

HOUSEHOLD BUDGET SURVEY DATABASE DESCRIPTION
(YEARS 2000 -2003)

1.Household picture and post interview – household data (file PEREPILT.DBF) (fields from **grupp** to **hh_soc** are computed)

Field	Field description	Type
Leibkond	Household code	Num(7)
A2	Interviewer's Certificate Number	Num(3)
A3	Date of the Interview	Date(8)
K2t K2m	Time of starting the interview Hours Minutes	Num(2)
Maakond	County (Code) Tallinn (1), Harjumaa (37), Hiiumaa (39), Ida-Virumaa (44), Jõgevamaa (49), Järvamaa (51), Läänemaa (57), Lääne-Viru (59), Põlva (65), Pärnu (67), Rapla (70), Saaremaa (74), Tartumaa (78), Valgamaa (82), Viljandimaa (84), Võrumaa (86)	Num(2)
Vald	Empty	Num(3)
A6	Type of the area 1. A large town (more than 50,000 inhabitants) 2. A county town (other than (1)) 3. A town or township other than (1) or (2) 4. A large village 5. A village	Num(3)
A7	The number of households living at this address	Num(1)
A8	The identifying number of this particular household among these households.	Num(1)
A9	The number of members in your household.	Num(2)
A10	The number of members aged less than 15 (CONSIDERED MINORS FOR THE PURPOSES OF THE SURVEY) on January 1 of the survey year.	Num(2)
A11	The main language spoken in household 1.Estonian 6.Other	Num(1)
A12	If more than one language is spoken in your household, the second language. 1.Estonian 6.Other 7.No other language	Num(1)
C1	The type of dwelling 1. A farmhouse 2. A detached house 3. A semi-detached house 4. A terraced house 5. A block of flats 6. A hall of residence 7. Other	Num(1)
C2	Building time 1. Before 1946 2. 1946-1960 3. 1961-1970 4. 1971-1980 5. 1981-1990 6. 1991-1999 7. 2000 or later 8. Not known	Num(1)
C3	The number of floors in the house where your dwelling is located.	Num(2)

C4	Floor where the dwelling is located	Num(2)
C5	The condition of dwelling. 1. Very good (new, recently renovated) 2. Good 3. Satisfactory (somewhat depreciated, but suitable for living) 4. Bad (major shortcomings) 5. Almost unsuitable for living	Num(1)
C6	The household's relation to the dwelling. 1. The dwelling belongs to the household (to a member) 2. The household is renting the dwelling from the state or local government 3. The household is renting the dwelling from a private person 4. The household is using the dwelling free of charge or at favourable payment condition 5. NOT KNOWN	Num(1)
C7	How many rooms does the household use?	Num(4.1)
C8	Indicate the useful floor space that the household has at their disposal (in squares)?	Num(3)
C9a C9b C9c C9d C9e	What kind of heating facilities is the dwelling furnished with? (1 – available, 2 –not available) a) Central heating b) Local heating c) Stove heating d) Electric heating e) Other	Num(1)
C10	Is the dwelling equipped with electricity? 1. Yes 2. No	Num(1)
C11	Does the household have a kitchen or access to a kitchen? 1. A separate kitchen 2. A part of a room is equipped for use as a kitchen 3. Shared kitchen 4. No kitchen available	Num(1)
C12a C12b C12c C12d	Which cooking facilities do your household use? (1 –yes, 2 – no) a) Electric cooker b) Gas cooker c) Wood stove d) Other	Num(1)
C13	Is the dwelling equipped with running water? 1. The dwelling is equipped with running water. 2. The dwelling is not equipped with running water, but the house has a tap 3. The house is not supplied with running water, but there is a well or a spring nearby 4. There is no water supply nearby.	Num(1)
C14	Is the dwelling equipped with sewerage? 1. The dwelling is connected to a sewerage system 2. The dwelling is equipped with a local system of sewers 3. No sewerage	Num(1)
C15	Is the dwelling equipped with a lavatory? 1. The dwelling is equipped with a WC. 2. There is a WC in the house but it is shared with other households. 3. The dwelling or the house is equipped with a 'dry' lavatory 4. There is a lavatory outdoors. 5. No lavatory	Num(1)
C16	Is the dwelling provided with hot running water? 1. The dwelling is connected to a central water heating system. 2. The dwelling is equipped with a local water heating system	Num(1)

	3. No hot water available	
C17	Is the dwelling provided with washing facilities? 1. The household has a separate bathroom 2. A bath or a shower is available, but washing facilities are shared with other households. 3. No bath or shower available in the dwelling.	Num(1)
C18	Is the dwelling equipped with a sauna or is there a sauna in the house that the household can use? 1. The household has its own sauna. 2. There is a sauna in the house, shared by several households. 3. No sauna available.	Num(1)
C19	Is the dwelling equipped with a telephone? (1 –yes, 2 – no)	
C20a C20b C20c C20d C20e C20f C20g	How far are the following places and institutions from the dwelling? 1. Less than 0,5 km 2. 0,5 kuni 1 km 3. 1-2 km 4. 2-5 km 5. 5-10 km 6. More than 10 km a) The nearest bus/train stop b) The nearest stationary store c) The nearest elementary school d) The town government or the administration of the rural municipality e) The nearest telephone (choose 1, if the household has a telephone) f) The nearest post-office g) The nearest doctor	Num(1)
C21	How suitable is your dwelling for the household? 1. Very suitable 2. More or less suitable 3. Suitable in some respects, not suitable in others 4. Not particularly suitable 5. Quite unsuitable	Num(1)
C22a C22b C22c C22d C22e C22f C22g C22h C22i C22j C22k C22l C22m	Identify the main dwelling-related problems for the household. The dwelling is too small 1. This problem is very relevant 2. This problem is not particularly relevant 3. This problem is irrelevant 4. This problem does not exist a) The dwelling is too small b) The dwelling is too big c) The dwelling is shared with other households d) The dwelling is not equipped with amenities e) The dwelling is in a poor condition f) The dwelling is too expensive g) The dwelling is too far from the town or village centre h) The area is too polluted i) The area is too noisy j) The area is not safe k) The number of rooms in the dwelling is too small l) The block of flats where the dwelling is located is too big m) Other	Num(1)
C23	If you would rent your dwelling from a private person, how much would you pay rent in a month, excluding the payments for electricity, gas, water, telephone and other separately measured services? (c23>=99997 refused or do not know)	Num(5)

D1a D1b D1c D1d D1e D1f D1g D1h	Does any member of the household or the household jointly own any of the following immovables? (1 – Yes, 2 – No) a) Farmhouses b) A dwelling (house, flat, but not a farm) that the household uses or that is empty, other than this dwelling c) A dwelling (house, flat) that the household rents or that is used by other people d) A summer house, a garden house, a seasonal dwelling e) A garage (except a mountable garage) f) A non-agricultural estate, including a building site, an uncompleted building g) A share of a summer house association or housing association h) Other non-agricultural immovable property	Num(1)
D2a D2b D2c D2d	Does the household or any member of the household own gardening plots, fields and/or forest? Is the household currently using any of this, or renting additional land or forest? Is the household currently renting any of this property to others? 1. Owns and uses 2. Owns, but does not use 3. Rented or used free of charge by the household 4. Does not own and does not use a) A gardening plot b) Field c) Forest d) Other agricultural land	Num(1)
D3a D3b D3c D3d D3e D3f	Does the household own any business-related means of production? Is the household using any means of production? (1 – owns and uses, 2 – owns but not use, 3 – does not own) a) Tractor b) Other agricultural machinery c) Animals kept for agricultural purposes d) Means of transport e) A boat, a motor boat, fishing equipment f) Other	Num(1)
D4a, D4amitu D4b, D4bmitu D4c D4d, D4dmitu D4d1 D4d2 D4e D4f D4g D4h, D4hmitu D4i, D4imitu D4i1, D4i1mitu D4j D4j1 D4j2 D4j3 D4j4 D4k D4l D4m D4n	Does the household own any of the following durable goods? Is the household currently using any of these items? (1– owned by the household, 2 – used by the household free of charge, 3 – the household does not own and does not use) ▪ A new car (less than 5 years old). How many? ▪ An older car. How many? ▪ A bike, a motor-bike. ▪ A colour TV. How many? ▪ ... incl. satellite TV. ▪ ... incl. cable TV. ▪ A video. ▪ A radio. ▪ A music centre. ▪ A mobile telephone. How many? ▪ A computer (at home). How many? ▪ ... incl. laptop. How many? ▪ Access to the Internet (at home). ▪ ... incl. using dial up connection ▪ ... incl. using direct connection by phone line ▪ ... incl. using direct connection by cable-TV ▪ ... incl. mobil phone or WI-FI ▪ A washing-machine ▪ A refrigerator ▪ A dish-washer ▪ A microwave oven	Num(1)

K1	The date of finishing the filling in of the household questionnaire.	Date(8)
K3t K3m	The time of finishing the filling in of the household questionnaire. Hours Minutes	Num(2)
K4	What is the number of times you have visited this household?	Num(1)
K5	Where did the interview take place? 1. In the dwelling of the household 2. At the job of a household member 3.Other.	Num(1)
K6	How many household members gave you personally the answers to the questions concerning their person?	Num(2)
K7	The number of the household member, who gave you the majority of the answers.	Num(2)
K8	Which was the most problematic question?	Char(3)
A2A	Interviewer's Certificate Number (POST INTERVIEW)	Num(3)
A3A	Date of the interview	Date(8)
J2T J2M	Time of the start: Hours Minutes	Num(2)
P3Avn	Number (n) of new household member (guest).	Num(2)
P3BVn	Status of new member (1- member of household, 2 – guest)	
P3CVn	When did (he,she) arrive ? (day, month) (before survey month) Years 2000-2002	Char(4)
P3D1Vn	First arriving day (in survey month) (n=1..8) Years 2000-2002	Num(2)
P3D2Vn	Leaving day (in survey month) (n=1..8) Years 2000-2002	Num(2)
P3D3Vn	Second arriving day (in survey month) (n=1..8) Years 2000-2002	Num(2)
P3E1Vn	How many days was the household member (guest) in household in first part of month (1-15) (n=1..8) From the year 2003	
P3F1Vn	How many days was the household member (guest) in household in first part of month (16-to end of month) (n=1..8) From the year 2003	
P4Vn	For what reason did he (she) arrive or started to live with the household? 1. Started to live with the household, got married 2. Birth, adoption 3. In connection with business 4. In connection with studies 5. In connection with medication 6. Arrived from the military service 7. Visit, spending vacation 8. Other	Num(1)
Q1A	To summarize, what was the number of consumers in your household during the research month? a. If the number of consumers in your household was constant, say the total number.	Num(2)
Q1B1	b. The smallest number of consumers	Num(2)
Q1B2	b. The biggest number of consumers	Num(2)
Q2A	a. Did the absent members support the household during the research month? State the sum.	Num(5)
Q2B	b. Did the household support it's absent members during the research month? State the sum.	Num(5)
Q3	Last month, was the income of your household ...? 1. Somewhat higher than usual 2. The usual	Num(1)

	3. Lower than usual 9. Refused, do not know	
Q4	How much money is there in your household to be spent in a month usually (including all incomes)? Say the average sum in EEKs. (99998-refuse, 99999- do not know)	Num(5)
Q5	Last month, was the expenditure of your household ...? 1. Somewhat higher than usual 2. The usual 3. Lower than usual 9. Refused, do not know	Num(1)
Q6	How much money is there in your household to be spent in a month usually (including all incomes)? Say the average sum in EEKs. (99998 – refused, 99999 – do not know)	Num(5)
Q7A Q7B Q7C Q7D Q7E Q7F Q7G Q7H Q7I Q7J Q7K Q7L Q7M	Which goods or services does your household (it's member) receive as a state- or local municipality subsidy or from the employer (even from time-to-time) for free or at a reduced rate? (1 – for free, 2 – reduced rate, 3 – no reduction) a) Using the work car for personal needs b) Petrol, diesel c) Food in the office d) School-lunch for children e) Medicaments f) Food in the day center or soup kitchen g) Space for living (apartment provided by the employer) h) Heating, electricity i) Using the public transport j) Using a telephone (inc. mobile), postal services for personal needs k) Using a computer for personal needs l) Vacation m) Other goods and services	Num(1)
Q8A Q8B Q8C Q8D Q8E Q8F Q8G	Which foodstuff can your household get without having to directly pay for them? (1-from own household, 2 - from relatives, friends, 3 – do not get for free) a) Potatoes b) Vegetables c) Fruit, berries (self-picked forestberries incl.) d) Milk, dairy products e) Eggs f) Meat and fish products g) Honey	Num(1)
Q9a Q9b Q9c Q9d Q9e Q9f Q9g	To which extent does the foodstuff w/o direct payment cover the needs of your household? (1 – covers totally, 2 – covers half of more, 3 – covers less than a half) a) Potatoes b) Vegetables c) Fruit, berries (self-picked forestberries incl.) d) Milk, dairy products e) Eggs f) Meat and fish products g) Honey	Num(1)
Q10	Assess the general economic situation of your household. 1. We are in a very poor state, we do not have enough money even for the badly needed foodstuff. 2. We can make the ends meet, but we have enough money for only the necessities. 3. Overall we can manage. From time to time we can afford some things besides the necessities. 4. Our family can afford everything needed for a normal, non-luxurious life.	Num(1)

	5. Our family could consume without any restrictions.	
Q11a Q11b	How has the economic situation of your household changed...? 1. It is much better now 2. It is somewhat better now 3. Generally the same 4. It is somewhat worse now 5. It is much worse now a) in comparison with 1 year ago b) in comparison with 5 years ago	Num(1)
Q12a Q12b Q12c	Would it be possible to buy the following goods for your household? (1 – can buy at once, 2 – can buy by installments, 3 – cannot buy) a) 1 000 EEKs (e.g. radio or a vacuum cleaner) b) 5 000 EEKs (e.g. TV or a washing machine) c) 15 000 EEKs (e.g. furniture, a PC)	Num(1)
Q13a Q13b Q13c Q13d Q13e Q13f	What kind of savings and securities, but also financial obligations and loans does the household or its members have? (1– none, 2 – up to 1000, 3 – 1000-5000, 4 – 5000-15000, 5 – over 15000) a) Deposits b) Securities c) Other savings, including insurance d) Obligations e) Leasing f) Other obligations	Num(1)
J1	The date of finishing the post interview	Date(8)
J3T J3m	Time of finishing the post interview: Hours Minutes	Num(2)
J4	What is the number of times you have visited this household?	Num(2)
J5	The member with which number answered most of the post interview questions?	Num(2)
J6	Which question caused the greatest difficulties?	Char(3)
GRUPP	Household groups 1. Counties (44,59) 2. Counties (37,67,78) 3. Counties (49,65,82,84,86) 4. Counties (51,57,70,74) 5. Counties (39)	Num(1)
PILTKAAL	Weight for the households responded to household picture	Num(15,10)
JKYKAAL	Weight for the households responded to post interview	Num(15,10)
SISSKAAL	Weight for household responded to income part of diary	Num(15,10)
TULUKAAL	Weight for household responded to income and expenditure part of diary	Num(15,10)
TOITKAAL	Weight for household responded to food diary	Num(15,10)
TARBKAAL	Weight for household responded to non-food expenditure	Num(15,10)
KULUKAAL	Weight for household responded to expenditure part of diary	Num(15,10)
LKTYYP	Type of the household (child person under 16 on January 1 of the survey year) 1. One adult 2. One adult with children 3. Couple without children 4. Couple with one child 5. Couple with two children 6. Couple with 3 or more children 7. Other	Num(1)
LAPSED	The number of members aged less than 16 on January 1 of the survey year	Num(2)
LAPS18	The number of members aged less than 18 on January 1 of the survey	Num(2)

	year	
AKTIIVNE	Economical status of household head (1- working, 2 – not working)	Num(1)
TARBLK	Size of consumption household (calculation of food expenditure)	Num(2)
TULUDETS	Income decile (by households)	Num(2)
TULUDETC	Income decile of households with children	Num(2)
TULU	Monthly income per household member	Num(9.2)
KULUDETS	Expenditure decile (by households)	Num(2)
KULUDETC	Expenditure decile of households with children	Num(2)
KULU	Monthly expenditure per household member	Num(9.2)
MEDIAAN	1 – Income median 2 – Expenditure median	Num(1)
HEAD_B4	Gender of household head (1 – male, 2 – female)	Num(1)
HEAD_AGE	Age of household heads (on January 1 of the survey year)	Num(3)
HEAD_B9	Nationality of household head 1.Estonian 12.Other	Num(2)
HEAD_B17	General education of household head 1. No elementary education 2. Elementary education 3. Basic (or uncompleted secondary) education 4. Secondary education	Num(1)
HEAD_B18	Vocational education of household head 1. None 2. Vocational 3. A vocational qualification with basic education 4. A vocational qualification with secondary education 5. A vocational secondary education after graduating basic education 6. Post-secondary vocational education 7. Specialised (vocational)/technical education after basic school 8. Specialised(vocational)/ technical education after secondary school 9. Applied higher education 10. University education 11. Master's degree 12. Doctoral degree	Num(2)
HEAD_B24	Inactivity reason of household head 1. A student 2. In military service 3. Retired 4. Disabled and receives a pension from the government 5. On maternity leave 6. A homemaker 7. In poor health 8. Other reasons 9. A minor who does not work or study	Num(1)
HEAD_B25	Status of household head in employment 1. Employee 2. Employer, farmer with hired workers 3. Self-employed, farmer without hired workers, freelance 4. Unpaid family worker at a family enterprise (or farm) 5. Member of a profitmaking association	Num(1)
HEAD_B28A	State the main line of activity of household head employer (organisation/ institution /branch) Classifier: NACE	Num(2)
RANDOM	A random number (for lottery between responded household)	Num(6)
KINK	Gift for household	Num(1)
HH_COMP1	Household composition (child under 16, pensioner at least 60)	Num(2)
HH_COMP2	Household composition (child under 16, pensioner at least 65)	

HH_COMP3 HH_COMP4	Household composition (child under 18, pensioner at least 60) Household composition (child under 18, pensioner at least 65) 1. Single pensioner 2. Single at working age 3. Couple – pensioners 4. Couple – at least one at working age 5. Single parent with one child 6. Single parent with two or more children 7. Couple with one child 8. Couple with two children 9. Couple with three or more children 10. Couple with under aged and adult children 11. Two generations household 12. Three generations household 13. Other household	
HH_EDU	Household general education - the highest education level of household head of his wife (her husband) 1. Elementary or lower education 2. Basic education 3. Secondary education	Num(1)
HH_PROF	Household vocational education - the highest education level of household head of his wife (her husband) 1. Without vocational education 2. Vocational education 3. A vocational qualification with secondary education 4. Higher education	Num(1)
HH_SOC	Social group of household 1. One working member –11 2. Two or more working members –12 3. Unemployed – 20 4. Retired – 30 5. Other inactive – 40	Num(2)
HH_EDLEV	Household education level 1. First level 2. Second level 3. Third level	Num(1)
TOITKOE	Coefficient to calculate monthly food expenditure	Num(10,2)

2. Household picture and post interview – household members data (PEREISIK.DBF)

Field	Field description	Type
Liige	Household members number	Num(2)
B2	Relation to reference person (R) 1. Reference member R 2. R's spouse or partner 3. R's and/or his/her partner's child (or adopted child) 4. R's or his/her spouse's/partner's parent/parent's partner 5. R's or his/her spouse's/partner's grandparent/grandparent's partner 6. R's and/or his/her partner's grandchild or child's partner's child (or adopted child) 7. R's other relation 8. Not related to R	Num(1)
B3a B3b B3c B3d	a. Number of spouse through officially registered marriage b. Partner's number c. Mother's number d. Father's number	Num(2)
B4	Gender (1 – male, 2 –female)	Num(1)

B5A	Year of birth	Num(4)
B6	Empty	Num(3)
B7	Empty	Num(2)
B8	Currently: (1 – staying with household, 2 – absent)	
B9	Nationality 1.Estonian 12.Other	Num(2)
B10	Citizenship 1.Estonian 6.Other 9.Undefined	Num(1)
B11	State of health, relative to his/her age group 1. Very good 2. Good 3. Neither good nor poor 4. Poor 5. Very poor	Num(1)
B12	Suffer from a disability or a chronic disease 1. Yes 2. No	Num(1)
B13	Needing to be attended 1. Does not to be attended 2. Need to be attended sometimes 3. Needs permanent attending	Num(1)
B14	Health Insurance 1. Yes 2. No	Num(1)
B15	Official marital status 1. Has never been married. 2. Married 3. Divorced 4. Widow(er)	Num(1)
B16a B16b	Level of studies 1. Not in education 2. Pre-school institution 3. Form 1–6 4. Form 7–9 5. Form 10–12 6. Vocational course 7. Course leading to a vocational qualification and basic education 8. Course leading to a vocational qualification and secondary education 9. Institution of vocational secondary education after completing basic education 10. Institution of post-secondary vocational education 11. Institution of specialised (vocational) secondary education after completing basic education 12. Institution of specialised (vocational) post-secondary education 13. Institution of vocational higher education 14. Diploma studies 15. Undergraduate studies 16. Postgraduate (Master's) studies (or internship) 17. Postgraduate (Doctoral) studies (or residency)	Num(2)
B17	General educational background 1. No elementary education 2. Elementary education 3. Basic (or uncompleted secondary) education 4. Secondary education	Num(2)
B18	The highest finished vocational or university education	Num(2)

	1. None 2. Vocational 3. A vocational qualification with basic education 4. A vocational qualification with secondary education 5. A vocational secondary education after graduating basic education 6. Post-secondary vocational education 7. Specialised (vocational)/technical education after basic school 8. Specialised(vocational)/ technical education after secondary school 9. Applied higher education 10. University education 11. Master's degree 12. Doctoral degree	
B19	How many hours did the member work last week as an employer, self-employed an employee or a freelance?	Num(2)
B20	Is the member in employment? 1. Yes, he/she is in full time employment 2. Yes, he/she is in part time employment 3. He/she is currently out of employment	Num(1)
B21	If the member has been in employment before, when was his last employment terminated? Please indicate the year. If the termination occurred less than three years ago, please indicate the year and the month. If the member has never been in employment, insert 99 9999	Char(6)
B22	Has the member been seeking employment during last month, through employment agencies, newspapers, friends and relatives or in any other way? 1. Yes 2. No	Num(1)
B23	Is the member prepared to start working within two weeks, if he/she found employment? 1. Yes 2. No	Num(1)
B24	State the reason for the member's inactivity 1. A student 2. In military service 3. Retired 4. Disabled and receives a pension from the government 5. On maternity leave 6. A homemaker 7. In poor health 8. Other reasons 9. A minor who does not work or study	Num(1)
B25	Describe the member's status in employment 1. Employee 2. Employer, farmer with hired workers 3. Self-employed, farmer without hired workers, freelance 4. Unpaid family worker at a family enterprise (or farm) 5. Member of a profitmaking association	Num(1)
B26	Describe the nature of the member's occupation Classifier: ISCO-88	Char(4)
B28A	State the main line of activity of the member's employer (organisation/ institution /branch) Classifier: NACE	Char(1)
P1	Was ... during the research month? 1. Present, 2. Absent 3. Partly present, partly absent	Num(1)
P2a	a. For what reason ... left / was absent? 1. Started to live separately	Num(1)

	2. Death 3. In connection with business 4. In connection with studies 5. In connection with medication 6. Military service 7. Vacation, journey 8. Other.	
P2b	b. In which country is/was he/she?	Num(3)
P2c	c. In which county is/was he/she?	Num(2)
P2d	When did he (she) leave? State the month and year. If he (she) left during the research month, add the date.	Char(8)
P2e1 P2e2 P2e3 P2f P2g	If ... was absent part of the research month or left several times, then when did he (she) ...return (variable 2000-2002) ...leave again (variables 2000-2002) ...return again (variable 2000-2002) How many days was absent in first part of month? (1-15) How many days was absent in second part of month? (from 16 the end of month)	Num(2)

3. Monetary income (file PERESIS1.DBF)

Field	Field description	Type
LEIBKOND	Household code	Num(6)
KOOD	Income code: HBS 2002 Methodological Report Income Codes of Household Budget Survey	Char(4)
LIIGE	Number of household member received income	Num(2)
SUMMA	Income in kroons	Num(7)

4.Non-monetary income (file PERESIS2.DBF)

Field	Field description	Type
LEIBKOND	Household code	Num(6)
KOOD	Non-monetary expenditure code: HBS 2002 Methodological Report. Classification of Individual Consumption by Purpose Adapted to the Needs of Household Budget Survey COICOP	Char(7)
SAADUD	Source of income (0- from wage labour; 1-from state, local municipality; 2 – from other fund, organisation; 3 – from private person; 4 –from agricultural activity; 5 – from non-agricultural activity)	
SUMMA	Income in kroons	Num(7)
LIIGE	Number of household member received income	Num(2)

5. Buying food and eating out (file PERTOIT2.DBF)

Field	Field description	Type
LEIBKOND	Household code	Num(6)
TKOOD	Expenditure code: HBS 2002 Methodological Report. Classification of Individual Consumption by Purpose Adapted to the Needs of Household Budget Survey (COICOP five digits level)	Char(7)
KOGUS	Quantity	Num(7.2)
YKOOD	Unit (1 – kg, 3 – litre, 4 – piece)	Char(1)
SUMMA	Cost in kroons	Num(7.2)

6. Consumption of own produced food, food acquired free of charge (file PERTOIT4.DBF)

Field	Field description	Type
LEIBKOND	Household code	Num(6)
TKOOD	Expenditure code: HBS 2002 Methodological Report. Classification of Individual Consumption by Purpose Adapted to the Needs of Household	Char(7)

	Budget Survey; (COICOP five digits level)	
KOGUS	Quantity	Num(7.2)
YKOD	Unit (1 – kg, 3 – litre, 4 – piece)	Char(1)
SUMMA	Cost in kroons	Num(7.2)

7. Non-food expenditure (file PERTARB1.DBF)

Field	Field description	Type
LEIBKOND	Household code	Num(6)
TKOOD	Expenditure code: HBS 2002 Methodological Report. Classification of Individual Consumption by Purpose Adapted to the Needs of Household Budget Survey (COICOP five digits level); Codes of Investments, Taxes and Expenses of Production of HBS	Char(7)
SUMMA	Cost in kroons	Num(7.2)
TUNNUS	Number of household member for whom expenditure is made (0 – for household, 99 – for other). Codes beginning with 16 ja 17 - 1 means for household activities, 2 – for production activities.	Num(2)

8. Aggregated income data (file HINCOME.DBF)

Field	Field description	Type	Weight using for calculations
S01	N01	Revenue gross	*
S02		Taxes	Tulukaal
S03	N03	Revenue net	*
S04	N04	Disposable income	*
S05	N05	Income from wage labour	Sisskaal
S06	N06	Income from self-employment	*
S07	N07	Income from agricultural production activity	Tulukaal
S08	N08	Income from non-agricultural production activity	Tulukaal
S09		Income from property	Sisskaal
S10	N10	Transfers	*
S11		Pensions	Sisskaal
S12		Unemployment benefits	Sisskaal
S13		Child benefits	Sisskaal
S14		Sick benefits	Sisskaal
S15		Alimonaries and subsidies	Sisskaal
S16	N16	Social assistance	Sisskaal
S17	N17	Other transfers	Sisskaal
S18		Other income	Sisskaal
S19		Saving items – revenues	*
S20		Financial items – revenues	*
S21		Sales of securities	Sisskaal
S22		Credits and loans taken	Sisskaal
S23		Private loans regained	Sisskaal
S24		Non-financial items – revenues	*
S25		Sales of non-productional immovable property	Sisskaal

S26		Sales of fixed assets	Sisskaal
S27		Sales of land	Sisskaal

9. Aggregated expenditure data (file HEXPEND.DBF)

In cash and in kind	In kind	Nimetus	Weight
V01	N01	BRUTOKULU	*
V02		Taxes	Tulukaal
V03	N03	Netokulud	*
V04	N04	Expenditure	*
V05	N05	Consumption expenditure	*
V06	N06	Food and non-alcoholic beverages	Toitkaal
V07	N07	Food	Toitkaal
V08	N08	Grain products	Toitkaal
V09	N09	Bread	Toitkaal
V10	N10	White bread	Toitkaal
V11	N11	Meat and poultry	Toitkaal
V12	N12	Meat	Toitkaal
V13	N13	Sausage	Toitkaal
V14	N14	Fish and seafood	Toitkaal
V15	N15	Fresh fish	Toitkaal
V16	N16	Milk, cheese, eggs	Toitkaal
V17	N17	Milk	Toitkaal
V18	N18	Curds	Toitkaal
V19	N19	Cheese	Toitkaal
V20	N20	Eggs	Toitkaal
V21	N21	Fats and oils	Toitkaal
V22	N22	Butter	Toitkaal
V23	N23	Fruits	Toitkaal
V24	N24	Vegetables	Toitkaal
V25	N25	Potatoes	Toitkaal
V26	N26	Sugar and sweets	Toitkaal
V27	N27	Sugar	Toitkaal
V28	N28	Other food products	Toitkaal
V29	N29	Non-alcoholic beverages	Toitkaal
V30	N30	Alcoholic beverages and tobacco	Toitkaal
V31	N31	Alcoholic beverages	Toitkaal
V32	N32	Tobacco products	Toitkaal
V33	N33	Clothing and footwear	Tarbkaal
V34	N34	Fabrics	Tarbkaal
V35	N35	Clothing	Tarbkaal
V36	N36	Footwear	Tarbkaal
V37	N37	Dwelling	Tarbkaal
V38	N38	Repair	Tarbkaal
V39	N39	Household equipment and operation	Tarbkaal
V40	N40	Medical care and health services	Tarbkaal
V41	N41	Transport	Tarbkaal
V42	N42	Public transportation	Tarbkaal
V43	N43	Petrol and oils	Tarbkaal
V44	N44	Communication	Tarbkaal
V45	N45	Recreation, leisure and entertainment	*
V46	N46	Newspapers, magazines and books	Tarbkaal
V47	N47	Food for pets	Toitkaal

V48	N48	Other expenditure on leisure and entertainment	Tarbkaal
V49	N49	Education	Tarbkaal
V50	N50	Hotels, cafes, restaurants	*
V51	N51	Eating out	Toitkaal
V52	N52	Accommodation	Tarbkaal
V53	N53	Miscellaneous goods and services	Tarbkaal
V54		Other expenditure	Tarbkaal
V55		Saving items – outgoings	*
V56		Financial items-outgoings	*
V57		Purchase of securities	Tarbkaal
V58		Credits and loans repaid	Tarbkaal
V59		Private loans granted	Tarbkaal
V60		Non-financial items-outgoings	*
V61		Sales of non-productional immovable property.	Tarbkaal
V62		Purchase of fixed assets	Tarbkaal
V63		Purchase of land	Tarbkaal

10. Classification of income

CODE	ITEM
0100	INCOME FROM WAGE LABOUR
0101	Compensation for labour (wage, salary, advance, premium) from the main job
0102	Compensation for labour (wage, salary, advance, premium) from second job
0103	Holiday pay
0104	Unused amount of business trip allowance
0200	ENTREPRENEURSHIP AND SELF-EMPLOYMENT
0201	Royalty, contract fee
0202	Income from registered self-employment
0203	Rendering of paid private services to other persons
0204	Income from own-produced consumer goods
0205	Income from own-produced articles of food
0300	HOUSEHOLD'S ACTIVITY IN AGRICULTURE, FORESTRY AND FISHING
0301	Sale of garden products (berries, vegetables, etc.)
0302	Sale of agricultural produce (potatoes, grain, etc.)
0303	Sale of livestock and poultry
0304	Sale of produce of animal husbandry, poultry breeding and sale of fish
0305	Sale of apicultural produce
0306	Sale of timber (firewood, building materials, etc.)
0307	Other income (e.g. sale of berries, mushrooms)
0308	Sale of agricultural machines, buildings
0400	INCOME FROM COMMERCIAL AND INTERMEDIATE ACTIVITY
0401	Intermediate sale of food products
0402	Intermediate sale of consumer goods
0403	Income from the mediation of services
0404	Income from financial intermediation
0405	Other income from commercial activity
0500	PROPERTY INCOME
0501	Property sale (flats, houses, summer cottages)
0502	Income from renting out and letting property

0503	Income from interests on deposit
0504	Income from interests on securities (stocks, bonds)
0505	Income from the sale of securities (stocks, bonds)
0506	Income from the sale of public capital bonds and privatisation vouchers
0507	Income from intellectual property (copyright, etc.)
0508	Compensation for illegally expropriated property
0509	Sale of personal belongings (exc. car)
0510	Sale of car
0512	Other property income
0513	Sale of land
0514	Income from land rent
0600	STIPENDS AND GRANTS
0601	Stipend paid by the state
0602	Stipend or grant of a foundation or organisation based in Estonia
0603	Stipend or grant of a foreign country
0604	Other grant for self-education, development of production activity
0700	INCOME FROM SOCIAL ASSISTANCE, SOCIAL SECURITY
0701	Sick pay
0702	Maternity leave allowance
0703	Maintenance benefit for child
0704	Child benefit, school benefit
0705	Child benefit for single parents
0706	Unemployment benefit
0707	Retraining allowance for the unemployed
0708	Old-age pension
0709	Disablement pension
0710	Survivor's pension
0711	Means-tested benefit (incl. housing benefit)
0712	Other state or municipal subsidy
0713	Financial social assistance from enterprise, church or charity
0714	Pension of a foreign country
0800	ALIMONY AND ALLOWANCE FOR SEPARATED PARENT
0801	Alimony for the child adjudged by the court
0802	Voluntary allowance paid by separated/divorced spouse to the child
0803	Maintenance allowance paid to the spouse (alimony)
0804	Voluntary allowance paid by separated/divorced spouse
0805	Allowance received from private person
0900	SETTLEMENTS OF ACCOUNTS, REBATES, LOANS, DEBTS, USE OF SAVINGS DEPOSITS
0901	Income tax rebate
0902	Rebate of other taxes (settlement of accounts)
0903	Obtainment of a student loan
0904	Obtainment of other bank loan
0905	Pawning
0906	Making a loan from private person
0907	Recovery of loan from private person
0908	Use of private deposits
0909	Return of insurance premium
0920	OTHER INCOME
0922	Money received as a gift
0923	Lottery prizes
0924	Other income

11. Classification of expenditure

CODE	ITEM
01	FOOD AND NON- ALCOHOLIC BEVERAGES
011	Food
0111	<i>Bread and cereals (flour, flour products and cereals)</i>
01111	<i>Rice</i>
0111101	Rice
01112	<i>Bread and other bakery products</i>
0111201	Bread
0111202	White bread
0111203	Graham-bread
0111204	Crispbread
0111205	Biscuits
0111206	Wafers
0111207	Other bread and bakery products
01113	<i>Pasta products</i>
0111301	Pasta products
01114	<i>Pastry-cook products</i>
0111401	Tarts
0111402	Cakes
0111403	Pound cakes
0111404	Plaited cakes
0111405	Muffins
0111406	Pies (excludes meat pies)
0111407	Pizzas
01115	<i>Other cereal sand meal products</i>
0111501	Semolina
0111502	Oat-flakes
0111503	Buckwheat
0111504	Cereals
0111505	Other cereals
0111506	Corn flakes, pop-corn
0111507	Muesli
0111508	Sprouts
0111509	Starch
0111510	Baby food (containing flour or cereal products)
0111511	Other flour and cereal products (porridges)
0111512	Wheat flour
0111513	Other flour
0111514	Dough's
0111515	Other dough products
0112	Meat
01121	<i>Fresh, chilled or frozen meat of bovine animals</i>
0112101	Fresh, chilled or frozen meat of bovine animals
01122	<i>Fresh, chilled or frozen meat of swine</i>
0112201	Fresh, chilled or frozen meat of swine
01123	<i>Fresh, Other chilled or frozen meat of sheep and goat</i>
0112301	Fresh, chilled or frozen meat of sheep and goat
01124	<i>Fresh, chilled or frozen meat of poultry</i>

0112401	Fresh, chilled or frozen meat of poultry
01125	<i>Dried, salted or smoked meat and edible offal</i>
0112501	Smoked chicken
0112502	Grill chicken
0112503	Minced meat
0112504	Chops, meat balls
0112505	Dumplings filled with minced meat
0112506	Black pudding
0112507	Salted meat
0112508	Other preparations (jellied meat, paste)
0112509	Cooked sausage
0112510	frankfurters
0112511	Paris sausages
0112512	Smoked sausage
0112513	Ham
0112514	Liver sausage
0112515	Smoked meat preparations
0112516	Other sausage
0112517	1-st category offal's (tongue, liver, heart etc)
0112518	2nd category offal's (lung, maw, kidney)
0112519	Soup-bones
0112520	"Brawn meat" (meat from the pig's head and legs)
01126	<i>Other preserved or processed meat and meat preparations</i>
0112601	Canned meat
0112602	Meat pies
0112603	Other preserved or processed meat and meat preparations
01127	<i>Other fresh, chilled or frozen meat</i>
0112701	Other fresh, chilled or frozen meat
0113	Fish
01131	<i>Fresh, chilled or frozen fish</i>
0113101	Fresh, chilled or frozen fish
01132	<i>Fresh, chilled or frozen seafood (inc. shellfish)</i>
0113201	Fresh, chilled or frozen seafood (inc. shellfish)
01133	<i>Dried, smoked or salted fish and shellfish</i>
0113301	Salted fish
0113302	Smoked fish
0113303	Smoked or salted seafood
01134	<i>Preserved or processed fish and shellfish</i>
0113401	Canned fish
0113402	Fish pies, fishburgers
0113403	Crab sticks and noodles
0113404	Caviar
0113405	Culinary products of fish
0113406	Fish fillet
0113407	Other fish products
0113408	Canned and processed seafood
0114	Milk, cheese and eggs
01141	<i>Whole milk</i>
0114101	Whole milk
01142	<i>Low fat milk</i>
0114201	Low fat milk
0114202	Other similar milk
01143	<i>Condensed milk</i>
0114301	Condensed milk
0114302	Powdered milk

0114303	Milkshake
01144	<i>Yoghurt</i>
0114401	Yoghurt
01145	<i>Cheese and curd</i>
0114501	Cheese, smoked cheese, other cheese products
0114502	Cream cheese
0114503	Curd
01146	<i>Other milk products</i>
0114601	Buttermilk
0114602	Kephir
0114603	Sour cream
0114604	Cream
0114605	Milk-based products
01147	<i>Eggs</i>
0114701	Eggs
0114702	Egg powder
0115	<i>Oils and fats</i>
01151	<i>Butter</i>
0115101	Butter
01152	<i>Margarine and other vegetable fats</i>
0115201	Margarine
0115202	Edible oils
0115203	Other edible fats
01153	<i>Olive oil</i>
0115301	Olive oil
01154	<i>Other edible oils</i>
0115401	Other edible oils
01155	<i>Other edible animal fats</i>
0115501	Edible animal fats
0116	<i>Fruit</i>
01161	<i>Citrus fruits</i>
0116101	Citrus fruits
01162	<i>Bananas</i>
0116201	Bananas
01163	<i>Apples</i>
0116301	Apples
01164	<i>Pears</i>
0116401	Pears
01165	<i>Stone fruits</i>
0116501	Stone fruits
01166	<i>Berries</i>
0116601	Grapes
0116602	Berries
01167	<i>Other fresh, chilled or frozen fruit</i>
0116701	Other fresh, chilled or frozen fruit
01168	<i>Dried fruit</i>
0116801	Nuts
0116802	Raisins
0116803	Other dried fruit
01169	<i>Preserved fruit and fruit- based products</i>
0116901	Preserved fruit and fruit- based products
0117	<i>Vegetables</i>
01171	<i>Vegetables cultivated for their leaves</i>
0117101	Herbs (spring onion, dill, parsley, lettuce, etc.)
01172	<i>Cabbages</i>
0117201	Cabbages

0117202	Cauliflower
0117203	Other cabbage
01173	<i>Vegetables cultivated for their fruit</i>
0117301	Cucumbers
0117302	Tomatoes
0117303	Pumpkin
0117304	<i>Other vegetables cultivated for their fruit</i>
01174	<i>Vegetables cultivated for their roots</i>
0117401	Beet
0117402	Carrots
0117403	Swede
0117404	Onion
0117405	Mushrooms
0117406	Seasoning vegetables
0117407	Other vegetables cultivated for their roots
0117408	Frozen vegetables
01175	<i>Dried vegetables</i>
0117501	Dried vegetables
01176	<i>Preserved or processed vegetables</i>
0117601	Pickled cucumber
0117602	Sauerkraut
0117603	Other soured vegetable
0117604	Other preserved or processed vegetables
0117605	Raw salads
0117606	Canned vegetables
0117607	
01177	<i>Potatoes</i>
0117701	Potatoes
01178	<i>Other tubervegetables and products of them</i>
0117801	Other tubervegetables and products of them
0118	<i>Sugar, jam, honey, chocolate and confectionery</i>
01181	<i>Sugar</i>
0118101	Sugar and powdered sugar
01182	<i>Jams, marmalades</i>
0118201	Jam
0118202	Compotes
0118203	Honey
01183	<i>Chocolate</i>
0118301	Chocolate
01184	<i>Confectionery</i>
0118401	Chocolate candy
0118402	Caramel candy
0118403	Soft sweets
0118404	Other candies
0118405	Other sweets
0118406	Marmalade
0118407	Halwa (sweet nut paste)
0118408	Chewing gum
01185	<i>Edible ice, ice cream</i>
0118501	Ice cream
0118502	Edible ice
01186	<i>Other sugar products</i>
0118601	Other sugar products
0119	<i>Food products n.e.c</i>
01191	<i>Sauces, condiments</i>
0119101	<i>Sauces</i>

0119102	Mayonnaise
0119103	Vinegar
0119104	Ketchup
0119105	Other flavours and sauces
01192	<i>Salt, spices</i>
0119201	Salt
0119202	Other spices
01193	<i>Baker's yeast, dessert preparations, soups</i>
0119301	Other food products
0119302	Other baking flavours (cinnamon, citric acid)
0119303	Cake mixes
0119304	Canned vegetables with meat
0119305	Canned vegetables without meat
0119306	Concentrated food (instant soups, bouillon)
01194	<i>Other food products n.e.c.</i>
0119401	Ready-made salads
0119402	Sweeteners (saccharin, etc.)
0119404	Foods not listed elsewhere
012	Non-alcoholic beverages
0121	Coffee, tea and cocoa
01211	<i>Coffee</i>
0121101	Ground coffee
0121102	Coffee beans
0121103	Instant coffee
0121104	Coffee substitutes
01212	<i>Tea</i>
0121201	Black tea
0121202	Herb tea
0121203	Other tea (instant, green)
01213	<i>Cocoa, and chocolate-based powder</i>
0121301	Cacao
0122	Mineral waters, soft drinks, fruit and vegetable juices
01221	<i>Mineral waters</i>
0122101	Spring water
0122102	Mineral waters
01222	<i>Soft drinks</i>
0122201	Lemonade
0122202	Cola
0122203	“Kali” (non-alcoholic kvass)
0122204	Other non-alcoholic beverages (tonic, etc)
01223	<i>Fruit juices</i>
0122301	Fruit juices
0122302	Syrups
01224	<i>Vegetable juices</i>
0122401	Vegetable juices
0122402	Vegetable juices for children
02	ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS
021	Alcoholic beverages
0211	Spirits
02111	<i>Spirits and liqueurs</i>
0211101	Vodka
0211102	Whisky
0211103	Cognac
0211104	Liqueur
0211105	Other strong alcohol
0211106	Long drink

0211107	Other alcohol beverages
0212	Wine
02121	<i>Wine, cider and perry</i>
0212101	Wine
0212102	Cider
02122	<i>Other wine</i>
0212201	Champagne
0212202	Other wine-based aperitifs
0213	Beer
02131	<i>Beer</i>
0213101	Beer
022	Tobacco
0221	<i>Tobacco</i>
02211	<i>Cigarettes</i>
0221101	Cigarettes
02212	<i>Cigars</i>
0221201	Cigars
02213	<i>Other smokers' articles</i>
0221301	Pipe tobacco, chewing tobacco or snuff
023	Narcotics
0231	Narcotics
02311	<i>Narcotics</i>
0231101	Narcotics
03	CLOTHING AND FOOTWEAR
031	Clothing
0311	Clothing materials
03111	<i>Clothing materials</i>
0311101	Fabrics of wool-fibres
0311102	Fabrics of cotton-fibres
0311103	Man-made fibres
0311104	Fabrics of silk-fibres
0311105	Furnishing fabrics (batting etc.)
0311106	Other fabrics
0312	Garments
03121	<i>Garments for men</i>
0312101	Capes, raincoats, anoraks, parkas, blousons (M)
0312102	Fur coat (M)
0312103	Overcoats (M)
0312104	Jackets(M)
0312105	Overalls (M)
0312106	Other garments(M)
0312107	Trousers(M)
0312108	Waistcoats(M)
0312109	Suits,(M)
0312110	Shirts(M)
0312111	Pullovers, sweaters, cardigans, etc.(M)
0312112	Jogging suits(M)
0312113	T-shirts (M)
0312114	Other sportswear (M)
0312115	Underwear of hosiery (M)
0312116	Other underwear (M)
0312117	Socks, knee socks (M)
03122	<i>Garments for women</i>
0312201	Capes, raincoats, anoraks, parkas, blousons(W)
0312202	Fur coats ((W)
0312203	Overcoats(W)

0312204	Jackets (W)
0312205	Overalls (W)
0312206	Other garments (W)
0312207	Costumes (W)
0312208	Trousers (W)
0312209	Skirts (W)
0312210	Waistcoats (W)
0312211	Dresses (W)
0312212	Blouses (W)
0312213	Pullovers, sweaters, cardigans (W)
0312214	Jogging suits (W)
0312215	T-shirts (W)
0312216	Other sportswear (W)
0312217	Underwear of hosiery (W)
0312218	Other underwear (W)
0312219	Socks, knee-socks (W)
0312220	Stockings, tights (W)
03123	<i>Garments for children (3 to 13 years) and infants (0 to 2 years)</i>
0312301	Capes, raincoats, anoraks, parkas, blousons
0312302	Fur coat
0312303	Overcoats
0312304	Jackets
0312305	Overalls
0312306	Other garments
0312307	Trousers
0312308	Waistcoats
0312309	Suits
0312310	Dresses
0312311	Costumes
0312312	Skirts
0312313	Blouses
0312314	Shirts
0312315	Pullovers, sweaters, cardigans
0312316	Jogging suits
0312317	T-shirts
0312318	Other sportswear
0312319	Underwear of hosiery
0312320	Other underwear
0312321	Socks
0312322	Stockings, tights
0313	Other articles of clothing and clothing accessories
03131	<i>Other articles of clothing and clothing accessories</i>
0313101	Headgear's
0313102	Scarves
0313103	Gloves
0313104	Handkerchiefs, squares
0313105	Other articles of clothing (ties, belts, braces etc.)
0313106	Knitting wool's
0313107	Sewing threads
0313108	Laces, trimmings etc.
0313109	Buttons
0313110	Ribbons
0313111	Zip-fasteners
0313112	Other goods of handicraft
0314	Repair and hire of clothing
03141	<i>Repair and hire of clothing</i>

0314101	Repair and hire of clothing
0314102	Repair and hire other clothing's
0314103	Dry- cleaning
0314104	Laundry
0314105	Knitting, dyeing the wool
0314106	Tailoring
0314107	Production of accessories (headgear)
032	Footwear
0321	Shoes and other footwear
03211	<i>All footwear for men</i>
0321101	Shoes
0321102	Boots
0321103	Sports footwear
0321104	Slippers
0321105	Rubber boots
0321106	Other footwear
03212	<i>Footwear for women</i>
0321201	Shoes
0321202	Boots
0321203	Sports footwear
0321204	Slippers
0321205	Rubber boots
0321206	Other footwear
03213	<i>Footwear for children (3 to 13 year) and infants (0 to 2 year)</i>
0321301	Shoes
0321302	Boots
0321303	Sport footwear
0321304	Slippers
0321305	Rubber boots
0321306	Other footwear
0322	Repair and hire of footwear
03221	<i>Repair and hire of footwear</i>
0322101	Repair and hire of footwear
0322102	Production of footwear
04	HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS
0400001	Land tax for a flat
0400002	Maintenance costs
041	Actual rentals paid by tenants
0411	Rentals actually paid by tenants
04111	<i>Rentals actually paid by tenants</i>
0411101	Rentals actually paid by tenants
0412	Other actual rentals
04121	<i>Other actual rentals</i>
042	Imputed rentals for housing
0421	Imputed rentals of owner-occupiers
04211	<i>Imputed rentals of owner-occupiers</i>
0422	Other imputed rentals
04221	<i>Imputed rentals of households paying a reduced rental or housed free</i>
043	Regular maintenance and repair of the dwelling
0431	Materials for the maintenance and repair of the dwelling
04311	<i>Materials for the maintenance and repair of the dwelling</i>
0431101	Timber
0431102	Bricks, blocks
0431103	Concrete and reinforced concrete products
0431104	Glass
0431105	Metal

0431106	Cement, mortar
0431107	Roof covering
0431108	Insulation materials
0431109	Other floor covering materials
0431110	Sanitary equipment
0431111	Paints
0431112	Wallpaper
0431113	Glazed plates
0431114	Other materials for walls covering
0431115	Parquet
0431116	Other floor covering materials
0431117	Other finishing materials
0432	Services for the regular maintenance and repair of the dwelling
04321	<i>Services for the regular maintenance and repair of the dwelling</i>
0432101	Building and repair service
0432102	Transportation expenditures on building and repair materials
0432103	Elevator maintenance
0432104	Security lock
0432105	Renovation cost
044	Other services relating to the dwelling
0441	Refuse collection
04411	<i>Refuse collection</i>
0441101	Refuse collection
0442	Sewerage services
04421	<i>Sewerage services</i>
0442101	Sewerage collection and disposal
0443	Water supply
04431	<i>Water supply</i>
0443101	Water supply
0443102	Water meters
0444	Other services relating to the dwelling n.e.c.
04441	<i>Other services relating to the dwelling n.e.c.</i>
0444101	Other housing maintenance services (lift, cleaning, etc.)
0444102	Caretaker
0444103	Management expenses
0444104	Housing association membership fee
0444105	Safeguarding the dwelling
045	Electricity, gas and other fuels
0451	Electricity
04511	<i>Electricity</i>
0451101	Electricity
0451102	Electricity meters
0452	Gas
04521	<i>Town gas and natural gas</i>
0452101	Natural gas
0452102	Gas meters
04522	<i>Liquefied hydrocarbons</i>
0452201	Liquefied hydrocarbons
0453	Liquid fuels
04531	<i>Liquid fuels</i>
0453101	Liquid fuels
0454	Solid fuels
04541	<i>Solid fuels</i>
0454101	Firewood
0454102	Briquettes
0454103	Coal, coke

0454104	Other fuels
0455	Hot water, steam and ice
04551	<i>Hot water, steam and ice</i>
0455101	Central heating and hot water
05	FURNISHINGS, HOUSEHOLD EQUIPMENT AND ROUTINE MAINTENANCE OF THE HOUSE
051	Furniture and furnishings, carpets and other floor coverings and repairs
0511	Furniture and furnishings
05111	<i>Furniture and furnishings</i>
0511101	Chairs
0511102	Desks
0511103	Other tables
0511104	Living room furnishings
0511105	Children's furniture
0511106	Sofas, armchairs
0511107	Sets of cupboards
0511108	Couches
0511109	Bedroom furnishings
0511110	Wardrobe
0511111	Beds
0511112	Kitchen cupboards
0511113	Kitchen complex
0511114	Lighting equipment
0511115	Hall furniture
0511116	Mattresses
0511117	Mirrors
0511118	Venetian blinds, blinds etc.
0511119	Other furnishings (ornaments, vases, etc.)
0511120	Other furniture (shelves, pegs, flower stands, etc.)
0511121	Other sets of furniture (garden furniture, etc.)
0511122	Antiques
0511123	Art objects (sculptures, etc.)
0511124	Pictures and graphic arts
0512	Carpets and other floor coverings
05121	<i>Carpets and other floor coverings</i>
0512101	Linoleum
0512102	Loose carpets, fitted carpets
0513	Repair of furniture, furnishings and floor coverings
05131	<i>Repair of furniture, furnishings and floor coverings</i>
0513101	Repair of furniture, furnishings and floor coverings
052	Household textiles
0521	Household textiles
05211	<i>Household textiles</i>
0521101	Curtains, double curtains, awnings, door curtains and fabric blinds
0521102	Furnishing fabrics
0521103	Linen fabrics
0521104	Towels and face-cloths
0521105	Linen sheets
0521106	Bed-clothes
0521107	Tablecloths, napkins
0521108	Other household textiles
0521109	Repair of household textiles
053	Household appliances, their repair
0531	Major household appliances whether electric or not
05311	<i>Refrigerators, freezers and fridge-freezers</i>

0531101	Refrigerators
0531102	Freezers
05312	<i>Clothes washing machines, clothes drying machines, dish washing machines</i>
0531201	Clothes washing machines
0531202	Dish washing machines
0531203	Other machines(drying, ironing, pressing machines)
05313	<i>Cookers</i>
0531301	El. stove
0531302	Gas stove
0531303	Ovens
0531304	Micro-wave ovens
05314	<i>Heaters and air-conditioners</i>
0531401	Space heaters
0531402	Water heaters
0531403	Oil radiator
0531404	Other heater's
05315	<i>Cleaning equipment</i>
0531501	Vacuum cleaners
0531502	Other cleaning equipment's
05316	<i>Sewing and knitting machines</i>
0531601	Sewing machines
05317	<i>Other major household appliances</i>
0531701	Other major household appliances
0532	<i>Small electric household appliances</i>
05321	<i>Small electric household appliances</i>
0532101	Food processor
0532102	Irons
0532103	Food mixers
0532104	Coffee-makers
0532105	Other small electric household machines
0533	<i>Repair of household appliances</i>
05331	<i>Repair of household appliances</i>
0533101	Repair of household appliances
054	<i>Glassware, tableware and household utensils</i>
0541	<i>Glassware, tableware and household utensils</i>
05411	<i>Glass and crystal-ware</i>
0541101	Glass- ware for table
0541102	Common chinaware
0541103	Ceramic ware for table
0541104	Porcelain ware for table
0541105	Tableware of other stuff
0541106	Other household goods and toiletries
05412	<i>Knives, spoons, forks and silverware</i>
0541201	Knives, spoons, forks
0541202	Silverware
05413	<i>Kitchen and domestic utensils</i>
0541301	Aluminium tableware
0541302	Enamel tableware
0541303	Cast-iron vessels
0541304	Stainless-steel cutlery
0541305	Heatproof kitchenware
0541306	Thermos flasks
0541307	Other non-electric kitchen utensils
0541308	Other non-electric household articles of all materials
05414	<i>Repair of glassware, tableware and household utensils</i>

0541401	Repair of glassware, tableware and household utensils
055	Tools and equipment for house and garden
0551	Major tools and equipment
05511	<i>Major tools and equipment</i>
0551101	Motorised tools and equipment
0551102	Repair motorised tools and equipment
0552	Small tools and miscellaneous accessories
05521	<i>Small tools and miscellaneous accessories</i>
0552101	Hand tools
0552102	Garden tools
0552103	Small electrical accessories
0552104	Other small tools and miscellaneous accessories
0552105	Repair of small tools and miscellaneous accessories
056	Goods and services for routine household maintenance
0561	Non-durable household goods
05611	<i>Cleaning and maintenance products</i>
0561101	Washing powders
0561102	Soaps
0561103	Other cleaning products
0561104	Other maintenance products
05612	<i>Other non-durable household articles</i>
0561201	Paper products such as filters, tablecloths and napkin etc.
0561202	Articles for cleaning such as brooms, scrubbing brushes etc.
0561203	Candles
0561204	Matches
0561205	Hangers
0561206	Sewing and knitting needles
0561207	Other non-durable household articles
0562	Domestic services and home care services
05621	<i>Domestic services</i>
0562101	Domestic help
0562102	Baby-sitting
0562103	Tutors
0562104	Other domestic services
05622	<i>Home care services</i>
0562201	Domestic services
06	HEALTH
061	Medical products, appliances and equipment
0611	Medical products, appliances and equipment
06111	<i>Pharmaceutical products</i>
0611101	Medicinal preparations
0611102	Vitamins and minerals
06112	<i>Other medical products</i>
0611201	Adhesive and non-adhesive bandages
0611202	Hypodermic syringes,
0611203	Condoms
0611204	Other medical products (thermometers, hot-water bottles etc.)
06113	<i>Therapeutic appliances and equipment</i>
0611301	Eye-glasses
0611302	Dentures
0611303	Others therapeutic appliances and equipment (wheelchairs, orthopaedic wears, etc.)
062	Out-patient services
0621	Medical Services
06211	<i>Medical Services</i>
0621101	Consultations of physicians in general or specialist practice

0621102	Medical tests for which a fee is charged
0621103	Consultation fee
0621104	Medical massage (of the neck and shoulders)
0622	Dental services
06221	Dental services
0622101	Filling of a tooth
0622102	Preparation of dentures
0622103	Other dental services
0623	Paramedical services
06231	Services of medical analysis laboratories and X-ray centres
0623101	Services of medical analysis laboratories and X-ray centres
06232	Services of medical auxiliaries
0623201	Services of acupuncturists, chiropractors speech therapists etc.
0623202	Medically- prescribed corrective- gymnastic therapy
0623203	<i>Other services of medical auxiliaries</i>
06233	Other non-hospital services
0623301	Other non-hospital services
063	Hospital services
0631	Hospital services
06311	Hospital services
0631101	Hospital services
0631102	Health resort services
07	TRANSPORT
071	Purchase of vehicles
0711	Motor cars
07111	Purchase of new motor-cars
0711101	Purchase of new motor-cars
07112	Purchase of second hand motor cars
0711201	Purchase of second hand motor cars
0712	Motor cycles
07121	Motor cycles
0712101	Purchase of motor cycles
0713	Bicycles and tricycles
07131	Bicycles and tricycles
0713101	Purchase of bicycles and tricycles
072	Operation of personal transport equipment
0721	Spare parts and accessories
07211	Spare parts and accessories
0721101	Tyres
0721102	Batteries
0721103	Products specifically for the cleaning and maintenance of transport
0721104	Other spare parts and accessories for cars
0721105	Other spare parts and accessories for other vehicles
0722	Fuels and lubricants of personal transport equipment
07221	Fuels and lubricants of personal transport equipment
0722101	Petrol
0722102	Diesel
0722103	Other fuels
0722104	Lubricants, brake and transmission fluids, coolants and additives
0723	Maintenance and repair of personal transport equipment
07231	Maintenance and repair of personal transport equipment
0723101	Maintenance and repair of personal transport equipment
0723102	
0723103	
0724	Other services in respect of personal transport equipment
07241	Other services in respect of personal transport equipment

0724101	Hire of garages or parking spaces
0724102	Driving lessons (cars or motor cycles), driving tests and driving licences
0724103	Other services in respect of personal transport equipment
073	Transport services
0731	Passenger transport by railway
07311	<i>Passenger transport by railway</i>
0731101	National trains
0731102	International trains
0732	Passenger transport by road
07321	<i>Passenger transport by road</i>
0732101	Local transport
0732102	Taxi
0732103	National lines
0732104	International lines
0733	Passenger transport by air
07331	<i>Passenger transport by air</i>
0733101	National flights
0733102	International flights
0734	Passenger transport by sea and inland waterway
07341	<i>Passenger transport by sea and inland waterway</i>
0734101	Passenger transport (national lines)
0734102	Transport of private vehicles (national lines)
0734103	Passenger transport (international lines)
0734104	Transport of private vehicles (international lines)
0735	Other purchased transport services
07351	<i>Other purchased transport services</i>
0735101	Other purchased transport services
08	COMMUNICATIONS
081	Communications
0811	Postal services
08111	<i>Postal services</i>
0811101	Payments for the delivery of letters, postcards and parcels (include new postage stamps)
0811102	Other postal and communications services
0812	Telephone and telefax equipment
08121	<i>Telephone and telefax equipment</i>
0812101	Purchases of telephones
0812102	Purchases of mobile telephones
0812103	Purchases of telefax machines, telephone-answering machines
0813	Telephone, telegraphy and telefax services
08131	<i>Telephone ,telegraphy and telefax services</i>
0813101	Installation and subscription costs of personal telephone equipment
0813102	Telephone calls from a private or public line
0813103	Other telephone, telegraphy and telefax services
09	RECREATION AND CULTURE
091	Audio-visual, photographic and information processing equipment
0911	Equipment for the reception, recording and reproduction of sound and pictures (
09111	<i>Equipment for the reception, recording and reproduction of sound and pictures (</i>
0911101	Radio sets, car radios, radio clocks
0911102	(Cassette, CD) player
0911103	Gramophones, tape players and recorders, cassette players and recorders, CD-players
0911104	Stereo systems
0911105	Turntables, tuners, amplifiers, speakers
09112	<i>Television sets, video-cassette players and recorders</i>

0911201	Television sets
0911202	Video-cassette players and recorders
0911203	Television aerials of all types
0912	Photographic and cinematographic equipment and optical instruments
09121	<i>Photographic and cinematographic equipment</i>
0912101	Still cameras
0912102	Movie cameras, video cameras, film and slide projectors,
0912103	Other photographic and cinematographic equipment
09122	<i>Optical instruments</i>
0912201	Binoculars, microscopes, telescopes and compasses
0913	Information processing equipment
09131	<i>Information processing equipment</i>
0913101	Personal computers and visual display units, printers, software etc.
0913102	Calculators, including pocket calculators
0913103	Typewriters and word processors
0914	Recording media for pictures and sound
09141	<i>Recording media for pictures and sound</i>
0914101	Records and compact discs
0914102	Pre-recorded tapes, cassettes
0914103	Pre-recorded video cassettes
0914104	Unrecorded tapes, cassettes
0914105	Unrecorded video cassettes
0914106	Pre-recorded diskettes and CD-ROMs
0914107	Unrecorded diskettes and CD-ROMs
0914108	Unexposed films
0914109	Other photographic supplies
0915	Repair of audio-visual, photographic and data processing equipment and accessories
09151	<i>Repair of audio-visual, photographic and data processing equipment and accessories</i>
0915101	Repair of audio-visual equipment
0915102	Repair information processing equipment
0915103	Repair other audio-visual and data processing accessories
092	Other major durables for recreation and culture and their repair
0921	Other major durables for recreation and culture
09211	<i>Musical instruments</i>
0921101	Musical instruments
09212	<i>Sport and leisure related equipment</i>
0921201	Sport and leisure related equipment
0922	Repair of other major durable for recreation and culture
09221	Repair of other major durable for recreation and culture
0922101	Repair of other major durable for recreation and culture
093	Other recreational items and equipment, gardens and pets
0931	Games, toys and hobby Equipment for sport, camping and open- air recreation s
09311	Games, toys, hobbies and small musical instruments
0931101	Toy construction sets, puzzles
0931102	Video game software, video game cassettes
0931103	Equipment for hobbies
0931104	Other toys of all kinds
09312	<i>Equipment for sport, camping and open- air recreation</i>
0931201	Equipment for sport
0931202	Firearms and ammunition for hunting, sport and personal protection
0931203	Fishing rods and other equipment for fishing
0931204	Equipment for open- air recreation
0931205	Equipment for camping

0931206	Repair equipment for, camping
0932	Gardens, plants and flowers
09321	<i>Gardens, plants and flowers</i>
0932101	Natural flowers
0932102	Natural plants, shrubs
0932103	Artificial flowers
0932104	Bulbs, tubers, seeds
0932105	Other gardening accessories (fertilizers, composts, moulds, pots)
0933	Pets
09331	<i>Pets</i>
0933101	Pet foods
0933102	Purchase of pets
0933103	Purchase of products for pets, collars, leashes, kennels, birdcages
0934	Veterinary and other services for pets
0934101	Treatment of pets
0934102	Other services for pets
0934103	Boarding
094	Recreational and cultural services
0941	Recreational services
09411	<i>Recreational services</i>
0941101	Services provided by sports stadions , swimming pools, tennis courts etc.
0941102	Visiting the fairs, amusement parks, playgrounds
0941103	Hire of equipment and accessories for sport and recreation
0941104	Cost of sports classes
0941105	Fee for music classes
0941106	Cost of other recreational activities
0942	Cultural services
09421	<i>Cinemas, theatres, concerts</i>
0942101	Cinemas
0942102	Theatre
0942103	Concert
0942104	Sound and light shows
0942105	Visiting other cultural events
09422	<i>Museums, zoological gardens and the like</i>
0942201	Museums, libraries, art galleries, exhibitions
0942202	National parks, zoological and botanical gardens
09423	<i>Television and radio taxes and hire of equipment</i>
0942301	Licence fees and subscriptions to TV networks
0942302	Hire of video cassettes
0942303	Hire of equipment and accessories for culture, such as television sets
09424	<i>Other services</i>
0942401	Services of photographers
0942402	Other recreationaland cultural services
0943	Games of chance
09431	<i>Games of chance</i>
0943101	Lottery, lotto
0943102	Other games of chance
095	Newspapers, books and stationery
0951	Books
09511	<i>Books</i>
0951101	Fiction
0951102	Atlases, dictionaries, encyclopaedias, textbooks
0952	Newspapers and periodicals
09521	<i>Newspapers and periodicals</i>
0952101	Purchase of newspapers and periodicals
0952102	Subscriptions to newspapers and magazines

0953	Miscellaneous printed matter
09531	<i>Miscellaneous printed matter</i>
0953101	Posters, plain or picture postcards, calendars
0953102	Guidebooks, road maps, world maps and globes
0954	Stationery and drawing materials
09541	<i>Stationery and drawing materials</i>
0954101	Writings pads, envelopes, account books, notebooks, diaries
0954102	Purchase of school supplies (notebooks, etc.)
0954103	Pens, pencils, fountain pens, ball-point pens
0954104	Other stationery
0954105	Drawing and painting materials
096	Package holidays
0961	Package holidays
09611	<i>Package holidays</i>
0961101	Package tours (up to two nights)
0961102	Package tours (three and more nights)
10	EDUCATION
101	Education services
1011	Pre-primary and primary education
10111	<i>Pre-primary and primary education</i>
1011101	Pre-primary and primary education
1012	Secondary education
10121	<i>Secondary education</i>
1012101	Secondary education general (vocational or technical secondary education)
1013	Tertiary education
10131	<i>Tertiary education</i>
1013101	Tertiary education (university or otherwise)
1014	Education not definable by level
10141	<i>Education not definable by level</i>
1014101	Cultural development
1014102	Courses (language classes, computer courses, etc.)
11	HOTELS, CAFÉS AND RESTAURANTS
111	Catering
1111	Restaurants, cafés and the like
11111	<i>Restaurants</i>
1111101	Catering services (meals, drinks) provided by restaurants
11112	<i>Cafes, bars and the like</i>
1111201	Catering services provided by cafes, bars(coffee, salad, sandwich)
1111202	Snacks (fruit, pop-corn, nuts and the like)
1111203	Non-alcoholic beverages
1111204	Beer, long drink
1111205	Other alcoholic beverages
1111206	Cooked lunch consisting of one course
1111207	Cooked lunch consisting of at least two courses
1111208	Fast-food (pizza, hamburger, etc.)
1112	Canteens
11121	<i>Canteens</i>
1112101	Canteens in schools
1112102	Other canteens
1112103	Soup kitchen (free)
112	Accommodation services
1121	Accommodation services
11211	<i>Accommodation services</i>
1121101	Accommodation services
12	MISCELLANEOUS GOODS AND SERVICES
121	Personal care

1211	Hairdressing salons and personal grooming establishments
12111	<i>Hairdressing salons and personal grooming establishments</i>
1211101	Hairdressing salons
1211102	Beauticians
1211103	Manicures, pedicures
1211104	Saunas
1211105	Other personal grooming establishments(solariums)
1212	Appliances, articles and products for personal care
12121	<i>Electrical appliances for personal care</i>
1212101	Electric razors and hair trimmers
1212102	Other electrical appliances for personal care
12122	<i>Other electrical appliances for personal care</i>
1212201	Non-electrical appliances (scissors, baby scales etc.)
1212202	Non- electrical razors, shaving brushes
1212203	Toilet soap
1212204	Shower gels, bubble baths, etc.
1212205	Shampoos, hair conditioners
1212206	Hair sprays, dyes
1212207	Creams
1212208	Tooth maintenance products (toothbrushes, toothpaste etc.)
1212209	Cleansing oil, milk, etc
1212210	Other cosmetics
1212211	Perfumes and toilet waters
1212212	Shaving cream and foam
1212213	Deodorants
1212214	Beauty products
1212215	Sanitary towels, tampons, etc.
1212216	Toilet paper
1212217	Cotton wool
1212218	Disposable babies' napkins
1212219	Other product (paper handkerchiefs, paper towels)
1213	Personal care services n.e.c.
12131	<i>Personal care services n.e.c.</i>
1213101	Personal care services n.e.c.
122	Personal effects n.e.c.
1221	Jewellery, clocks and watches
12211	<i>Jewellery, clocks and watches</i>
1221101	Jewellery of gold
1221102	Jewellery of silver
1221103	Other jewellery (precious stones ,cuff-links and tie-pins)
1221104	Watches
1221105	Clocks, stop-clocks, alarm clocks, travel clocks
1221106	Repair of clocks
1221107	Minor jeweller's works (engraving, etc.), jewel repairing
1222	Other personal effects
12221	<i>Travel goods and other carriers of personal effects</i>
1222101	Plastic bags, household plastics
1222102	Hand-bags
1222103	Wallets, purses
1222104	Suitcases, trunks, travel bags
12222	<i>Other personal things</i>
1222201	Articles for smokers
1222202	Articles for babies: baby carriages, push-chairs, carry cots, etc.
1222203	Car beds and seats
1222204	Miscellaneous personal articles: sun-glasses, walking sticks, etc.
1222205	Umbrellas

1222206	Funerary articles
123	Social protection
1231	Social protection services
12311	<i>Social protection services</i>
1231101	Services in retirement homes for elderly persons, rehabilitation centres, invalid schools
1231102	Help to maintain
1231103	Other services
12312	<i>Crèches</i>
1231201	Crèches, nurseries, play schools
124	Insurance
1241	Life insurance
12411	<i>Life insurance</i>
1241101	Life insurance
1242	Insurance connected with the dwelling
12421	<i>Insurance connected with the dwelling</i>
1242101	Insurance of buildings
1242102	Property insurance
1243	Insurance connected with health
12431	<i>Insurance connected with health</i>
1243101	Health insurance
1244	Insurance connected with transport
12441	<i>Insurance connected with transport</i>
1244101	Service charges for insurance in respect of personal transport equipment
1244102	Other insurance connected with transport
1245	Other insurance
12451	<i>Other insurance</i>
125	Financial services n.e.c.
1251	Financial services n.e.c.
12511	<i>Financial services n.e.c.</i>
126	Other financial services n.e.c.
1261	Other financial services n.e.c.
12611	<i>Other financial services n.e.c.</i>
1261101	Fees for legal services, employment agencies, etc
1261102	Dues for membership of professional associations
1261103	Fees for the issue of birth, marriage and death certificates
1261104	Payment for photocopies and other reproductions of documents
1261105	Payment for newspaper notices and advertisements
1261106	Other fees for services n.e.c.(toilet, dressing room etc.)
13	INDIVIDUAL CONSUMPTION EXPENDITURE BY NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS
1311101	Purchase of a dwelling (main residence)
1311102	Purchase of a dwelling (residence for recreational purposes)
1311103	Purchase of land for a dwelling
1311111	Wood (construction)
1311112	Stones, small-size blocks (construction)
1311113	Concrete and reinforced concrete products (construction)
1311114	Glass (construction)
1311115	Metals (construction)
1311116	Cement, mixtures and other binders (construction)
1311117	Materials for roof (asbestos cement, saturated roofing felt, roof tiles, etc.) (construction)
1311118	Heat insulating materials (glass wool, foamed plastic) (construction)
1311119	Other building materials (construction)
1311120	Sanitary engineering (construction)
1311121	Paints (construction)

1311122	Wall paper (construction)
1311123	Glazed tiles (construction)
1311124	Other walling materials (construction)
1311125	Parquet (construction)
1311126	Other floor coverings (construction)
1311127	Other finishing materials (construction)
1311128	Construction services
1311129	Transport costs of construction
1311131	Wood (capital repair)
1311132	Stones, small-size blocks (capital repair)
1311133	Concrete and reinforced concrete products (capital repair)
1311134	Glass (capital repair)
1311135	Metal (capital repair)
1311136	Cement, mixtures and other binders (capital repair)
1311137	Materials for roof (asbestos cement, saturated roofing felt, roof tiles, etc.)
1311138	Heat-insulating materials (glass wool, foamed plastic) (capital repair)
1311139	Other building materials (capital repair)
1311140	Sanitary engineering (capital repair)
1311141	Paints (capital repair)
1311142	Wall paper (capital repair)
1311143	Glazed tiles (capital repair)
1311144	Other walling materials (capital repair)
1311145	Parquet (capital repair)
1311146	Other floor coverings (capital repair)
1311147	Other finishing materials (capital repair)
1311148	Capital repair services
1311149	Transport costs of capital repair
14	Taxes and contributions
141	TAXES
1411	Taxes
<i>14111</i>	<i>Personal income tax</i>
14112	Social tax (from employer)
<i>14113</i>	<i>Land tax</i>
<i>14114</i>	<i>Immovable property tax</i>
<i>14115</i>	<i>Inheritance/gift tax</i>
<i>14116</i>	<i>Customs duty</i>
<i>14117</i>	<i>Visa fee</i>
<i>14119</i>	<i>Other taxes</i>
142	Donations
15	FINANCIAL AND OTHER TRANSFERS AND OUTGOINGS
151	Financial transfers
1511	Credits and loans paid back
<i>15111</i>	<i>Bank credits and loans paid back</i>
1511101	Loan for entrepreneurship paid back
1511102	Residence loan paid back
1511103	Loan for purchasing consumer goods paid back
1511104	Student loan paid back
1511105	Other bank loan paid back
<i>15112</i>	<i>Private loan paid back</i>
<i>15113</i>	<i>Credit granted by trade enterprises paid back</i>
1512	Private loans granted
1513	Deposits paid in, security/shares bought
<i>15131</i>	<i>Bank deposits paid in</i>
<i>15132</i>	
152	Other transfers
1521	Other transfers

15211	<i>Private alimonies donated</i>
15212	<i>Money gifts donated</i>
15213	<i>Fines</i>
15219	<i>Other outgoings</i>
16	EXPENDITURES FOR AGRICULTURAL PRODUCTION ACTIVITY
161	Costs of the revenue's obtainment
1611	Raw materials (for articles and services production), trade articles (for sale)
16111	<i>Purchase of raw materials</i>
16112	<i>Transport and handling costs of raw materials</i>
16113	<i>Purchase of trade articles</i>
16114	<i>Transport and handling costs of trade articles</i>
1612	Other costs (expenses)
16121	<i>Energy used for production purposes</i>
16122	<i>Hiring costs, other costs connected with immovable property and land use</i>
16123	<i>Costs of business trips (of owner and of workers)</i>
16124	<i>Wages and salaries, purses, premiums, sick payments, other labour costs</i>
16125	<i>Social insurance payments</i>
16126	<i>Customs duties (incl. Other import and export duties and taxes</i>
16127	<i>Other taxes (purchase (sale) tax, excise tax, immovable property tax, land tax)</i>
1612701	Immovable property tax (agricultural activity)
1612702	Land tax (agricultural activity)
1612703	Other taxes (hunting, fishing, etc.)
16129	<i>Other costs</i>
1612901	Other costs (publicity expenses, representation costs, purchase of production equipment, expenses connected with own car use)
1612911	Wood (routine repairs)
1612912	Stones, small-size blocks (routine repairs)
1612913	Concrete and reinforced concrete products (routine repairs)
1612914	Glass (routine repairs)
1612915	Metal (routine repairs)
1612916	Cement, mixtures and other binders (routine repairs)
1612917	Materials for roof ((asbestos cement, saturated roofing felt, roof tiles, etc.) (routine repair)
1612918	Heat-insulating materials (glass wool, foamed plastic) (routine repair)
1612919	Other building materials (routine repair)
1612920	Sanitary engineering (routine repair)
1612921	Paints (routine repair)
1612922	Wall paper (routine repair)
1612923	Glazed tiles (routine repair)
1612924	Other walling materials (routine repair)
1612925	Parquet (routine repair)
1612926	Other floor coverings (routine repair)
1612927	Other finishing materials (routine repair)
1612928	Services of routine repair
1612929	Transport costs of routine repair
162	Income tax (in respect of production activity)
163	Investments
1631	Investments in fixed assets
16311	<i>Immovable (purchase of or capital repair)</i>
1631101	Purchase of agricultural immovable
1631111	Wood (construction)
1631112	Stones, small-size blocks (construction)
1631113	Concrete and reinforced concrete products (construction)
1631114	Glass (construction)
1631115	Metal (construction)

1631116	Cement, mixtures and other binders (construction)
1631117	Materials for roof (asbestos cement, saturated roofing felt, roof tiles, etc.)
1631118	Heat-insulating materials (glass wool, foamed plastic) (construction)
1631119	Other building materials (construction)
1631120	Sanitary engineering (construction)
1631121	Paints (construction)
1631122	Wall paper (construction)
1631123	Glazed tiles (construction)
1631124	Other walling materials (construction)
1631125	Parquet (construction)
1631126	Other floor coverings (construction)
1631127	Other finishing materials (construction)
1631128	Construction services
1631129	Transport costs of construction
1631131	Wood (capital repair)
1631132	Stones, small-size blocks (capital repair)
1631133	Concrete and reinforced concrete (capital repair)
1631134	Glass (capital repair)
1631135	Metal (capital repair)
1631136	Cement, mixtures and other binders (capital repair)
1631137	Materials for roof (asbestos cement, saturated roofing felt, roof tiles, etc.) (capital repair)
1631138	Heat-insulating materials (glass wool, foamed plastic) (capital repair)
1631139	Other building materials (capital repair)
1631140	Sanitary engineering (capital repair)
1631141	Paints (capital repair)
1631142	Wall paper (capital repair)
1631143	Glazed tiles (capital repair)
1631144	Other walling materials (capital repair)
1631145	Parquet (capital repair)
1631146	Other floor coverings (capital repair)
1631147	Other finishing materials (capital repair)
1631148	Service charge for capital repair
1631149	Transport cost of capital repair
16312	<i>Machines and equipment for the production of goods and services</i>
16313	<i>Vehicles</i>
16314	<i>Purchase of livestock (cattle and poultry)</i>
16319	<i>Other fixed assets</i>
1632	Investments in non-produced tangible assets, in land (purchase of land)
16321	<i>Investments in non-produced tangible assets</i>
16322	<i>Investments in land (purchase, land improvement)</i>
164	Financial transfers
1641	Credits and loans paid back
16411	<i>Bank credits paid back</i>
16412	<i>Private loans paid back</i>
1642	Private loans granted
1643	Bank deposits paid in (current capital)
1644	Insurance payments (production property)
17	COSTS IN RESPECT OF NON-AGRICULTURAL PRODUCTION ACTIVITY
171	Costs of the revenue's obtainment
1711	Raw materials (for articles and services production), trade articles (for sale)
17111	<i>Purchase of raw materials</i>
17112	<i>Transport and handling costs of raw materials</i>
17113	<i>Purchase of trade articles</i>

17114	<i>Transport and handling costs of trade articles</i>
1712	Other costs
17121	<i>Energy used for production purposes</i>
17122	<i>Hiring costs, other costs connected with immovable property and land use</i>
17123	<i>Costs of business trips (of owner and of workers)</i>
17124	<i>Wages and salaries, purses, premiums, sick payments, other labour costs</i>
17125	<i>Social insurance payments</i>
17126	<i>Customs duties (incl. Other import and export duties and taxes)</i>
17127	<i>Other taxes (purchase (sale) tax, excise tax, immovable property tax, land tax)</i>
1712701	Immovable property tax (non-agricultural activity)
1712702	Land tax (non-agricultural activity)
1712703	Other taxes
17129	<i>Other costs (publicity expenses, representation costs, purchase of production equipment, expenses connected with own car use)</i>
1712901	Other costs (publicity expenses, representation costs expenses connected with own car use)
1712911	Wood (routine repair)
1712912	Stones, small-sized blocks (routine repair)
1712913	Concrete and reinforced concrete products (routine repair)
1712914	Glass (routine repair)
1712915	Metal (routine repair)
1712916	Cement, mixtures and other binders (routine repair)
1712917	Materials for roof (asbestos cement, saturated roofing felt, roof tiles, etc.) (routine repair)
1712918	Heat-insulating materials (glass wool, foamed plastic) (routine repair)
1712919	Other building materials (routine repair)
1712920	Sanitary engineering (routine repair)
1712921	Paints (routine repair)
1712922	Wall paper (routine repair)
1712923	Glazed tiles (routine repair)
1712924	Other walling materials (routine repair)
1712925	Parquet (routine repair)
1712926	Other floor coverings (routine repair)
1712927	Other finishing materials (routine repair)
1712928	Services of routine repair
1712929	Transport costs of routine repair
172	Income tax (in respect of production activity)
173	Investments
1731	Investments in fixed assets
17311	<i>Immovable property (its purchase or capital repair)</i>
1731101	Purchase of non-agricultural immovables
1731111	Wood (construction)
1731112	Stones, small-size blocks (construction)
1731113	Concrete and reinforced concrete products (construction)
1731114	Glass (construction)
1731115	Metal (construction)
1731116	Cement, mixtures and other binders (construction)
1731117	Materials for roof (asbestos cement, saturated roofing felt, roof tiles, etc.) (construction)
1731118	Heat-insulating materials (glass wool, foamed plastic) (construction)
1731119	Other building materials (construction)
1731120	Sanitary engineering (construction)
1731121	Paints (construction)
1731122	Wall paper (construction)
1731123	Glazed tiles (construction)
1731124	Other walling materials (construction)

1731125	Parquet (construction)
1731126	Other floor coverings (construction)
1731127	Other finishing materials (construction)
1731128	Construction services
1731129	Transport costs of construction
1731131	Wood (capital repair)
1731132	Stones, small-size blocks (capital repair)
1731133	Concrete and reinforced concrete products (capital repair)
1731134	Glass (capital repair)
1731135	Metal (capital repair)
1731136	Cement, mixtures and other binders (capital repair)
1731137	Materials for roof (asbestos cement, saturated roofing felt, roof tiles, etc.) (capital repair)
1731138	Heat-insulating materials (glass wool, foamed plastic) (capital repair)
1731139	Other building materials (capital repair)
1731140	Sanitary engineering (capital repair)
1731141	Paints (capital repair)
1731142	Wall paper (capital repair)
1731143	Glazed tiles (capital repair)
1731144	Other walling materials (capital repair)
1731145	Parquet (capital repair)
1731146	Other floor coverings (capital repair)
1731147	Other finishing materials (capital repair)
1731148	Services of capital repair
1731149	Transport costs of capital repair
17312	<i>Machines and equipment for commodities and services production</i>
17313	<i>Vehicles</i>
17319	<i>Other fixed assets</i>
1732	Investments in non-produced tangible assets, in land
17321	<i>Investments in non-produced tangible assets</i>
17322	<i>Investments in land (purchase)</i>
174	Financial transfers
1741	Credits and loans paid back
17411	<i>Bank credits paid back</i>
17412	<i>Private loans paid back</i>
1742	Private loans granted
1743	Bank deposits paid in (current capital)
1744	Insurance payments (production property)