Consumption	365 935	324 026	464 459	531 386
Food and non-alcoholic beverages	90 809	88 771	76 771	76 771
Alcoholic beverages, tobacco and narcotics	8 061	8 179	6 135	6 135
Clothing and footwear	23 508	17 084	26 300	26 300
Housing, water, electricity, gas and other fuels	40 432	43 716	58 285 ^a	125 213
Furnishings, household equipment and maintenance of house	34 538	27 787	36 608	36 608
Health	3 869	4 800	8 834	8 834
Transport	42 780	42 663	105 801	105 801
Communication	11 330	10 764	18 638	18 638
Recreation and culture	11 331	14 387	24 455	24 455
Education	5 600	9 009	12 825	12 825
Restaurants and hotels	6 941	11 445	11 668	11 668
Miscellaneous goods and services	38 934	45 421	76 514	76 514
Other unclassified expenses	47 803	0	1 623	1 623
Group 2: In-kind consumption	13 536	10 575	14 660	14 660
Group 3: Income	495 411	441 795	638 786^b	705 713
Group 4: In-kind income	13 536	10 575	14 660	14 660
Group 5: Savings	43 191	141 771	176 244^c	185 240
Group 6: Taxes	68 158	36 090	52 190	52 190
Group 7: Transfer to others	3 768	9 201	23 065	23 065
Group 8: Debts	72 515	153 044	309 902	309 902
Group 9: Loss	2 519	1 622	17 381	17 381
Group 10: Not CPI consumption	26 343	12 166	15 781^d	99 789
Group 11: Products not in income	29 295	12 358	11 526	11 526
Percentage change of total CPI consumption and income between two surveys				
	[B] vs. [A]	[C] vs. [A]	[C] vs. [A]	
Total CPI consumption	-11.45%	43.34%	26.92%	
Total income	10.82%	44.59%	28.94%	

^a Excluding imputed rent 7% per year of dwelling.

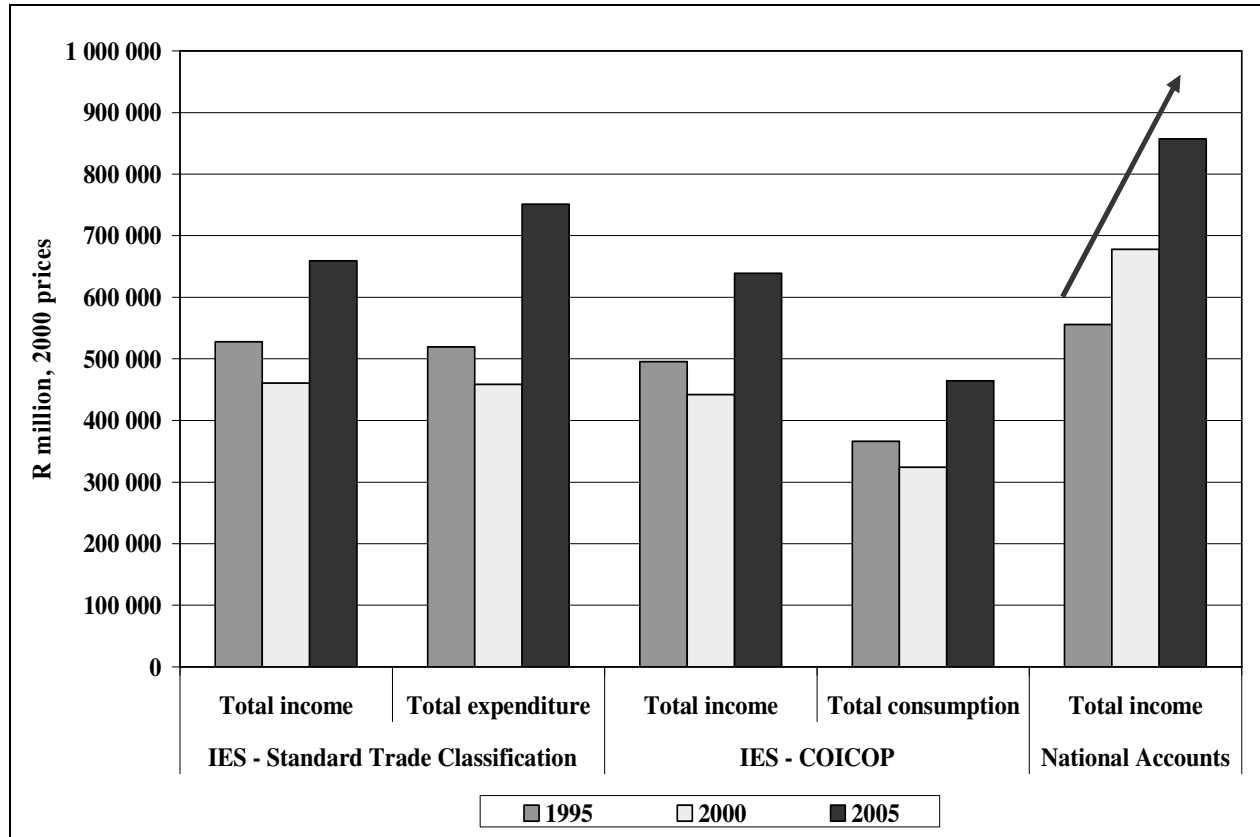
^b Excluding imputed rent per year of dwelling

^c Excluding the cost of other dwelling.

^d Excluding imputed rent.

Comparing the income, consumption and expenditure patterns discussed above with the national accounts' income patterns, the latter enjoyed a continuous increase between 1995 and 2005, as shown in Figure 1.

Figure 1 Total income, consumption and expenditure from IESs and total income from National Accounts



Source: Own calculations using IES1995, IES2000 and IES2005/2006 data and South African Reserve Bank Quarterly Bulletin.

4.2 Food spending

The continuous declining trend of food expenditure mentioned in Section 4.1 seems peculiar, since Stats SA's General Household Surveys (GHSs) show that there has been a continuous decline in the percentage of households experiencing adult hunger and child hunger problems, as shown in Figures 2 and 3.

Figure 2 Percentage of households with adults aged 18 years or above that experience adult hunger problem in the past twelve months prior to the survey, GHS2002 – GHS2006

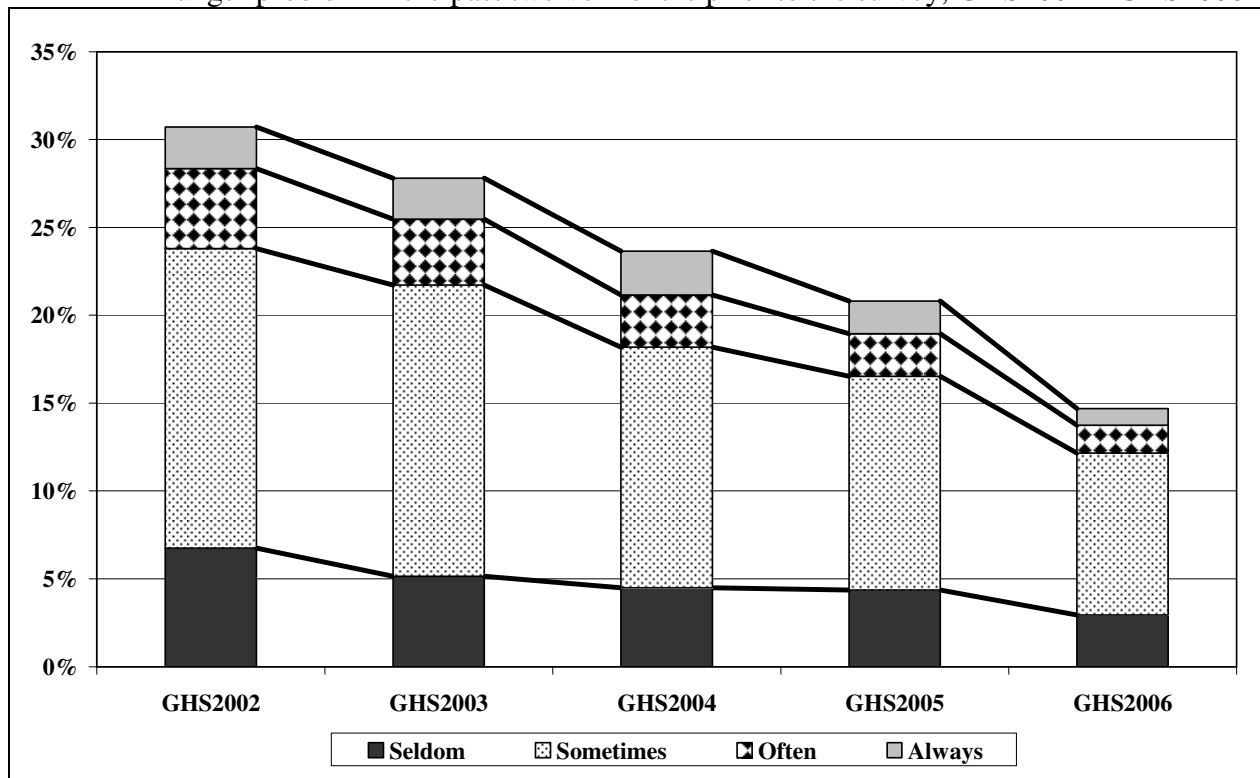
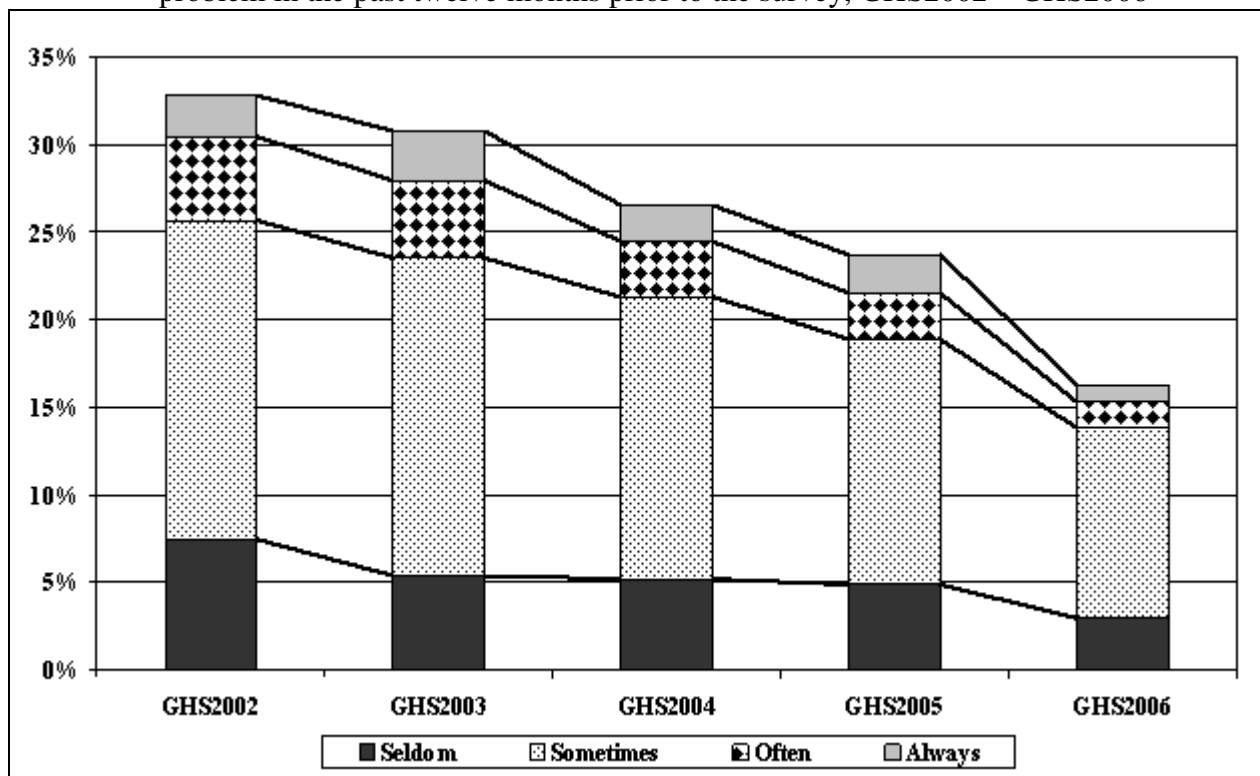


Figure 3 Percentage of households with children aged 0-17years that experience child hunger problem in the past twelve months prior to the survey, GHS2002 – GHS2006



Stats SA (2008b: 27) argues that there are three possible reasons for this trend:

- Fatigue: Respondents might have felt fatigued in the last one or two weekly rounds of filling in a diary and hence under-reported their food expenditure.
- Loss of receipts (till slips): Respondents might “have found it difficult to keep track of all their grocery and to diligently record long lists of food items in their diaries, and in cases where till slips were lost or thrown away the fieldworkers would not have been able to check the diaries or complete them on the respondents’ behalf.” Therefore, the food expenditure could be under-reported.
- Telescopic effect under the recall method: the reliance on recall method in IES1995 and IES2000 might have resulted in a degree of over-reporting of food expenditure in these two surveys. High-frequency type food items might have been reported as recent purchases erroneously when the respondents relied on memory rather than on a diary, but the actual expenditure could have taken place earlier than imagined by the respondent.

4.3 Poverty trends

Table 12 presents the poverty headcount and Gini coefficient using the real per capita income variable and the lower-bound poverty line of R3 864 per capita per annum recently proposed by Stats SA¹⁶. The results show that the poverty headcount increased between 1995 and 2000¹⁷, before it declined in 2005/2006, regardless of whether the Standard Trade Classification or COICOP is used. However, the 2005/2006 poverty headcount is still slightly above the 1995 headcount. On the other hand, there was an evident increase of Gini coefficient between IES1995 and IES2000, while the IES2000 and IES2005 Gini coefficient values were very similar, regardless of the income categorization method used.

Table 12 Poverty headcount and Gini coefficient, using annual per capita income, 2000 prices

	Standard Trade Classification	COICOP
Poverty headcount (Poverty line: R3 864 per capita per annum)		
IES1995	43.8%	46.2%
IES2000	56.4%	57.2%
IES2005 (excluding imputed rent 7% per year of dwelling)	49.7%	50.4%
IES2005 (including imputed rent 7% per year of dwelling)	46.7%	47.3%
Gini coefficient		
IES1995	0.6551	0.6599
IES2000	0.7114	0.7090
IES2005 (excluding imputed rent 7% per year of dwelling)	0.7090	0.7146
IES2005 (including imputed rent 7% per year of dwelling)	0.7170	0.7160

¹⁶ The lower-bound poverty line proposed by Stats SA provides for essential food and non-food consumption, and amounts to R322 per capita per month in 2000 prices (i.e., $R322 \times 12 = R3\ 864$ per capita per annum). Stats SA also proposed an upper-bound poverty line, which provides for essential food and non-food consumption as well as non-essential non-food consumption. This upper-bound poverty line amounts to R593 per capita per month in 2000 prices (i.e., $R593 \times 12 = R7\ 116$ per capita per annum).

¹⁷ However, one must bear in mind the problem of the under-estimation of income and expenditure in IES2000, as mentioned earlier in this section.

5. Conclusion

This paper has discussed the differences amongst the three most recent IES surveys, including sampling design, sampling methodology, sample size, duration of the survey, number of questionnaire, the questionnaire structure, categorization of the income and expenditure items, as well as the issues one must consider when trying to conduct comparative analyses on income, consumption, expenditure, poverty and inequality trends using all three survey datasets.

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Appendix I Items in each main category of COICOP, IES2005/2006

Table A1.1 Items in each main category of COICOP, IES2005/2006

Item code	Item description	Item code	Item description
GROUP 1: CPI CONSUMPTION			
(A): Food and non-alcoholic beverages			
Food: Bread and cereals			
1111101	Rice	1116101	Mealie meal/Maize flour
1112101	White bread	1116102	Cake flour
1112102	Brown bread	1116103	Self raising meal
1112103	Garlic bread	1116104	Bread flour
1112104	Whole wheat bread	1116105	Sorghum meal/powder
1112105	Other bread loaves	1116106	Corn flour
1112201	Bread rolls	1116107	Other meal and flour
1112301	Rusks	1116201	Taystee wheat
1112302	Marie biscuits	1116202	Mabella
1112303	Other biscuits	1116301	Corn flakes
1112304	Crackers	1116302	Puffed rice
1112305	Other baked products	1116303	Muesli
1113101	Spaghetti	1116304	Other baked cereals
1113102	Macaroni	1116401	Mealie rice
1113103	Other pasta	1116402	Samp
1114101	Cakes	1116501	Other grain products (pies except meat and fruit pies)
1114102	Tarts	66111101	Own produce: maize
1114103	Other (Vetkoek, Fat cakes)	66111201	Own produce: wheat
1115101	Sandwiches	66111301	Own produce: other wheat
Food: Meat			
1121000	Beef and veal (including heads and feet)	1125301	Biltong
1122000	Pork (including heads and feet)	1125302	Dried sausages
1123000	Mutton (including heads and feet)	1125303	Mopane worms
1123200	Lamb (including heads and feet)	1126101	Pre-cooked frozen meat
1123300	Goat (including heads and feet)	1126102	Meat spread (Marmite)
1124100	Poultry (including heads and feet)	1126401	Beef extract cubes
1125101	Boerewors	1126402	Chicken extract cubes
1125102	Pork sausage	1126501	Other meat and meat products (including meat pies)
1125103	Beef sausage	1126601	Meat patties
1125104	Other sausages (chicken, game, etc)	1127100	Other meat (including heads and feet)
1125201	Viennas	66211101	Livestock: cattle
1125202	Polony	66211201	Livestock: sheep
1125203	Ham	66211301	Livestock: pigs
1125204	Bacon	66211401	Livestock: goats
1125205	Other processed meat (Russians)	66211501	Livestock: poultry
Food: Fish			
1131100	Fresh or chilled fish	1134101	Fish cakes
1131200	Frozen fish	1134102	Fish fingers
1132100	Fresh or chilled seafood	1134103	Fish portions
1132201	Frozen shrimps	1134201	Fish paste
1132202	Frozen lobster	1134301	Canned tuna
1132203	Frozen mixed seafood	1134302	Canned pilchards
1133101	Dried fish	1134303	Other canned fish
1133201	Smoked fish	1134400	Other preserved or processed fish and seafood
Food: Milk, cheese and eggs			
1141101	Fresh full cream milk	1145601	Other cheese, specify
1141201	Longlife Full cream milk	1146101	Fresh cream
1142101	Fresh low fat milk	1146201	Butter milk
1142201	Longlife low fat milk	1146301	Sour milk/maas
1143101	Condensed milk	1146401	Soya milk
1143201	Evaporated milk	1146501	Prepared custard (e.g., Ultramel)
1143301	Powdered milk	1146601	Amageu
1143401	Whiteners (Cremora, Ellis Brown)	1146701	Other milk products
1144101	Plain yogurt	1147101	Jumbo eggs
1144201	Flavoured yogurt	1147201	Extra large eggs
1145101	Cheddar cheese	1147301	Large eggs
1145201	Gouda cheese	1147401	Medium eggs
1145301	White cheese	66111401	Own produce: milk
1145401	Cottage cheese	66111501	Own produce: eggs
1145501	Cheese spread		

Table A1.1 Continued

Item code	Item description	Item code	Item description
Food: Oils and fats			
1151101	Butter	1152301	Cooking fat, vegetable (e.g., Holsum)
1152101	Medium fat margarine spread	1153100	Olive oils
1152102	Low fat margarine spread	1154101	Edible oils (e.g., cooking oils)
1152103	Yellow brick margarine	1155101	Other edible animal fats (e.g., lard)
1152201	Peanut butter	66111601	Own produce: fruit
Food: Fruits			
1161101	Oranges	1167601	Melon
1161201	Naartjies	1167701	Other (specify) tropical fruit
1161301	Grapefruit	1168101	Peaches dried
1161401	Lemons	1168102	Prunes dried
1161501	Other citrus	1168103	Raisins
1162101	Bananas	1168104	Dates
1163101	Apples	1168105	Other dried fruit
1164101	Pears	1168106	Assorted dried fruit
1165101	Apricots	1168201	Coconut
1165201	Peaches	1168202	Almonds
1165301	Plums	1168203	Pecan nuts
1165401	Avocados	1168204	Walnuts
1165501	Cherries	1168205	Peanuts
1165601	Other stone fruit	1168206	Other nuts, specify
1166101	Grapes	1169101	Canned pears
1166201	Strawberries	1169102	Canned peaches
1166301	Other, specify berries	1169103	Canned guavas
1167101	Paw paw	1169104	Canned fruit cocktail
1167201	Pineapple	1169105	Canned granadilla pulp
1167301	Mango	1169106	Other, specify (Lemon juice)
1167401	Guava	66111701	Own produce: vegetables
1167501	Watermelon		
Food: Vegetables			
1171101	Lettuce	1174104	Mushrooms
1171102	Spinach/morogo fresh	1174202	Carrots frozen
1172101	Cabbage fresh	1175101	Peas dried
1172102	Cauliflower fresh	1175201	Beans dried
1172103	Broccoli fresh	1175301	Lentils dried
1172201	Cauliflower frozen	1175401	Other dried vegetables, specify
1173101	Green mealies fresh	1176101	Corn kernels canned
1173102	Tomatoes fresh	1176102	Sweet corn, cream style
1173103	Green beans fresh	1176103	Baked beans in tomato sauce
1173104	Pumpkin (Butternut) fresh	1176104	Peas tinned
1173105	Marrow fresh	1176105	Butter beans
1173106	Gem squashes fresh	1176106	Green beans canned
1173107	Green/red/yellow pepper fresh	1176107	Other canned vegetables
1173108	Chillies fresh	1176108	Pickles
1173109	Cucumber fresh	1176109	Atchaar
1173188	Mixed vegetables fresh	1176201	Prepared salads
1173191	Other, fresh vegetables specify	1177101	Potatoes
1173201	Corn kernels frozen	1178101	Potato chips frozen
1173203	Green beans frozen	1178201	Sweet potatoes
1173204	Pumpkin frozen	1178301	Potato crisps
1173210	Peas frozen	1178302	Cheese curls
1173288	Mixed vegetables frozen	1178303	Corn chips
1173299	Other frozen vegetables	1178304	Pop corn kernels
1174101	Onions	1178305	Prepared pop corn
1174102	Carrots fresh	1178306	Vegetable spread (Bovril, Fray Bentos)
1174103	Beetroot	1178307	Other, vegetable products specify
Food: Sugar, jam, honey, chocolate and confectionery			
1181101	White sugar	1182204	Other jam, (including strawberry)
1181102	Brown sugar	1182205	Preserves, specify
1181103	Icing sugar	1182206	Marmalade
1181104	Castor sugar	1183101	Milk, plain slabs
1181201	Artificial sweeteners	1183102	Milk, whole nut slabs
1181301	Other sugar, specify	1183201	Bar with filling
1182101	Honey	1183301	Other, chocolates specify
1182201	Smooth apricot jam	1184101	Toffees
1182202	Smooth peach jam	1184201	Glucose sweets
1182203	Melon and ginger jam	1184301	Health bars

Table A1.1 Continued

Item code	Item description	Item code	Item description
1184401	Other sweets	1185105	Other edible ices and ice cream, specify
1185101	Full cream ice cream	1186101	Jelly powder
1185102	Sorbet	1186201	Golden syrup
1185103	Frozen yogurt	1186301	Other sugar products
1185104	Ice cubes	1185105	Other edible ices and ice cream, specify
Food: Food products not elsewhere classified			
1191101	Vinegar	1193101	Baby food Predominantly grain
1191201	Chutney	1193102	Baby food Predominantly meat
1191301	Mustard	1193103	Baby food Predominantly vegetables
1191401	Tomato sauce	1193104	Baby food Predominantly fruit
1191501	Mayonnaise	1193105	Baby food Predominantly milk
1191601	Salad dressing	1193201	Canned soup
1191701	Other sauces and condiments, specify	1193202	Powder soup
1192101	Salt	1193301	Custard powder
1192201	Fine white pepper	1193302	Instant yeast
1192202	Pepper, black corns and fine black pepper	1193303	Baking powder
1192203	Curry powder	1193304	Bicarbonate of soda
1192301	Chicken spice	1193305	Other food products specify
1192302	Steak and chops spice	1193306	Instant pudding powder
1192304	Chili powder	1194101	Soya product (excluding soy milk)
1192305	Cinnamon	1195000	Food hampers
1192401	Cloves	66111801	Own produce: others
1192501	Other salt and spices, specify (Aromat)	66211601	Livestock: others
Non-alcoholic beverages: Coffee, tea and cocoa			
1211101	Instant coffee	1212202	Rooibos tea bags
1211201	Ground coffee	1212300	Herbal tea not from food service place
1211301	Coffee beans	1212401	Other tea, specify
1212101	Tee leaves	1213101	Cocoa powder
1212102	Tagged tea bags	1213201	Powdered chocolate
1212103	Tag less tea bags	1213301	Other hot drinks
1212201	Rooibos tea leaves		
Non-alcoholic beverages: Mineral waters, soft drinks, fruit and vegetable juices			
1221100	Mineral water/spring water (aerated and still)	1223102	Concentrates and drink powders
1222101	Aerated cold drinks	1224101	Vegetable juices not from food service places
1222102	Other (e.g., Energade, Lucozade, Ice tea etc)	1225101	Fruit & vegetable juices not from food service places
1223101	Fruit juices not from food service places	1223102	Concentrates and drink powders
Unclassified expenditure on food from the diary			
88888888	80% of unclassified Diary Items (Code: 88888888)	88999999	80% of other expenditures (Code: 88999999)
(B): Alcoholic beverages, tobacco and narcotics			
Alcoholic beverages			
2111100	Spirits (such as brandy, whisky gin, liqueurs)	2122200	Other not from food service place
2121100	Table wines not from food service places	2131100	Clear beer not purchased from a food service place
2121201	Cooking wines not from food service places	2131201	Pre-packed sorghum beer not from food service place
2121300	Fortified wine not from food service places	2131301	Traditional sorghum beer not from food service place
2122100	Spirit coolers not from a food service place		
Tobacco			
2211100	Cigarettes	2213200	Chewing tobacco and snuff
2212100	Cigars and cigarillos	2213300	Other items smoked
2213100	Pipe and cigarette tobacco		
(C): Clothing and footwear			
Clothing			
3111100	Material for clothing	3123500	Boys' clothing
3121001	Men's clothing	3126000	Other, specify
3121002	Sports clothing	3131001	Clothing accessories
3122001	Women's clothing	3131101	Knitting wool and yarns
3122002	Specially made-up clothes	3131102	Patterns, trimming lace, sewing cotton etc
3123100	Infants' clothing	3141100	Cleaning of clothing
3123200	Girls' school uniform	3141200	Labour cost for making/knitting/repairs of clothing
3123300	Boys' school uniform	3141300	Cost of the hire of clothing
3123400	Girls' clothing		
Footwear			
3211001	Men's footwear	3213300	Girls' footwear
3211002	Sports footwear	3213400	Boys' footwear
3211003	Other footwear	3213500	Infants' footwear
3212001	Women's footwear	3221100	Repair of footwear
3213100	Girls' school footwear	3221200	Cost of hire of shoes
3213200	Boys' school footwear		

Table A1.1 Continued

Item code	Item description	Item code	Item description
(D): Housing, water, electricity, gas and other fuels			
Actual rentals for housing			
4111010	Rent dwelling		
Imputed rentals for housing			
4211001	Imputed rent on owned dwelling: 7% per year of value of dwelling		
Maintenance and repair of the dwelling			
4311100	Maintenance and repair of dwelling (existing buildings, swimming pools etc including paints, wallpaper etc)	4321203	Security systems (including alarms, panic buttons)
4321100	Services for maintenance and repair of dwelling (plumbers, electricians, carpenters)	4321400	Swimming pool maintenance (excluding wages of persons who maintain pools, but including chemicals)
4321201	Labour/Material for maintenance & repair of dwelling		
Water supply and miscellaneous services relating to the dwelling			
4404500	Water and Electricity	4441010	Rate and taxes
4411010	Water	4441020	Security services
4421010	Refuse removal	4441040	Purchase of watch dogs
4431010	Sanitation	4442000	VAT on utilities
Electricity, gas and other fuels			
4511010	Electricity	4541102	Firewood Fetched (value)
4511110	Prepaid electricity	4541201	Charcoal
4522010	Gas	4541301	Candles
4522102	Gas in cylinders (including gas for heating purposes)	4541401	Coal (including anthracite)
4531101	Paraffin	4541501	Dung Bought
4531102	Petrol for household use (not transport)	4541502	Dung Fetched (value)
4531103	Diesel for household use (not transport)	4541601	Crop waste
4541101	Firewood Bought	4541710	Other household fuel
(E): Furnishings, household equipment and routine maintenance of the house			
Furniture and furnishings, carpets and other floor covering			
5111110	Other bedroom furniture	5121101	Fitted carpets
5111201	Dining room furniture	5121102	Loose carpets and rugs
5111300	Lounge furniture	5121103	Tiles
5111400	Kitchen furniture and units (excluding appliances, e.g., refrigerators)	5121200	Other floor coverings (excluding bathroom and door mats) specify
5111500	Study desks, bookshelves and other study furniture	5131100	Upholstering
5111600	Garden and patio furniture	5131210	Repairs to furniture
5111610	Other (e.g., ornaments, paintings and works of art)	5131220	Repairs to furnishings
5111620	Other loose items of furniture, specify (e.g., beanbags)	5131230	Repairs to floor coverings
5111700	Other furniture		
Household textiles			
5211000	Bed bases and mattresses	5211500	Curtains and material for curtains
5211100	Blankets and travelling rugs	5211600	Pillows and cushions
5211200	Sheets and pillow cases	5211700	Other household textiles
5211300	Duvets and duvet covers	5211800	Duvet packs (e.g., package incl. pillow case & sheets)
5211400	Table and bathroom linen (e.g., table cloths & napkins)	5211900	Value of repairs to household textiles
Household appliances			
5311100	Refrigerators, deep freezers and refrigerator/deep-freeze combinations	5321101	Hotplates
5311200	Refrigerators	5321200	Irons
5312100	Washing machines, dishwashers and tumble dryers	5321300	Kettles and percolators, coffee makers
5313100	Stoves and ovens, including microwave ovens	5321400	Food mixers, processors and similar accessories
5313200	Coal, wood and anthracite stoves	5321500	Frying pans and woks
5313300	Gas stoves and heaters	5321600	Toaster, waffle pans and sandwich toasters
5314100	Heaters and air conditioners	5321800	Other electrical appliances (e.g., electric blankets, water pumps and fans) specify
5314200	Paraffin stoves and heaters	5321900	Other (e.g., dry cabinets and safes) specify
5315100	Vacuum cleaners, polishers and carpet cleaning machines	5331100	Repairs and service charges for electrical appliances
5316100	Sewing machines, over-lockers and knitting machines	5331200	Repairs and service charges for non electrical appliances
5316200	Sewing and knitting machines		
Glassware, tableware and household utensils			
5411000	Glass and crystal ware, tableware (incl. household or toilet articles of porcelain, ceramic stoneware, china)	5413300	Plastic
5412000	Cutlery flatware and silverware kitchen and domestic utensils (non-electrical utensils)	5413400	Other (such as towel rails, bottle racks, etc) Specify
5413100	Enamel	5414200	Value of repairs on glassware, tableware and household utensils
5413200	Aluminum, iron steel	5413300	Plastic

Table A1.1 Continued

Item code	Item description	Item code	Item description
Tools and equipment for house and garden			
5511110	Power driven garden tools	5521301	Hand tools (such as screwdrivers)
5511130	Power drills	5521302	Garden hand tools (such as spades)
5521101	Light bulbs	5521303	Garden water sprinkler
5521201	Dry cells	5521304	Other garden equipment
5521202	Recharging of rechargeable cells (not car batteries)		
Goods and services for routine household maintenance			
5611100	Soap, (bars & cakes, not toilet soap), washing powders, liquid detergents & bleaches, dishwasher tablets	5621011	Cash wage including transport received by general domestic worker
5611200	Scouring powders, pot scourers, etc.	5621012	Cash wage including transport received by child minder/ nanny
5611300	Floor shoe and furniture polish	5621013	Cash wage including transport received by cook
5611400	Insecticides, (indoor), pesticides, drain and toilet cleansers, air freshener etc.	5621014	Cash wage including transport received by chauffeur
5612010	Scissors, needles, pins	5621015	Cash wage including transport received by clothes washers/ironers
5612110	Packaging materials (plastic bags and sachets, foil, wax paper, etc.)	5621016	Cash wage including transport received by garden worker
5612120	Paper serviettes/napkins, disposable dinner ware (plates, tumblers etc.)	5621017	Cash wage including transport received by baby sitter
5612210	Brooms, brushes, feather dusters, etc.	5621018	Cash wage including transport received by other domestic worker
5612220	Dish cloths (wash and dry)	5622100	Dry cleaning of household linen, textiles and carpets
5612310	Matches	5622200	Laundry service for household textile and carpets and nappy services (including launderettes)
5612320	Fire lighters	5622300	Hiring of furniture, furnishings, carpets,
5612410	Other (clothes-pegs, hangers etc.) specify	5622400	Fumigation and cleaning services (including those of upholstery, swimming pool, window cleaning, etc.)
5612500	Methylated spirits, fuel for lawnmowers and generators and for heating (excl. fuel for your motor vehicles)	5622500	Grinding/gristing of maize/wheat
(F): Health			
Medical products, appliances and equipment			
6111100	Medicine purchased with prescription in private institutions	6111401	Pharmacy service fees in public institutions
6111101	Medicine purchased with prescription in public institutions	6121000	Other medical products (bandages, syringes, knee supports, etc.) in private institutions
6111200	Medicine purchased without prescription in private institutions	6121001	Other medical products (bandages, syringes, knee supports, etc.) in public institutions
6111201	Medicine purchased without prescription in public institutions	6121100	Condoms, strings and other contraceptives, (excluding tablets and injections)
6111300	Pharmacy dispensing fees in private institutions	6131000	Therapeutic appliances and equipment (like spectacles and hearing aids) in private institutions
6111301	Pharmacy dispensing fees in public institutions	6131001	Therapeutic appliances and equipment (like spectacles and hearing aids) in public institutions
6111400	Pharmacy service fees in private institutions		
Out-patient services			
6211100	Medical services in private institutions	6221000	Dental service (service of dentists include oral-hygienists) in private institutions
6211101	Medical services in public institutions	6221001	Dental service (service of dentists include oral-hygienists) in public institutions
6211110	Flat rate in respect of services and medicine obtained at hospital/clinic in private institutions	6231101	Medical analysis laboratories and X-ray service in private institutions
6211111	Flat rate in respect of services and medicine obtained at hospital/clinic in public institutions	6231102	Medical analysis laboratories and X-ray service in public institutions
6211120	Other medical services in private institutions	6232000	Service of medical auxiliaries (freelance nurse, midwives, freelance optometrist, physiotherapist, etc.) in private institutions
6211121	Other medical services in public institutions	6232001	Service of medical auxiliaries (freelance nurse, midwives, freelance optometrist, physiotherapist, etc.) in public institutions
6211200	Consultations of traditional healers in private institutions/work places	6233000	Non hospital service (ambulance service other than hospital) in public institutions
6211201	Consultations of traditional healers in public institutions	6233001	Non hospital service (ambulance service other than hospital) in private institutions
Hospital services			
6311100	Hospital service fees (e.g., wards, beds and theatre fees) in private institutions	6311101	Hospital service fees (e.g., wards, beds and theatre fees) in public institutions

Table A1.1 Continued

Item code	Item description	Item code	Item description
(G): Transport			
Purchase of vehicles			
711100	New motor cars, station wagons and mini-buses (excluding vehicles for business purposes)	713100	New bicycles
7111200	New bakkies	7131200	Used bicycles
7111300	New four-wheel drive vehicles	7141100	New animal drawn vehicles
7112100	Used motor cars, station wagons and mini-buses (excluding vehicles for business purposes)	7141200	Used animal drawn vehicles
7112200	Used bakkies	7141300	Horse
7112300	Used four-wheel drive vehicles	7141400	Donkey
7121100	New motor cycles and scooters	7141500	Other private modes of transport (animals)
7121200	Used motor cycles and scooters		
Operation of personal transport equipment			
7211100	New tyres and tubes	7231600	Car wash
7211200	Re-treaded /patched tyres and tubes	7231700	Valet services
7211300	Spare parts, maintenance, and cleaning materials, accessories purchased for private repair and installation	7241100	Parking fees
7211410	Batteries (new and used)	7241200	Traffic fines
7211500	Air conditioner for cars including installations	7241300	Toll fees
7211600	Security systems for cars including installation	7241400	License & registration fees (incl. that of motor cycles)
7221110	Motor car fuel	7241500	Driving lessons, driving tests and driving licenses
7221200	Oil and grease	7241700	Rented vehicles educational trips
7231100	Maintenance and lubrication services	7241701	Rented vehicles other than educational
7231410	Panel-beating repairs Paid for by you	7241801	Rented on holiday
7231510	Other repair work Paid for by you	7241900	Other specify
Transport services			
7311110	Train for attending educational institutions	7321510	Lift clubs educational trips
7311111	Train for non-educational institutions	7321511	Lift clubs other
7311210	Train for when away from home	7331110	Aircraft educational trips
7321110	Bus (incl. school bus) for educational purposes	7331111	Aircraft other than educational
7321111	Bus (incl. school bus) for non-educational purposes	7331210	Aircraft
7321210	Bus	7341110	Boat/ship educational trips
7321310	Metered cab attending educational trips	7341111	Boat/ship other than educational
7321311	Metered cab other than educational trips	7341210	Boat/ship while on holiday
7321320	Minibus taxi/combi (including 30 seaters, e.g., Iveco) for non-educational purposes	7361110	Furniture removals and transport of goods (not for business purposes) for educational purposes
7321321	Minibus taxi/combi (including 30 seaters, e.g., Iveco) for educational purposes	7361111	Furniture removals and transport of goods (not for business purposes) for non-educational purposes
7321330	Other (including bakkies used as taxis) for education purposes	7361130	Supporting services (e.g., parking services, port operators)
7321331	Other (including bakkies used as taxis) for non-education purposes	7361140	Other (e.g., Cable car, horse)
7321410	Metered cab while on holiday	7361150	Other (e.g., horse) for educational purposes
7321420	Minibus taxi (including 30 seaters, e.g., Iveco)	7361151	Other (e.g., horse) for non-educational purposes
7321430	Other (Including bakkies used as taxis)		
Operational values of other modes of transport			
7715111	Saddles	7715114	Foods/feeds
7715112	Horse shoes	7715115	Other cost for other modes of transport
7715113	Veterinary costs		
(H): Communication			
Postal services			
8111100	Stamps	8111301	Other postage
8111200	Packages	8111400	Renting of post boxes
8111300	Courier services	8111500	Other (e.g., Telegrams)
Telephone and telefax equipment			
8211100	Cellular phones	8211400	Pagers
8211200	Telephones, cordless telephones, motor telephones	8211600	Repairs of computers and communication equipment
8211300	Fax machines and telephone answering machines for household purposes		
Telephone and telefax services			
8311101	Installation	8311401	Value added tax (VAT) (only if telephone account is available)
8311201	Private calls	8311402	Value added tax (VAT) on calls (only if telephone account is available)
8311202	Calls from public phones	8311501	Connection to the network for a landline
8311203	Calls (including phone cards)	8311502	Connection to the network for a cellphone
8311301	Rental landline	8311503	Internet subscription and other costs
8311302	Rental cellphone		

Table A1.1 Continued

Item code	Item description	Item code	Item description
(I): Recreation and culture			
Audio-visual, photographic and information processing equipment			
9111100	Radios (including motor car radios) tape recorders, compact disk players and similar equipment)	9131500	Printers/scanners/copiers
9111200	Two-way radios	9131600	Modems
9112100	Television sets, decoders, video recorders/DVDs	9131700	Parts and upgrading of computers
9112200	Aerials and satellite dishes	9141100	Diskettes, CDs, flash disks & other consumable goods
9121100	Cameras, video cameras, projectors and flashes	9141200	Magnetic tapes (excl software and video games including pre-recorded and unrecorded music tapes)
9121300	Other recreational services	9141300	Disks for photographic and cinematographic use
9131100	Personal desktop computers (excluding laptops)	9141400	Compact disks- CDs (excluding software and video games; including pre-recorded and unrecorded disks)
9131200	Laptops and palm tops	9141500	DVDs (excluding software and video games, including pre-recorded and unrecorded DVDs)
9131300	Software (excluding games, play-stations etc)	9141600	VCDs (excluding software and video games; including pre-recorded and unrecorded VCDs)
9131400	Calculators	9141700	Other musical instruments, sound equipment and accessories
Other major durables for recreation and culture			
9211000	Boats (including outboard motors) aircrafts, go-carts	9221000	Musical instruments: Pianos, organs and other musical instruments
9211100	New caravans and trailers including motorized caravans	9231001	Repairs and service charges for musical instruments, sound equipment and accessories
9211200	Used caravans and trailers including motorized caravans	9231002	Repairs and maintenance services to recreation, entertainment and sports equipment
Other recreational items and equipment, garden and pets			
9311100	Hobbies	9321500	Swimming pool equipment and repairs of equipment
9311200	Toys and games, video games (including software games)	9331100	Seed, plants, shrubs, and trees, fertilizer, plant and pest spray remedies
9311400	Fire works	9331200	Bouquets and cut flowers for household use
9321100	Firearms and ammunition	9331210	Garden ornaments
9321101	Firearms and ammunition (for security services)	9341000	Purchase of pets
9321200	Tennis rackets and balls, fishing rods etc	9341200	Pet food/feeds and other requisites
9321300	Special sports clothes and shoes	9351100	Licenses
9321400	Camping equipment (tents, sleeping bags etc)	9351200	Care (e.g., doggy parlour, kennels & veterinary costs)
Recreational and cultural services			
9411020	Amusement parks	9422400	Library services (for academic purposes)
9411030	Membership fees for gymnasiums, health, sport and social clubs	9423101	Television licenses
9411100	Sports	9423102	Television rental
9411200	Fees for lessons connecting with recreation, entertainment and sport	9423103	Subscription to pay TV channels
9411300	Schools and other educational institutions (Expenses incurred not normally regarded as tuition) in public institutions	9423104	Rent for decoder, video equipment and tapes
9411301	Schools and other educational institutions (Expenses incurred not normally regarded as tuition) in private institutions	9424300	Film development and photo prints
9421000	Cinema, theatres, concerts, festivals	9424400	admission charges - other
9422100	Museums and zoos etc	9431100	Lotto
9422200	Library fees and fines (for non-academic purposes)	9431200	Casinos
9422300	Library fees fines (for academic purpose)	9431300	Other gambling
Newspapers, books and stationery			
9511100	Textbooks for public institutions	9541100	Stationery (excluding those for academic purposes)
9511101	Textbooks for private institutions	9541200	Stationery (for academic purposes, excluding calculators for public institutions)
9511200	Books (excluding those in 1614)	9541201	Stationery (for academic purposes, excluding calculators for private institutions)
9521100	Newspapers - daily weekly	9541400	Other, specify (e.g., junior laptops, training and adult education) for public institutions
9521200	Magazines and periodicals	9541401	Other, specify (e.g., junior laptops, training and adult education) for private institutions
9531000	Miscellaneous printed matter (e.g., road maps, greeting cards, posters etc)		
Package holidays			
9611000	Holiday tour package		

Table A1.1 Continued

Item code	Item description	Item code	Item description
(J): Education			
Pre-primary and primary education			
10111101	Pre-primary education in public institutions	10111201	Primary education (includes literacy programmes for students too old for primary school) in public institutions
10111111	Pre-primary education in private institutions	10111301	Primary education (includes literacy programmes for students too old for primary school) in private institutions
Secondary education			
10211101	Secondary education (includes literacy programmes for students too old for primary school) in public institutions	10211111	Secondary education (includes literacy programmes for students too old for primary school) in private institutions
Tertiary education			
10411101	Tertiary education not definable by level (excluding driving and music lessons, sport etc) in public institutions	10411111	Tertiary education not definable by level (excluding driving and music lessons, sport etc) in private institutions
Education not definable by level			
10511101	Vocational training in public institutions	10511111	Vocational training in private institutions
10511102	Computer certification public schools	10511112	Computer certification private schools
10511103	Other (including language classes) in public institutions	10511113	Other (incl. language classes) in private institutions
10511104	Excursions (field trips) in public institutions	10511114	Excursions (field trips) in private institutions
10511105	Other tuition fees for private institutions	10511115	Other tuition fees for public institutions
(K): Restaurants and hotels			
Catering services			
11111211	Coffee	11111324	Spirit coolers (cider, hooch etc) from a food service place
11111221	Ordinary tea	11111325	Other (e.g., mampoer, home brewed) from food service place
11111222	Rooibos tea	11111331	Clear beer purchased from a food service place
11111223	Herbal tea from food service place	11111332	Sorghum beer (pre-packed) from food service places
11111224	Other, (e.g., flavored tea) specify	11111333	Sorghum beer (traditional) from a food service place
11111231	Cocoa and powdered chocolate	11121110	Burger
11111241	Mineral water/spring water	11121120	Burger and chips
11111251	Soft drinks	11121130	Curry and rice
11111261	Fruit juices from food service places	11121140	Pap and meat
11111262	Fruit and vegetable juices (combined) from food service places	11121150	Other prepared meals - 11121150
11111271	Vegetable juices from food service places	11121160	Other prepared meals - 11121160
11111311	Spirits	11121170	Other prepared meals - 11121170
11111321	Table wines (including sparkling wine) from food service places	11121180	Other prepared meals - 11121180
11111322	Cooking wines from food service places	11121190	Other prepared meals - 11121190
11111323	Fortified wines (sherry, port etc) from food service places		
Accommodation services			
11211100	Hotel, motel, and/or boarding fees (paying for yourself)	11211311	Schools boarding fees in private institutions
11211200	Rent: Holiday flat or house caravan, etc (including site fees) (paying for yourself)	11211312	Teachers training and technical colleges, technikons boarding fees in private institutions
11211301	Schools boarding fees in public institutions	11211313	Universities boarding fees in private institution
11211302	Teachers training and technical colleges, technikons boarding fees in public institutions	11211401	Expenses occurred as owner of a holiday home, i.e., after deduction of income received from letting
11211303	Universities boarding fees in public institution	11211502	Boarding and lodging
(L): Miscellaneous goods and services			
Personal care			
12111100	Men's and boys	12131230	Toothpaste, toothbrushes, electrical toothbrushes
12111200	Women's and girls	12131240	Mouth-wash and dental floss
12121100	Hairdryers	12131250	Shaving soap and cream and after shave lotions
12121200	Shavers	12131260	Razors and razor blades
12121300	Other (e.g., hot brush, vibrator, etc)	12131270	Skin creams and lotions (including baby lotions) Facial cleansers and toners Perfumes and colognes
12131110	Hair pieces	12131280	Powder (including baby powder) and deodorants
12131120	Hair care preparations (mousse, relaxers, gels, etc)	12131290	Make-up preparations, not shown elsewhere (e.g., lipstick, eye shadow etc)
12131130	Shampoo and conditioners	12131310	Toilet paper
12131140	Sprays	12131320	Disposable nappies
12131150	Other	12131330	Tissues
12131210	Body soap (including Sunlight, liquid soap)	12131340	Sanitary towels and tampons
12131220	Bubble bath, bath oils and bath salts	12131400	Other personal care products

Table A1.1 Continued

Item code	Item description	Item code	Item description
Personal effects			
12311100	Watches and personal jewellery	12322110	Prams and push-carts
12321100	Handbags, travelling bags, schoolbags etc	12322120	Car seats for babies
12322000	Value of repairs to miscellaneous items	12322130	Carry-cot toys etc
12322100	Smokers requisites	12322200	Other (umbrellas, pocket-knives, sunglasses, etc) including repairs
Social protection			
12412010	Day-care mothers, crèches and playgrounds in public institutions	12412020	Day-care mothers, crèches and playgrounds in private institutions
Insurance			
12521010	Insurance on buildings	12531111	Medical aid contribution paid by household member in public institution
12521020	Insurance on contents of dwellings	12531200	Insurance paid for holiday purposes (Life, luggage, medical)
12521030	Package insurance	12541100	Insurance for private transport
12531020	Medical insurance	12551020	Funeral policies
12531110	Medical aid contribution paid by household member in private institution		
Financial services not elsewhere classified			
12621020	Bank charges	12621040	Interest or finance charges
Other services not elsewhere classified			
12711010	Levy for sectional title	12711040	Professional fees
12711011	Contribution towards Communal Provision of services	12711201	Lobola/dowry paid
12711012	Payment for right to access land	12711301	Funeral expenses
12711013	Membership Fees	12711400	Gravestones and maintenance of graves (excluding unveiling)
12711014	Donations to Institutions	12711500	Religious and traditional ceremonies (unveiling, barmitzwah, diwali weddings)
12711015	Donations to Charity	12711600	Fines (fines for straying livestock), excluding traffic fines and library fines
12711030	Levy and other payments	12711700	Other expenditure
(M): Other unclassified expenditure			
88888888	20% of unclassified Diary Items (Code: 88888888)	88999999	20% of other expenditures (Code: 88999999)
GROUP 2: IN-KIND CONSUMPTION			
4411210	Free Water	10111102	Pre-primary education in public institutions - Grant
4431210	Free Sanitation	10111112	Pre-primary education in private institutions - Grant
4511210	Free Electricity	10111202	Primary education (includes literacy programmes for students too old for primary school) in public institutions - Grant
7241702	Estimated value of private use of company or similar vehicle	10111302	Primary education (includes literacy programmes for students too old for primary school) in private institutions - Grant
7321610	Value of discounted fares for educational purposes	10211102	Secondary education (includes out-of-school secondary education for adults and young people) in public institution - Grant
7321611	Value of discounted fares for non educational purposes	10211112	Secondary education (includes out-of-school secondary education for adults and young people) in private institution - Grant
9411310	Schools and other educational institutions - Grant (Expenses incurred not normally regarded as tuition) in public institutions	10411102	Tertiary education not definable by level (excluding driving and music lessons, sport etc) in public institutions - Grant
9411311	Schools and other educational institutions - Grant (Expenses incurred not normally regarded as tuition) in private institutions	10411112	Tertiary education not definable by level (excluding driving and music lessons, sport etc) in private institutions - Grant
9422301	Library fees fines - Grant (for academic purpose)	10511121	Vocational training in public institutions - Grant
9422401	Library services - Grant (for academic purposes)	10511122	Computer certification public schools - Grant
9511110	Textbooks for public institutions - Grant	10511123	Other (including language classes) in public institutions - Grant
9511111	Textbooks for private institutions - Grant	10511124	Excursions (field trips) in public institutions - Grant
9541210	Stationery - Grant (for academic purposes, excluding calculators for public institutions)	10511125	Other tuition fees for private institutions - Grant
9541211	Stationery - Grant (for academic purposes, excluding calculators for private institutions)	10511131	Vocational training in private institutions - Grant
9541410	Other, specify - Grant (e.g., junior laptops, training and adult education) for public institutions	10511132	Computer certification private schools - Grant
9541411	Other, specify - Grant (e.g., junior laptops, training and adult education) for private institutions	10511133	Other (including language classes) in private institutions - Grant

Table A1.1 Continued

Item code	Item description	Item code	Item description
10511134	Excursions (field trips) in private institutions - Grant	11211332	Teachers training and technical colleges, technikons boarding fees in private institutions - Grant
10511135	Other tuition fees for public institutions - Grant	11211333	Universities boarding fees in private institution - Grant
11211321	Schools boarding fees in public institutions - Grant	12412011	Day-care mothers, crèches and playgrounds in public institutions - Grant
11211322	Teachers training and technical colleges, technikons boarding fees in public institutions - Grant	12412021	Day-care mothers, crèches and playgrounds in private institutions - Grant
11211323	Universities boarding fees in public institution - Grant	12531120	Medical aid contributions by employer in private institutions
11211331	Schools boarding fees in private institutions - Grant	12531121	Medical aid contributions by employer in public institutions
GROUP 3: INCOME			
50110000	Household salaries and wages	50510200	Side lines and part time activities
50120000	Household self-employment and business	50510300	Sale of vehicles, property, etc.
50210000	Income from letting of fixed property	50510400	Payments received from boarders and other non members
50220000	Royalties	50510600	Claims
50230000	Interest received	50510700	Stokvel
50241000	Dividends of Listed Companies	50510900	Benefits, donations and gifts
50242000	Dividends of Unlisted Companies	50511000	Cash
50250000	Other Dividends	50511100	Value of food received
50310000	Pension from previous employment	50511300	Value Of Clothing
50320000	Annuities from own investment	50511500	Value of other benefits, donations, gifts, etc.
50331000	Old age pensions	50511600	Lobola or dowry received
50332000	Disability grants	50511700	Income from gambling
50333000	Family and other allowances	50511800	Tax Refunds received
50334000	Workmen's compensation Funds	50511900	Income not elsewhere specified
50410000	Alimony, palimony and other allowances	50512000	Gratuities and other lump sum payments
50420000	Other Income from Individuals	50600000	Imputed rent on owned dwelling: 7% per year of value of dwelling
50510100	Hobbess		
GROUP 4: IN-KIND INCOME			
51200000	Free Water	51801000	Pre-primary education in public institutions - Grant
51300000	Free Sanitation	51802000	Pre-primary education in private institutions - Grant
51400000	Free Electricity	51803000	Primary education (includes literacy programmes for students too old for primary school) in public institutions - Grant
51510000	Estimated value of private use of company or similar vehicle	51804000	Primary education (includes literacy programmes for students too old for primary school) in private institutions - Grant
51520000	Value of discounted fares for educational purposes	51805000	Secondary education (includes out-of-school secondary education for adults and young people) in public institution - Grant
51530000	Value of discounted fares for non educational purposes	51806000	Secondary education (includes out-of-school secondary education for adults and young people) in private institution -Grant
51610000	Schools and other educational institutions -Grant (Expenses incurred not normally regarded as tuition in public institutions	51807000	Tertiary education not definable by level (excluding driving and music lessons, sport etc) in public institutions - Grant
51620000	Schools and other educational institutions - Grant (Expenses incurred not normally regarded as tuition) in private institutions	51808000	Tertiary education not definable by level (excluding driving and music lessons, sport etc) in private institutions - Grant
51710000	Library fees fines - Grant (for academic purpose)	51809000	Vocational training in public institutions - Grant
51720000	Library services - Grant (for academic purposes)	51810000	Computer certification public schools - Grant
51730000	Textbooks for public institutions - Grant	51811000	Other (including language classes) in public institutions - Grant
51740000	Textbooks for private institutions - Grant	51812000	Excursions (field trips) in public institutions - Grant
51750000	Stationery - Grant (for academic purposes, excluding calculators for public institutions	51813000	Vocational training in private institutions - Grant
51760000	Stationery - Grant (for academic purposes, excluding calculators for private institutions	51814000	Computer certification private schools - Grant
51770000	Other, specify – Grant (e.g., junior laptops, training and adult education) for public institutions	51815000	Other (including language classes) in private institutions - Grant
51780000	Other, specify - Grant (e.g., junior laptops, training and adult education) for private institutions	51816000	Excursions (field trips) in private institutions - Grant

Table A1.1 Continued

Item code	Item description	Item code	Item description
51817000	Other tuition fees for public institutions - Grant	51950000	Teachers training and technical colleges, technikons boarding fees in private institutions - Grant
51818000	Other tuition fees for private institutions - Grant	51960000	Universities boarding fees in private institution - Grant
51910000	Schools boarding fees in public institutions - Grant	51971000	Day-care mothers, crèches and playgrounds in public institutions - Grant
51920000	Teachers training and technical colleges, technikons boarding fees in public institutions - Grant	51972000	Day-care mothers, crèches and playgrounds in private institutions - Grant
51930000	Universities boarding fees in public institution - Grant	51973000	Medical aid contributions by employer in private institutions
51940000	Schools boarding fees in private institutions - Grant	51974000	Medical aid contributions by employer in public institutions
GROUP 5: SAVINGS			
52110000	Improvements, additions and alterations (including build-in furniture, solar energy systems, swimming pools/garden layouts)	52410000	Repayment on loans and overdrafts
52122000	Services for improvements, additions and alterations (carpenters, electricians, etc.)	52421000	Contribution to pension, provident and annuity funds
52130000	Security structures (including fences, electronic gates)	52422000	Employer contribution to pension, provident and annuity funds
52140000	Building materials not included elsewhere (e.g., for building purposes)	52500000	Contributions to a stokvel
52150000	Labour and material for improvements, additions and alterations	52610000	Listed company - shares
52210000	Cost of other dwelling	52620000	Unlisted company - shares
52220000	Capital payments (including deposit)	52630000	Unit trusts
52230000	Monthly capital payments	52640000	Investment plans
52240000	Other payments such as transfer duty and transfer costs and registration of mortgage bond	52650000	Offshore
52251000	Purchase of timeshare	52660000	Other investments
52252000	Levy on timeshare	52710000	Deposits into savings
52310000	Life and endowment policies	52720000	Withdrawals from savings
52320000	Life insurance covering mortgage debt		
GROUP 6: TAXES			
53110000	SITE - income tax	53200000	Amnesty tax
53120000	PAYE - income tax	53300000	Unemployment insurance fund (UIF)
53130000	According to assessment - income tax		
GROUP 7: TRANSFER TO OTHERS			
99111102	In Cash Maintenance of/remittance to family members and dependants living elsewhere	99111212	Gifts to persons who are not members of this household (excluding cash gifts) in kind
99111112	In kind Maintenance of/remittance to family members and dependants living elsewhere	99111302	Tribal levies (not for housing)
99111202	Gifts to persons who are not members of this household (excluding cash gifts)	99111312	Tribal levies (not for housing) in kind
GROUP 8: DEBT			
70100000	Bond loan from the bank	70500000	Furniture and appliances - amount outstanding
70110000	Other loans	70600000	Retail stores (clothes on account or lay-bye) - amount outstanding
70200000	Motor vehicle loan from the bank	70700000	Loans from friends and family
70300000	Bank overdraft	70800000	Loans from money lenders
70400000	Other bank loans	70900000	Arrears on municipal bills
GROUP 9: LOSS			
80000000	Expenditure incurred in obtaining income		
GROUP 10: NOT CPI CONSUMPTION			
4211000	Imputed rent on owned dwelling	66311201	Fertilizer
7231420	Panel-beating repairs Paid for by your insurance company or other party	66311301	Feed
7231520	Other repair work Paid for by your insurance company or other party	66311401	Livestock
12621010	Interest on mortgage bonds	66311501	Services (e.g., ploughing, veterinary-not for pets)
12711020	Subsidy on payment of mortgage	66311601	Processing (e.g., grinding, milling and slaughtering)
66311101	Seed	66311701	Other items from own production
GROUP 11: PRODUCTS NOT IN INCOME			
50510500	Goods and services received by virtue of occupation	50511200	Value of Housing
50510800	Non-refundable bursaries	50511400	Value of transport