

## Human Settlements

### Adjusted budget summary

R thousand	2018/19			
	Main appropriation	Adjusted appropriation	Decrease	Increase
<b>Amount to be appropriated</b>	<b>32 355 716</b>	<b>32 455 843</b>	<b>(11 201)</b>	<b>111 328</b>
<i>of which:</i>				
Current payments	787 605	776 404	(11 201)	–
Transfers and subsidies	31 482 134	31 585 501	–	103 367
Payments for capital assets	5 977	13 781	–	7 804
Payments for financial assets	80 000	80 157	–	157
Executive authority	Minister of Human Settlements			
Accounting officer	Director General of Human Settlements			
Website address	www.dhs.gov.za			

### Vote purpose

*Facilitate the creation of sustainable human settlements and the improvement to household quality of life.*

### Mid-year performance status

Indicator	Programme	MTSF outcome	Annual performance		
			Projected for 2018/19 as published in the 2018 ENE	Achieved in the first six months of 2018/19 (April to September)	Changed target for 2018/19
Number of municipalities provided with technical assistance for informal settlement upgrading per year	Human Settlements Delivery Support	Outcome 8: Sustainable human settlements and improved quality of household life	41	21	–
Number of informal settlements with settlement upgrading plans per year	Human Settlements Delivery Support		546	74	–
Number of subsidy housing units completed per year <sup>1</sup>	Housing Development Finance		99 454	30 576	–
Number of additional households living in affordable rental housing units per year <sup>2</sup>	Housing Development Finance		20 429	545	–
Number of households benefiting from informal settlements upgraded to level 2 per year <sup>2</sup>	Housing Development Finance		131 107	46 646	–
Number of finance-linked individual subsidy programme subsidies allocated to approved beneficiaries per year <sup>1</sup>	Housing Development Finance		18 680	789	–
Number of integrated and catalytic projects initiated per year <sup>2</sup>	Housing Development Finance		7	3	–
Number of title deeds registered to eradicate backlog per year <sup>1</sup>	Housing Development Finance		247 500	9 460	–
Number of title deeds registered for new developments per year <sup>2</sup>	Housing Development Finance		105 000	51 764	–
Number of additional People's Housing Process subsidies allocated to approved beneficiaries per year	Housing Development Finance		6 482	3 239	–

1. Only data for the first five months of 2018/19 was available at the time of publication.

2. Only data for the first quarter was available at the time of publication.

## Mid-year progress

In the first half of 2018/19, only 74 of the annual target of 546 informal settlements had settlement upgrading plans.

In the first five months of the financial year, 30 576 subsidy housing units were delivered against an annual target of 99 454, and 789 finance-linked individual subsidies were disbursed to qualifying first-time homeowners in the affordable housing market against an annual target of 18 680. In dealing with the backlog of title deeds, 9 460 were registered by the end of August 2018.

In the first quarter of 2018/19, only 545 affordable rental units were delivered against an annual target of 20 429.

## Adjusted Estimates of National Expenditure 2018

Programme	2018/19							Adjusted appropriation
	Main appropriation	Adjustments appropriation					Total adjustments appropriation	
R thousand		Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
Administration	442 650	–	–	(2 900)	–	–	(2 900)	439 750
Human Settlements Policy, Strategy and Planning	89 781	–	–	2 900	–	–	2 900	92 681
Human Settlements Delivery Support	246 005	–	–	–	–	–	–	246 005
Housing Development Finance	31 577 280	–	100 127	–	–	–	100 127	31 677 407
<b>Total</b>	<b>32 355 716</b>	<b>–</b>	<b>100 127</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>100 127</b>	<b>32 455 843</b>
<b>Economic classification</b>								
<b>Current payments</b>	<b>787 605</b>	<b>–</b>	<b>–</b>	<b>(11 201)</b>	<b>–</b>	<b>–</b>	<b>(11 201)</b>	<b>776 404</b>
Compensation of employees	376 945	–	–	–	–	–	–	376 945
Goods and services	410 660	–	–	(11 201)	–	–	(11 201)	399 459
<b>Transfers and subsidies</b>	<b>31 482 134</b>	<b>–</b>	<b>100 127</b>	<b>3 240</b>	<b>–</b>	<b>–</b>	<b>103 367</b>	<b>31 585 501</b>
Provinces and municipalities	30 391 312	–	100 127	–	–	–	100 127	30 491 439
Departmental agencies and accounts	1 079 034	–	–	–	–	–	–	1 079 034
Higher education institutions	3 500	–	–	–	–	–	–	3 500
Foreign governments and international organisations	1 346	–	–	2 900	–	–	2 900	4 246
Households	6 942	–	–	340	–	–	340	7 282
<b>Payments for capital assets</b>	<b>5 977</b>	<b>–</b>	<b>–</b>	<b>7 804</b>	<b>–</b>	<b>–</b>	<b>7 804</b>	<b>13 781</b>
Machinery and equipment	5 977	–	–	7 804	–	–	7 804	13 781
<b>Payments for financial assets</b>	<b>80 000</b>	<b>–</b>	<b>–</b>	<b>157</b>	<b>–</b>	<b>–</b>	<b>157</b>	<b>80 157</b>
<b>Total</b>	<b>32 355 716</b>	<b>–</b>	<b>100 127</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>100 127</b>	<b>32 455 843</b>

### Programme 1: Administration

Subprogramme	2018/19							Adjusted appropriation
	Main appropriation	Adjustments appropriation					Total adjustments appropriation	
R thousand		Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
Ministry	58 172	–	–	–	–	–	–	58 172
Departmental Management	90 219	–	–	(2 900)	–	–	(2 900)	87 319
Corporate Services	197 654	–	–	–	–	–	–	197 654
Property Management	41 097	–	–	–	–	–	–	41 097
Financial Management	55 508	–	–	–	–	–	–	55 508
<b>Total</b>	<b>442 650</b>	<b>–</b>	<b>–</b>	<b>(2 900)</b>	<b>–</b>	<b>–</b>	<b>(2 900)</b>	<b>439 750</b>

**Programme 1: Administration (continued)**

Economic classification	2018/19								
	Main appropriation	Adjustments appropriation						Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments			
R thousand									
<b>Current payments</b>	<b>439 119</b>	–	–	<b>(7 303)</b>	–	–	<b>(7 303)</b>	<b>431 816</b>	
Compensation of employees	223 779	–	–	–	–	–	–	223 779	
Goods and services	215 340	–	–	(7 303)	–	–	(7 303)	208 037	
<b>Transfers and subsidies</b>	<b>50</b>	–	–	<b>163</b>	–	–	<b>163</b>	<b>213</b>	
Households	50	–	–	163	–	–	163	213	
<b>Payments for capital assets</b>	<b>3 481</b>	–	–	<b>4 129</b>	–	–	<b>4 129</b>	<b>7 610</b>	
Machinery and equipment	3 481	–	–	4 129	–	–	4 129	7 610	
<b>Payments for financial assets</b>	<b>–</b>	–	–	<b>111</b>	–	–	<b>111</b>	<b>111</b>	
<b>Total</b>	<b>442 650</b>	–	–	<b>(2 900)</b>	–	–	<b>(2 900)</b>	<b>439 750</b>	

**Programme 2: Human Settlements Policy, Strategy and Planning**

Subprogramme	2018/19								
	Main appropriation	Adjustments appropriation						Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments			
R thousand									
Management for Policy, Strategy and Planning	8 083	–	–	–	–	–	–	8 083	
Human Settlements Policy Frameworks	33 387	–	–	–	–	–	–	33 387	
Human Settlements Strategy and Planning	48 311	–	–	2 900	–	–	2 900	51 211	
<b>Total</b>	<b>89 781</b>	–	–	<b>2 900</b>	–	–	<b>2 900</b>	<b>92 681</b>	
<b>Economic classification</b>									
<b>Current payments</b>	<b>87 542</b>	–	–	<b>(418)</b>	–	–	<b>(418)</b>	<b>87 124</b>	
Compensation of employees	61 526	–	–	–	–	–	–	61 526	
Goods and services	26 016	–	–	(418)	–	–	(418)	25 598	
<b>Transfers and subsidies</b>	<b>1 346</b>	–	–	<b>2 970</b>	–	–	<b>2 970</b>	<b>4 316</b>	
Foreign governments and international organisations	1 346	–	–	2 900	–	–	2 900	4 246	
Households	–	–	–	70	–	–	70	70	
<b>Payments for capital assets</b>	<b>893</b>	–	–	<b>345</b>	–	–	<b>345</b>	<b>1 238</b>	
Machinery and equipment	893	–	–	345	–	–	345	1 238	
<b>Payments for financial assets</b>	<b>–</b>	–	–	<b>3</b>	–	–	<b>3</b>	<b>3</b>	
<b>Total</b>	<b>89 781</b>	–	–	<b>2 900</b>	–	–	<b>2 900</b>	<b>92 681</b>	

**Programme 3: Human Settlements Delivery Support**

Subprogramme	2018/19								
	Main appropriation	Adjustments appropriation						Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments			
R thousand									
Management for Human Settlements Delivery Support	9 031	–	–	–	–	–	–	9 031	
Programme Management Unit	189 016	–	–	–	–	–	–	189 016	
Chief of Operations	47 958	–	–	–	–	–	–	47 958	
<b>Total</b>	<b>246 005</b>	–	–	–	–	–	–	<b>246 005</b>	

**Programme 3: Human Settlements Delivery Support (continued)**

Economic classification	2018/19							
	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
R thousand								
<b>Current payments</b>	<b>234 239</b>	–	–	<b>(3 457)</b>	–	–	<b>(3 457)</b>	<b>230 782</b>
Compensation of employees	71 950	–	–	–	–	–	–	71 950
Goods and services	162 289	–	–	(3 457)	–	–	(3 457)	158 832
<b>Transfers and subsidies</b>	<b>10 392</b>	–	–	<b>84</b>	–	–	<b>84</b>	<b>10 476</b>
Higher education institutions	3 500	–	–	–	–	–	–	3 500
Households	6 892	–	–	84	–	–	84	6 976
<b>Payments for capital assets</b>	<b>1 374</b>	–	–	<b>3 330</b>	–	–	<b>3 330</b>	<b>4 704</b>
Machinery and equipment	1 374	–	–	3 330	–	–	3 330	4 704
<b>Payments for financial assets</b>	<b>–</b>	–	–	<b>43</b>	–	–	<b>43</b>	<b>43</b>
<b>Total</b>	<b>246 005</b>	–	–	–	–	–	–	<b>246 005</b>

**Programme 4: Housing Development Finance**

Subprogramme	2018/19							
	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
R thousand								
Management for Housing Development Finance	4 453	–	–	–	–	–	–	4 453
Chief Investment Officer	22 481	–	–	–	–	–	–	22 481
Human Settlements Development Grant	18 166 520	–	100 127	–	–	–	100 127	18 266 647
Contributions	1 159 034	–	–	–	–	–	–	1 159 034
Urban Settlements Development Grant	11 306 137	–	–	–	–	–	–	11 306 137
Title Deeds Restoration Grant	518 655	–	–	–	–	–	–	518 655
Emergency Housing Grant	400 000	–	–	–	–	–	–	400 000
<b>Total</b>	<b>31 577 280</b>	–	<b>100 127</b>	–	–	–	<b>100 127</b>	<b>31 677 407</b>
<b>Economic classification</b>								
<b>Current payments</b>	<b>26 705</b>	–	–	<b>(23)</b>	–	–	<b>(23)</b>	<b>26 682</b>
Compensation of employees	19 690	–	–	–	–	–	–	19 690
Goods and services	7 015	–	–	(23)	–	–	(23)	6 992
<b>Transfers and subsidies</b>	<b>31 470 346</b>	–	<b>100 127</b>	<b>23</b>	–	–	<b>100 150</b>	<b>31 570 496</b>
Provinces and municipalities	30 391 312	–	100 127	–	–	–	100 127	30 491 439
Departmental agencies and accounts	1 079 034	–	–	–	–	–	–	1 079 034
Households	–	–	–	23	–	–	23	23
<b>Payments for capital assets</b>	<b>229</b>	–	–	–	–	–	–	<b>229</b>
Machinery and equipment	229	–	–	–	–	–	–	229
<b>Payments for financial assets</b>	<b>80 000</b>	–	–	–	–	–	–	<b>80 000</b>
<b>Total</b>	<b>31 577 280</b>	–	<b>100 127</b>	–	–	–	<b>100 127</b>	<b>31 677 407</b>

**Details of adjustments to Estimates of National Expenditure 2018****Unforeseeable and unavoidable expenditure – R100.127 million**

Programme 4: Human Settlements Development Finance

R100.127 million has been allocated to the *human settlements development grant* for the post-disaster

reconstruction and rehabilitation of housing and human settlements structures in Western Cape (R127 000 for Knysna) and KwaZulu-Natal (R54.867 million in Ugu district and R45.133 million in eThekweni).

## Virements and shifts within the vote

### Programmes

1. Administration
2. Human Settlements Policy, Strategy and Planning
3. Human Settlements Delivery Support
4. Housing Development Finance

FROM:			TO:		
Programme by economic classification	Motivation	R thousand	Programme by economic classification	Motivation	R thousand
<b>Programme 1</b>		<b>(7 303)</b>	<b>Programme 1</b>		<b>4 403</b>
Goods and services	Various non-core goods and services items	(4 129)	Machinery and equipment	Office equipment	4 129
	Various non-core goods and services items	(111)	Payments for financial assets	Theft and losses to equipment and vehicles	111
	Various non-core goods and services items	(163)	Households	Leave payouts	163
<b>Programme 1</b>			<b>Programme 2</b>		<b>2 900</b>
Goods and services	Various non-core goods and services items	(2 900)	Foreign governments and international organisations	Membership fees for United Nations human settlements programme and Cities Alliance <sup>1</sup>	2 900
Shifts within the programme as a percentage of the programme budget		1.0%			
<b>Virements to other programmes as a percentage of the programme budget</b>		<b>0.7%</b>			
<b>Programme 2</b>		<b>(418)</b>	<b>Programme 2</b>		<b>418</b>
Goods and services	Various non-core goods and services items	(345)	Machinery and equipment	Office equipment	345
	Various non-core goods and services items	(3)	Payments for financial assets	Theft and losses to equipment and vehicles	3
	Various non-core goods and services items	(70)	Households	Leave payouts	70
Shifts within the programme as a percentage of the programme budget		0.5%			
<b>Virements to other programmes as a percentage of the programme budget</b>		<b>0.0%</b>			
<b>Programme 3</b>		<b>(3 457)</b>	<b>Programme 3</b>		<b>3 457</b>
Goods and services	Various non-core goods and services items	(3 330)	Machinery and equipment	Office equipment	3 330
	Various non-core goods and services items	(43)	Payments for financial assets	Theft and losses of equipment and vehicles	43
	Various non-core goods and services items	(84)	Households	Leave payouts	84
Shifts within the programme as a percentage of the programme budget		1.4%			
<b>Virements to other programmes as a percentage of the programme budget</b>		<b>0.0%</b>			
<b>Programme 4</b>		<b>(23)</b>	<b>Programme 4</b>		<b>23</b>
Goods and services	Various non-core goods and services items	(23)	Households	Leave payouts	23
Shifts within the programme as a percentage of the programme budget		0.0%			
<b>Virements to other programmes as a percentage of the programme budget</b>		<b>0.0%</b>			
<b>Total</b>		<b>(11 201)</b>			<b>11 201</b>

1. National Treasury approval has been obtained.

## Expenditure outcome for 2017/18 and actual expenditure for 2018/19

Programme	2017/18					2018/19				
	Audited outcome					Actual expenditure				
R thousand	Adjusted appropriation	Apr 17 - Sep 17	Apr 17 - Sep 17 % of adjusted appropriation	Apr 17 - Mar 18	Apr 17 - Mar 18 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 18 - Sep 18	Apr 18 - Sep 18 % of adjusted appropriation	
Administration	464 069	197 919	42.6	419 775	90.5	439 750	1.4	188 242	42.8	
Human Settlements	111 253	38 318	34.4	99 854	89.8	92 681	0.3	37 450	40.4	
Policy, Strategy and Planning										
Human Settlements Delivery Support	205 119	61 311	29.9	156 547	76.3	246 005	0.8	64 955	26.4	
Housing Development	32 697 260	12 766 104	39.0	32 694 309	100.0	31 677 407	97.6	11 910 289	37.6	
Finance										
<b>Total</b>	<b>33 477 701</b>	<b>13 063 652</b>	<b>39.0</b>	<b>33 370 485</b>	<b>99.7</b>	<b>32 455 843</b>	<b>100.0</b>	<b>12 200 936</b>	<b>37.6</b>	
<b>Economic classification</b>										
<b>Current payments</b>	<b>758 786</b>	<b>303 841</b>	<b>40.0</b>	<b>658 162</b>	<b>86.7</b>	<b>776 404</b>	<b>2.4</b>	<b>291 906</b>	<b>37.6</b>	
Compensation of employees	383 257	166 615	43.5	345 939	90.3	376 945	1.2	169 110	44.9	
Goods and services	375 529	137 226	36.5	312 223	83.1	399 459	1.2	122 796	30.7	
<b>Transfers and subsidies</b>	<b>32 544 242</b>	<b>12 608 096</b>	<b>38.7</b>	<b>32 543 272</b>	<b>100.0</b>	<b>31 585 501</b>	<b>97.3</b>	<b>11 825 528</b>	<b>37.4</b>	
Provinces and municipalities	31 351 590	12 420 884	39.6	31 351 590	100.0	30 491 439	93.9	11 630 532	38.1	
Departmental agencies and accounts	1 167 031	183 449	15.7	1 167 031	100.0	1 079 034	3.3	188 074	17.4	
Higher education institutions	–	–	0.0	–	0.0	3 500	0.0	–	0.0	
Foreign governments and international organisations	2 121	–	0.0	2 121	100.0	4 246	0.0	1 205	28.4	
Public corporations and private enterprises	11 840	1 703	14.4	10 932	92.3	–	0.0	–	0.0	
Households	11 660	2 060	17.7	11 598	99.5	7 282	0.0	5 717	78.5	
<b>Payments for capital assets</b>	<b>24 193</b>	<b>1 628</b>	<b>6.7</b>	<b>18 580</b>	<b>76.8</b>	<b>13 781</b>	<b>0.0</b>	<b>3 385</b>	<b>24.6</b>	
Machinery and equipment	24 193	1 628	6.7	18 580	76.8	13 781	0.0	3 385	24.6	
<b>Payments for financial assets</b>	<b>150 480</b>	<b>150 087</b>	<b>99.7</b>	<b>150 471</b>	<b>100.0</b>	<b>80 157</b>	<b>0.2</b>	<b>80 117</b>	<b>100.0</b>	
<b>Total</b>	<b>33 477 701</b>	<b>13 063 652</b>	<b>39.0</b>	<b>33 370 485</b>	<b>99.7</b>	<b>32 455 843</b>	<b>100.0</b>	<b>12 200 936</b>	<b>37.6</b>	

## Expenditure trends for the first half of 2018/19

Total expenditure in 2017/18 was R33.4 billion, 99.7 per cent of the adjusted appropriation for the year. Mid-year expenditure in 2017/18 was R13.1 billion, 39 per cent of the 2017/18 adjusted appropriation, whereas expenditure in the first half of 2018/19 was R12.2 billion, 37.6 per cent of the adjusted appropriation of R32.5 billion for the year. Compared to the first half of 2017/18, expenditure over the same period in 2018/19 decreased by R862.7 million, 6.6 per cent. This was mainly due to lower than expected transfers to the Social Housing Regulatory Authority and the withholding of the *human settlements development grant* to Limpopo due to the province's non-compliance with the Division of Revenue Act.

## Departmental receipts

R thousand	2017/18					2018/19				
	Adjusted estimate	Audited outcome				Budget estimate	Actual receipts			
		Apr 17 - Sep 17	Apr 17 - Sep 17 % of adjusted estimate	Apr 17 - Mar 18	Apr 17 - Mar 18 % of adjusted estimate		Adjusted estimate	Adjusted receipts estimate/ Total (%)	Apr 18 - Sep 18	Apr 18 - Sep 18 % of adjusted estimate
<b>Departmental receipts</b>	<b>452</b>	<b>229</b>	<b>50.7</b>	<b>603</b>	<b>133.4</b>	<b>238</b>	<b>850</b>	<b>100.0</b>	<b>599</b>	<b>70.5</b>
Sales of goods and services produced by department	208	101	48.6	203	97.6	220	204	24.0	101	49.5
Sales of scrap, waste, arms and other used current goods	2	2	100.0	4	200.0	5	4	0.5	2	50.0
Interest, dividends and rent on land	22	11	50.0	53	240.9	13	22	2.6	21	95.5
Transactions in financial assets and liabilities	220	115	52.3	343	155.9	-	620	72.9	475	76.6
<b>Total</b>	<b>452</b>	<b>229</b>	<b>50.7</b>	<b>603</b>	<b>133.4</b>	<b>238</b>	<b>850</b>	<b>100.0</b>	<b>599</b>	<b>70.5</b>

### Revenue trends for the first half of 2018/19

Mid-year revenue in 2017/18 was R229 000, 50.7 per cent of the 2017/18 adjusted estimate, whereas revenue in the first half of 2018/19 was R599 000, 70.5 per cent of the adjusted estimate for the year. Compared to the first half of 2017/18, revenue over the same period in 2018/19 increased by R370 000, 161.6 per cent, mainly due to the recovery of debt from staff.

## Changes to transfers and subsidies

### Summary of changes to transfers and subsidies per programme

R thousand	2018/19							Adjusted appropriation
	Main appropriation	Adjustments appropriation					Total adjustments appropriation	
		Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
<b>Administration</b>								
<b>Households</b>								
<b>Social benefits</b>								
<b>Current</b>	-	-	-	183	-	-	183	183
Employee social benefits	-	-	-	183	-	-	183	183
<b>Households</b>								
<b>Other transfers to households</b>								
<b>Current</b>	50	-	-	(20)	-	-	(20)	30
Gifts and donations	50	-	-	(20)	-	-	(20)	30
<b>Human Settlements Policy, Strategy and Planning</b>								
<b>Foreign governments and international organisations</b>								
<b>Current</b>	1 346	-	-	2 900	-	-	2 900	4 246
Habitat Foundation	1 346	-	-	2 170	-	-	2 170	3 516
Cities Alliance	-	-	-	730	-	-	730	730
<b>Households</b>								
<b>Social benefits</b>								
<b>Current</b>	-	-	-	70	-	-	70	70
Employee social benefits	-	-	-	70	-	-	70	70

**Summary of changes to transfers and subsidies per programme (continued)**

R thousand	2018/19							Adjusted appropriation
	Main appropriation	Adjustments appropriation					Total adjustments appropriation	
		Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
<b>Human Settlements Delivery Support</b>								
<b>Households</b>								
<b>Social benefits</b>								
<b>Current</b>	-	-	-	84	-	-	84	84
Employee social benefits	-	-	-	84	-	-	84	84
<b>Housing Development Finance</b>								
<b>Provinces and municipalities</b>								
<b>Provinces</b>								
<b>Provincial Revenue Funds</b>								
<b>Capital</b>	18 166 520	-	100 127	-	-	-	100 127	18 266 647
Human Settlements Development Grant	18 166 520	-	100 127	-	-	-	100 127	18 266 647
<b>Households</b>								
<b>Social benefits</b>								
<b>Current</b>	-	-	-	23	-	-	23	23
Employee social benefits	-	-	-	23	-	-	23	23