

The Survey of Family Income and Expenditure, 1992

Code Book

| variable name | card/ column | variable label | value label | note |
|--|--------------|--|---|--------|
| cd | 1/79-80 | Total card number | | |
| Part: Household's main card | | | | |
| x1 | 1/01-08 | Case number | | string |
| area | 1/01-02 | Area code | Area code refer to Appendix 1 | |
| id | 1/04-08 | Serial no. of households | | string |
| a1 | 1/09 | Farm/non-farm household | 1: farm household 2: non-farm household | |
| a2 | 1/10 | Farm household classification by cultivated land size & major work | 0: n/a 1: animal husbandry 2: under 0.25 hectare 3: 0.25-0.5 hectare 4: 0.5-0.75 hectare 5: 0.75-1.00 hectare 6: 1.00-1.50 hectare 7: 1.50-2.00 hectare 8: above 2.00 hectare | |
| a3 | 1/11 | Farm household classification by working hours | 0: n/a 1: full time 2: part time but farming as a major work 3: part time | |
| a21 | 1/74-78 | Weight | | |
| Part: Character of household members | | | | |
| (xx:Card number:02-20;1#=(card number-1)*2-1; 2#=(card number-1)*2) | | | | |
| b1_1# | xx/09-10 | Member code | 00: n/a | |

| variable name | card/ column | variable label | value label | note |
|---------------|--------------|---|---|------|
| b2_1# | xx/11-12 | Relation to the economic household head | relative classification : 00: n/a 01: economic household head 02: spouse 03: child 04: grandchild 05: parents 06: grandparents 07: brother or sister 08: children in law 09: grandchild in law 10: brother or sister in law 11: parents in law 12: brother or sister of spouse 13: other relative 14: others | |
| b3_1# | xx /13 | Sex | 0: n/a 1: male 2: female | |
| b4_1# | xx/14-15 | Age | | |
| b41_1# | xx/16 | Native place | 0: n/a 1: Taiwan Province 2: Tapei Municipality 3: Kaohsiung Municipality 4: Non-Taiwan region provinces, municipalities | |
| b5_1# | xx/17-18 | Education attainment | 00: n/a 01: illiteracy 02: self-educated 03: primary school 04: junior high school 05: senior high school 06: vocational school 07: junior college 08: university or college 09: graduate school | |

| variable name | card/ column | variable label | value label | note |
|---------------|--------------|---|---|------|
| b6_1# | xx/19 | Graduate status | 0: n/a 1: graduate 2: dropout 3: unschooled | |
| b7_1# | xx/20 | Employment classification by sector of activity | 0: n/a 1: public enterprises 2: general governments 3: others | |
| b8_1# | xx/21-22 | Full time employment classification by industry | 00: jobless 02: mining & quarrying 03: manufacturing 04: electricity, gas & water 05: construction 06: commerce 07: transport, storage & communication 10. other 11: agriculture, animal husbandry & hunting 12: forestry 13: fishing 81: finance, insurance & real estate 82: business services 91: social & personal services 92: community | |
| b9_1# | xx/23-24 | Full time employment classification by occupation | 00: jobless 01: legislators, government administrators, business executives & managers 02: professionals 03: technicians & associate professionals 04: clerks 05: service workers & sales workers 07: production workers 08: machine operators & related workers 09: labourers 10: soldiers 61: agricultural & animal husbandry | |

| variable name | card/ column | variable label | value label | note |
|---------------|--------------|---|--|------|
| | | | workers 62: forestry workers 63: fishiermen | |
| b10_1# | xx/25-26 | Part time employment classification by industry | 00: n/a 02: mining & quarrying 03: manufacturing 04: electricity, gas & water 05: construction 06: commerce 07: transport, storage & communication 10. other 11: agriculture, animal husbandry & hunting 12: forestry 13: fishing 81: finance, insurance & real estate 82: business service 91: social & personal service 92: community | |
| b101_1# | xx/27-28 | Part time employment classification by occupation | 00: n/a 01: legislators, government administrators, business executives & managers 02: professionals 03: technicians & associate professionals 04: clerks 05: service workers & sales workers 07: production workers 08: machine operators & related workers 09: labourers 10: soldiers 61: agricultural & animal husbandry workers 62: forestry workers 63: fishermen | |

| variable name | card/ column | variable label | value label | note |
|---------------|--------------|---|--|------|
| b11_1# | xx/29-30 | Employment classification by social-economic status | 00: n/a 01: agricultural employers 02: agricultural own-account workers 03: non-agricultural employers 04: non-agricultural own-account workers 05: agricultural employees 06: non-agricultural administrative & professional employees 07: clerks, salesmen & service persons 08: industrial laborers 09: soldiers 10: others | |
| b12_1# | xx/31 | Employment classification by employment status | 0: n/a 1: employers 2: employees 3: own-account workers 4: unpaid family workers 5: jobless 6: children (under 6 years old) 7: students 8: house wives 9: others (6-14 years old, above 65 years old) | |
| b13_1# | xx/32 | With /without employment | 0: n/a 1: employed 2: unemployed 3: under 15 years old employees | |
| b14_1# | xx/33 | Income recipient | 0: n/a 1: income recipient 2: non-income recipient | |
| b15_1# | xx/34-35 | Employment classification by place of work | 00: n/a 01: Taipei County 02: Yilan County 03: Taoyuan County 04: Hsinchu County 05: Miaoli County | |

| variable name | card/ column | variable label | value label | note |
|---------------|-----------------|----------------|--|------|
| | | | 06:Taichung County 07:Changhua County 08:Nantou County 09:Yunlin County 10:Chiayi County 11:Tainan County 12:Kaohsiung County 13:Pingtung County 14:Taitung County 15:Hualien County 16:Penghu County 17:Keelung City 18:Hsinchu City 19:Taichung City 20:Chiayi City 21:Tainan City 60:Kinmen & Matsu area 61:Outland 63:Taipei City 64:Kaohsiung City 98:Veteran 99:Retirement from civil service | |
| b16_1# | xx/36-37 | Marital status | 00 :n/a 01:spouse code (member code)01 02:spouse code (member code)02 03:spouse code (member code)03 04:spouse code (member code)04 05:spouse code (member code)05 06:spouse code (member code)06 07:spouse code (member code)07 08:spouse code (member code)08 09:spouse code (member code)09 10:spouse code (member code)10 11:spouse code (member code)11 12:spouse code (member code)12 13:spouse code (member code)13 | |

| variable name | card/ column | variable label | value label | note |
|---------------|-----------------|---|--|------|
| | | | 14:spouse code (member code)14 15:spouse code (member code)15 31:spouse code (member code)31 32:spouse code (member code)32 33:spouse code (member code)33 34:spouse code (member code)34 35:spouse code (member code)35 36:spouse code (member code)36 37:spouse code (member code)37 51:spouse code (member code)51 52:spouse code (member code)52 53:spouse code (member code)53 54:spouse code (member code)54 91: single 92: spouse living outside 93: cohabited 94: divorced 95: separated 96: widowed | |
| b1_2# | xx/38-39 | Member code | 00:n/a | |
| b2_2# | xx/40-41 | Relation to the economic household head | relative classification: 00:n/a 01: economic household head 02: spouse 03: child 04: grandchild 05: parents 06: grandparents 07: brother or sister 08: children in law 09: grandchild in law 10: brother or sister in law 11: parents in law 12: brother or sister of spouse 13: other relative 14: others | |

| variable name | card/ column | variable label | value label | note |
|---------------|--------------|---|--|------|
| b3_2# | xx/42 | Sex | 0:n/a 1: male 2: female | |
| b4_2# | xx/43-44 | Age | | |
| b41_2# | xx/45 | Native place | 00: n/a 1: Taiwan Province 2: Tapei Municipality 3: Kaohsiung Municipality 4: Non-Taiwan region provinces, municipalities | |
| b5_2# | xx/46-47 | Education attainment : | 00:n/a 01: illiteracy 02: self-educated 03: primary school 04: junior high school 05: senior high school 06: vocational school 07: junior college 08: university or college 09: graduate school | |
| b6_2# | xx/48 | Graduate status | 0:n/a 1: graduate 2: dropout 3: unschooled | |
| b7_2# | xx/49 | Employment classification by sector of activity | 0: n/a 1: public enterprises 2: general governments 3: others | |
| b8_2# | xx/50-51 | Full time employment classification by industry | 00: jobless 02: mining & quarrying 03: manufacturing 04: electricity, gas & water 05: construction 06: commerce 07: transport, storage & communication 10: other | |

| variable name | card/ column | variable label | value label | note |
|---------------|--------------|---|---|------|
| | | | 11: agriculture, animal husbandry & hunting 12: forestry 13: fishing 81: finance, insurance & real estate 82: business service 91: social & personal service 92: public administration | |
| b9_2# | xx/52-53 | Full time employment classification by occupation | 00: jobless 01: legislators, government administrators, business executives & managers 02: professionals 03: technicians & associate professionals 04: clerks 05: service workers & sales workers 07: production workers 08: machine operators & related workers 09: laborers 10: soldiers 61: agricultural & animal husbandry workers 62: forestry workers 63: fishing workers | |
| b10_2# | xx/54-55 | Part time employment classification by industry | 00: jobless 02: mining & quarrying 03: manufacturing 04: electricity, gas & water 05: construction 06: commerce 07: transport, storage & communication 10: other 11: agriculture, animal husbandry & hunting 12: forestry 13: fishing 81: finance, insurance & real estate | |

| variable name | card/ column | variable label | value label | note |
|---------------|--------------|---|---|------|
| | | | 82: business service 91: social & personal service 92: public administration | |
| b101_2# | xx/56-57 | Part time employment classification by occupation | 00: jobless 01: legislators, government administrators, business executives & managers 02: professionals 03: technicians & associate professionals 04: clerks 05: service workers & sales workers 07: production workers 08: machine operators & related workers 09: laborers 10: soldiers 61: agricultural & animal husbandry workers 62: forestry workers 63: fishing workers | |
| b11_2# | xx/58-59 | Employment classification by social-economic status | 01: agricultural employers 02: agricultural own-account workers 03: non-agricultural employers 04: non-agricultural own-account workers 05: agricultural employees 06: non-agricultural administrative & professional employees 07: clerks, salespersons & service persons 08: industrial laborers 09: soldiers 10: others | |
| b12_2# | xx/60 | Employment classification by employment status | 0: n/a 1: employers 2: employees 3: own-account workers 4: unpaid family workers 5: unemployed 6: children | |

| variable name | card/ column | variable label | value label | note |
|---------------|--------------|--|---|------|
| | | | 7: students 8: house wives 9: others | |
| b13_2# | xx/61 | With /without employment | 0: n/a 1: employed 2: unemployed 3: under 15 years old employees | |
| b14_2# | xx/62 | Income recipient | 0: n/a 1: income recipient 2: non-income recipient | |
| b15_2# | xx/63-64 | Employment classification by working place | 00: n/a 01: Taipei County 02: Yilan County 03: Taoyuan County 04: Hsinchu County 05: Miaoli County 06: Taichung County 07: Changhua County 08: Nantou County 09: Yunlin County 10: Chiayi County 11: Tainan County 12: Kaohsiung County 13: Pingtung County 14: Taitung County 15: Hualien County 16: Penghu County 17: Keelung City 18: Hsinchu City 19: Taichung City 20: Chiayi City 21: Tainan City 60: Kinmen & Matsu area 61: Outland 63: Taipei City 64: Kaohsiung City | |

| variable name | card/ column | variable label | value label | note |
|------------------|-----------------|----------------|---|------|
| | | | 98:Veteran 99:Retirement from civil service | |
| b16_2# | xx/65-66 | Marital status | 00 :n/a 01:spouse code (member code)01 02:spouse code (member code)02 03:spouse code (member code)03 04:spouse code (member code)04 05:spouse code (member code)05 06:spouse code (member code)06 07:spouse code (member code)07 08:spouse code (member code)08 09:spouse code (member code)09 10:spouse code (member code)10 11:spouse code (member code)11 12:spouse code (member code)12 13:spouse code (member code)13 14:spouse code (member code)14 15:spouse code (member code)15 31:spouse code (member code)31 32:spouse code (member code)32 33:spouse code (member code)33 34:spouse code (member code)34 35:spouse code (member code)35 36:spouse code (member code)36 37:spouse code (member code)37 51:spouse code (member code)51 52:spouse code (member code)52 53:spouse code (member code)53 54:spouse code (member code)54 91: single 92: spouse living outside 93: cohabited 94: divorced 95: separated 96: widowed 94: divorced 95: separated | |

| variable name | card/ column | variable label | value label | note |
|---------------|--------------|---|--|------|
| | | | 96: widowed | |
| b17_1# | xx/67-68 | Full time employment classification by occupation of 1 st person in this card (Old code) | 00: n/a 01: professionals, skilled & related workers 02: administrative & executive workers 03: supervisory & assistant workers 04: trading workers 05: service workers 07: production & related workers 08: transportation equipment operators 09: laborers 10: others 11. soldiers 12: jobless 13. teachers 61: agricultural, animal husbandry & related workers 62: forestry & related workers 63: fishing & related workers | |
| b18_1# | xx/69-70 | Part time employment classification by occupation of 1 st person in this card (Old code) | 00: n/a 01: professionals, skilled & related workers 02: administrative & executive workers 03: supervisory & assistant workers 04: trading workers 05: service workers 07: production & related workers 08: transportation equipment operators 09: laborers 10: others 11. soldiers 12: jobless 13. teachers 61: agricultural, animal husbandry & related workers 62: forestry & related workers | |

| variable name | card/ column | variable label | value label | note |
|---------------|--------------|---|--|------|
| | | | 63: fishing & related workers | |
| b17_2# | xx/71-72 | Full time employment classification by occupation of 2 nd person in this card (Old code) | 00: n/a 01: professionals, skilled & related workers 02: administrative & executive workers 03: supervisory & assistant workers 04: trading workers 05: service workers 07: production & related workers 08: transportation equipment operators 09: laborers 10: others 11. soldiers 12: jobless 13. teachers 61: agricultural, animal husbandry & related workers 62: forestry & related workers 63: fishing & related workers | |
| b18_2# | xx/73-74 | Part time employment classification by occupation of 2 nd person in this card (Old code) | 00: n/a 01: professionals, skilled & related workers 02: administrative & executive workers 03: supervisory & assistant workers 04: trading workers 05: service workers 07: production & related workers 08: transportation equipment operators 09: laborers 10: others 11. soldiers 12: jobless 13. teachers 61: agricultural, animal husbandry & related workers 62: forestry & related workers | |

| variable name | card/ column | variable label | value label | note |
|----------------------------------|--------------|------------------------------------|-------------------------------|------|
| | | | 63: fishing & related workers | |
| Part: Household equipment | | | | |
| f1 | 21/09-10 | Color TV set | | |
| f40 | 21/11-12 | Laser disk player | | |
| f3 | 21/13-14 | Refrigerator | | |
| f4 | 21/15-16 | Telephone | | |
| f29 | 21/17-18 | Movie camera | | |
| f6 | 21/19-20 | Air conditioner | | |
| f41 | 21/21-22 | Dehumidifier | | |
| f42 | 21/23-24 | Drier | | |
| f30 | 21/25-26 | Video tape recorder/Player | | |
| f10 | 21/27-28 | Stereo | | |
| f11 | 21/29-30 | Radio & recorder | | |
| f12 | 21/31-32 | Washing machine | | |
| f31 | 21/33-34 | Mixer | | |
| f32 | 21/35-36 | Piano | | |
| f15 | 21/37-38 | Camera | | |
| f16 | 21/39-40 | Sewing machine | | |
| f36 | 21/41-42 | Exhaust fan | | |
| f18 | 21/43-44 | Vacuum cleaner | | |
| f39 | 21/45-46 | Microwave oven (Oven included) | | |
| f21 | 21/47-48 | Gas geyser | | |
| f20 | 21/49-50 | Electric geyser | | |
| f34 | 21/51-52 | Sedan vehicle | | |
| f23 | 21/53-54 | Motorcycle | | |
| f27 | 21/55-56 | Newspaper | | |
| f28 | 21/57-58 | Magazine | | |
| f43 | 21/59-60 | Video game | | |
| f38 | 21/61-62 | Personal computer | | |
| f56 | 21/63-65 | Sum of household facilities | | |
| Part: Housing | | | | |
| c1 | 22/09 | Tenure of dwelling : self-owned | 0.no 1.yes | |

| variable name | card/ column | variable label | value label | note |
|---------------|--------------|--|---------------|------|
| c2 | 22/10 | Tenure of dwelling : rented | | |
| c3 | 22/11 | Tenure of dwelling : issued | | |
| c4 | 22/12 | Tenure of dwelling : leased & others | | |
| c5 | 22/13 | Usage of dwelling : independent | | |
| c6 | 22/14 | Usage of dwelling : connected | | |
| c61 | 22/15 | Usage of dwelling : others | | |
| c71 | 22/16 | Construction material: brick | | |
| c72 | 22/17 | Construction material: ferro concrete | | |
| c73 | 22/18 | Construction material: others | | |
| c7 | 22/19 | Style of building : one story | | |
| c8 | 22/20 | Style of building : two or three stories | | |
| c9 | 22/21 | Style of building : four or five stories | | |
| c10 | 22/22 | Style of building : six stories or above | | |
| c11 | 22/23 | Piped water equipment : Independent usage | | |
| c111 | 22/24 | Piped water equipment : Sharing usage | | |
| c12 | 22/25 | Piped water equipment : Not possessed of | | |
| c27 | 22/26 | Piped water: fare by self | | |
| c28 | 22/27 | Piped water: fare by public | | |
| c29 | 22/28 | Piped water:fare by both self & public | 0.no 1.yes | |
| c13 | 22/29 | Electric light equipment: prossessed of | | |

| variable name | card/ column | variable label | value label | note |
|---------------|--------------|--|--|----------------------------|
| c14 | 22/30 | Electric light equipment: not possessed of | | |
| c15 | 22/31 | Electric light: fare by self | | |
| c16 | 22/32 | Electric light: fare by public | | |
| c17 | 22/33 | Electric light: fare by both self & public | | |
| c171 | 22/34-35 | Room numbers & area :room numbers | | |
| c18 | 22/36-38 | Room numbers & area :housing land area(pins) | | 1pin=3.30579m ² |
| c19 | 22/39-41 | Room numbers & area : total room area(pins) | | |
| c20 | 22/42 | Interview status | 1:original sampled registered household 2:the sample registered household changing register to other address 3:the sample registered household not living at the registered address 4:nobody at home 5:refused 6:address not existed 7:other | |
| c21 | 22/43-44 | If the transfer receipts are the major receipts in your household, please give the right code for the county (city) where you have obtained transfer receipts: | 00: n/a 01:Taipei County 02:Yilan County 03:Taoyuan County 04:Hsinchu County 05:Miaoli County 06:Taichung County 07:Changhua County 08:Nantou County 09:Yunlin County 10:Chiayi County 11:Tainan County 12:Kaohsiung County 13:Pingtung County 14:Taitung County | |

| variable name | card/ column | variable label | value label | note |
|--|--------------|---------------------------|---|---|
| | | | 15:Hualien County 16:Penghu County 17:Keelung City 18:Hsinchu City 19:Taichung City 20:Chiayi City 21:Tainan City 60: Kinmen & Matsu area 61:Outland (Mainland China included) 63:Taipei City 64:Kaohsiung City 98:Veteran 99:Retirement from civil service | |
| Part: Income, consumption expenditure, capital gain or loss, capital transfers, variation of mutual savings and fixed assets. # indicates which card number, total card numbers are 23-99, columns are 23/09-22 ~ 99/65-78. Regarding the compressed format of each item showed on card number 23-99, please refer to Appendix 2. | | | | |
| itm xxx | #/09-22 | Amount of amount code xxx | Amount code refer to Appendix 3 | Amount of itmxxx list itmxx. e.g. private savings pools and funds by the end of 1991 on list itm921. |
| itm xxx | #/23-36 | Amount of amount code xxx | | |
| itm xxx | #/37-50 | Amount of amount code xxx | | |
| itmxxx | #/51-64 | Amount of amount code xxx | | |
| itmxxx | #/65-78 | Amount of amount code xxx | | |
| year | | Survey year | | created variables |

Appendix 1 : Area code

- 01 Taipei County
- 02 Yilan County
- 03 Taoyuan County
- 04 Hsinchu County
- 05 Miaoli County
- 06 Taichung County
- 07 Changhua County
- 08 Nantou County
- 09 Yunlin County
- 10 Chiayi County
- 11 Tainan County
- 12 Kaohsiung County
- 13 Pingtung County
- 14 Taitung County
- 15 Hualien County
- 16 Penghu County
- 17 Keelung City
- 18 Hsinchu City
- 19 Taichung City
- 20 Chiayi City
- 21 Tainan City
- 63 Taipei City
- 64 Kaohsiung City

Appendix 2: Table for the Values of Compressed Characters

Note: The amounts of income and expenditure items are recorded as compressed format by alphabet characters.

Please refer to the following table for the values of compressed characters.

| Compressed format | Description | Compressed format | Description |
|-------------------------------------|-------------|-------------------|-------------|
| { | 0 | J | -1 |
| A | 1 | K | -2 |
| B | 2 | L | -3 |
| C | 3 | M | -4 |
| D | 4 | N | -5 |
| E | 5 | O | -6 |
| F | 6 | P | -7 |
| G | 7 | Q | -8 |
| H | 8 | R | -9 |
| I | 9 | } | -0 |
| e.g. 193C → 1933 193L → -1933 | | | |

Appendix 3: Amount Code

| | |
|---|--|
| 100: code of member in household of sub-total amount | 129: awards of household income can not be taken apart to former income recipient |
| 101: household head 1 at the code of member in household | 130: insurance of GEI, LI, & SI by employers of sub-total amount |
| 102: code 2 at the code of member in household | 131: insurance of GEI, LI, & SI by employers of household head 1 |
| 103: code 3 at the code of member in household | 132: insurance of GEI, LI, & SI by employers of code 2 |
| 104: code 4 at the code of member in household | 133: insurance of GEI, LI, & SI by employers of code 3 |
| 105: code 5 at the code of member in household | 134: insurance of GEI, LI, & SI by employers of code 4 |
| 106: code 6 at the code of member in household | 135: insurance of GEI, LI, & SI by employers of code 5 |
| 107: code 7 at the code of member in household | 136: insurance of GEI, LI, & SI by employers of code 6 |
| 108: code 8 at the code of member in household | 137: insurance of GEI, LI, & SI by employers of code 7 |
| 109: code of member in household: the family dimension | 138: insurance of GEI, LI, & SI by employers of code 8 |
| 110: overtime pay of sub-total amount | 139: insurance of GEI, LI, & SI by employers of household income can not be taken apart to former income recipient |
| 111: overtime pay of household head 1 | 140: fringe & death benefits of sub-total amount |
| 112: overtime pay of code 2 | 141: fringe & death benefits of household head 1 |
| 113: overtime pay of code 3 | 142: fringe & death benefits of code 2 |
| 114: overtime pay of code 4 | 143: fringe & death benefits of code 3 |
| 115: overtime pay of code 5 | 144: fringe & death benefits of code 4 |
| 116: overtime pay of code 6 | 145: fringe & death benefits of code 5 |
| 117: overtime pay of code 7 | 146: fringe & death benefits of code 6 |
| 118: overtime pay of code 8 | 147: fringe & death benefits of code 7 |
| 119: overtime pay of household income can not be taken apart to former income recipient | 148: fringe & death benefits of code 8 |
| 120: awards of sub-total amount | 149: fringe & death benefits of household income can |
| 121: awards of household head 1 | |
| 122: awards of code 2 | |
| 123: awards of code 3 | |
| 124: awards of code 4 | |
| 125: awards of code 5 | |
| 126: awards of code 6 | |
| 127: awards of code 7 | |
| 128: awards of code 8 | |

not be taken apart to former income recipient

190: compensation of employee of sub-total amount
191: compensation of employee of household head 1
192: compensation of employee of code 2
193: compensation of employee of code 3
194: compensation of employee of code 4
195: compensation of employee of code 5
196: compensation of employee of code 6
197: compensation of employee of code 7
198: compensation of employee of code 8
199: compensation of employee of household income

can not be taken apart to former income
recipient

210: full time payroll of sub-total amount
211: full time payroll of household head 1
212: full time payroll of code 2
213: full time payroll of code 3
214: full time payroll of code 4
215: full time payroll of code 5
216: full time payroll of code 6
217: full time payroll of code 7
218: full time payroll of code 8
219: full time payroll of household income can not be
taken apart to former income recipient

220: part time and spare time payroll of sub-total
amount
221: part time and spare time payroll of household
head 1
222: part time and spare time payroll of code 2
223: part time and spare time payroll of code 3
224: part time and spare time payroll of code 4
225: part time and spare time payroll of code 5
226: part time and spare time payroll of code 6
227: part time and spare time payroll of code 7
228: part time and spare time payroll of code 8
229: part time payroll of household income can not be

taken apart to former income recipient

230: other receipts or subsidies of sub-total amount
231: other receipts or subsidies of household head 1
232: other receipts or subsidies of code 2
233: other receipts or subsidies of code 3
234: other receipts or subsidies of code 4
235: other receipts or subsidies of code 5
236: other receipts or subsidies of code 6
237: other receipts or subsidies of code 7
238: other receipts or subsidies of code 8
239: other receipts or subsidies of household income

can not be taken apart to former income
recipient

240: entrepreneurial income of sub-total amount
241: entrepreneurial income of household head 1
242: entrepreneurial income of code 2
243: entrepreneurial income of code 3
244: entrepreneurial income of code 4
245: entrepreneurial income of code 5
246: entrepreneurial income of code 6
247: entrepreneurial income of code 7
248: entrepreneurial income of code 8
249: entrepreneurial income of household income can
not be taken apart to former income recipient

250: net agricultural income of sub-total amount
251: net agricultural income of household head 1
252: net agricultural income of code 2
253: net agricultural income of code 3
254: net agricultural income of code 4
255: net agricultural income of code 5
256: net agricultural income of code 6
257: net agricultural income of code 7
258: net agricultural income of code 8
259: net agricultural income of household income can
not be taken apart to former income recipient

| | |
|--|--|
| 260: net income of farm and stocking of sub-total amount | 290: net operation surplus of sub-total amount |
| 261: net income of farm and stocking of household head 1 | 291: net operation surplus of household head 1 |
| 262: net income of farm and stocking of code 2 | 292: net operation surplus of code 2 |
| 263: net income of farm and stocking of code 3 | 293: net operation surplus of code 3 |
| 264: net income of farm and stocking of code 4 | 294: net operation surplus of code 41 |
| 265: net income of farm and stocking of code 5 | 295: net operation surplus of code 5 |
| 266: net income of farm and stocking of code 6 | 296: net operation surplus of code 6 |
| 267: net income of farm and stocking of code 7 | 297: net operation surplus of code 7 |
| 268: net income of farm and stocking of code 8 | 298: net operation surplus of code 8 |
| 269: net income of farm and stocking of household income can not be taken apart to former income recipient | 299: net operation surplus of household income can not be taken apart to former income recipient |
| 270: net forest income of sub-total amount | 310: net operation surplus of sub-total amount |
| 271: net forest income of household head 1 | 311: net operation surplus of household head 1 |
| 272: net forest income of code 2 | 312: net operation surplus of code 2 |
| 273: net forest income of code 3 | 313: net operation surplus of code 3 |
| 274: net forest income of code 4 | 314: net operation surplus of code 41 |
| 275: net forest income of code 5 | 315: net operation surplus of code 5 |
| 276: net forest income of code 6 | 316: net operation surplus of code 6 |
| 277: net forest income of code 7 | 317: net operation surplus of code 7 |
| 278: net forest income of code 8 | 318: net operation surplus of code 8 |
| 279: net forest income of household income can not be taken apart to former income recipient | 319: net operation surplus of household income can not be taken apart to former income recipient |
| 280: net fishing income of sub-total amount | 320: net professional income of sub-total amount |
| 281: net fishing income of household head 1 | 321: net professional income of household head 1 |
| 282: net fishing income of code 2 | 322: net professional income of code 2 |
| 283: net fishing income of code 3 | 323: net professional income of code 3 |
| 284: net fishing income of code 4 | 324: net professional income of code 4 |
| 285: net fishing income of code 5 | 325: net professional income of code 5 |
| 286: net fishing income of code 6 | 326: net professional income of code 6 |
| 287: net fishing income of code 7 | 327: net professional income of code 7 |
| 288: net fishing income of code 8 | 328: net professional income of code 8 |
| 289: net fishing income of household income can not be taken apart to former income recipient | 329: net professional income of household income can not be taken apart to former income recipient |
| | 330: receipt of property income of sub-total amount |
| | 331: receipt of property income of household head 1 |

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| 332: receipt of property income of code 2 | 364: net rent of land of code 4 |
| 333: receipt of property income of code 3 | 365: net rent of land of code 5 |
| 334: receipt of property income of code 4 | 366: net rent of land of code 6 |
| 335: receipt of property income of code 5 | 367: net rent of land of code 7 |
| 336: receipt of property income of code 6 | 368: net rent of land of code 8 |
| 337: receipt of property income of code 7 | 369: net rent of land of household income can not be taken apart to former income recipient |
| 338: receipt of property income of code 8 | |
| 339: receipt of property income of household income can not be taken apart to former income recipient | 370: net income of tenure of sub-total amount |
| | 371: net income of tenure of household head 1 |
| 340: interest income of sub-total amount | 372: net income of tenure of code 2 |
| 341: interest income of household head 1 | 373: net income of tenure of code 3 |
| 342: interest income of code 2 | 374: net income of tenure of code 4 |
| 343: interest income of code 3 | 375: net income of tenure of code 5 |
| 344: interest income of code 4 | 376: net income of tenure of code 6 |
| 345: interest income of code 5 | 377: net income of tenure of code 7 |
| 346: interest income of code 6 | 378: net income of tenure of code 8 |
| 347: interest income of code 7 | 379: net income of tenure of household income can not be taken apart to former income recipient |
| 348: interest income of code 8 | |
| 349: interest income of household income can not be taken apart to former income recipient | 380: net rent of other properties of sub-total amount |
| | 381: net rent of other properties of household head 1 |
| 350: investment income of sub-total amount | 382: net rent of other properties of code 2 |
| 351: investment income of household head 1 | 383: net rent of other properties of code 3 |
| 352: investment income of code 2 | 384: net rent of other properties of code 4 |
| 353: investment income of code 3 | 385: net rent of other properties of code 5 |
| 354: investment income of code 4 | 386: net rent of other properties of code 6 |
| 355: investment income of code 5 | 387: net rent of other properties of code 7 |
| 356: investment income of code 6 | 388: net rent of other properties of code 8 |
| 357: investment income of code 7 | 389: net rent of other properties of household income can not be taken apart to former income recipient |
| 358: investment income of code 8 | |
| 359: investment income of household income can not be taken apart to former income recipient | 390: imputed net rent of owner-occupied dwelling & other constructions of sub-total amount |
| | 391: imputed net rent of owner-occupied dwelling & other constructions of household head 1 |
| 360: net rent of land of sub-total amount | 392: imputed net rent of owner-occupied dwelling & other constructions of code 2 |
| 361: net rent of land of household head 1 | 393: imputed net rent of owner-occupied dwelling & |
| 362: net rent of land of code 2 | |
| 363: net rent of land of code 3 | |

other constructions of code 3

394: imputed net rent of owner-occupied dwelling &
other constructions of code 4

395: imputed net rent of owner-occupied dwelling &
other constructions of code 5

396: imputed net rent of owner-occupied dwelling &
other constructions of code 6

397: imputed net rent of owner-occupied dwelling &
other constructions of code 7

398: imputed net rent of owner-occupied dwelling &
other constructions of code 8

399: imputed net rent of owner-occupied dwelling &
other constructions of household income can not be
taken apart to former income recipient

400: total receipts of sub-total amount

401: total receipts of household head 1

402: total receipts of code 2

403: total receipts of code 3

404: total receipts of code 4

405: total receipts of code 5

406: total receipts of code 6

407: total receipts of code 7

408: total receipts of code 8

409: total receipts of household income can not be
taken apart to former income recipient

410: current transfer receipts of sub-total amount

411: current transfer receipts of household head 1

412: current transfer receipts of code 2

413: current transfer receipts of code 3

414: current transfer receipts of code 4

415: current transfer receipts of code 5

416: current transfer receipts of code 6

417: current transfer receipts of code 7

418: current transfer receipts of code 8

419: current transfer receipts of household income
can not be taken apart to former income
recipient

420: current transfer receipts from individuals of
sub-total amount

421: current transfer receipts from individuals of
household head 1

422: current transfer receipts from individuals of
code 2

423: current transfer receipts from individuals of
code 3

424: current transfer receipts from individuals of
code 4

425: current transfer receipts from individuals of
code 5

426: current transfer receipts from individuals of
code 6

427: current transfer receipts from individuals of
code 7

428: current transfer receipts from individuals of
code 8

429: current transfer receipts from individuals of
household income can not be taken apart to
former income recipient

430: current transfer receipts from government of
sub-total amount

431: current transfer receipts from government of
household head 1

432: current transfer receipts from government of
code 2

433: current transfer receipts from government of
code 3

434: current transfer receipts from government of
code 4

435: current transfer receipts from government of
code 5

436: current transfer receipts from government of
code 6

437: current transfer receipts from government of
code 7

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| 438: current transfer receipts from government of code 8 | 459: net profit of casualty insurance of household income can not be taken apart to former income recipient |
| 439: current transfer receipts from government of household income can not be taken apart to former income recipient | |
| 440: current transfer receipts from enterprises of sub-total amount | 460: net profit of life insurance of sub-total amount |
| 441: current transfer receipts from enterprises of household head 1 | 461: net profit of life insurance of household head 1 |
| 442: current transfer receipts from enterprises of code 2 | 462: net profit of life insurance of code 2 |
| 443: current transfer receipts from enterprises of code 3 | 463: net profit of life insurance of code 3 |
| 444: current transfer receipts from enterprises of code 4 | 464: net profit of life insurance of code 4 |
| 445: current transfer receipts from enterprises of code 5 | 465: net profit of life insurance of code 5 |
| 446: current transfer receipts from enterprises of code 6 | 466: net profit of life insurance of code 6 |
| 447: current transfer receipts from enterprises of code 7 | 467: net profit of life insurance of code 7 |
| 448: current transfer receipts from enterprises of code 8 | 468: net profit of life insurance of code 8 |
| 449: current transfer receipts from enterprises of household income can not be taken apart to former income recipient | 469: net profit of life insurance of household income can not be taken apart to former income recipient |
| 450: net profit of casualty insurance of sub-total amount | |
| 451: net profit of casualty insurance of household head 1 | 470: other current transfer receipts from enterprises of sub-total amount |
| 452: net profit of casualty insurance of code 2 | 471: other current transfer receipts from enterprises of household head 1 |
| 453: net profit of casualty insurance of code 3 | 472: other current transfer receipts from enterprises of code 2 |
| 454: net profit of casualty insurance of code 4 | 473: other current transfer receipts from enterprises of code 3 |
| 455: net profit of casualty insurance of code 5 | 474: other current transfer receipts from enterprises of code 4 |
| 456: net profit of casualty insurance of code 6 | 475: other current transfer receipts from enterprises of code 5 |
| 457: net profit of casualty insurance of code 7 | 476: other current transfer receipts from enterprises of code 6 |
| 458: net profit of casualty insurance of code 8 | 477: other current transfer receipts from enterprises of code 7 |
| | 478: other current transfer receipts from enterprises of code 8 |
| | 479: other current transfer receipts from enterprises of household income can not be taken apart to former income recipient |

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| 480: current transfer receipts from abroad of sub-total amount | income can not be taken apart to former income recipient |
| 481: current transfer receipts from abroad of household head 1 | 540: interest expenditure of sub-total amount |
| 482: current transfer receipts from abroad of code 2 | 541: interest expenditure of household head 1 |
| 483: current transfer receipts from abroad of code 3 | 542: interest expenditure of code 2 |
| 484: current transfer receipts from abroad of code 4 | 543: interest expenditure of code 3 |
| 485: current transfer receipts from abroad of code 5 | 544: interest expenditure of code 4 |
| 486: current transfer receipts from abroad of code 6 | 545: interest expenditure of code 5 |
| 487: current transfer receipts from abroad of code 7 | 546: interest expenditure of code 6 |
| 488: current transfer receipts from abroad of code 8 | 547: interest expenditure of code 7 |
| 489: current transfer receipts from abroad of household income can not be taken apart to former income recipient | 548: interest expenditure of code 8 |
| | 549: interest expenditure of household income can not be taken apart to former income recipient |
| 490: miscellaneous receipts of sub-total amount | 560: current transfer expenditures of sub-total amount |
| 491: miscellaneous receipts of household head 1 | 561: current transfer expenditures of household head 1 |
| 492: miscellaneous receipts of code 2 | 562: current transfer expenditures of code 2 |
| 493: miscellaneous receipts of code 3 | 563: current transfer expenditures of code 3 |
| 494: miscellaneous receipts of code 4 | 564: current transfer expenditures of code 4 |
| 495: miscellaneous receipts of code 5 | 565: current transfer expenditures of code 5 |
| 496: miscellaneous receipts of code 6 | 566: current transfer expenditures of code 6 |
| 497: miscellaneous receipts of code 7 | 567: current transfer expenditures of code 7 |
| 498: miscellaneous receipts of code 8 | 568: current transfer expenditures of code 8 |
| 499: miscellaneous receipts of household income can not be taken apart to former income recipient | 569: current transfer expenditures of household income can not be taken apart to former income recipient |
| 500: Current receipts of sub-total amount | |
| 530: property income expenditure of sub-total amount | 570: current transfer expenditures to individuals of sub-total amount |
| 531: property income expenditure of household head 1 | 571: current transfer expenditures to individuals of household head 1 |
| 532: property income expenditure of code 2 | 572: current transfer expenditures to individuals of code 2 |
| 533: property income expenditure of code 3 | 573: current transfer expenditures to individuals of code 3 |
| 534: property income expenditure of code 4 | 574: current transfer expenditures to individuals of code 4 |
| 535: property income expenditure of code 5 | |
| 536: property income expenditure of code 6 | 575: current transfer expenditures to individuals of code |
| 539: property income expenditure of household | |

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| 5 | 596: house tax and land tax of code 6 |
| 576: current transfer expenditures to individuals of code 6 | 597: house tax and land tax of code 7 |
| 577: current transfer expenditures to individuals of code 7 | 598: house tax and land tax of code 8 |
| 578: current transfer expenditures to individuals of code 8 | 599: house tax and land tax of household income can not be taken apart to former income recipient |
| 579: current transfer expenditures to individuals of household income can not be taken apart to former income recipient | 600: nonconsumption expenditure of sub-total amount |
| 580: current transfer expenditures to government of sub-total amount | 601: nonconsumption expenditure of household head 1 |
| 581: current transfer expenditures to government of household head 1 | 602: nonconsumption expenditure of code 2 |
| 582: current transfer expenditures to government of code 2 | 603: nonconsumption expenditure of code 3 |
| 583: current transfer expenditures to government of code 3 | 604: nonconsumption expenditure of code 4 |
| 584: current transfer expenditures to government of code 4 | 605: nonconsumption expenditure of code 5 |
| 585: current transfer expenditures to government of code 5 | 606: nonconsumption expenditure of code 6 |
| 586: current transfer expenditures to government of code 6 | 607: nonconsumption expenditure of code 7 |
| 587: current transfer expenditures to government of code 7 | 608: nonconsumption expenditure of code 8 |
| 588: current transfer expenditures to government of code 8 | 609: nonconsumption expenditure of household income can not be taken apart to former income recipient |
| 589: current transfer expenditures to government of household income can not be taken apart to former income recipient | 610: income tax of sub-total amount |
| 590: house tax and land tax of sub-total amount | 611: income tax of household head 1 |
| 591: house tax and land tax of household head 1 | 612: income tax of code 2 |
| 592: house tax and land tax of code 2 | 613: income tax of code 3 |
| 593: house tax and land tax of code 3 | 614: income tax of code 4 |
| 594: house tax and land tax of code 4 | 615: income tax of code 5 |
| 595: house tax and land tax of code 5 | 616: income tax of code 6 |
| | 617: income tax of code 7 |
| | 618: income tax of code 8 |
| | 619: income tax of household income can not be taken apart to former income recipient |
| | 620: other direct tax of sub-total amount |
| | 621: other direct tax of household head 1 |
| | 622: other direct tax of code 2 |
| | 623: other direct tax of code 3 |
| | 624: other direct tax of code 4 |
| | 625: other direct tax of code 5 |

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| 626: other direct tax of code 6 | code 5 |
| 627: other direct tax of code 7 | 646: current transfer expenditures - social insurance of |
| 628: other direct tax of code 8 | code 6 |
| 629: other direct tax of household income can not be taken apart to former income recipient | 647: current transfer expenditures - social insurance of code 7 |
| 630: other current transfer expenditures to government of sub-total amount | 648: current transfer expenditures - social insurance of code 8 |
| 631: other current transfer expenditures to governmen of household head 1 | 649: current transfer expenditures - social insurance of household income can not be taken apart to former income recipient |
| 632: other current transfer expenditures to governmen of code 2 | 650: expenditure on self-dwelling insurance of sub-total amount |
| 633: other current transfer expenditures to governmen of code 3 | 651: expenditure on self-dwelling insurance of household head 1 |
| 634: other current transfer expenditures to governmen of code 4 | 652: expenditure on self-dwelling insurance of code 2 |
| 635: other current transfer expenditures to governmen of code 5 | 653: expenditure on self-dwelling insurance of code 3 |
| 636: other current transfer expenditures to governmen of code 6 | 654: expenditure on self-dwelling insurance of code 4 |
| 637: other current transfer expenditures to governmen of code 7 | 655: expenditure on self-dwelling insurance of code 5 |
| 638: other current transfer expenditures to governmen of code 8 | 656: expenditure on self-dwelling insurance of code 6 |
| 639: other current transfer expenditures to governmen of household income can not be taken apart to former income recipient | 657: expenditure on self-dwelling insurance of code 7 |
| 640: current transfer expenditures - social insurance of sub-total amount | 658: expenditure on self-dwelling insurance of code 8 |
| 641: current transfer expenditures - social insurance of household head 1 | 659: expenditure on self-dwelling insurance of household income can not be taken apart to former income recipient |
| 642: current transfer expenditures - social insurance of code 2 | 660: expenditure on casualty insurance of sub-total amount |
| 643: current transfer expenditures - social insurance of code 3 | 661: expenditure on casualty insurance of household head 1 |
| 644: current transfer expenditures - social insurance of code 4 | 662: expenditure on casualty insurance of code 2 |
| 645: current transfer expenditures - social insurance of | 663: expenditure on casualty insurance of code 3 |
| | 664: expenditure on casualty insurance of code 4 |
| | 665: expenditure on casualty insurance of code 5 |
| | 666: expenditure on casualty insurance of code 6 |
| | 667: expenditure on casualty insurance of code 7 |
| | 668: expenditure on casualty insurance of code 8 |
| | 669: expenditure on casualty insurance of household income can not be taken apart to former income |

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| recipient | 698: current transfer expenditures to abroad of code 8 |
| 670: expenditure on life insurance of sub-total amount | 699: current transfer expenditures to abroad of household income can not be taken apart to former income recipient |
| 671: expenditure on life insurance of household head 1 | 710: total food |
| 672: expenditure on life insurance of code 2 | 711: main food |
| 673: expenditure on life insurance of code 3 | 712: rice |
| 674: expenditure on life insurance of code 4 | 713: wheat & flour |
| 675: expenditure on life insurance of code 5 | 714: other grain |
| 676: expenditure on life insurance of code 6 | 715: supplementary food |
| 677: expenditure on life insurance of code 7 | 716: meat |
| 678: expenditure on life insurance of code 8 | 717: fish |
| 679: expenditure on life insurance of household income can not be taken apart to former income recipient | 718: vegetables |
| | 719: eggs |
| | 721: fats |
| | 722: condiment |
| 680: others to enterprises of sub-total amount | 723: dairy |
| 681: others to enterprises of household head 1 | 724: fruits |
| 682: others to enterprises of code 2 | 725: other food |
| 683: others to enterprises of code 3 | 726: gifts |
| 684: others to enterprises of code 4 | 727: Food away from home |
| 685: others to enterprises of code 5 | |
| 686: others to enterprises of code 6 | 730: total beverage |
| 687: others to enterprises of code 7 | 731: non-alcoholic |
| 688: others to enterprises of code 8 | 732: alcoholic |
| 689: others to enterprises of household income can not be taken apart to former income recipient | 740: total tobacco |
| 690: current transfer expenditures to abroad of sub-total amount | 750: total clothing and personal wear |
| 691: current transfer expenditures to abroad of household head 1 | 751: man's clothing |
| 692: current transfer expenditures to abroad of code 2 | 752: lady's clothing |
| 693: current transfer expenditures to abroad of code 3 | 753: children's clothing |
| 694: current transfer expenditures to abroad of code 4 | 754: repairs for clothing |
| 695: current transfer expenditures to abroad of code 5 | 755: miscellaneous |
| 696: current transfer expenditures to abroad of code 6 | 756: footwear |
| 697: current transfer expenditures to abroad of code 7 | 760: total rent and water charges |
| | 761: actual paid rent |

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| 762: imputed rent of self-owned | 822: expenses on operations and maintenance of |
| 763: imputed rent of issued and leased | personal trans-port equipment |
| 764: repairs | 823: purchase transportation |
| 765: water charge | 824: other communications |
| 770: total fuel and lighting | 826: purchases expenses within current year of |
| 771: power | transportation and communication tools |
| 772: charcoal | 827: repair and maintenance expenses of |
| 773: coal | transportation and communication tools |
| 774: fluid fuel | 828: motor vehicle of petrol, parking fees and tolls |
| 775: gas | 829: using the Internet, telephone, mobile telephone |
| 776: firewood | and other communications (fax transmission fees, |
| 777: waste | transfer paper, etc.) |
| 780: total furniture and family facilities | 830: total expenditure on recreation, education and |
| 781: furniture | culture |
| 782: textile furnishing | 831: traveling expenses |
| 783: durable household equipments | 832: recreation service |
| 784: other furniture and family facilities | 833: newspaper, magazine and stationery |
| 790: total household operations | 834: recreation facilities |
| 791: family servants | 835: expenditure on education, culture and researches |
| 792: service to family | 840: total miscellaneous expenditures |
| 793: other expenditures | 841: other goods not listed anywhere |
| 800: total consumption expenditure | 842: financial service |
| 806:capital gain | 843: personal care |
| 807:capital loss | 844: barber and bath |
| 808:capital transfers received | 845: food, beverage and tobacco in restaurant, |
| 809:capital transfers paid | ballroom |
| 810: total medical care and sanitation | 846: gifts (food exclusive) |
| 811: medical equipment and instruction | 847: miscellaneous expenses |
| 812: treatment in hospital, hospital service, and | 850:book value of total fixed assets amount in the |
| health insurance | end of 1991 |
| 813: expenditure of medical article | 851:book value of housing land amount in the end of |
| 820: total transport and communication | 1991 |
| 821: purchase of personal transport equipment | 852:book value of private house amount in the end of |
| | 1991 |
| | 853:book value of other constructions amount in the |
| | end of 1991 |

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| 854:book value of fixed assets of non-corporated enterprise amount in the end of 1991 | non-corporated enterprise amount |
| 855: book value of land amount in the end of 1991 | 875: sale within current year of land amount |
| 856:book value of factory,store & depot amount in the end of 1991 | 876: sale within current year of factory,store & depot amount |
| 857:book value of breeding stock & plantation amount in the end of 1991 | 877: sale within current year of breeding stock & plantation amount |
| 858:book value of transportation amount in the end of 1991 | 878: sale within current year of transportation amount |
| 859:book value of machinery equipment amount in the end of 1991 | 879: sale within current year of machinery equipment amount |
| 860: purchased within current year of totaol fixed assets amount | 880: donation of total fixed assets amount |
| 861: purchased within current year of housing land amount | 881: donation of housing land amount |
| 862:purchased within current year of private house amount | 882: donation of private house amount |
| 863: purchased within current year of other constructions amount | 883: donation of other constructions amount |
| 864: purchased within current year of fixed assets of non-corporated enterprise amount | 884:donation of fixed assets of non-corporated enterprise amount |
| 865: purchased within current year of land amount | 885: donation of land amount |
| 866: purchased within current year of factory,store & depot amount | 886: donation of factory,store & depot amount |
| 867: purchased within current yearr of breeding stock & plantation amount | 887: donation of breeding stock & plantation amount |
| 868: purchased within current year of transportation amount | 888: donation of transportation amount |
| 869: purchased within current year of machinery equipment amount | 889:donation of machinery equipment amount |
| 870: sale within current year of total fixed assets amount | 890:depreciation of total fixed assets amount |
| 871: sale within current year of housing land amount | 891:depreciation of housing land amount |
| 872: sale within current year of private house amount | 892:depreciation of private house amount |
| 873: sale within current year of other constructions amount | 893:depreciation of other constructions amount |
| 874: sale within current year of fixed assets of | 894:depreciation of fixed assets of non-corporated enterprise amount |
| | 895: depreciation of land amount |
| | 896:depreciation of factory,store & depot amount |
| | 897:depreciation of breeding stock & plantation amount |
| | 898:depreciation of transportation amount |
| | 899:depreciation of machinery equipment amount |
| | 901: children nanny expenses |
| | 902: wages of home cooking / washing servants, cleaners and other servants (including building management fee) |

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| 903: the cram school expense | 939: hospital diagnosis and treatment fee |
| 904: all kinds of skill cram school expenses | 969: newspaper and Magazine of total amount within current year |
| 905: nursery care costs | 977: western medicine expenditure |
| 906: kindergartens care costs | 978: Chinese medicine expenditure |
| 907: tutor fees | 979: Health food and health care supplies |
| 908: total amount of teaching video, tape and a blank floppy disk and other expenses | 994: expenditure on chronic nursing homes, nursing homes, maternity care center and home care etc. |
| 910: obsolescence & losses of total fixed assets amount | 995: laboratory fee and radiotherapy fee |
| 911: obsolescence & losses of housing land amount | 996: folk medical expenses |
| 912: obsolescence & losses of private house amount | 997: medical certificate fee |
| 913: obsolescence & losses of other constructions amount | |
| 914: obsolescence & losses of noncorporate enterprise amount | |
| 915: obsolescence & losses of land amount | |
| 916: obsolescence & losses of factory, store & depot amount | |
| 917: obsolescence & losses of breeding stock & plantation amount | |
| 918: obsolescence & losses of transportation amount | |
| 919: obsolescence & losses of machinery equipment amount | |
| 921: private savings pools and funds at the end of 1990 | |
| 922: private savings pools and funds at the end of 1991 | |
| 923: liabilities of private savings pools and funds at the end of 1990 | |
| 924: liabilities of private savings pools and funds at the end of 1991 | |
| 934: general out-patient dental charges | |
| 935: expenditure on dentures, denture and correct | |
| 936: western medicine outpatient expenses | |
| 937: Chinese medicine outpatient expenses | |
| 938: childbirth expenses | |