The Survey of Family Income and Expenditure, 2021

Code Book

variable name	card/ column	variable label	value label	note
Part: Hous	ehold's main ca	rd		-
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
a4	1/12-13	Employment classification by	00.Non-working	
		industry of household head	01.Agriculture and Animal	
			Husbandry	
			02.Forestry	
			03.Fishing and Aquaculture	
			05.Mining and Quarrying	
			08.Manufacturing	
			35.Electricity and Gas Supply	
			36.Water Supply and	
			Remediation Activities	
			41.Construction	
			45. Wholesale and Retail Trade	
			49.Transportation and Storage	
			55.Accommodation and Food	
			Service Activities	
			58.Information and	
			Communication	
			64.Financial and Insurance	
			Activities	
			67.Real Estate Activities	
			69.Professional, Scientific and	
			Technical Activities	
			77. Support Service Activities	
			83. Public Administration and	
			Defence; Compulsory Social	
			Security	
			85.Education	
			86.Human Health and Social	

variable name	card/ column	variable label	value label	note
			Work Activities	
			90.Arts, Entertainment and	
			Recreation	
			94.Other Service Activities	
a5	1/14-15	Employment classification by	00.Unemployed	
		occupation of household head	01.Legislators, Senior Officials	
			and Managers	
			02.Professionals	
			03.Technicians and Associate	
			Professionals	
			04.Clerical Support Workers	
			05.Service and Sales Workers	
			07.Craft and Related Trades	
			Workers	
			08.Plant and Machine Operators,	
			and Assemblers	
			09.Elementary Labourers	
			10.Armed Forces Occupations	
			61.Skilled Agricultural Workers	
			and Animal Producers	
			62.Forestry Workers	
			63.Fishery Workers	
a6	1/22-24	Age of household head		
a7	1/25	Sex of household head	1.male	
			2.female	
a8	1/26-27	Number of household		
		persons		
a9	1/28-29	Number of persons employed		
a11	1/40-41	Educational attainment of	01.illiteracy	
		household head	02.self-educated	
			03.primary school	
			04.junior high school	
			05.senior high school	
			06.vocational school	
			07.junior college	
			08.university or college	

variable name	card/ column	variable label	value label	note
			09.master's degree	
			10.doctor of philosophy	
a12	1/42-43	Number of adults		
a13	1/44-45	Number of income recipients		
a16	1/57	Employment classification by	1.employer	
		employment status of	2.employee	
		household head	3.self-employed worker	
			4.unpaid family worker	
			5.unemployed	
			7.student	
			8.house wife	
			9.others	
a17	1/58	With/without employment of	1.employed	
		household head	2.unemployed	
a18	1/59-61	Type of family	101.one person: the household	
			head is male	
			102.one person: the household	
			head is female	
			201.married couple: the	
			household head is male	
			202.married couple: the	
			household head is female	
			321.single parent: the household	
			head is male of the parent(s)	
			(2nd-generation)	
			322.single parent: the household	
			head is female of the	
			parent(s) (2nd-generation)	
			331.single parent: the household	
			head is male of the	
			grandchild (3rd-generation)	
			332.single parent: the household	
			head is female of the	
			grandchild (3rd-generation)	
			421.nuclear family: the	
			household head is male of	

variable name	card/ column	variable label	value label	note
			the parent(s) (2nd-	
			generation)	
			422.nuclear family: the	
			household head is female of	
			the parent(s) (2nd-	
			generation)	
			431.nuclear family: the	
			household head is male of	
			the grandchild (3rd-	
			generation)	
			432.nuclear family: the	
			household head is female of	
			the grandchild (3rd-	
			generation)	
			511.ancestors and descendants:	
			the household head is male	
			of the grandparent(s) (1st-	
			generation)	
			512.ancestors and descendants:	
			the household head is	
			female of the grandparent(s)	
			(1st-generation)	
			531.ancestors and descendants:	
			the household head is male	
			of the grandchild (3rd-	
			generation)	
			532.ancestors and descendants:	
			the household head is	
			female of the grandchild	
			(3rd-generation)	
			611.extended family: the	
			household head is male of	
			the grandparent(s) (1st-	
			generation)	
			612.extended family: the	
			household head is female of	

variable name	card/ column	variable label	value label	note
a19	1/62-63	Number of persons above 65	the grandparent(s) (1st-generation) 621.extended family: the household head is male of the parent(s) (2nd- generation) 622.extended family: the household head is female of the parent(s) (2nd- generation) 631.extended family: the household head is male of the grandchild (3rd- generation) 632.extended family: the household head is female of the grandchild (3rd- generation) 701.others: the household head is male 702.others: the household head is female	
a20	1/65-78	years old Weight		5 column for integer, 1 for dot and 8 for decimal fraction
Part: Char	acter of househo	old members		
	:Card number:0			
b1_#	xx/09-10	Member code		
b2_#	xx/11-12	Relation to the household head	00.n/a 01.economic household head 02.spouse 03.child 04.grand child	

variable name	card/ column	variable label	value label	note
			05.parents	
			06.grand parents	
			07.brother or sister	
			08.children in law	
			09.grand child in law	
			10.brother or sister in law	
			11.parents in law	
			12.brother or siter of spouse	
			13.other relative	
			14.others	
b3_#	xx/13	Sex	0.n/a	
			1.male	
			2.female	
b4_#	xx/14-16	Age		
b5_#	xx/17-18	Educational 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.master's degree	
			10.doctor of philosophy	
b8_#	xx/21-22	Full time by industry	00.Non-working	
			01.Agriculture and Animal	
			Husbandry	
			02.Forestry	
			03.Fishing and Aquaculture	
			05.Mining and Quarrying	
			08.Manufacturing	
			35.Electricity and Gas Supply	
			36. Water Supply and	
			Remediation Activities	
			41.Construction	

variable name	card/ column	variable label	value label	note
			45.Wholesale and Retail Trade	
			49.Transportation and Storage	
			55.Accommodation and Food	
			Service Activities	
			58.Information and	
			Communication	
			64.Financial and Insurance	
			Activities	
			67.Real Estate Activities	
			69.Professional, Scientific and	
			Technical Activities	
			77.Support Service Activities	
			83.Public Administration and	
			Defence; Compulsory Social	
			Security	
			85.Education	
			86.Human Health and Social	
			Work Activities	
			90.Arts, Entertainment and	
			Recreation	
			94.Other Service Activities	
b9_#	xx/23-24	Full time by occupation	00.Unemployed	
			01.Legislators, Senior Officials	
			and Managers	
			02.Professionals	
			03.Technicians and Associate	
			Professionals	
			04.Clerical Support Workers	
			05.Service and Sales Workers	
			07.Craft and Related Trades	
			Workers	
			08.Plant and Machine Operators,	
			and Assemblers	
			09.Elementary Labourers	
			10.Armed Forces Occupations	
			61.Skilled Agricultural Workers	

variable name	card/ column	variable label	value label	note
			and Animal Producers	
			62.Forestry Workers	
			63.Fishery Workers	
b10_#	xx/25	Part time	0.n/a	
			1.yes	
			2.no	
b12_#	xx/28	Employment status	0.n/a	
			1.employer	
			2.employee	
			3.self-employed worker	
			4.unpaid family worker	
			5.unemployed	
			7.student	
			8.house wife	
			9.others	
b13_#	xx/29	Employment or not	0.n/a	
			1.working	
			2.non-working	
b14_#	xx/30	Income recipient	0.n/a	
			1.yes	
			2.no	
b15_#	xx/31-32	Employment classification by	00.n/a	
		working place	02.Yilan County	
			04.Hsinchu County	
			05.Miaoli County	
			07.Changhua County	
			08.Nantou County	
			09.Yunlin County	
			10.Chiayi County	
			13.Pingtung County	
			14.Taitung County	
			15.Hualien County	
			16.Penghu County	
			17.Keelung City	
			18.Hsinchu City	
			20.Chiayi City	

variable name	card/ column	variable label	value label	note
			59.Lienchiang County	
			60.Kinmen County	
			61.Outland	
			63. Taipei City	
			64.Kaohsiung City	
			65.New Taipei City	
			66.Taichung City	
			67.Tainan City	
			68.Taoyuan City	
			98.Veteran	
			99.Retirement from civil service	
b16_#	xx/33-34	Married status	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	

variable name	card/ column	variable label	value label	note	
			code)13		
			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		
			38.spouse code (member		
			code)38		
			39.spouse code (member		
			code)39		
			40.spouse code (member		
			code)40		
			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		
			97.divorced, separated, widowed		
Part: House	Part: Household equipment				
fl	21/09-10	Color TV			
f51	21/11-12	DVD player			

variable name	card/ column	variable label	value label	note
f29	21/13-14	Movies camera		
f10	21/15-16	Stereo		
f32	21/17-18	Piano		
f55	21/19-20	Digital camera		
f43	21/21-22	Video game		
f44	21/23-24	Cable TV		
f38	21/25-26	Personal computer		
f4	21/27-28	Telephone		
f52	21/29-30	Cell phone		
f34	21/35-36	Sedan vehicle		
f23	21/37-38	Motorcycle		
f48	21/39-40	Electro-magnetic oven		
f6	21/41-42	Air conditioner		
f41	21/43-44	Dehumidifier		
f12	21/45-46	Washing machine		
f42	21/47-48	Drier		
f53	21/49-50	Air-clean machine		
f54	21/51-52	Water filter machine		
f18	21/53-54	Vacuum cleaner		
f33	21/55-56	Geyser		
f50	21/57-58	Hot-warm water fountain		
f39	21/59-60	Microwave oven		
f27	21/61-62	Newspaper		
f28	21/63-64	Magazine		
f56	21/65-67	sub-total amount		
f57	21/68	Internet with computer	0.skip or n/a	
			1.yes	
			2.no	
f59	21/70-71	LCD · PDP TV		
f60	21/72-73	Video On Demand		
f61	21/74	Internet without computer	1.yes 2.no	
Part: Hous	ing			

variable name	card/ column	variable label	value label	note
c1	22/09	Tenure of dwelling	1.self-owned (by usually living	
			member of this household)	
			2.owned by spouse, parents or	
			children not living together	
			3.rented	
			4.allotted	
			5.borrowed and others	
c2	22/10	Usage of dwelling	1.independent	
			2.connected	
c3	22/11-12	Style of building:		
		Number of stories		
c4	22/13	Piped water equipment	1.possessed of	
			2.not possessed of	
c5a	22/14	Parking lot: Self-owned		
c5b	22/15	Parking lot: Rented		
c5c	22/16	Parking lot: None		
сба	22/17-19	Room and area: Housing land		
		area (pins)		
c6b	22/20-22	Room and area: Total room		
		area (pins)		
Part: Speci	ified Items			
d7a	22/28-30	Agricultural		
		Acreage:hectares		
d7b	22/31-32	Agricultural		
		Acreage:ares		
d8a1	22/33-36	Number of livestock &		
		poultry by Large livestock &		
		poultry:Number of beef		
d8a2	22/37-40	Number of livestock &		
		poultry by Large livestock &		
		poultry:Number of		
		others		

variable name	card/ column	variable label	value label	note
d1	22/41-42	Interview Status	1.original sampled registered	
			household	
			2.residents	
			3.excluded objects	
			4.the sample registered	
			household changing register to	
			other address	
			5.the sample registered	
			household not living at the	
			registered address	
			6.nobody at home	
			7.refused	
			8.address not existed	
			9.other	
d4	22/51-52	Number of member in		
		household		
d5	22/53	Classification of Sampling	1.farm household	
		Farm Household	2.non-farm household	
d6	22/54-55	Operation Type of Farm	00.n/a	
		Households	01.rice planting	
			02.vegetables planting	
			03.fruits planting	
			04.flowers planting	
			05.sundry and special crops	
			planting	
			06.other crops planting	
			07.hogs raising	
			08.chicken raising	
			09.other livestock and poultry	
			raising	
			10.without operating	
d8b1	22/56-60	Number of livestock &		
		poultry by Medium livestock		
		& poultry:Number of		
		hogs		

variable name	card/ column	variable label	value label	note
d8b2	22/61-65	Number of livestock &		
		poultry by Medium livestock		
		& poultry:Number of		
		others		
d8c1	22/66-71	Number of livestock &		
		poultry by Small livestock &		
		poultry:Number of		
		chicken		
d8c2	22/72-77	Number of livestock &		
		poultry by Small livestock &		
		poultry:Number of		
		others		

Part: Income and Outlay

indicates which card number, total card numbers are 23-99, columns are $23/09-22 \sim 99/65-78$.

Regarding the compressed format of each item showed on card number 23-99, please refer to Appendix 3.

itm xxx	#/09-22	Amount of amount code xxx	Amount code refer to appendix 2	
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

- 02 Yilan County
- 04 Hsinchu County
- 05 Miaoli County
- 07 Changhua County
- 08 Nantou County
- 09 Yunlin County
- 10 Chiayi County
- 13 Pingtung County
- 14 Taitung County
- 15 Hualien County
- 16 Penghu County
- 17 Keelung City
- 18 Hsinchu City
- 20 Chiayi City
- 63 Taipei City
- 64 Kaohsiung City
- 65 New Taipei City
- 66 Taichung City
- 67 Tainan City
- 68 Taoyuan City

Appendix 2: Amount Code

80: Lump-sum retirement pay - sub-total amount	117: Overtime pay - code 7
81: Lump-sum retirement pay - household head 1	118: Overtime pay - code 8
82: Lump-sum retirement pay - code 2	119: Overtime pay - household income can not be
83: Lump-sum retirement pay - code 3	taken apart to former income recipient
84: Lump-sum retirement pay - code 4	120: Awards - sub-total amount
85: Lump-sum retirement pay - code 5	121: Awards - household head 1
86: Lump-sum retirement pay - code 6	122: Awards - code 2
87: Lump-sum retirement pay - code 7	123: Awards - code 3
88: Lump-sum retirement pay - code 8	124: Awards - code 4
89: Lump-sum retirement pay - household income can	125: Awards - code 5
not be taken apart to former income recipient	126: Awards - code 6
90: Monthly retirement pay - sub-total amount	127: Awards - code 7
91: Monthly retirement pay - household head 1	128: Awards - code 8
92: Monthly retirement pay - code 2	129: Awards - household income can not be taken apart
93: Monthly retirement pay - code 3	to former income recipient
94: Monthly retirement pay - code 4	130: Insurance of GEI, LI, & SI by employers - sub-
95: Monthly retirement pay - code 5	total amount
96: Monthly retirement pay - code 6	131: Insurance of GEI, LI, & SI by employers -
97: Monthly retirement pay - code 7	household head 1
98: Monthly retirement pay - code 8	132: Insurance of GEI, LI, & SI by employers - code 2
99: Monthly retirement pay - household income can	133: Insurance of GEI, LI, & SI by employers - code 3
not be taken apart to former income recipient	134: Insurance of GEI, LI, & SI by employers - code 4
101: Code of member in household - household head 1	135: Insurance of GEI, LI, & SI by employers - code 5
102: Code of member in household - code 2	136: Insurance of GEI, LI, & SI by employers - code 6
103: Code of member in household - code 3	137: Insurance of GEI, LI, & SI by employers - code 7
104: Code of member in household - code 4	138: Insurance of GEI, LI, & SI by employers - code 8
105: Code of member in household - code 5	139: Insurance of GEI, LI, & SI by employers -
106: Code of member in household - code 6	household income can not be taken apart to
107: Code of member in household - code 7	former income recipient
108: Code of member in household - code 8	140: Fringe & death benefits - sub-total amount
110: Overtime pay - sub-total amount	141: Fringe & death benefits - household head 1
111: Overtime pay - household head 1	142: Fringe & death benefits - code 2
112: Overtime pay - code 2	143: Fringe & death benefits - code 3
113: Overtime pay - code 3	144: Fringe & death benefits - code 4
114: Overtime pay - code 4	145: Fringe & death benefits - code 5
115: Overtime pay - code 5	146: Fringe & death benefits - code 6
116: Overtime pay - code 6	147: Fringe & death benefits - code 7

- 148: Fringe & death benefits code 8
- 149: Fringe & death benefits household income can not be taken apart to former income recipient
- 150: Retirement pay sub-total amount
- 151: Retirement pay household head 1
- 152: Retirement pay code 2
- 153: Retirement pay code 3
- 154: Retirement pay code 4
- 155: Retirement pay code 5
- 156: Retirement pay code 6
- 157: Retirement pay code 7
- 158: Retirement pay code 8
- 159: Retirement pay household income can not be taken apart to former income recipient
- 160: Other part time payroll sub-total amount
- 161: Other part time payroll household head 1
- 162: Other part time payroll code 2
- 163: Other part time payroll code 3
- 164: Other part time payroll code 4
- 165: Other part time payroll code 5
- 166: Other part time payroll code 6
- 167: Other part time payroll code 7
- 168: Other part time payroll code 8
- 169: Other part time payroll household income can not be taken apart to former income recipient
- 170: Charities sub-total amount
- 171: Charities household head 1
- 172: Charities code 2
- 173: Charities code 3
- 174: Charities code 4
- 175: Charities code 5
- 176: Charities code 6
- 177: Charities code 7
- 178: Charities code 8
- 179: Charities household income can not be taken apart to former income recipient
- 180: Other current transfer expenditures of private sub-total amount
- 181: Other current transfer expenditures of private -

- household head 1
- 182: Other current transfer expenditures of private code 2
- 183: Other current transfer expenditures of private code 3
- 184: Other current transfer expenditures of private code 4
- 185: Other current transfer expenditures of private code 5
- 186: Other current transfer expenditures of private code 6
- 187: Other current transfer expenditures of private code 7
- 188: Other current transfer expenditures of private code 8
- 189: Other current transfer expenditures of private household income can not be taken apart to former income recipient
- 190: Compensation of employee sub-total amount
- 191: Compensation of employee household head 1
- 192: Compensation of employee code 2
- 193: Compensation of employee code 3
- 194: Compensation of employee code 4
- 195: Compensation of employee code 5
- 196: Compensation of employee code 6
- 197: Compensation of employee code 7
- 198: Compensation of employee code 8
- 199: Compensation of employee household income can not be taken apart to former income recipient
- 200: Insurance of GEI, LI, FHI & NAI by government sub-total amount
- 201: Insurance of GEI, LI, FHI & NAI by government
 household head 1
- 202: Insurance of GEI, LI, FHI & NAI by government code 2
- 203: Insurance of GEI, LI, FHI & NAI by government code 3
- 204: Insurance of GEI, LI, FHI & NAI by government code 4

- 205: Insurance of GEI, LI, FHI & NAI by government code 5
- 206: Insurance of GEI, LI, FHI & NAI by government code 6
- 207: Insurance of GEI, LI, FHI & NAI by government code 7
- 208: Insurance of GEI, LI, FHI & NAI by government code 8
- 209: Insurance of GEI, LI, FHI & NAI by governmenthousehold income can not be taken apart toformer income recipient
- 210: Full time payroll sub-total amount
- 211: Full time payroll household head 1
- 212: Full time payroll code 2
- 213: Full time payroll code 3
- 214: Full time payroll code 4
- 215: Full time payroll code 5
- 216: Full time payroll code 6
- 217: Full time payroll code 7
- 218: Full time payroll code 8
- 219: Full time payroll household income can not be taken apart to former income recipient
- 220: Part time and spare time payroll sub-total amount
- 221: Part time and spare time payroll household head
- 222: Part time and spare time payroll code 2
- 223: Part time and spare time payroll code 3
- 224: Part time and spare time payroll code 4
- 225: Part time and spare time payroll code 5
- 226: Part time and spare time payroll code 6
- 227: Part time and spare time payroll code 7
- 228: Part time and spare time payroll code 8
- 229: Part time and spare time payroll household income can not be taken apart to former income recipient
- 230: Other receipts or subsides sub-total amount
- 231: Other receipts or subsides household head 1
- 232: Other receipts or subsides code 2

- 233: Other receipts or subsides code 3
- 234: Other receipts or subsides code 4
- 235: Other receipts or subsides code 5
- 236: Other receipts or subsides code 6
- 237: Other receipts or subsides code 7
- 238: Other receipts or subsides code 8
- 239: Other receipts or subsides household income can not be taken apart to former income recipient
- 240: Entrepreneurial income sub-total amount
- 241: Entrepreneurial income household head 1
- 242: Entrepreneurial income code 2
- 243: Entrepreneurial income code 3
- 244: Entrepreneurial income code 4
- 245: Entrepreneurial income code 5
- 246: Entrepreneurial income code 6
- 247: Entrepreneurial income code 7
- 248: Entrepreneurial income code 8
- 249: Entrepreneurial income household income can not be taken apart to former income recipient
- 260: Agricultural & livestock income sub-total amount
- 261: Agricultural & livestock income household head
- 262: Agricultural & livestock income code 2
- 263: Agricultural & livestock income code 3
- 264: Agricultural & livestock income code 4
- 265: Agricultural & livestock income code 5
- 266: Agricultural & livestock income code 6
- 267: Agricultural & livestock income code 7
- 268: Agricultural & livestock income code 8
- 269: Agricultural & livestock income household income can not be taken apart to former income recipient
- 270: Net forest income sub-total amount
- 271: Net forest income household head 1
- 272: Net forest income code 2
- 273: Net forest income code 3
- 274: Net forest income code 4
- 275: Net forest income code 5

276: Net forest income - code 6	311: Old-age allowance - household head 1
277: Net forest income - code 7	312: Old-age allowance - code 2
278: Net forest income - code 8	313: Old-age allowance - code 3
279: Net forest income - household income can not be	314: Old-age allowance - code 4
taken apart to former income recipient	315: Old-age allowance - code 5
280: Net fishing income - sub-total amount	316: Old-age allowance - code 6
281: Net fishing income - household head 1	317: Old-age allowance - code 7
282: Net fishing income - code 2	318: Old-age allowance - code 8
283: Net fishing income - code 3	319: Old-age allowance - household income can not be
284: Net fishing income - code 4	taken apart to former income recipient
285: Net fishing income - code 5	330: Property income - sub-total amount
286: Net fishing income - code 6	331: Property income - household head 1
287: Net fishing income - code 7	332: Property income - code 2
288: Net fishing income - code 8	333: Property income - code 3
289: Net fishing income - household income can not be	334: Property income - code 4
taken apart to former income recipient	335: Property income - code 5
290: Net operation surplus - sub-total amount	336: Property income - code 6
291: Net operation surplus - household head 1	337: Property income - code 7
292: Net operation surplus - code 2	338: Property income - code 8
293: Net operation surplus - code 3	339: Property income - household income can not be
294: Net operation surplus - code 4	taken apart to former income recipient
295: Net operation surplus - code 5	340: Interest income - sub-total amount
296: Net operation surplus - code 6	341: Interest income - household head 1
297: Net operation surplus - code 7	342: Interest income - code 2
298: Net operation surplus - code 8	343: Interest income - code 3
299: Net operation surplus - household income can not	344: Interest income - code 4
be taken apart to former income recipient	345: Interest income - code 5
300: Low income household - sub-total amount	346: Interest income - code 6
301: Low income household - household head 1	347: Interest income - code 7
302: Low income household - code 2	348: Interest income - code 8
303: Low income household - code 3	349: Interest income - household income can not be
304: Low income household - code 4	taken apart to former income recipient
305: Low income household - code 5	350: Investment income - sub-total amount
306: Low income household - code 6	351: Investment income - household head 1
307: Low income household - code 7	352: Investment income - code 2
308: Low income household - code 8	353: Investment income - code 3
309: Low income household - household income can	354: Investment income - code 4
not be taken apart to former income recipient	355: Investment income - code 5
310: Old-age allowance - sub-total amount	356: Investment income - code 6

- 357: Investment income code 7
- 358: Investment income code 8
- 359: Investment income household income can not be taken apart to former income recipient
- 360: Other property income sub-total amount
- 361: Other property income household head 1
- 362: Other property income code 2
- 363: Other property income code 3
- 364: Other property income code 4
- 365: Other property income code 5
- 366: Other property income code 6
- 367: Other property income code 7
- 368: Other property income code 8
- 369: Other property income household income can not be taken apart to former income recipient
- 370: Old-age farmer annuity sub-total amount
- 371: Old-age farmer annuity household head 1
- 372: Old-age farmer annuity code 2
- 373: Old-age farmer annuity code 3
- 374: Old-age farmer annuity code 4
- 375: Old-age farmer annuity code 5
- 376: Old-age farmer annuity code 6
- 377: Old-age farmer annuity code 7
- 378: Old-age farmer annuity code 8
- 379: Old-age farmer annuity household income can not be taken apart to former income recipient
- 380: Other current transfer receipts from government sub-total amount
- 381: Other current transfer receipts from government household head 1
- 382: Other current transfer receipts from government code 2
- 383: Other current transfer receipts from government code 3
- 384: Other current transfer receipts from government -
- 385: Other current transfer receipts from government code 5
- 386: Other current transfer receipts from government -

- code 6
- 387: Other current transfer receipts from government code 7
- 388: Other current transfer receipts from government code 8
- 389: Other current transfer receipts from government household income can not be taken apart to former income recipient
- 390: Imputed rent income sub-total amount
- 391: Imputed rent income household head 1
- 392: Imputed rent income code 2
- 393: Imputed rent income code 3
- 394: Imputed rent income code 4
- 395: Imputed rent income code 5
- 396: Imputed rent income code 6
- 397: Imputed rent income code 7
- 398: Imputed rent income code 8
- 399: Imputed rent income household income can not be taken apart to former income recipient
- 400: Total receipts sub-total amount
- 401: Total receipts household head 1
- 402: Total receipts code 2
- 403: Total receipts code 3
- 404: Total receipts code 4
- 405: Total receipts code 5
- 406: Total receipts code 6
- 407: Total receipts code 7
- 408: Total receipts code 8
- 409: Total receipts household income can not be taken apart to former income recipient
- 410: Current transfer receipts sub-total amount
- 411: Current transfer receipts household head 1
- 412: Current transfer receipts code 2
- 413: Current transfer receipts code 3
- 414: Current transfer receipts code 4
- 415: Current transfer receipts code 5
- 416: Current transfer receipts code 6
- 417: Current transfer receipts code 7
- 418: Current transfer receipts code 8

- 419: Current transfer receipts household income can not be taken apart to former income recipient
- 420: Current transfer receipts from individuals subtotal amount
- 421: Current transfer receipts from individuals household head 1
- 422: Current transfer receipts from individuals code 2
- 423: Current transfer receipts from individuals code 3
- 424: Current transfer receipts from individuals code 4
- 425: Current transfer receipts from individuals code 5
- 426: Current transfer receipts from individuals code 6
- 427: Current transfer receipts from individuals code 7
- 428: Current transfer receipts from individuals code 8
- 429: Current transfer receipts from individuals household income can not be taken apart to former income recipient
- 430: Current transfer receipts from government subtotal amount
- 431: Current transfer receipts from government household head 1
- 432: Current transfer receipts from government code
- 433: Current transfer receipts from government code
- 434: Current transfer receipts from government code
 4
- 435: Current transfer receipts from government code 5
- 436: Current transfer receipts from government code
- 437: Current transfer receipts from government code
- 438: Current transfer receipts from government code 8
- 439: Current transfer receipts from government household income can not be taken apart to former income recipient
- 440: Current transfer receipts from enterprises subtotal amount

- 441: Current transfer receipts from enterprises household head 1
- 442: Current transfer receipts from enterprises code 2
- 443: Current transfer receipts from enterprises code 3
- 444: Current transfer receipts from enterprises code 4
- 445: Current transfer receipts from enterprises code 5
- 446: Current transfer receipts from enterprises code 6
- 447: Current transfer receipts from enterprises code 7
- 448: Current transfer receipts from enterprises code 8
- 449: Current transfer receipts from enterprises household income can not be taken apart to
 former income recipient
- 450: Benefit of social insurance sub-total amount
- 451: Benefit of social insurance household head 1
- 452: Benefit of social insurance code 2
- 453: Benefit of social insurance code 3
- 454: Benefit of social insurance code 4
- 455: Benefit of social insurance code 5
- 456: Benefit of social insurance code 6
- 457: Benefit of social insurance code 7
- 458: Benefit of social insurance code 8
- 459: Benefit of social insurance household income can not be taken apart to former income recipient
- 460: Cash benefit of life and casualty insurance subtotal amount
- 461: Cash benefit of life and casualty insurance household head 1
- 462: Cash benefit of life and casualty insurance code 2.
- 463: Cash benefit of life and casualty insurance code 3
- 464: Cash benefit of life and casualty insurance code
- 465: Cash benefit of life and casualty insurance code 5
- 466: Cash benefit of life and casualty insurance code 6
- 467: Cash benefit of life and casualty insurance code 7

- 468: Cash benefit of life and casualty insurance code 8
- 469: Cash benefit of life and casualty insurance household income can not be taken apart to former income recipient
- 470: Other current transfer receipts from enterprises sub-total amount
- 471: Other current transfer receipts from enterprises household head 1
- 472: Other current transfer receipts from enterprises code 2
- 473: Other current transfer receipts from enterprises code 3
- 474: Other current transfer receipts from enterprises code 4
- 475: Other current transfer receipts from enterprises code 5
- 476: Other current transfer receipts from enterprises code 6
- 477: Other current transfer receipts from enterprises code 7
- 478: Other current transfer receipts from enterprises code 8
- 479: Other current transfer receipts from enterprises household income can not be taken apart to former income recipient
- 480: Current transfer receipts from abroad sub-total amount
- 481: Current transfer receipts from abroad household head 1
- 482: Current transfer receipts from abroad code 2
- 483: Current transfer receipts from abroad code 3
- 484: Current transfer receipts from abroad code 4
- 485: Current transfer receipts from abroad code 5
- 486: Current transfer receipts from abroad code 6
- 487: Current transfer receipts from abroad code 7
- 488: Current transfer receipts from abroad code 8
- 489: Current transfer receipts from abroad household income can not be taken apart to former income

- recipient
- 490: Miscellaneous receipts sub-total amount
- 491: Miscellaneous receipts household head 1
- 492: Miscellaneous receipts code 2
- 493: Miscellaneous receipts code 3
- 494: Miscellaneous receipts code 4
- 495: Miscellaneous receipts code 5
- 496: Miscellaneous receipts code 6
- 497: Miscellaneous receipts code 7
- 498: Miscellaneous receipts code 8
- 499: Miscellaneous receipts household income can not be taken apart to former income recipient
- 500: Current receipts of sub-total amount
- 510: House loans sub-total amount
- 511: House loans household head 1
- 512: House loans code 2
- 513: House loans code 3
- 514: House loans code 4
- 515: House loans code 5
- 516: House loans code 6
- 517: House loans code 7
- 518: House loans code 8
- 519: House loans household income can not be taken apart to former income recipient
- 520: Other interest sub-total amount
- 521: Other interest household head 1
- 522: Other interest code 2
- 523: Other interest code 3
- 524: Other interest code 4
- 525: Other interest code 5
- 526: Other interest code 6
- 527: Other interest code 7
- 528: Other interest code 8
- 529: Other interest household income can not be taken apart to former income recipient
- 530: Expenditure on NAI sub-total amount
- 531: Expenditure on NAI household head 1
- 532: Expenditure on NAI code 2
- 533: Expenditure on NAI code 3

- 534: Expenditure on NAI code 4
- 535: Expenditure on NAI code 5
- 536: Expenditure on NAI code 6
- 537: Expenditure on NAI code 7
- 538: Expenditure on NAI code 8
- 539: Expenditure on NAI household income can not be taken apart to former income recipient
- 540: Interest sub-total amount
- 541: Interest household head 1
- 542: Interest code 2
- 543: Interest code 3
- 544: Interest code 4
- 545: Interest code 5
- 546: Interest code 6
- 547: Interest code 7
- 548: Interest code 8
- 549: Interest household income can not be taken apart to former income recipient
- 550: Expenditure of marriage, birth and funeral subtotal amount
- 551: Expenditure of marriage, birth and funeral household head 1
- 552: Expenditure of marriage, birth and funeral code
- 553: Expenditure of marriage, birth and funeral code
- 554: Expenditure of marriage, birth and funeral code
- 555: Expenditure of marriage, birth and funeral code
- 556: Expenditure of marriage, birth and funeral code
- 557: Expenditure of marriage, birth and funeral code 7
- 558: Expenditure of marriage, birth and funeral code 8
- 559: Expenditure of marriage, birth and funeral household income can not be taken apart to former income recipient

- 560: Current transfer expenditures sub-total amount
- 561: Current transfer expenditures household head 1
- 562: Current transfer expenditures code 2
- 563: Current transfer expenditures code 3
- 564: Current transfer expenditures code 4
- 565: Current transfer expenditures code 5
- 566: Current transfer expenditures code 6
- 567: Current transfer expenditures code 7
- 568: Current transfer expenditures code 8
- 569: Current transfer expenditures household income can not be taken apart to former income recipient
- 570: Current transfer expenditures to private sub-total amount
- 571: Current transfer expenditures to private household head 1
- 572: Current transfer expenditures to private code 2
- 573: Current transfer expenditures to private code 3
- 574: Current transfer expenditures to private code 4
- 575: Current transfer expenditures to private code 5
- 576: Current transfer expenditures to private code 6
- 577: Current transfer expenditures to private code 7
- 578: Current transfer expenditures to private code 8
- 579: Current transfer expenditures to private household income can not be taken apart to former income recipient
- 580: Current transfer expenditures to government sub-total amount
- 581: Current transfer expenditures to government household head 1
- 582: Current transfer expenditures to government code 2
- 583: Current transfer expenditures to government code 3
- 584: Current transfer expenditures to government code 4
- 585: Current transfer expenditures to government code 5
- 586: Current transfer expenditures to government code 6

- 587: Current transfer expenditures to government code 7
- 588: Current transfer expenditures to government code 8
- 589: Current transfer expenditures to government household income can not be taken apart to former income recipient
- 590: House tax and land tax sub-total amount
- 591: House tax and land tax household head 1
- 592: House tax and land tax code 2
- 593: House tax and land tax code 3
- 594: House tax and land tax code 4
- 595: House tax and land tax code 5
- 596: House tax and land tax code 6
- 597: House tax and land tax code 7
- 598: House tax and land tax code 8
- 599: House tax and land tax household income can not be taken apart to former income recipient
- 600: Nonconsumption expenditure sub-total amount
- 601: Nonconsumption expenditure household head 1
- 602: Nonconsumption expenditure code 2
- 603: Nonconsumption expenditure code 3
- 604: Nonconsumption expenditure code 4
- 605: Nonconsumption expenditure code 5
- $606{:}$ Nonconsumption expenditure code 6
- 607: Nonconsumption expenditure code 7608: Nonconsumption expenditure code 8
- 609: Nonconsumption expenditure household income can not be taken apart to former income recipient
- 610: Income tax sub-total amount
- 611: Income tax household head 1
- 612: Income tax code 2
- 613: Income tax code 3
- 614: Income tax code 4
- 615: Income tax code 5
- 616: Income tax code 6
- 617: Income tax code 7
- 618: Income tax code 8
- 619: Income tax household income can not be taken

- apart to former income recipient
- 620: Other taxes sub-total amount
- 621: Other taxes household head 1
- 622: Other taxes code 2
- 623: Other taxes code 3
- 624: Other taxes code 4
- 625: Other taxes code 5
- 626: Other taxes code 6
- 627: Other taxes code 7
- 628: Other taxes code 8
- 629: Other taxes household income can not be taken apart to former income recipient
- 630: Other current transfer expenditures to government
 - sub-total amount
- 631: Other current transfer expenditures to government
 - household head 1
- 632: Other current transfer expenditures to government code 2
- 633: Other current transfer expenditures to government code 3
- 634: Other current transfer expenditures to government code 4
- 635: Other current transfer expenditures to government code 5
- 636: Other current transfer expenditures to government
- 637: Other current transfer expenditures to government code 7
- 638: Other current transfer expenditures to government code 8
- 639: Other current transfer expenditures to government
 - household income can not be taken apart to former income recipient
- 640: Social insurance sub-total amount
- 641: Social insurance household head 1
- 642: Social insurance code 2
- 643: Social insurance code 3
- 644: Social insurance code 4
- 645: Social insurance code 5

646: Social insurance - code 6 household income can not be taken apart to 647: Social insurance - code 7 former income recipient 680: Expenditure on NHI - sub-total amount 648: Social insurance - code 8 649: Social insurance - household income can not be 681: Expenditure on NHI - household head 1 taken apart to former income recipient 682: Expenditure on NHI - code 2 650: Expenditure on GEI - sub-total amount 683: Expenditure on NHI - code 3 651: Expenditure on GEI - household head 1 684: Expenditure on NHI - code 4 652: Expenditure on GEI - code 2 685: Expenditure on NHI - code 5 653: Expenditure on GEI - code 3 686: Expenditure on NHI - code 6 654: Expenditure on GEI - code 4 687: Expenditure on NHI - code 7 655: Expenditure on GEI - code 5 688: Expenditure on NHI - code 8 656: Expenditure on GEI - code 6 689: Expenditure on NHI - household income can not 657: Expenditure on GEI - code 7 be taken apart to former income recipient 658: Expenditure on GEI - code 8 690: Current transfer expenditures to abroad - sub-total 659: Expenditure on GEI - household income can not amount 691: Current transfer expenditures to abroad be taken apart to former income recipient 660: Expenditure on LI - sub-total amount household head 1 661: Expenditure on LI - household head 1 692: Current transfer expenditures to abroad - code 2 662: Expenditure on LI - code 2 693: Current transfer expenditures to abroad - code 3 694: Current transfer expenditures to abroad - code 4 663: Expenditure on LI - code 3 664: Expenditure on LI - code 4 695: Current transfer expenditures to abroad - code 5 665: Expenditure on LI - code 5 696: Current transfer expenditures to abroad - code 6 666: Expenditure on LI - code 6 697: Current transfer expenditures to abroad - code 7 667: Expenditure on LI - code 7 698: Current transfer expenditures to abroad - code 8 699: Current transfer expenditures to abroad -668: Expenditure on LI - code 8 669: Expenditure on LI - household income can not be household income can not be taken apart to taken apart to former income recipient former income recipient 700: Insurance of NHI by employers - sub-total amount 670: Expenditure on farmer's health insurance - subtotal amount 701: Insurance of NHI by employers - household head 671: Expenditure on farmer's health insurance household head 1 702: Insurance of NHI by employers - code 2 672: Expenditure on farmer's health insurance - code 2 703: Insurance of NHI by employers - code 3 673: Expenditure on farmer's health insurance - code 3 704: Insurance of NHI by employers - code 4 674: Expenditure on farmer's health insurance - code 4 705: Insurance of NHI by employers - code 5 675: Expenditure on farmer's health insurance - code 5 706: Insurance of NHI by employers - code 6 676: Expenditure on farmer's health insurance - code 6 707: Insurance of NHI by employers - code 7 677: Expenditure on farmer's health insurance - code 7 708: Insurance of NHI by employers - code 8 678: Expenditure on farmer's health insurance - code 8 709: Insurance of NHI by employers - household

679: Expenditure on farmer's health insurance -

income can not be taken apart to former income

recipient	876: National annuity - code 6
850: Expenditure on fisher-man's health insurance -	877: National annuity - code 7
sub-total amount	878: National annuity - code 8
851: Expenditure on fisher-man's health insurance -	879: National annuity - household income can not be
household head 1	taken apart to former income recipient
852: Expenditure on fisher-man's health insurance -	880: Benefit of NAI - sub-total amount
code 2	881: Benefit of NAI - household head 1
853: Expenditure on fisher-man's health insurance -	882: Benefit of NAI - code 2
code 3	883: Benefit of NAI - code 3
854: Expenditure on fisher-man's health insurance -	884: Benefit of NAI - code 4
code 4	885: Benefit of NAI - code 5
855: Expenditure on fisher-man's health insurance -	886: Benefit of NAI - code 6
code 5	887: Benefit of NAI - code 7
856: Expenditure on fisher-man's health insurance -	888: Benefit of NAI - code 8
code 6	889: Benefit of NAI - household income can not be
857: Expenditure on fisher-man's health insurance -	taken apart to former income recipient
code 7	890: Lottery payout - sub-total amount
858: Expenditure on fisher-man's health insurance -	891: Lottery payout - household head 1
code 8	892: Lottery payout - code 2
859: Expenditure on fisher-man's health insurance -	893: Lottery payout - code 3
household income can not be taken apart to	894: Lottery payout - code 4
former income recipient	895: Lottery payout - code 5
860: Expenditure on SI - sub-total amount	896: Lottery payout - code 6
861: Expenditure on SI - household head 1	897: Lottery payout - code 7
862: Expenditure on SI - code 2	898: Lottery payout - code 8
863: Expenditure on SI - code 3	899: Lottery payout - household income can not be
864: Expenditure on SI - code 4	taken apart to former income recipient
865: Expenditure on SI - code 5	910: Lottery bonus - sub-total amount
866: Expenditure on SI - code 6	911: Lottery bonus - household head 1
867: Expenditure on SI - code 7	912: Lottery bonus - code 2
868: Expenditure on SI - code 8	913: Lottery bonus - code 3
869: Expenditure on SI - household income can not be	914: Lottery bonus - code 4
taken apart to former income recipient	915: Lottery bonus - code 5
870: National annuity - sub-total amount	916: Lottery bonus - code 6
871: National annuity - household head 1	917: Lottery bonus - code 7
872: National annuity - code 2	918: Lottery bonus - code 8
873: National annuity - code 3	919: Lottery bonus - household income can not be
874: National annuity - code 4	taken apart to former income recipient

940: Benefit of NHI - sub-total amount

875: National annuity - code 5

941: Benefit of NHI - household head 1	1002: Supplementary food
942: Benefit of NHI - code 2	1003: Milk, cheese and eggs
943: Benefit of NHI - code 3	1004: Fruit
944: Benefit of NHI - code 4	1005: Sugar, jam, honey, confectionery and seasonings
945: Benefit of NHI - code 5	1006: Non-alcoholic beverages
946: Benefit of NHI - code 6	1010: Food and non-alcoholic beverages
947: Benefit of NHI - code 7	1020: Tobacco, alcoholic beverages and betel nuts
948: Benefit of NHI - code 8	1021: Tobacco
949: Benefit of NHI - household income can not be	1022: Alcoholic beverages
taken apart to former income recipient	1030: Clothing and footwear
950: Insurance of NHI by government - sub-total	1031: Clothing
amount	1032: Footwear
951: Insurance of NHI by government - household	1040: Housing, water, electricity, gas and other fuels
head 1	1041: Actual rentals for housing
952: Insurance of NHI by government - code 2	1042: Imputed rentals of owner-occupiers
953: Insurance of NHI by government - code 3	1043: Imputed rentals of issued and leased
954: Insurance of NHI by government - code 4	1044: Maintenance and repair of the dwelling
955: Insurance of NHI by government - code 5	1045: Water supply and refuse collection
956: Insurance of NHI by government - code 6	1046: House insurance
957: Insurance of NHI by government - code 7	1047: Electricity
958: Insurance of NHI by government - code 8	1048: Gas
959: Insurance of NHI by government - household	1049: Liquid and solid fuels
income can not be taken apart to former income	1060: Furnishings, household equipment and routine
recipient	household maintenance
980: Benefit of GEI, LI, FHI, and SI - sub-total amount	1061: Furniture and furnishings
981: Benefit of GEI, LI, FHI, and SI - household head	1062: Household textiles
1	1063: Durable household equipment
982: Benefit of GEI, LI, FHI, and SI - code 2	1064: Glassware, tableware, small tools and
983: Benefit of GEI, LI, FHI, and SI - code 3	miscellaneous accessories
984: Benefit of GEI, LI, FHI, and SI - code 4	1065: Domestic services and household services
985: Benefit of GEI, LI, FHI, and SI - code 5	1066: Non-durable household goods
986: Benefit of GEI, LI, FHI, and SI - code 6	1073: Home appliances 2 of sub-total amount
987: Benefit of GEI, LI, FHI, and SI - code 7	1080: Health
988: Benefit of GEI, LI, FHI, and SI - code 8	1081: Therapeutic equipment
989: Benefit of GEI, LI, FHI, and SI - household	1082: Outpatient and hospital services
income can not be taken apart to former income	1083: Pharmaceutical and other medical products
-	•
recipient	1083: Pharmaceutical and other medical products

- 1092: Expenditure on dentures, denture and correct
- 1093: Western medicine outpatient expenses
- 1094: Chinese medicine outpatient expenses
- 1095: Childbirth expenses
- 1096: Hospital diagnosis and treatment fee
- 1097: Expenditure on chronic nursing homes, nursing homes, maternity care center and home care etc.
- 1098: Laboratory fee and radiotherapy fee
- 1099: Folk medical expenses
- 1101: Medical certificate fee and others
- 1102: Western medicine expenditure
- 1103: Chinese medicine expenditure
- 1104: Health food and health care supplies
- 1105: [With medical behaviors] Costs of care by chronic nursing home (including nursing homes, day care center, mental rehabilitation institutions), home care, long-term care institutions, and institutions for the physically or mentally disabled
- 1106: [With medical behaviors] Costs of care by postpartum nursing care center
- 1107: [With medical behaviors] Costs of having nursing workers or nurses at home or in institutions
- 1110: Transport
- 1111: Purchase of vehicles
- 1112: Operation of transport equipment
- 1113: Transport services
- 1114: Insurance of vehicles
- 1121: The total of this year's purchase fees of transportation means
- 1122: The total of the repair and maintenance fees of transportation means
- 1123: The total of the gas fares and parking fees of cars and scooters
- 1130: Communication
- 1131: Purchase of communication equipment
- 1132: Operation of communication equipment
- 1133: Postal and communication services

- 1141: The total of the annual purchase fees and rental of communication equipment
- 1142: The total of the repair and maintenance fees of communication equipment
- 1143: The Internet, phone bills, cellphone bills including monthly rental (excluding business purpose), and other communication bills (fax machine faxing fees and faxing paper fees)
- 1150: Recreation and culture
- 1151: Package holidays
- 1152: Recreational and cultural services
- 1153: Newspapers, books and stationery
- 1154: Recreational facilities
- 1161: Study abroad, winter (summer) camp, graduation trip and off-campus teaching
- 1162: Miscellaneous package holidays
- 1163: The monthly rental and choice-freevideo bills of cable television, multimediachoice-freevideo, etc.
- 1164: Annual purchase of textbooks, reference books, handouts and other learning books
- 1165: The total of newspapers and magazines
- 1166: Computer software purchase (rent) fee
- 1167: The total home appliances 1
- 1168: Purchase expenses within current year of home computers
- 1169: Repair and maintenance expenses of home computer
- 1171: Purchase expenses within current year of computer peripherals
- 1172: Repair and maintenance expenses within current year of computer peripherals
- 1180: Education
- 1181: Tuition of the formal education
- 1182: Tuition except for the formal education and tutors
- 1183: Tutors
- 1191: Kindergartens care costs
- 1192: Pay tuition fees and activities of the school,

- school registration fee
- 1200: Restaurants and hotels
- 1201: Catering services of marriage, birth and funeral
- 1202: Food and beverages in restaurants
- 1203: Board
- 1204: Accommodation services
- 1220: Miscellaneous goods and services
- 1221: Jewellery, clocks, watches and other personal effects
- 1222: Financial services
- 1223: Appliances, articles and products for personal care
- 1224: Hairdressing salons and personal grooming establishments
- 1225: Expenses of marriage, birth and funeral (food excl.)
- 1226: Other miscellaneous expenses
- 1227: Non-saving insurance
- 1228: Social protection
- 1235: Marriage expenses
- 1236: Funeral expenses
- 1237: Other expenses (excluding marriage and funeral expenses)
- 1238: Children nanny expenses
- 1241: [No medical behaviors] Costs of staying in nursing homes, institutions for the physically or mentally disabled, private special school for the disabled
- 1242: [No medical behaviors] Costs of staying in postpartum nursing care centers
- 1243: [No medical behaviors] Costs of having nursing workers or other caregivers at home

Appendix 3: 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
В	2	L	-3
C	3	M	-4
D	4	N	-5
E	5	О	-6
F	6	P	-7
G	7	Q	-8
Н	8	R	-9
I	9	}	-0

e.g.

 $193C \rightarrow 1933$

 $193L \rightarrow -1933$