

NOTE

COMMUNICATION FROM THE DEPARTMENT OF EMPLOYMENT MAY 2, 1986

"Diary Codes

Expenditure shown in diary records covers cash and cheque payments only. Each diary code may occur for any spender in the household. The code may also occur in both weeks of record keeping and more than once within one person's weekly diary record.

Diary expenditure is aggregated into a personal product code which in turn becomes part of the household product code eg the value of code 122P for each spender forms part of code 373P

When we take on budgets onto the computer the procedure adopted to work out the weekly figure is as follows:-

- (a) All diary record books are punched separately for each week.
- (b) The computer divides the value of each item for each week by two and then sums the total for each individual item thus reducing all values to weekly equivalents.

I can also confirm that this is the standard procedure and that the data for all previous years including the year 1977 was recorded on the same basis."

SN 2647

FAMILY EXPENDITURE SURVEY

CODING AND EDITING INSTRUCTIONS

REVISED 1987

GENERAL INSTRUCTIONS

These instructions have been designed to cover all coding and editing operations. They give an outline of the administrative work everyone is expected to take part in and notes on the organisation of the FES coding sections.

Organisation

The office will be divided into 2 groups both dealing with coding, checking and editing budgets. Each person within the sections will carry out duties of coding, checking and editing. Also they will be expected to despatch budgets to Runcorn, and DE, London and organise the filing of budgets on their return from Runcorn.

It is even more essential to record the whereabouts of a budget now since it will be subject to more movement than has been in the past. The actual details to be recorded are still to be decided but until then budgets will continue to be booked in and out as they have been in the past.

A budget once coded and checked will be despatched to the Department of Employment, Runcorn for punching. This will be carried out weekly. The budgets will be returned the following week when they will be booked back in and stored in filing cabinets. At the same time a print-out will be received which will be corrected as soon as possible for return to Runcorn.

Changes to the schedules for 1987

Listed below are the changes to the schedules in 1987. In addition the schedules have been spread more such that there is more space for both the questions and the answers.

HOUSEHOLD SCHEDULE

<u>Page</u>	<u>Q</u>	<u>Change</u>
1	-	The Office use week number box has been deleted. Week number will be derived by computer.
1	8	Title of Q8 has been changed to 'Benefit Unit' at request of interdepartmental group.
1	8 (Column 1 OFF USE)	The definition of benefit unit changes so that: <ol style="list-style-type: none">i. All children in a family aged 16 years but under 19 years will be coded as separate units unless they are living at home and receiving full-time <u>non-advanced</u> education (coded ^{14/10} at Q8) - this latter group will be coded as part of their parents' benefit unitii. All children in a family aged 19 years but under 25 years will be coded as separate benefit units.

These changes effect the first column at Q8.

<u>Page</u>	<u>Q</u>	<u>Change</u>
1	8 (Column 5 OFF USE)	This office use column is introduced at the request of DES who wish to include as part of their benefit unit definition all children in a family 16 to under 25 years who are living at home and who are in full-time education. Commencing in 1987, there will be a code entered in this column where either a child aged under 19 years living at home is receiving full time <u>higher</u> education (coded 8 or 9 at 8); or a child aged 19 but under 25 years is living at home and receiving full time education (non-advanced or higher). In such cases the code will be entered opposite the head of the childs parents' unit.
2	12/13	'Rooms used partly for business' and 'Rooms used only for business' moved to top of prompt list (OPCS).
6	21	Wording change (OPCS) 'Did you receive any rent rebate/rent allowance/housing benefit in connection with your last rent payment? Yes 1 No 2 a. How much was it? b. How long did this cover?'
7	25	Wording change (OPCS) 'Did you receive any rates rebate/housing benefit in connection with your last rates/rent payment? Yes 1 No 2 a. Was this deducted from your last rates/rent payment? Yes 1 No 2 i. How much was deducted? ii. How long did this cover?'

<u>Page</u>	<u>Q</u>	<u>Change</u>
9	28	Wording change (OPCS) Is your accommodation connected to mains sewerage and/or mains water supply? Yes to both 1 Sewerage only 2 Water only 3 No to both 4
10 also 14	35 (d) 44	Wording change. (DHSS (SR3)) (Q35 (d) and 46 in 1986) 'In what year was this insurance taken out' DHSS (SR3) require this change in order to estimate surrender value of insurance policy. This should provide CSO with information as to whether a policy was taken out before 1984 or after 1984; The question no longer asks whether the policy was taken out before April 1984 or after.
11	39	Wording change (OPCS) 'For how many years have you had the mortgage/loan?'
11	40	Wording change (OPCS) 'How many years does it still have to run?'
12	42	Wording change (OPCS) 'Did your last payment on the mortgage/loan include an amount for insurance on the structure and/or a mortgage protection policy? Yes to both 1 Insurance on structure only 2 Mortgage protection policy only 3 No to both 4 a. How much was for insurance on structure? b. How long did this cover? c. How much was for a mortgage protection policy? d. How long did this cover? e. In which year was the mortgage protection policy taken out?'
14	44	Coding frame has been expanded to separate out fixed term life insurances
14	45	Coding frame has been contracted so that sick clubs and friendly societies are combined.

<u>Page</u>	<u>Q</u>	<u>Change</u>
28	78	<p>(Q68 in 1986) A filter question has been introduced and, to facilitate processing, the number of credit cards held is now asked (OPCS).</p> <p>The question is now worded.</p> <p>'Do (any of) you at present have a credit card such as Access, American Express, Barclaycard, Diners Club, Trustcard, etc?</p> <p style="text-align: right;">Yes 1</p> <p style="text-align: right;">No 2</p> <p>a. How many do you have?'</p>
28	78-81	<p>(Qs 69-71 in 1986) There has been a revision of codes at these questions (DE, OPCS).</p> <p>A bank for personal loan 1</p> <p>A finance house 1</p> <p>An organisation granting a second mortgage 1</p> <p>Your employer as repayment of a loan 2</p> <p>Hire purchase or credit sale agreement 3</p> <p>Chargecard*, budget or option account 4</p> <p>Other shop running a club 4</p> <p>A Mail Order club 4</p> <p>Other Mail Order Organisation 4</p> <p>A check trader 4</p> <p>Other person or organisation 5</p> <p>*Chargecards have been added to prompt for budget or option account.</p>
29 & 30	83 & 84	<p>(Q73 & 74 1986). Qs 73(d)(i)-(iii) and 74(j)-(l) have been deleted. These were OFT requirements.</p>
32 - 34	86 -95	<p>Ten new questions have been added at the request of DE (RPI) and CSO. Topics covered are:-</p> <p>Central heating installation; Central heating repairs. Home improvements. Home repairs. Holidays.</p> <p>(See Q's 86-95 on pages 32-44 of Household Schedule appended)</p>

Page

Q

Change

During 1987 these new retrospective questions will be treated as experimental - mainly because there may be memory bias. Therefore FES expenditure on these items* will still be based on expenditure recorded in the two week diary and at the instalment questions

* Item codes: 217, 218, 223, 224, 228, 230, 234, 235, 236, 237, 238, 239, 756, 757, 759 and 785

56 112

New question (OPCS)

'Have (any of) you been an employee at any time during the last 13 weeks?

59 118(b),
(b) (i) &
(b) (ii)

(Q99 in 1986) Three new questions for D of T. See page 59 of Household Schedule.

INCOME SCHEDULE

2 3

Wording change (OPCS)

'Have you been away from work today?' changed to 'Have you been to work today?'

3 4

Wording change (OPCS)

'How many weeks is it since you did any regular paid work?' changed to 'When did you last do any regular paid work?'

Month

Year

5 9(a)

New question recommended by DE (STATS A6)

IF EMPLOYEE

- i. Are you a
 - Manager 1
 - Foreman/Supervisor..... 2
 - Other employee? 3

- i. (a) How many employees work in the establishment
 - 1 or 2 1
 - 2 - 24 2
 - 75 - 99 3
 - 100 -999 4
 - 1000 or more 5



IF SELF-EMPLOYED

ii. Do/did you employ any other people?

- Yes 1 - 24 employees 1
- 25 or more 2
- No employees 3

This will enable FES to be analysed by Socio-economic groups

7 10 Where informant has started a new job but has not yet been paid, he or she is asked to give anticipated pay at Q11-16. To indicate that this has happened a new code has been added at Q10 at request of DHSS (SR3)

9 17 Q17 in 1986 has been deleted (OPCS). Q17(a) in 1986 has been reworded as follows.

'Was any mileage allowance or fixed allowance for motoring included in the net pay of £..... (see 11) that you received on (see 10)?'

11 23 Q23 (b) has been deleted and 'Other SPECIFY' has been added to 23(a) (OPCS)

19 43 (Q42 in 1986) has been reworded at request of DHSS (SR3). New wording is:

'Apart from meal breaks do you usually work

- Less than 24 hours a week? 1
- 24 but less than 31 hours a week? ... 2
- 31 hours or more? 3

[IF MORE THAN ONE SELF EMPLOYED JOB, GIVE OVERALL TOTAL HOURS]'

23 & 24 45(b) & 46(a) (Qs 46 & 47 in 1986). At the request of DHSS (SR3) the following questions have been added in order to help informants separate out Supplementary Benefit from Retirement Pension and Widows Benefit and also to identify certain components of these benefits.

INTERVIEW CHECK

Is the informant consulting a payment book or other document?

Yes 1 ask (iii)-(iv)

No 2 go to next question

iii. What documents are being consulted?

- Buff book only 1 go to 46
- Yellow book only 2
- Buff and yellow book 3 ask (iv)
- Other SPECIFY 4

.....

iv. What amounts are shown on documents for

- Additional pension (coded J)?
- Guaranteed minimum pension (coded K)?
- Additional pension increments (coded M)?
- Uprating of guaranteed minimum pension increments (coded N)?

- 25 - Q52 and 52(a) - (c) 1986 have been deleted
 - 28 50 (a) (Q58 in 1986) '(Include Reduced Earnings Allowance)' has been added at request of DHSS.
 - 30 51 (d) New question added at request of DHSS (SR3)
- 'Statutory Maternity Pay from your employer or former employer'

Yes 1

No 2

i. For how many weeks did you receive the benefit?

ii. For how many years have you worked for the employer paying this maternity benefit?

Less than 2 years 1

More than 2 years but less than 5 years 2

5 years or more 3

iii. Are you receiving benefit at present?

Yes 1

No 2

<u>Page</u>	<u>Q</u>	<u>Change</u>	
40	57(a)	(Q74 (a) in 1986) New investment at request of DNS.	
		a. Government Gilt edged stock including war loan <u>after</u> deduction of tax at source?	
			Yes 1
			No 2
		i. What was total interest over last 12 months?	
40	57(b)	(Q74 (a) in 1986) New investment at request of DNS.	
		b. Government Gilt edged stock including war loan <u>before</u> deduction of tax at source?	
			Yes 1
			No 2
		i. What was total interest over last 12 months?	
43	60(d)	(Q77 in 1986) New dependent question added at request of DHSS (SR3)	
		'Are you receiving the allowance at present?'	
			Yes 1
			No 2
54-59	73-82	Ten new questions at the request of DHSS (SR3). See questions 73-82 on pages 54-59 of Income Schedule.	

DIARY

The diary has now been extended to cover 14 days in one book.

The individual credit card sheets have been incorporated as part of the diary.

At the request of RPl informants will be asked the name of the shop from which they purchased the following items for taking home.

1. Food
2. Soft drinks
3. Alcoholic drinks

Change to item codes

- a. The following codes have not been changed in context but their title has been made clearer in OPCS coding instructions.

756 Package and non-self catering holidays in UK

757 All holidays outside UK

759 Self-catering holidays in UK.

b. The following is a new code for DE.

550 combined Bus/Rail Tube tickets Excluding season tickets	eg One day travel card One day capital card. Any travel on a ticket covering a combination of bus/rail/tube or metro.
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c. The following amendments and introduction of new codes in the home improvements area arise from paper 85T/11.

- 217 Main dwelling - space heating (structural) installation - contractor. Main dwelling includes a dwelling into which the household is planning to move as its' main dwelling or a dwelling into which a household member is planning to move on marriage, etc.
- 218 Main dwelling - Space heating (structural) installation - Do-it-yourself
- 223 Main dwelling - other capital improvements - contractor.
- 224 Main dwelling - Repairs, decorations and replacements - contractor
- 228 Second dwelling - running costs, repairs/decorations/replacements, central heating repairs - contractor and Do-it-yourself. Permanent second dwelling includes country cottage, town flat, etc.
- 230 Second dwelling - capital improvements including installation of structural space heating - contractor and Do-it-yourself .
- 234 Structural additions for self assembly [excluding furniture which should be coded 401]
- 235 Fittings
- 236 Tools - household
- 237 Paint, wallpaper, timber, wallboard, hardboard.
- 238 Other material
- 239 Equipment hire, composite and undefined items that would normally be coded 235-239.
- 785 Main dwelling - central heating repairs - contractor or Do-it-yourself

Preparatory work and documents to use

Before beginning coding or editing read these instructions carefully. They contain both useful background information and knowledge and instruction of what to do where relevant. No distinction, at the moment, has been made between these two so it will be necessary to refer to these instructions to find out the correct actions. It may be useful for you to design your own master schedule for coding based on the instructions. A master schedule has been produced but it has been designed more for the editing side of the survey than the coding aspect.

Jan 87

When coding you will need to refer to coding instructions, master schedules, show cards and interviewer instructions.

Referrals to the Research Officer

The facility of writing back to the informant or the interviewers is available to us at both the coding and editing stage and can be used either to clarify information or to obtain missing information. This should nearly always be used before using any imputation procedures. If you feel that additional information can be obtained in this way then complete an FES Query Slip for referral to the RO.

Note: 1. Letters are not written back to informants over retirement age.

Coding

IT IS VERY IMPORTANT THAT CERTAIN AREAS OF THE SCHEDULE ARE LOOKED AT AND COMPLETED ACCURATELY.

1. It is vital that all interviewer margin notes are read and if they affect the way the schedules are completed then the schedules should be amended at the coding stage. There is no way that margin notes can be punched or coded onto the computer so it is essential that notice is taken of them at the earliest stage.
2. To save time and energy at the editing stage it is important that several areas on the schedule are completed accurately. These include the ringing of line or column numbers (which can appear in rows or columns of grids), the entering of person numbers, the amendment of line or column numbers on continuation pages, correct coding wherever Diary codes are used, the correct completion of any office use boxes particularly the type of pension at Q54, B Schedule, and area, serial and household numbers on the D schedules.
3. Any questions where the informant has refused to answer, with the exception of Qs73-82, B Schedule, should be referred to Supervisor. This is because if informants refuse to answer one question, the entire budget is normally treated as a refusal.

Editing

The editing will come to us in a single printout. This printout will contain validation (a basic check on the ranges set against all fields and a print of particular values that we are interested in) and credibility (which checks the continuity and consistency of the budget). An example of printout is shown at page 11. When editing any print-out you will always require your annotated master schedule.

Also shown at pages 12-18 are copies of various forms K1-4 and K15-17 which you will need in correcting the questionnaires. More details as to how to use these will be given later on.

Jan 87

Print-Out

Page 11 shows a page of print-out from validation. The following notes cover the various areas of the page to be noted:-

1. CASE NO This refers to the case identifier put on the budget prior to despatch for keying at Runcorn.
2. HHNO This appears twice and is the reference number (area/serial/household) that is given to each budget.
3. ORIGINAL RUN There can be more than one despatch to Runcorn in a week, but each despatch in that week is covered by the same original run number.
4. Column headed KEY REC This refers to the record number that the field in error can be found on. The records are marked on your annotated master schedule and can cover several pages or just one part of a question.
5. Columns headed DETAILS

All fields appearing here cannot be amended on print-out or K1. Refer to supervisor if amendment is required.

- a. PERS If the error relates to a particular person, then the person number will be printed here.
- b. KEY-1, KEY-2, KEY-3, KEY-4 These are what are termed key fields:-
 - i. For A schedule records, key-1 is the only key field which is used and this refers to the item number.
 - ii. On the B schedule, there are two records which use key fields
 - ii.a. Record 68, Pensions Key-1 is the type of pension, Key-2 is the item number.
 - ii.b. Record 57, Odd jobs Key-1 is the item number.
 - iii. On the C schedule, record 116, Key-1 is the expenditure week in which the account was paid, Key-2 is the credit card number, Key-3 is the diary item code of the item purchased, and Key-4 is the item number.
 - iv. On the D schedule, record 114, Key-1 is the week of expenditure, Key-2 is the diary item code, and Key-3 is any relevant qualifier.

6. Column headed SCHED REF

- a. PG This shows the schedule and page number that the field in error can be found on.
- b. QN This identifies the question number which is found in error.
- c. BOX If the question has more than one box that can be completed, then this refers to the particular box which has been printed out.

All of these can be found on your annotated master schedule. For example Q96(b) on the payment of bank service charges; the page number is at the top of the page, A28; the question number follows the mnemonic and reference number of each sub-question, Q96B in all four parts of the question; and the box number for each part of the question follows the question number, 1 for Q96(b), 2 for Q96(b)(1), 3 for Q96(b)(11), and 4 Q96(b)(11)(a1).

7. Column headed CORRECTION VALUE If the error is in the field which has been printed out, enter the correct value in this column.

8. Columns headed ERROR DETAILS

a. REF The numbers against the error reference can be ignored. The letters at the start of the error reference do have a meaning:

i. E. This is where a definite error has occurred. You should expect to make a correction in every instance of a message prefixed by an E. Refer to supervisor any cases where no correction is made.

ii. X. This is where there is almost certainly an error but the error marker is not set for the household. As with E you would expect to make a correction in the majority of cases.

iii. W. This is a warning message. This would occur on a field where you can set up a range of values that appear to be sensible but you could still get a value outside that range eg. Q98 A schedule, the range for the number of free prescriptions received by any one person in the last 7 days has been set at 1-8, it is very unlikely to get any value outside this range but it is possible. The warning message therefore asks us to check that the value in that field is correct and is not a mis-punch. Warning messages are also produced on item numbers for the last item number of the grid. This is to check that if any entries appear in the margin then continuation pages have been completed and punched for those extra entries.

iv. P. A print message appears wherever something is written in by the interviewer for us to check that it is valid, Q7 of the B schedule, or there is an 'other' answer to the question, eg. period code 9, in which case we need to recode the entry back to one of the allowable codes. For the present, print messages have been requested where there is something to be done by us which will eventually be done by the computer, eg. business expenses (Q112 of A Schedule).

b. VARIABLE This refers to the mnemonic shown on your annotated master schedule.

c. VALUE This is the value that is present in the field that has to be checked whether it is correct or needs amending. If it needs amending then the entry in the 'Correction Value' column is the value that will replace it.

d. ITEM CODE With some monetary values eg. amounts shown against bank standing orders, the item code is printed to assist identification.

Jan 1987

9. Column headed CHECK

Appendix L details all the validation and credibility checks that have been programmed. To help identify where the error appears it may be necessary to refer to this document. The Schedule Reference combined with the check number will identify which of the edits have been found in error. A copy of Appendix L is retained by your Supervisor.

10. Other messages

i. Calculations

At the end of an error print for a particular case is a section for messages resulting from the calculations stage of the program. A message will be printed here when, for example, the computer has been asked to do something but missing information makes that not possible, or a calculation results in a negative value. In these cases it is necessary to check the relevant areas to ensure the coding is correct, or some element may need to be carried out manually. These messages will not appear, ie. the calculation program will not be called upon, until the case has been cleared of all errors.

Correcting Errors

Coding

Changing of information on the schedules at the coding stage is to be carried out in red biro. This may involve the clarification of figures, changing of data because of interviewer notes, completion of questions because of omission by interviewer, and ringing of item numbers.

Editing

When amending information on the schedules at the editing stage, changes should be made in green biro. When completing K forms use black biro. Notification to DE of these alterations can be made in one of four ways. As you have done at coding stage and drawn up a Master Schedule, you may find it beneficial to produce masters for the various forms that need to be completed.

1. Correcting print-out If the field in error appears on the print-out then the correct value can be entered in the column headed 'Correction Value'. (See page 11).

2. Form K1 for amendments to fields not shown on the print-out If the field in error does not appear on the print-out then it is necessary to complete a form K1 (see page 12). One form will be completed for each budget that needs amendments carried out in this way. Complete the household number and case identifier at the top of the page. Enter all other details that identify the field that is in error and the new value to be inserted. If there is a related period code to a monetary value that is being amended that also needs changing, this can be entered in the period code column.

3. Amendments to person numbers, Key fields and Diary item codes It may be that the field to be corrected is one of the key fields or a Diary item code (remember, a Diary item code can appear on any of the schedules). If this is so, it cannot be changed in either of the above two ways.

a. If the record has been accepted in the first place the entire record needs to be deleted using form K4 (see page 15). Note that more than one budget can be entered on the form. Also read the notes on the back of the form. If any of records 25, 55, 56, 113 or 115 are to be deleted refer to supervisor.

b. The method of correction depends on whether the record to be inserted is an A, B, C or D schedule record.

1. A Schedule, K15 (page 16)

Only one budget may be entered per K15 although one K15 may cover several records from the one A schedule that needs entering. Complete the relevant details. If all A Schedule data is to be entered ring Y in section 1. If records from the front page are to be entered then copy the front page, * the records to be keyed, and complete section 2. If any other record is to be entered again copy the relevant page, * the records to be keyed, then complete section 3. In completing section 3 it is necessary to complete the DP level (DP = Data prep) for the relevant record and this can be found on Appendix E. Staple the K15 to the photocopied pages.

ii. B Schedule, K16 (page 17)

Only one budget may be entered per K16 although one K16 may cover several records from the B Schedules in one budget that need entering. Complete the relevant details. If all B Schedule data is to be re-entered ring Y in section 1. If the basic income data (ie. pages 1 to 49 except 33) for one or more persons is to be entered then complete section 2. If records on childrens income (ie. pages 51 and 53) are to be entered, complete section 3. If data on odd jobs needs re-entering complete section 4. Finally if pension records are to be keyed then complete section 5. With sections 3-5 copy the relevant pages, * the records to be entered and staple to the K16.

iii. C and D Schedules, K17 (page 18)

Up to 10 diaries or credit card sheets may be entered on one K17. Do not mix C and D Schedules on one K17. Enter the relevant details on the K17 attaching the diary pages or credit card sheets to the K17.

Note: 1. Level: On K15 and K16 forms it is necessary to enter a level. This indicates to the data prep people whereabouts in the schedule to enter the new records.

4. If the amendment is to a Diary item code in the Diary, this may be done in one of two ways:-

a. If there are no other entries in the one diary for that Diary item code, then a K17 needs to be completed and the entry made on a blank diary page.

b. If there are other correct entries against the Diary item code then the amendment may be made using a K1 or on the printout if it appears there. The new value is the total amount recorded in the week on the item and the total number of those items bought should be entered in the final column. Note that an item appearing twice with different qualifier codes will occur on different records.

Note: 1. Missing records If there is any data which for some reason has not been punched, it can be entered onto the database by using procedure 3(b) described above.

Imputations and Abatements, forms K2 and K3 (page 13 and 14)

At certain places through the budgets we either impute missing data or abate data because of business expenditure or multi-households.

1. Imputations

a. If there are missing monetary values then calculate the data (as described at the relevant question in these instructions) and enter using a K2.

b. Only one household is entered per K2.

c. Only monetary values are entered on a K2. If non-monetary values are to be 'imputed' then enter on a K1.

d. The amount to be entered is on an equivalent basis to the original period code.

2. Abatements

a. If a field is to be abated (for a description of how to abate see the relevant question in these instructions) complete a K3 to enter the abated value.

b. Only enter abatements due to business expenditure on a K3.
Abatements due to multi households will be carried out using a K1.

c. Only one household is entered per K3.

d. Only monetary values are entered on a K3. If a non-monetary value is adjusted because of abatement, this will be entered using a K1.

e. Indicate on the schedule why the field has been abated.

f. If all expenditure at a question has been abated out because of business expenditure, do not amend any other questions related to it.

Notes: 1. It is anticipated that the majority of these calculations will be automated eventually and that the completion of forms K2 and K3 will be considerably reduced. Revised instructions will be produced when this occurs.

1986 FAMILY EXPENDITURE SURVEY CODING AND EDITING INSTRUCTIONS

HOUSEHOLD SCHEDULE

FRONT PAGE

Reference number

The reference number consists of the Area, Serial and Household numbers. Check that THIS IS THE SAME AS ON THE PINK E FORM AND THE OUTSIDE OF THE BUDGET COVER. Resolve any discrepancies. Where there is only one household at the address (see Q11) the household number should either be blank or contain zeros only. At a multi-household address, all schedules for that address should be coded together. Check the top left corner of the outside at the budget cover to see how many households have co-operated and how many households there are at the address. At present a maximum of 3 households are selected for interview of any one address, the first selected being household number 01, the second 02 and the third 03.

Date of interview and starting date of records

Check that each of these have been entered. Check that the starting date of records agree with that on the pink E form and that the date of interview with that on the front cover. If there is more than one date against either, ensure that the latest date is entered.

Local Authority Code

The name of the local authority where the interview was carried out appears on the E form. Enter the code relating to this local authority from Appendix A in Office Use Box in the top right hand corner. Appendix A is a confidential document and no information from it should be passed outside OPCS.

Household Box

The household box needs to be fully checked and coded. Since so much of the schedule refers back to sections of the household box, eg sex and age, current full-time education, it is imperative that this section is correct before it is sent for keying.

The FES definitions of household and head of household (HOH) are given in Appendix B. If there is any indication from notes either on page 1 or page 60 of A Schedule that a person should not have been included in the household, or any notes about a person who has been excluded, refer to your supervisor.

Where there are more than 10 people in the household, details of the extra members should have been entered on a second front page. This sheet should be attached to the original A schedule and marked in red, "continuation sheet". Amend person numbers to 11, 12, 13 etc.

Ensure that all codes to be punched have been ringed, this includes person number, age, relationship to HOH, age at which continuous full-time education was completed, and income unit.

Note: Person 1 is always the head of household. If this is not the case or it is necessary to change the HOH then ensure that all person numbers are amended through the Schedules.

Column 1 - Person Number

Check that the person number of each of the household has been ringed. Where a continuation sheet has been used, check that the person numbers have been changed to 11, 12, 13 etc.

Editing

It is not possible to amend the Person Number on the print-out or on K1. If any amendment is necessary then refer to supervisor.

Column 2 - Relationship to HOH

All members of the household should have been listed here. Check the household composition and refer to your supervisor any cases where the HOH appears to be unusual eg:

- a. The household consists of: HOH (aged 92 and senile), Son, Daughter-in-Law, Grandson and Grand-daughter.
- b. The household consists of: HOH (female aged 30), Sister (aged 35), Brother (aged 40)

In both these examples the interviewer should have established "in whose name the accommodation is owned or rented", and called this person the HOH. The person entered as HOH should usually be accepted, but where it seems that another person is actually the HOH, refer to your supervisor. Any change made to the HOH must be based on factual information.

Code Relationship to the HOH from the frame below. Single code only

HOH	0 (precode)
Wife or husband	1
Son or daughter (incl. stepson/stepdaughter)	2
Son-in-law or daughter-in-law	3
Father or mother	4
Father-in-law or mother-in-law	5
Brother or sister	6
Grandson or grand-daughter	7
Other relative (eg niece, nephew, brother-in-law, sister-in-law)	8
Other non-relative (including foster children)	9

Ring code 0 which is preprinted on the schedule. Enter and ring the codes in the "Office Use" column in line with each applicable person.

Foster children: Code 9 applies if a regular maintenance is received from the local authority (see Q60 B schedule). Where a local authority allowance is not received and the relationship falls into a group covered by codes 2,3,6,7 or 8, this takes precedence over code 9. See also column 8 note 4.

Adopted children: These should be treated as own children and code 2 entered. If legal adoption is going through but has not been finalised, treat as own children unless the parent is in receipt of a local authority grant for the children (see Q60 B Schedule) in which case treat as foster children.

Cohabiting: If two people of opposite sex having together describe themselves as husband and wife, then they are accepted as such with a married marital status and members of the same income unit. If described as 'fiance', 'girlfriend', 'boyfriend' etc then the relationship should be other non-relative (code 9), their true marital status entered and be members of different income units.

Note: Where two people cohabiting are receiving benefit as a married couple then they should be coded as such. If in doubt refer to supervisor.

Editing

Any codes of 8 or 9 will be printed out at editing stage for checking to see whether they can be reclassified into any of the other categories.

There will be various edits checking between relationship, marital status and benefit unit. There will be pointed out as warning messages. Check thoroughly that the information given is correct. Only make any changes on information given not on guesses as to what the situation is.

Column 3 - Sex

Check against the description in column 2 to ensure that each person has been correctly coded to male or female.

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Column 4 - Age

Check that an age has been given for each person. Estimated ages can be accepted. Where the age is less than 12 months, delete the original entry and enter 0. If the informant is aged 100 years or over, recode to 99. Ring the age.

Column 5 - Marital status

Check that only one of codes 1-3 is ringed for each member of the household.

Code 1 applies where both husband and wife are members of the household even if one is absent at the time of the interview. See Appendix B for household definition.

Code 2 applies to any married person whose spouse is not a member of the household because he or she has a main residence elsewhere. A wife coded 2 in column 5 should always be coded as 2 (wife of head of benefit unit) in column 8.

Code 3 applies to all single, widowed, divorced or separated (either legally or not) irrespective of age.

Common law marriage: Where the informants call themselves married, accept as such.

Column 6 - Current Full-time education

Where column 6 applies check that only one of codes 1-9 has been ringed. Always refer to column 4 when checking this question to ensure that the type of school/education/institution is consistent with the age of the household member. In particular note that a student attending a private commercial college (i.e. where fees are paid) eg Pitmans/Clarks should have been coded 6 if under the age of 16: code 7 should have been ringed if aged 16 or over.

Check also any entries covering full-time education of members of the household at Qns. 103, 104A and 104B against the coding at this question. If the payments made for fees, descriptions of grants, etc do not seem to agree with the coding at column 6 refer to the supervisor. (But note that fees for a household member could be paid by someone outside the household, and also that Questions 103, 104A, and 104B refer to the last 12 months, whereas the current situation is coded here).

In the absence of any notes or further information, the code ringed at column 6 should be accepted. If the interviewer has noted the name of a school and/or queried the code, refer the schedule to the supervisor. (do NOT code on a name of a school as this can be misleading, eg a school described as "Grammar" or "High" may be a state school (code 4) or an independent school (code 6)).

Notes: 1. Children under 5, coded as receiving full-time education

A child under 5 years will normally be coded 1 in this column but occasionally one may be coded 2, 3 or 6. This should be accepted unless the child is attending a day nursery/play group and not a primary or nursery school. The type of education received should be decided by whether the word "school" is mentioned if recorded in the D books or Q.104(b). Nursery classes and schools and playschools count as primary schools but day nurseries and playgroups do not. Children can attend nursery schools from the age of 2. If there is no reference elsewhere in the schedules, the entry at column 6 should be accepted.

2. Apprentices should not be coded as receiving full-time education.

3. Students on sandwich courses. When a person spends approximately half the the year as a full-time student and the rest of the time as a full-time worker, code according to the position at the time of interview.

4. Full-time students who are also working

The appropriate education code should be ringed for any full time student who is also currently working, (eg part-time work during term, or a vacation job) provided that he/she intends to return to the higher education establishment the following term.

5. Middle school - treat as Secondary (Code 4) if aged 11 or over, otherwise as primary, code 3. If private or independent then code 6.

6. Code 8 (University) includes students who are either waiting to go up to University or waiting for the results of "A" levels.

7. Children who are between schools (eg interviewed during summer holidays): code the type of school they will be attending next term.

8. Codes 7, 8, 9

Note that the code to be entered here is that which relates to the type of establishment being attended. So code 7 includes sixth form tertiary further education colleges, colleges of technology, code 8 covers universities only and code 9 polytechnics, colleges of art, teacher training.

Editing

The types of education will be checked against the age of the respondent. These will be printed as warnings. Check that the age and type of education is sensible, if there appears to be an error amend the type of education not the age (unless there is conclusive evidence that the age is wrong).

Column 7 - Age at which continuous full-time education completed

Check that an age or a dash has been entered for every household member.

Where the person is under 16, or where he/she is sixteen or over but has continued to be in full-time education, the coding column will either be blank or contain a dash.

For all people who are no longer in continuous full-time education or who have left education but returned to full time study, an age should have been entered. Ring the age. Ignore fractions. Do not ring dashes.

Note: 1. A person aged 16 or over in full time education with an age entered in column 7 should be assumed to have returned to full-time education after a break. Do NOT delete the age.

2. Where an age has obviously been omitted, eg male aged 45 in full-time employment, leave the coding box blank. There is no referral back on this question.

3. Estimated ages can be accepted.

Editing

An allowable range has been set up for this field of 14-30. Anything outside this range will be printed out as a warning message to be checked. If value appears correct then no action is necessary.

Column 8 - Benefit unit

Each household should be divided up into benefit units. A benefit unit may be:-

- a. A married couple with dependent children
- b. A married couple with no dependent children in the household
- c. A man or woman without wife/husband in the household, but with dependent children.
- d. One person only ie a man or woman without wife/husband in the household and with no dependent children.

Where there are children in the household they should be treated according to their age, and relationship to the HOH as follows:-

1. Children under 16 years are always part of their parents ^{benefit} ~~income~~ unit.
2. Children aged 16 years or over but under 19 should be coded as separate benefit units unless they are ~~receiving~~ receiving full-time non-advanced education (coded 4-7 at ~~00~~) in which case they should be part of their parents unit.
CG
3. Children aged 19 years or over but under 25 are coded as separate units.
4. Foster children: If the foster child is covered by a local authority maintenance grant at Q60, at B schedule they should be coded 15 at the reference number and should be coded as head of unit. If not covered by a local authority maintenance grant then they are included in the same income unit as their foster parents.

living at home and

Reference Number of Benefit Unit

When all the benefit units in the household have been established, check that each person in the same unit has been given the same reference number ie all members of the HOH's benefit unit should be coded 1, and all members of any 2nd, 3rd etc units should be coded 2, 3 etc. Enter the reference number in the first office use box in column 8 and ring this number. Refer any doubtful cases to the supervisor.

Position of each member within the benefit unit (precodes 1-3)

1. Head of each unit should be coded 1. Code 1 includes any foster children with reference number coded 15.
2. Wife of head of the unit should be coded 2. A wife is always coded 2 even if her husband has been excluded from the household ie coded 2 at column
3. Young dependents under 25 ^{K1} should be coded 3 in the second office use box at column 8.

DES Benefit Unit (last OFF USE column)

If the head of the benefit unit has a child who is:-

- 16 or over but under 25
- in full time education
- a separate benefit unit

then enter and ring 1 in the father's box in the last OFF USE column or in the

mother's box if she is the head of the benefit unit. Eg. HOH's benefit unit number is 1, he has a 20 year old son at University whose benefit number is 2, in this case 1 should be entered and ringed in the HOH's box in the last column. Should there be another relationship like this in the household then enter 2 and so on.

This code will identify the parents of the student benefit units.

✓

Column 9 - Spender

Check that Code 9 is ringed for each spender in the household.

A spender is any member of the household who has passed his/her 16th birthday (ie the definition depends on age and NOT whether the person has an income or spends money).

A non-spender, ie. someone who is mentally incapable or senile, will, in future be coded as a spender and column 10 will also be ringed. In these instances nil expenditure sheets will need to be entered in the place of diaries.

Do not enter a nil expenditure sheet for an absent spender.

Editing

If anyone is an absent spender then columns 9 and 10 will be blank. An absent spender will always be coded 7 at Q1, B Schedule irrespective of the details shown in the remainder of the B Schedule. So for instance, an employer working overseas may have their job details entered between Qs 9 and 31. An absent spender includes anyone living and working away from the household at present (whether in or outside the UK), someone in hospital for the record keeping period or someone on holiday and away from home for the record keeping period.

Column 10 - D record received

Check that code 1 is ringed for each spender in the household. If not ringed check to see if a diary is present for that spender and ring if necessary. Refer to supervisor any cases of a missing diary without any reasons given.

If the diary that is present, has no expenditure in it, insert a nil expenditure sheet. Do not enter a nil expenditure sheet for an absent spender.

HOUSEHOLD SCHEDULE

PAGES 2-60

With the remainder of the household schedule it is not necessary to check in detail. For instance, continuity and consistency will be covered by computer edits and therefore can be corrected at the edit print out stage. There are some questions, like the household box, that are referred back to regularly and are therefore important to get correct at the start otherwise they will cause considerable extra work at the edit stage.

The following manual checks must be carried out at the coding stage:

1. Legibility: Check that all figures, both your own and the interviewers, are clear and unambiguous. It is very easy for badly written figures to be mis-punched which can cause problems at later stages.
2. Interviewers notes: It is very important that all interviewers notes are read carefully and that any action that is necessary is taken. If this means changing data in the coding column then indicate why this change has occurred.
3. Column and line numbers: Check that all column and line numbers have been ringed wherever there are entries in a grid. Where an entry has been deleted from a grid, or the interviewer has missed a line (or column) it is not necessary to amend the item numbers so that they run consecutively.
4. Person numbers: Check that all person numbers are correctly entered. Only one person number per entry is allowed. If joint account, credit card etc., enter the second person in another column.

Payments covered by an organisation or person outside the household

1. Bills paid directly by an employer or an organisation for whom the informant does unpaid work should not appear anywhere as expenditure or refunds on any of the schedules.
2. Bills paid directly by a private individual should not be shown as expenditure but should be shown at Q114, A Schedule.
3. Expenses paid by Supplementary Benefit, with the exception of rent, should be shown as expenditure in the A or D Schedule and also as income at Q50(d), B Schedule. Bills paid directly by Local Authority Social Services Department should not be shown as expenditure.

Question 11-15 - Accommodation

Definitions

1. Address: This is the address sampled from the postal address file and it can cover a whole building, a flat in a purpose - built block of flats, or flat/rooms in a converted house. A house which has been converted into 2 or more flats may be sampled as a complete building, in which case the address covers all units of accommodation in that building. In a similar converted house one flat only may be the sampled address, in which case that particular flat is the unit of accommodation and households in other flats should not be interviewed.

2. Rateable Unit: This is a flat (purpose built), group of houses, a whole house, or part of a house which is assessed separately for rating purposes. In most cases the address and rateable unit will be the same. In some cases the sampled address will cover more than one rateable unit, and in other cases the sampled address may be only part of a rateable unit.

A full description of the rateable unit covering the household is given at Q 117 and the number of rooms occupied by other households in the rateable unit is given at Q14.

3. Accommodation: This is the total number of rooms (including rooms used wholly for business purposes) which the household either owns, rents or occupies rent-free, irrespective of whether any part is sub-let or not.

Editing

If answer to Q11 or Q14 is 'Yes' the budget will appear on the printout. Check carefully to see whether GRV and NRV (at Qs 115 and 116) need abating. Also other questions such as rates and water rates payment may also need abating. When abatement is carried out because of multi households or rooms not part of the domestic accommodation, it should be done on the basis of number of rooms used by household as a proportion of rooms in the rateable unit. Shared rooms count as 1/2 a room if shared with one other household, 1/3 room if shared with two other households etc. Any abatement for multi-household accommodation should be carried out before any business expense abatement. All multi-household abatements are to be carried out on form K1.

At edit stage any answers shown as other rooms will be printed. Check to see whether any rooms here can be reclassified into one of the other categories. Examples of rooms that should be reclassified are box rooms, attic bedrooms (both to bedrooms), sun lounges, conservatories (provided they are used throughout the year) (both to living rooms). Rooms to leave as other rooms include cellars, utility rooms, shower rooms (unless the accommodation does not have a bathroom), rooms less than 6 ft square, rooms/attics without a window/skylight.

Sub-let Property

When informant sublets part of his property but pays rates on all of it, his rate payment must be abated in proportion to the number of rooms sublet, (see notes at Qs115-116) on the assumption that the rent paid by the sub-tenant will include an amount for rates. This same amount must also be subtracted from the rent received at Q58 'B' schedule of the informant. The rent payment shown in the sub-tenant's schedule will not be abated.

If, however, the sub-tenant pays his rates to the informant separately from his rent, abate the informants' rates questions only. In other words, rents, rates and rateable value shown on the tenants' schedule should be deleted from the informant's schedule.

If the sub-tenant does not pay rent or rates (eg a mother living in her son's property) the total rates should be coded on the sub-letting informant's schedule and none on the sub-tenant's schedule. However, NRV is still proportioned between the sub-letting household and the sub-tenant.

When rates are abated, it should be all rates that are abated ie domestic, water and sewerage.

The abated values to be entered on K.

Question 16 - Tenure

It is important to have Qs 16(a) - 16(c) correctly coded. The question applies to all households. Check that one of the codes X, Y or Z has been coded and that the correct signposting to part (a) (b) or (c) has been followed. If the question has not been answered then check the answers to Qs 17-42 for some indication of the correct coding to be applied. If in doubt refer to supervisor.

Question Q16(a) - Accommodation rented

Questions applies if coded X at main. Check that one of codes 1-4 is ringed.

Code 1 includes Scottish Special Housing Association, Northern Ireland Housing Executive

Code 2 includes all other housing associations

Codes 3 include charitable organisations and housing trusts.
and 4

If a property goes with the job of anyone in the household but rent is being paid for that accommodation it should always be coded 3 or 4 even if it is a council property eg shops, school caretaker's accommodation, farm rented from the council. This is because the accommodation, when it is vacated, will not be available to those on the council waiting list. This does not apply where council property is rented and one room is used solely or partly for business (eg insurance agents).

Question 16(b) - Accommodation owned

Question applies when coded Y at main. Check that code 5 or 6 has been ringed. If not answered check Qs 31-42. If Qs 31-42 answered then treat as being purchased with mortgage or loan, code 5, otherwise code 6, owned outright. Code 5 includes mortgage to buy freehold of land on which house is built, purchase of council house where informant is paying both rent and mortgage.

Question 16(c) - Accommodation neither rented nor owned

Question applies when coded Z at main. Check that either code 7 or 8 is ringed. If code 8 is ringed accept at this stage, it will be dealt with at the editing stage.

Notes: 1. Accommodation is treated as rent free if one of the following conditions is satisfied:-

i. Accommodation is provided rent free by an employer, or by an organisation to a self-employed informant, provided that the normal activities of the informant are to further the cause of the organisation. This condition will normally apply to Church of England clergy and other ministers of religion. If known rent is paid by an employer, ignore the amount paid.

ii. Accommodation owned by someone outside the household (other than an employer) who provides it rent free.

iii. Accommodation where an unknown rent is paid by someone outside the household (other than an employer) and provided rent free.

2. Accommodation is NOT treated as rent free if a known rent is paid by someone outside the household who is not an employer.

In such cases it should be treated as rented and proceed as follows:-

i. Q.16 should be recoded X and 3 at (a) unless Council, housing association or "other furnished", when codes 1, 2 or 4 as appropriate.

- ii. If the household is given money to pay the rent and rates: _____
- a. enter rent at Q.18, rates at Q.24 etc and follow instructions at those questions.
 - b. enter the total amount received as income at Q113.
- iii. If the household's rent/rates bills are paid directly by someone outside the household,
- a. do not show rent/rates at Qs 18 and 24
 - b. show total amount paid on the household's behalf at Q114.

Editing

Any households coded 7 or 8 will be printed to check whether any of the other categories apply. See the notes above for the definition of rent free.

Question 17-30 - General notes on housing benefits

Housing Benefits

Under the Social Security and Housing Benefit Act 1982, local authorities are required to operate schemes for granting rent rebates to council tenants, and rent allowances to private tenants (including occupants of shared or hostel accommodation) in furnished or unfurnished accommodation. These schemes, together with the rate rebate scheme, are known as the Housing Benefit Scheme. The schemes operated must be no less generous than a nationally formulated scheme but authorities have discretion, within certain cost limits, to make their schemes more generous if they wish.

Similarly, under the above mentioned act, councils are required to operate a rate rebate for people who pay rates for their home. This includes owner occupiers, council tenants and private tenants. A rating authority can draw up its own scheme provided that it is no less generous to anyone than the statutory scheme and that its total costs are not more than 10 per cent greater than that of the statutory scheme.

People on supplementary benefit are automatically entitled to housing benefit to cover 100% of their eligible rent and rates, less deductions if there are non dependents living with them and, in respect of rent, where the rent includes payment for amenities such as heating and lighting. If an informant in rented accommodation is receiving 100% rent and rate rebate the information will appear at Q17(a) for council tenants, collected by the interviewer from local authority offices, and at Q17(b) for private tenants collected directly from the informant. If these figures include rates as well then the rates element will be shown at Q25(a) (i)-(iii). If receiving only a partial rebate, the rent element will be shown at Q18 and the rates at Qs25-26. Finally for owner occupiers who are receiving a rates rebate, whether this is 100% or partial, the details will be shown at Qs 25-26.

Housing Benefit Supplement

This has been designed to help claimants who would otherwise receive less in housing benefit than they would have received under the old supplementary benefit rules. Housing benefit supplement is similar to a payment of supplementary benefit and is assessed by DHSS and added to housing benefit. In order to qualify, claimants have to make a supplementary benefit claim and satisfy the normal supplementary benefit rules. DHSS will then notify the local authority when the claim is made. Housing benefit supplement claimants will be entitled to all other benefits that are available with supplementary benefit eg free school meals. Note that it is not paid as a separate benefit but as part of the rebate or allowance.

Question 17 - 100% Housing Benefit

If rent includes rates rebate, do not transfer the rates element to Q25, this will be carried out by the computer.

There is a change in procedure this year for collecting 100% housing benefit. In the past when an informant receiving 100% housing benefit was encountered, the interviewer would visit the local authority to obtain the necessary information. This could mean the interviewer visiting local authority offices several times in one month. From 1987 the interviewer will return all budgets when completed, less the housing benefit information. On the completion of her quota she will make one visit to the local authority office, collect all necessary information and return it to the office on separate sheets (HBI). If the data is available at the coding stage enter the data then, otherwise leave it until the editing stage.

Editing

If the 100% housing benefit includes water and/or sewerage rates but they have not been separately identified (either an interviewer note indicates this or Q29(b) has not been answered), estimate the amount for water and/or sewerage rates entering this, using a K2, in the relevant coding box (altering the lead-in question if necessary). Adjust the domestic rates element if it was included as part of that.

Question 18 - Rent

Do not abate the rent because of any rent holiday, rent rebate or amount for services that might be included. This will all be done by the computer.

Notes: 1. If the interviewer has noted that rent includes an element for garage, whether on the premises or for a garage elsewhere, accept at this question. If shown as a separate payment, whether rent or rates, at Q30 then delete from there and code in the Diary if paid during the record keeping period.

2. Rent arrears

If shown the rent arrears should be accepted. However if Q20 indicates that rent holiday normally applies then this needs to be applied manually but only to the normal rent payment not to the arrears. Carry out the calculation, entering the new figure, in red, at Q18. Delete the rent holiday at Q20(a) and amend Q20 to a 2. Remember that any entries at Q21(a), Q22 and, if rent includes rates, Q25(a)(1) or Q26(a) are affected and also need to be adjusted. The factor to be used in any rent holiday calculation is 52 - Rent holiday.

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Editing

In the event of the rent not being given refer to supervisor for estimation. Imputed value to be entered on K2.

Note for Supervisors

CIPFA tables to be used in imputing rent.

Question 21 - Rent rebate

If the rent payment includes rates and there is a rent rebate do not apportion the rebate between the rent and rates rebates. If there are any notes which give a figure for rates rebate then transfer this to Q25, otherwise leave for the computer to apportion between rent rebate, Q21(a), and rate rebate, Q25(a)(1). If the amount or rebate at Q25(a)(1) or Q 26(a) duplicates that at Q21(a) then delete the figure at Q25(a) or at Q26(a).

If rebate is deducted from last rent payment (Q21(c) is coded 1) and rent includes rates (Q23 is coded 1) then Q25(a) should be coded 1. If rebate is given back as a lump sum (Q21(c) is coded 2) and rent includes rates (Q23 is coded 1) then Q26 should be coded 1. Check these and amend if necessary.

Editing

If no value is given for Q21(a) when information is required, refer to supervisor for estimation. Imputation to be done using K2.

Note for supervisors

CIPFA tables to be used for imputing rent rebate.

Question 22 - Services included in rent

Editing

The print out will indicate whether the rent includes an element for services or not. If it does check whether the services shown should be included there are not. If they should not then deduct that element from the rent and transfer to the relevant question. Eg. structural insurance should be transferred to Q43.

If the amount for services included in rent is the only part of the rent that is paid, then treat as 100% Housing Benefit. Transfer the rent rebate back to Q17. Delete the services included in rent and code in the Diaries when it appears there.

- Notes:
1. Some local authorities run a budgeting scheme for their tenants which means that their rent includes an element for electricity and/or gas. Do not treat as a Board Budgeting Scheme but delete the element from the rent and transfer to Q56/66, if there is no electricity/gas entry at Q56/66. If there is then assume for hall lighting, heating etc only.
 2. If the rent includes an element for TV licence delete this from the rent and transfer to Q48 as an annual equivalent figure.
 3. Remember to adjust any precodes when transferring information.
 4. If rent holiday applies to any rent payment, adjust the amount of services included in rent to be transferred to another question by the fraction $\frac{52 - \text{Rent holiday}}{52}$

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Questions 24-30 - General notes on housing payments

1. Payment not made for rates/water rates at time of interview

Where the informant will be paying rates but has not yet made any payment at the sampled address, leave blank. The rates/water rates due will be calculated automatically and the amount and period code will be entered at the appropriate question by the computer at the imputation stage.

2. Arrears

Where the interviewer has noted that there is a payment of arrears included in the last rate payment, this should be accepted.

3. Dustbin charge

If given separately, add to the rates amount at Q24 on an equivalent period basis.

4. Metered water for domestic purposes only

Accept what is paid at Q29 (b).

5. Pumping water from a well

If it is noted that a payment is made to the Electricity Board for pumping water from a well, this should not be shown at Q29 but added to Qs 51-60 as appropriate.

6. Separate land drainage rates

If land drainage rates are paid separately these should be coded in the Diary if paid during the record keeping period.

Question 24 - Domestic rates

Do not abate rates payment because of any rebate that may be included. If the informant receives 100% rates rebate, code the answer to Q24 as 'No'.

Editing

If rates data is missing impute rates using K2. Rates are estimated by $NRV (Q116) \times$ domestic rate poundage. Rates poundages can be obtained from the local authority rates poundage file.

Question 25-26 - Rates rebate

If the informant receives a rates rebate, the rates element only should be recorded at Qs25 and 26. If the informant is unable to split the rates element from any rent rebate then leave Q25a or Q26a blank. If the informant receives 100% rates rebate/housing benefit, the answer to Q25(a)(iii) will be coded 'After'.

If Q21(c) was coded 2 and the rent rebate included rates, the rates rebate will be entered at Q26 and Q25 (a) will be coded 2.

Editing

At the editing stage complete the Office Use boxes at Q26. A printout will show those households receiving more than one rebate direct in the last 12 months. In these cases enter the last rebate received at the first Office Use box and the related period code in the second box. Amend the amount at Q26(a) to show the amount received in the last 12 months and the period at Q26(b) to that of one year ie. 8.

Question 29 - Water Rates

Editing

If the water rates are not known impute the water rates on a K2 by NRV (Q116) x (water rate poundage + sewerage rate poundage + environmental rate poundage) + water standing charge + sewerage standing charge.

If the accommodation is not connected to mains sewerage (Q28), do not include sewerage rate poundage or sewerage standing charge in the above calculation.

Rates poundages can be found in the local authority rates poundage file.

If the water rates are paid as part of the rent or as part of the rates, do not impute the water rates.

If the accommodation is not connected to mains water (Q28), do not include water rate poundage or water standing charge in the above calculation.

Question 30 - Other payments made on accommodation

Editing

Any entries here will be printed out at validation stage. Check that the reason for the amount shown here is valid for this question. Include site rent for caravans.

- Notes:
1. If regular maintenance charges include a charge for central heating oil, the amount for central heating oil should be deleted and transferred as an annual equivalent figure to Q50(a). If the exact amount is not known then estimate a proportion for oil based on current gross weekly household income using Appendix C. Enter this amount at Q50(a), using a K2, and deduct an equivalent figure from the amount shown here.
 2. Road charges should not be shown here or elsewhere in the A Schedules. Delete and code in the Diary if paid during the record keeping period.
 3. Delete garage rent and/or rates. These will be coded in the Diary when paid during the record keeping period.

Questions 31-42 - Mortgages

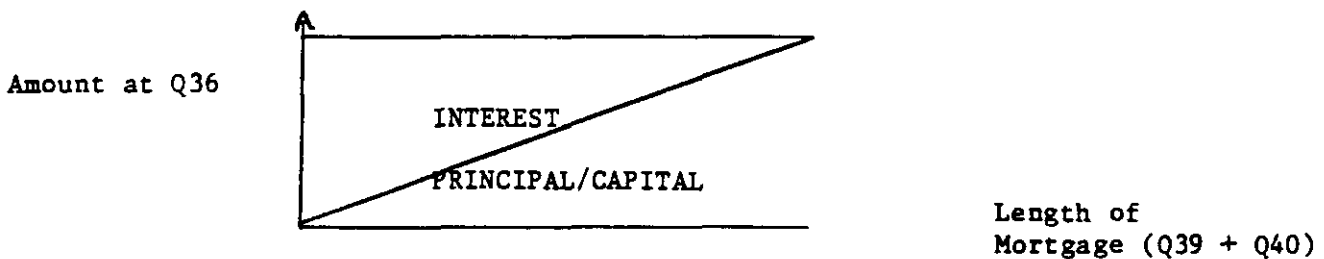
Definitions

Principal/Capital: This is the amount borrowed. For example, a house costing £50,000 with a 90% mortgage would mean that £5,000 is paid as a deposit and £45,000 is borrowed. The £45,000 represents the principal/capital.

Interest: The interest is paid on the amount borrowed over the period for which the amount is borrowed. The interest is paid to the person lending the money.

Interest and principal/capital mortgage

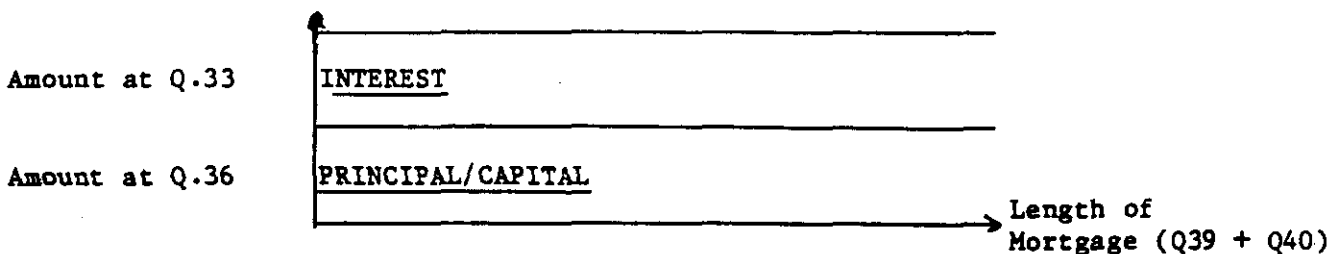
This is the normal type of mortgage taken out from a building society or local authority. At the same time that the money borrowed for the purchase of the house is being repaid, interest charged on the outstanding amount is paid, so that payments in any one year consist partly of repayments of the original loan (the principal) and partly of interest. Both principal/capital and interest are paid to the organisation lending the money. Normally more interest would be paid when the mortgage is first taken out. This would gradually decrease until at the end of the period it is mainly principal/capital that is being paid off.



Interest only mortgage

Where a mortgage of this type is taken out, the "principal/capital" part is in fact normally covered by an endowment policy, premiums for which are paid to the Insurance Company. The interest is normally paid to a Building Society.

When the endowment policy matures, the amount is paid out to the organisation providing the mortgage, not to the person who took out the policy, so that it cancels out the principal/capital (the amount originally borrowed). In other words, until the policy matures, the principal of the original mortgage remains outstanding and the mortgagee pays interest only to the mortgage company plus premiums on the endowment policy to the insurance company.



There are other types of mortgages but these will normally be variations on the above eg. interest only mortgages from a solicitor where the principal is covered by income from stocks and shares that are held by the solicitor as a security, or loan from a relative, friend or employer where no interest is charged.

General notes on mortgages

1. More than one mortgage held for purchase of sampled address: If more than one mortgage is held the source, at Q31, and the coverage of the last payment, Q32, should refer to the largest mortgage. All payments in respect of any mortgages should be entered though. This means that it is possible to have entries at both Q33 and Q36. This will be printed out as a warning message at the credibility stage.

2. Mortgage taken out for a purpose other than purchase of the sampled address: If the informant has taken out a second mortgage for house improvement/enlargements, or any other reason, these should not be accepted here but transferred to Q79 and Q83 (if not already shown there). If this is the only mortgage the informant has then the coding at Q16 should be changed from 5 to 6 and all details at Q31-42 deleted.

A mortgage for a second dwelling or a house to be moved into should be deleted and coded in the Diary if paid during the record keeping period.

3. Loans for deposits: where a loan has been taken out for the deposit on the sampled address, this should be treated as a mortgage.

4. Local authority combined rent and mortgage: Where a property is being purchased from a local authority and both rent and mortgage are being paid, the combined payment is treated as the mortgage payment. Code Q31 as local authority, Q16 should be coded 5.

5. Mortgage to an insurance company for an annuity: Owner occupiers aged 70 or over can mortgage their house to an insurance company for an amount of money which then becomes the capital for an annuity. Out of the annuity the recipient pays interest. Code as an interest only mortgage from an insurance company.

6. Second mortgage/top up mortgage: If this is for the purchase of the sampled address then code as per note 1 above, otherwise details should be transferred to Q79 and Q83. If the informant has taken out a top up mortgage to improve the house, extensions etc and cannot split this amount out then accept as part of the mortgage payment.

Question 31 - Source of mortgage

Check that only one of codes 1-5 is ringed.

Code 1 includes cases where the mortgage is financed by a building society, but an endowment policy is taken out to cover repayment of principal.

Code 3 includes cases where the mortgage is financed by a bank, but an endowment policy is taken out to cover repayment of principal.

Code 4 includes cases where an individual receives a loan from an insurance company based on an insurance policy already held.

Code 5 includes private loans, mortgages from Friendly Societies and loans from employers (unless the employer is a building society, local authority, bank or insurance company.)

Note: 1. The interviewer may have multi-coded because the informant has more than one type of mortgage. If this is so the code to be entered here is that which covers the largest payment. Delete all other codes.

Editing

Code 5 will be printed out at edit stage. Check to see whether source specified indicates that it can be reclassified into one of codes 1-4.

Question 32 - Payment coverage

If the informant's payment normally covers interest and capital/principal but because of unemployment the principal/capital payment has been waived, this should be coded as payment of interest only and Qs 33-35 completed.

Editing

Where an informant has more than one type of mortgage there may be answers at both Q33 and Q36. If this is so the signposting from Q32 will be incorrect and a warning message printed at credibility. Check that all entries are correct and amend Q32 if necessary to show the mortgage that is the largest.

Question 33 - Interest payment on mortgage

If paid Direct by DHSS then accept here but it should also be shown as income at Q50(d), B Schedule (Supplementary Benefit).

Editing

If no entry is made when there should be one, impute the missing payment based on current gross weekly household income from Appendix C. Complete K2 to impute the value, if the period code is also missing enter this on K1.

Question 35 - Endowment policy covering repayment of principal/capital of the mortgage

If the endowment policy payment was included in the last amount of interest paid, do not abate the interest payment. This payment should not be duplicated at Q44. Delete the duplicate entries at Q44.

Editing

If premium to be paid is not present then impute, using K2, the missing payment based on current gross weekly household income from Appendix C. There is no category for endowment policy but the life insurance category can be used in its place.

Question 36 - Interest and principal /capital payment on mortgage

If paid direct by DHSS then accept here but it should also be shown as income at Q50(d), B Schedule (Supplementary Benefit). If the repayment of principal/capital has been waived because of, for instance, unemployment, this should be treated as an interest only mortgage and the payments transferred to Qs33-35.

Editing

If there is no entry when there should be one, impute, on a K2, the missing payment based on current gross weekly household income from Appendix C.

Question 38 - Interest paid in last 12 months

If no information is available for interest paid in the last 12 months then check that code 1 at DK is ringed. Do not impute information. Do not enter any dates at Q38(a). The figure to be entered here should be the amount paid in the last 12 months, so if an informant has only paid, for example, 5 months worth of interest do not enter an annual equivalent figure but accept the 5 month entry.

Questions 39-40 - Length of mortgage

Any entries of less than 1 year should be coded as 1 year.

Question 42 - Other payments included in mortgage payment

Do not abate mortgage payments by any of the amounts shown here. Also the insurance on structure and mortgage protection policy should not be duplicated at Qs 43 or 44 respectively. Delete the duplicate entries at Qs 43 and 44.

If any premium paid on insurance of structure includes an element for furniture and contents, abate the mortgage payment by an equivalent amount and transfer the insurance payment to Q43 amending lead in questions where necessary. If any margin notes indicate the inclusion of any other payment, abate the mortgage payment by an equivalent value and transfer the payment to the relevant question, if not already shown there.

Editing

If the premium on structure insurance is missing, impute on K2 based on current gross weekly household income using Appendix C. If the premium on mortgage protection policy is missing, refer to supervisor.

Question 43 - Insurance on structure, furniture and contents, and personal possessions

Check that for each entry the column number is ringed. Check that any entry here is not duplicated at Q42. If it does then delete the entry at this question, amending the lead in question if necessary.

Except where a premium payment covers structure and furniture and contents, there should be an entry for each type of insurance. So for instance if one premium covers furniture and contents, and personal possession, two columns are to be completed although the amount of the last premium will be entered in one column only. The splitting of this can be done at editing stage.

Notes on insurance personal possessions

1. Maintenance contracts for TV sets, videos, TV games, home computers, washing machines, deep freezers, etc should not be included at this question but should be accepted in the Diaries if paid during the record keeping period.
2. If the premium has to be assessed based on the insured value of personal possession, calculate the rate at 25p per £100 insured.
3. Insurance on deep freezers: If no reference has been made as to whether the premium paid is for contents or maintenance, assume all is for contents and enter at Q44. If a note says that the premium covers contents and maintenance, code 75% to contents, and enter at Q44, and the remainder to maintenance. The maintenance element should be accepted in the Diaries only if it is paid during record keeping period.
4. Caravans/houseboats: If the sampled address is a caravan or houseboat then the premium should be coded as structure insurance at Q43(a). If not the sampled address, accept as insurance on personal possessions at Q43(a).

Editing

If the amount of the last premium is not known then impute, on K2, based on current gross weekly household income using Appendix C.

Question 44 - Life, death endowment policies

Check to see whether there are any entries at Q44. If yes then code the Office Use Box as follows:

Mortgage protection policy	1
House endowment (where house is specifically mentioned)	2
Endowment	3
Life (not fixed term) or death	4
Fixed term life	5
Others	6

Check that the line number has been ringed for each entry.

Check to see whether mortgage protection policy is shown at Q42 or house endowment at Q35. If they have then delete the entire entry from Q44. Amend the main question if necessary

Notes:

1. Private or personal pensions, superannuation and widows and orphans insurance can be accepted at Q44 provided they are not deducted from salary. They should be coded 5.
2. Unit trust investment: Where a premium is paid to a Unit Trust (eg Save and Prosper) and the proportion for life assurance is not given, then accept the whole amount at Q44 and code 5. If the proportion for life assurance is given separately, then enter this amount at Q44 and code 4. The remainder should either be coded at Q97 as 803, or in the Diaries if recorded during the record keeping period as 803.
3. Some life assurances include an element for personal accident. Claims can be made at any time for accidents happening to the insured. If the proportion of premium for accident is known then this element should be transferred to Q45 and coded 1, the remainder staying at Q44 and coded 4. If not known then code the whole amount at Q44 as 5.
4. If an insurance is described as life and endowment or death and endowment then code to 3.
5. If informant states that he normally pays insurance but has a "free year" this year accept last payment irrespective when paid.

Editing

If premium payable on mortgage protection policy is missing then refer to supervisors. Other missing payments are to be imputed on K2 based on current gross weekly household income using the 'Life Assurance' category.

Question 45 - Other personal policies

Check to see whether there are any entries at Q45. If yes then code the Office Use Box as follows:

Personal accident	1
Private medical	2
Friendly societies and Sick clubs	3
Other	4

Check that the line number has been ringed for each entry.

Notes:

1. Insurances to cover loss of salary whilst in hospital should be coded 4.
2. Personal accident and fire: Transfer half the recorded amount to Q43 and code to furniture and contents. Code the remainder at Q45 to 1.
3. Private accident policy for a pedal cycle (accident and theft): Transfer half the recorded amount to Q43 and code to personal possessions. Code the remainder at Q45 to 1.
4. Insurance on deep freezers: See notes at Q43
5. Insurance of caravans/boats: See notes at Q43
6. Animal insurance is included and coded 4.
7. Rentokil insurance is included and coded 4.
8. Insurance on personal goods such as jewellery, furs etc should be transferred to Q43 and coded to personal possessions.
9. Holiday insurance, green card insurance and AA insurance for holidays abroad should not be shown at Q45. This is coded in the Diaries if paid during the record keeping period.
10. Medical defence union should be deleted as a business expense if the informant is self-employed. Accept if informant is employee and coded 4.
11. Insurance on TV sets, video and home computers: Check whether insurance is for maintenance or fire and theft. If for maintenance it should be coded in the diaries if paid during the record keeping period. If for fire and theft then transfer to Q43 and code as personal; possessions except for rented TV, video or home computer which is code 784 in the Diary if paid during the record keeping period.
12. Insurance on car windscreens: This should be deleted and transferred on an equivalent period basis to Q71 (e).
13. Accident insurance includes:
 - Police group insurance
 - Personal consolidation policy

14. Medical insurance includes:

BUPA
PPA
WPA
PPP
HCS

15. Friendly societies are mutual benefit insurance societies and include:

Sick clubs
HSA
Civil Service Sanatorium
Family service unit
Medical aid
Mutual aid

16. Do not accept insurance cover for repayment of loans.
This should be deleted from here and included in the repayment at the relevant loan question.

Editing

If the amount of premium is not known then refer to supervisor for an estimate.

Question 46 - Television sets, video recorders, home computers, television games

Check that for each entry the column number is ringed. If one payment covers more than one rented item, then there will be a column for each item but the amount paid, at Q46 (b)(ii), will be entered in only one column. This will be dealt with at editing stage.

Notes:

1. Rent of TV aerial included in payment for rented TV should be accepted as part of the rental at Q46 (b) (ii).
2. Set needing repair: If a TV licence (See Q48) is held for the set even though it is broken and not working it should be accepted. If no TV licence has been purchased in the last 12 months delete any TVs that are not working.
3. Rediffusion service and other Cable TV services provided: If the TV set is owned then any payment for the service should be coded in the Diaries when paid during the record keeping period. If the TV set is rented then payment for the service should be included as part of the rent.
4. Where part of the licence is paid in the television rental: Abate the rental by this amount and enter the whole TV licence fee at Q48.
5. Items being bought through TV slot meter rebates by regular instalments: Where an item is being bought in this way, it should be treated as being purchased under an HP agreement and entered at Q84. If the amount paid varies then refer to supervisor. The gross rebate should be shown at Q46(e)(i) and any slot meter payments in the Diary should be coded as such when appearing there.
6. Shared TV sets: If the set is in a communal room then it should be shown on the schedules of all the households who have access to the TV. If the set is owned by one household but allows other households to watch it, it should only be shown on the schedule of the owner.

Editing

If the amount of rental paid for a television is missing then impute, using a K2, a value based on current gross household weekly income from Appendix C. If the amount of rebate from a TV slot meter is not known, this can be imputed, again using a K2, by estimating the rental for the TV from Appendix C (as above) and then deducting the amount, on an equivalent period, spent in the diaries. If this value is negative then it becomes the value of the rebate, otherwise no rebate is received. Any other missing values from this question are to be referred to supervisor for estimation.

For combined video/TV rental payments split in the following way:

- a. If the payment is greater than 20 then accept 10 for the TV and the remainder for the video.
- b. If the payment is 20 or less then split on the basis of 1/3 for TV and 2/3 for video.

Question 47 - General notes on telephone

1. Shared telephone: Where a telephone, and therefore the account, is shared among more than one household the following action should be taken:
 - a. Code as Yes at Q47 the household in whose name the telephone is installed is the household that receives the British Telecom account or who is the British Telecom subscriber. All other households will be coded No.
 - b. If coded Yes at main, the full amount of the bill should be entered at Q47(a) with the amount paid by this household entered at Q47 (c)(i).
 - c. If coded No at main, the amount paid by this household should be entered at Q47(a). In this case the continuity is not correct but is acceptable.
2. If someone outside the household who does not have any use of the telephone pays all or part of the account, the whole account should be entered at Q47(a), the part paid by this household at Q47(c)(i) and the contribution from outside the household should appear at Q113 or Q114 as appropriate. If all the bill is paid by someone outside the household then Q49(c)(i) will be blank but parts (ii) and (iii) should be completed.
3. Telephone bill not yet paid at this address: If a bill has not yet been paid at the sampled address, the last bill from the previous address should be accepted. Leave Q47(a) blank if this is not given.
4. All telephone expenses paid direct by an employer: The amount of the last account should be entered at Q47(a) but Q47(c)(i) should be blank. Q47(c)(ii) and (iii) should be completed.
5. Installation charges should be accepted at Q47.
6. Budget account: Code the amount of the last account if known, otherwise accept the budget payment.
7. Coin operated telephones: Payments through these should only be shown here if the informant is responsible for paying the British Telecom. Otherwise they should be coded in the Diaries when payments are made during the record keeping period.
8. If the informant has purchased a telephone this will be coded in the Diary if recorded during the record keeping period.
9. If the telephone rental is paid by Social Services, only enter that amount paid for the calls that are made.

Editing

As can be seen from 1 above, it is possible to have an answer 'No' but an amount shown against the telephone bill. If this occurs it should be accepted.

If the amount of telephone bill is missing and a value should be present, impute the bill, on a K2, based on current gross weekly household income using Appendix C.

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Question 48 - TV licence

If an amount for TV licence is included in the rent, an annual equivalent figure should be transferred from Q22 to this question. Accept whatever figure is entered by the interviewer.

Editing

If the amount spent on TV licence is not known then impute, using K2, the correct value of a TV licence, as shown in Appendix D. Unless there is an indication to the contrary, assume a coloured TV licence was purchased and that it was bought at the time of interview.

Questions 49-50 - Durables and central heating

General notes

1. Communal washing machines: If a block of flats has washing machines available in the basement or wash room for use by the tenants, this does not count as a washing machine continuously available.
2. Washing machine in a shared kitchen: This should be coded Yes on the schedule of all the households sharing, provided that the machine is owned by one of the households in the accommodation.
3. Refrigerator and / or freezer in a shared kitchen: This should be coded Yes on the schedules of all the households sharing irrespective of whether the item is owned or not by one of the households.
4. Central heating: A central supply system includes any type of central heating that can be controlled from within the household. Where the supply comes from a central source outside the home or household code the type of fuel if known, otherwise code DK fuel.
5. If a charge for oil central heating is included in the rent (Q17 or Q22), no entry should be made at Q50(a)(i).
6. In a multi-household rateable unit where the source of heating is situated in one of the households, the coding of the type of central heating as reported by the informant should be accepted.

Editing

If the amount of expenditure on oil for central heating is not known then impute an amount, on a K2, using Appendix C. The amount imputed will be based on current gross weekly household income.

Questions 51-70 - General notes to Electricity and Gas supplies

1. These questions cover all supplies which are "piped" from Electricity or Gas Boards, irrespective of whether the supply is direct to the informant or whether it is re-sold to the informant by a landlord, eg through a privately installed meter, or in some other way.

The following are excluded from these questions:-

- a. Electricity generated in a private plant.
- b. Gas bought in containers, eg calor or Butane gas.

Any payments covering these items should be shown in the Diaries if made during the record keeping period.

2. A Board Budgeting scheme is one where the informant pays a regular amount to the electricity/gas board and settles up the balance of his account once a year. It is possible however that the consumer pays a regular amount to the electricity/gas board which is collected by the meter inspector and the account is balanced at the end of the year. Although collection may be made weekly, fortnightly or over a longer period this variation should nevertheless be treated as a Board Budgeting account.

3. Account payments with meters If the consumer is supplied with a slot meter of which he has the key and can remove the money at will but a meter-reader periodically reads the meter and renders an account/bill which is paid in the normal way, this method should be treated as an account payment. Any payments made during the record keeping period should be coded to account payment, code 914 for gas and 917 for electricity.

4. Account not yet paid at present address

- i. The account paid at the previous address should be coded.
- ii. If the present "household" has not occupied a previous address (eg in the case of a newly married couple) leave blank at the coding and checking stage.

5. Rebate not yet received at present address

If the last rebate received was at a previous address then this should be accepted at Q52/62 provided this informant pays by meter at this address. Otherwise code Q52/62 as Yes and leave Q2(a)/62(a) blank.

6. Payments made direct by Local Supplementary Benefit Office from the informant's supplementary benefit

- i. The amount paid direct by the Supplementary Benefit Office should be entered at Q53/63 if known. If not known then leave blank. Enter the relevant period code at Q54/64.
- ii. If not already included there, add this amount to the amount of supplementary benefit received at Q50(d), B schedule.
- iii. Gas and electricity paid in this way is known as "fuel direct" payment and should be coded 4 at Qs 51(a) and Q61(a).

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7. Installation charges should be accepted if included as part of the account. If a separate bill is issued for installation, disconnection, repair, etc., it should be coded in the Diaries when paid during the record keeping period.
8. If two or more methods of payment are shown at Q 51(a) or 61(b) then code 4 applies.
9. If an informant states that an amount has been deducted from a rebate for rental, maintenance, HP, etc, then this element should be added back to the amount of rebate received.
10. No rebate received when slot meter emptied: If no rebate was received then code No. If a payment was made because the amount collected from the slot meter was insufficient then this should be coded in the Diaries if paid during the record keeping period. If the last rebate is not known then code Yes at Q52/62 but leave Q52/62(a) blank. If the informant did not receive a rebate because contents of meter box were stolen then code No at Q52/62.
11. Some local authorities run budgeting schemes for their tenants in which their rent payment includes a proportion towards electricity and/or gas. These should not be treated as board budgeting schemes but coded in the following way:
- i. Delete the fuel element from the rent question.
 - ii. Enter this element at Q53/63 with the appropriate period code at Q54/64.
 - iii. Q 51 (a) or 61(b) to be coded 4.
12. Collecting fee (where regular budget payments are shown) should be included in any amount paid for electricity/gas.
13. "Primary charge" is the same as 'standing charge' and should be included in the account.

Question 51/61 - Method of payment of electricity and gas

Editing

At Q51(a) and Q61(a) all answers coded 4 will be printed out to see whether they can be reclassified into one of the other categories. If coded 4 because payment for electricity and/or gas is included in rent and therefore no amount is shown then an estimate needs to be made based on current gross weekly household income from Appendix C. Enter this estimate on a K2 at Q53 or Q63. The date to be entered at Q55 or Q65 should be the date of interview. Deduct the estimates made from the rent shown at Q18. Amend Q22 to No if gas and electricity were the only services included in rent. If the rent figure becomes negative or there is a rent rebate refer to supervisor.

Question 52/62 - Slot meter rebates

Editing

If the amount of rebate received last time is not known then estimates, based on current gross weekly household income, can be obtained using Appendix C. The imputed figure is to be entered using a K2.

Question 53/63 - Last account payment

Editing

If the amount of the last account is not known then impute, using K2, a value based on current gross weekly household income from Appendix C.

Question 56/66 - Last board budgeting payment

Editing

If the last payment is not known then enter the amount shown and the equivalent period code from Q58/68 i.e. last payment under board budgeting scheme equals amount charged in last account/advice. Enter this on a K1 (do not treat as an imputation).

Question 58/68 - Last account/advice from board budgeting scheme

Editing

If amount charged on last advice/account is not known then proceed as follows:

- a. If an amount is shown at Q56/66, then enter this amount also at Q58/68. This is to be entered on a K1 with the same period code shown at Q57/67.
- b. If no amount is shown at Q56/66, then impute a value based on current gross weekly household income from Appendix C. This is to be entered on a K2. Enter period code on K1. (This amount will then also have to be entered at Q58/68 using a K1 with the same period code as shown at Q56/66.

Question 55/60/65/70 - Dates of last account or advice

Editing

If not known then enter the date of interview. This is to be entered using a K1.

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Questions 71/73 - Ownership or continuous use of motor vehicle

Check that for each entry the column number is ringed. Check that insurance is not duplicated between question 71 and 73. If an insurance is carried over from one car to another it should only appear in the one place (probably Q73 but not necessarily). If a top up has been paid you would expect this to appear at Q71.

Notes:

1. Car includes three wheel cars and normal cars converted for invalid use. Invalid tricycles are coded 5.
2. Van includes lorries, land rovers, jeeps, motor caravans, caravanettes.
3. A spender may own or have the use of a vehicle which is either not taxed or insured or is "off the road" for repair and these should be included. Company cars used exclusively for company business should be excluded.
4. A self employed person cannot have the continuous use of a motor vehicle supplied by an employer. Therefore all motor vehicles belonging to a self employed person would normally be coded 1 at Q71(g) and Q73(g). If coded 2 then check to see whether it is supplied by someone else eg relative.

Editing

If an entry for motor vehicle insurance is not known impute a value, on a K2, based on current gross weekly household income using Appendix C. If an amount for road fund tax is not known then enter the appropriate amount from Appendix D using a K1. In both instances check whether the amount has not been entered because it is paid by an employer or firm. If this is the case then leave the question blank.

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Question 74 - Vehicles purchased in last 12 months

Check that for each entry the column number is ringed.

Check that any vehicle road fund tax or vehicle insurance has not been duplicated at Q71 or Q73. If it has, then delete that element at Q71 or Q73. Do not abate the cash price because of inclusion of road fund tax, insurance or part exchange.

- Notes:
1. Cars bought on HP (code 3 at Q80) or by loan from an organisation (ie codes 1-2 at Q79) should not appear here but Qs 83-84. Transfer details if this is the case. Note that motor vehicles purchased in the last 12 months using a loan given by an employer who does not provide loans to the general public, should be accepted as being bought outright and should therefore appear at Q74.
 2. Delete any car bought on the day of interview.

Editing

Where it is known that the purchase price includes road fund tax but no amount is shown then, if possible, estimate an amount based on the number of months between purchase of vehicle and next payment for road fund tax. If this is not possible to do then enter a 6 month value for second hand vehicles and a 12 month value for new vehicles.

A print out will be given of any purchases of vehicles where an amount was included for part exchange or trade in. Check that this figure is not also shown at Q75(c)(i). If it is then delete from there.

Question 75 - Cars sold in the last 12 months

Check that for each entry the column number is ringed.

Question 77 - Season tickets

Check that the line no. has been ringed for each entry.

If any informant holds a season ticket, then the mode of transport covered by the ticket should be entered. The coding frame is:

Train only	1
Tube only	2
Train and tube	3
Bus only	4
Bus and tube	5
Bus and train	6
Bus, tube and train	7
Other	8

Question 78 - Credit card accounts

Note:

1. A credit card is a card allowing an informant to obtain credit from a bank or organisation to obtain goods or services up to a certain limit on production of that card. It does not include cheque or charge cards produced by some firms eg John Lewis, Debenhams, Marks and Spencer etc. These should be coded 4 at Q81.

2. A joint credit card will appear only once. It will appear under the person who is responsible for paying the account.

Questions 79-82 - General notes

Definitions of precodes

Question 79

Code 1 Bank or Finance House direct and second mortgage

Money borrowed from a bank or finance house can be arranged either direct or, in the latter case, through an agent or vendor. If the informant has an HP where the money was borrowed from a finance house but repayments are being paid to the vendor, code 3 at Q80 applies.

The most common form of loan direct from a bank or finance house is a personal loan. It may cover the full price of an article or service or it may cover only part depending on the borrower's circumstances. (NB the cash price at Q83(h) would, in this case, still be the total price of the item if it had been bought outright).

Second mortgage is a loan acquired by using the informant's house as security. The amount of money borrowed is usually considerable and is used for major items of expenditure, eg home improvements, purchase of a car. (A second or top up mortgage used to purchase a sampled house should be entered at Q.31-42, A schedule if this has not already been included there).

Overdrafts - these should not be shown at Q.79 at all

Code 2 Loan from employer

Where the employer is an organisation that grants credit direct to the public, eg bank, finance house etc, as a normal part of its business, then accept the data at Q83 but recode Q79 to 1 as appropriate. Also amend the "Code from 79" box on page 29.

If the employer is one that does not grant credit to the public as part of its business this should be treated as a cash loan but do not delete. If the item purchased was a motor vehicle then transfer details back to Q74 if the purchase was within the last 12 months but enter Diary code 942-944 against the loan entry. Similarly transfer details to Q77 if the loan was for a season ticket purchased in the last 12 months but code the loan entry to 950-954. All other entries code to the ___ item purchased.

If the loan from the employer was for a season ticket, transfer details to Q77.

Notes: 1) If a loan has been obtained to pay off a series of other loans, these should be accepted, code 1-2 as appropriate, and the item code at Q83(e) should be 787.

Question 80

Code 3 HP agreement or credit sale

Hire purchase is normally arranged by the shop where goods are purchased, and the money is repaid to the shop. Sometimes, however, the HP loan is repaid direct to the finance house and in this case code 1 at Q79 should be ringed and not code 3 at Q80.

Note that with HP the customer does not own the goods until the last instalment is paid and if he defaults and has paid less than 1/3, the goods can be repossessed. A credit sale agreement gives the purchaser ownership of the goods at once.

Question 81

Code 4:-

Budget account, option accounts (include accumulating accounts) or charge cards

These are an arrangement usually with a Department store or multiple shop, in which the customer undertakes to make certain payments into an account, usually at a regular rate, and in return he is able to purchase goods up to a certain figure specified in the initial agreement.

"In-house" credit cards and charge cards (eg Boots, M & S, Tesco, Volkswagon-Audi) should be included here until further notice. Also include budget or option accounts which cover several shops in the same chain. In these cases the informant will probably not pay a regular amount, accept whatever the last payment was.

Shop running a club

Clubs are usually run by small shops principally for clothing, toys and household goods. In many cases the customer has to make a number of payments to the club before being entitled to make a purchase. Note that Xmas clubs, savings clubs, etc. are excluded.

There are various co-op schemes run by different co-operative retail societies. These should be coded 1 unless they are HP or credit sales when they are coded 3 at Q80 or loans when they are coded 1 at Q79.

Mail Order Agent

This includes all payments made to the mail order agent, or direct to the mail order club, acting on behalf of a mail order firm (eg Littlewoods, Great Universal etc). If the informant is an agent and also makes purchases for herself, her instalments should be coded to Mail Order Agent, while any postage on behalf of the club is business expenditure and should be deleted. An HP or credit sale arranged by a mail order firm should be coded 3 at Q80.

Any other mail order organisation

This is where an informant deals direct with the firm and all goods are ordered by post without any commission to anybody, and includes direct payments to firms who advertise in the press.

This person will not have an income as a mail order agent in respect of these transactions.

Mail order firms can also do HP and credit sales; such arrangements should be coded 3 at Q 80.

Check trader

Here the customer pays for goods by check. Usually a check trader calls on the customer to sell checks which can then be used to buy goods such as clothing, textiles and small household goods in a number of shops. Some retailers also issue checks. The largest check trading organisation in the country is the Provident. This type of trading is most prevalent in the North of England. Check traders also provide HP and credit sale facilities, code 3 at Q80 and loans, code 1 at Q79.

Code 5 Other schemes (except credit cards)

This code is for any doubtful or unusual schemes and the coder should transfer, accept or delete as necessary. Legal fees or legal aid being paid in instalments may be accepted at Q.81 code 5 (but if legal fees appear in the D record book as once only payment, code as 799). Refer any doubtful cases to the supervisor.

- Notes:
1. Loans from relatives/friends etc: Delete all information concerning any such loans. If the loan was used to purchase a motor vehicle in the last 12 months, transfer all relevant information to Q74.
 2. Provident check arrangements should be coded as a check trader, code 4 at Q81, unless it is clearly an HP or credit sale agreement in which case code 3 at Q80 applies or if a loan code 1 at Q79.
 3. Christmas club and book club payments should be coded in the diary when they appear there.
 4. Delete all items bought on the day of interview.
 5. Cash loans obtained direct from a Bank or Finance House should be referred to Research. It has been found that an increasing number of such loans have in fact been for specific items. Do not delete.
 6. A bridging loan for the purchase of a property should be treated as a short term cash loan and deleted.
 7. If interest is paid on a mail order purchase, this should be classed as HP and code 3 at Q80.
 8. Continuous credit schemes: Where credit is extended to cover additional items and the original loan is never paid off, delete all references.
 9. Car leasing: Delete all references, transfer a weekly equivalent value to each diary and code 556.
 10. Christmas hamper: If the payment is in advance of Christmas, it should be deleted and coded as savings (803) in the diary if it appears there. If the payment is after the hamper has been bought, it should be coded 199 at Q85.

Question 82

If a down payment or deposit has been made for an item, Qs79-81 should be coded for that item and details entered, where relevant, at Qs83-85.

Question 83 - Item being bought by a loan

Check that there is a separate column for each item purchased that the column number has been ringed in each column used and that the correct code has been transferred from Q79. If more than four items are being purchased by a loan, then additional pages should be added, and the column nos, changed to 5, 6 etc.

If more than one item is being purchased with a loan then the amounts at Qs 83(a), 83(b), and 83(j) should be apportioned on the basis of the cash prices at Q83(h). Code the item being purchased in the first office use box at Q83(e).

Notes:

1. If the informant has agreed to pay £X in instalments but prefers to pay variable amounts, accept amount paid last time at Q83(b).
2. If there are two loans from separate sources in respect of the same article, as a general rule both loans should be coded as two separate agreements. The cash price should be proportioned between the two.
3. If items in different columns are covered by a combined instalment, the instalment should be apportioned between columns on the basis of the cash prices.
4. Where the informant acted as a guarantor for an item bought using a loan and is now paying off the instalments, the item should be deleted and a weekly amount entered in the D-books coded to 799.

Question 84 - Item being bought under HP or credit sales agreement

Check that there is a separate column for each item purchased and that the column number has been ringed in each column used. If more than four items are being purchased by HP or credit sales agreement, then additional pages should be added, and the column nos. changed to 5, 6 etc. If more than one item is being purchased under the same agreement then the amounts at Qs84(e) and 84(i) should be apportioned on the basis of the cash prices at Q84(d). Code this item being purchased in the first office use box at Q84(a).

Notes:

1. Where the hire purchase price is given but the cash price is not known, refer to the RO for an estimate.
2. If the informant has agreed to pay £X in instalments but prefers to pay variable amounts, accept the amount paid last time. If the article bought was paid off in one payment, even if the first payment was interest free, then accept at Q84.
3. If items in different columns are covered by a combined instalment, the instalment should be apportioned between columns on the basis of the cash prices.
4. Where the informant acted as a guarantor for an item bought by HP or credit sale and is now paying off the instalments, the item should be deleted and a weekly amount entered in the D books coded to 799.

Question 85 - Commodities bought with arrangements at Q81

Check that the correct person number, line number and code have been entered in each row at Q85(d).

Code the item purchased, in the Office Use box, using the Diary codes.

Notes: 1. Food/groceries/alcoholic and soft drinks bought using charge card, store credit card:

The following action should be taken where food, alcoholic or soft drinks brought home or a grocery acquisition including items such as soap powder, toilet rolls, etc. that would normally be purchased as part of the weekly/monthly shopping:

- a. Code any items of food/drinks/groceries acquired during the record keeping period by check or store credit card, budget account, etc, using diary codes. Enter the qualifier code 11 against each acquisition entered in the Diary.
- b. If there are entries of food/drinks/groceries at Q85(d) that are not already individually itemised, then use the entries in the Diary paid by charge card to proportion the food/drink/grocery entry at Q85(d). If there are no acquisitions of food/drinks/groceries in the Diary then code to 199 or 299 as appropriate.

Editing

There will be a printout for all entries where schedule reference Q85 3 is 5. Check whether these entries should be there or could be deleted, and, if they should be there, whether they can be reclassified into one of the other categories shown at Q81. If they should be deleted then this should be done using a K4.

Questions 86-90 - Expenditure on Main and Second Dwellings

If margin notes refer to a second dwelling at Qs 87-90 then check that Q86 is coded 'Yes'. Check the dates at Qs 87 and 88 to ensure payment was in the 12 months prior to interview.

Editing

All schedules coded 'Yes' at Q86(a) will be printed out. If these budgets indicate that there was expenditure on second dwellings in the UK of Qs 87-88, then transfer this expenditure to the 'Office Use Boxes' on page 32 as indicated below. If the expenditure was shown in the coding column it will be necessary to delete the entries from there and possibly to amend Q87 and/or Q88.

Transfer of expenditure on second dwellings:

From	Schedule reference	to	Schedule reference
A33	Q087C1	A32	Q086B1
A33	Q087C2	A32	Q086B2
A33	Q087E	A32	Q086B3
A33	Q087E1	A32	Q087B4
A34	Q088C1	A32	Q086C1
A34	Q088C2	A32	Q086C2
A34	Q088E	A32	Q086C3
A34	Q088E1	A32	Q086C4

These schedule references are shown on your editing Master Schedule.

A 'Yes' entry at Q89 will be printed out indicating expenditure on extensions, enlargements, etc to property. Check the grid and enter the total amounts at the following schedule references using form K1 if any expenditure was made in the past 12 months:

Main dwelling (coded 1 in first column)

Total expenditure in column(b) to A37 Q089 2

Total amount reclaimed as business expense
in column (d)(i) to A37 Q089 3

Second dwelling (coded 2 in first column)

Total expenditure in column (b) to A37 Q089 4

Total amount reclaimed as business expense
in column (d)(i) to A37 Q089 5

Similarly a 'Yes' code at Q90 will be printed out indicating expenditure on repairs, maintenance etc. Again any expenditure in the 12 months prior to interviewer is to be entered, using a K1, as follows:

Main dwelling (coded 1 in first column)

Total expenditure in column(b) to A39 Q090 2

Total amount reclaimed as business expense
in column (d)(i) to A39 Q090 3

Second dwelling (code 2 in first column)

Total expenditure in column (b) to A39 Q090 4

Total amount reclaimed as business expense
in column (d)(i) to A39 Q090 5

All the expenditure on second dwellings should only be entered if the second dwelling was in the United Kingdom. Check back to Q86(a) to ensure that they have a second property in the UK.

Check the date in column(e) to ensure that all expenditure is within the previous 12 months.

Also check column(c) at both Q89 and Q90. If this indicates that the item is being purchased by a loan, check back to Q79 to ensure the entry also appears there.

Notes: 1. For 1987 these questions are experimental.
Therefore any entries at loans, on credit cards, or in the diary will be coded as actual expenditure as usual. This will mean that there are some cases of expenditure that will be double counted but this is acceptable.

Question 91-95 - Holiday Expenditure

Check that the column numbers are ringed at Qs92-95 and that person numbers are correctly entered.

Also check the dates at each of the questions to ensure that the holidays were taken in the last 12 months. If the holiday was paid for by the use of a loan, check back to Q79 to ensure that it is also entered there.

Notes: 1. For 1987 these questions are experimental. Therefore any entries of loans, on credit cards, or in the diary will be coded as actual expenditure as usual. This will mean that there are some cases of expenditure that will be double counted but this is acceptable.

Question 96 - Current/budget accounts and domestic bank charges

Check that the column number has been ringed in each column used.

Do not abate bank charges because of any business element.

- Notes:
1. Charges on bank credit cards should be deleted.
 2. Deposit accounts are specifically excluded from this question.
 3. Do not include counter charges for cashing cheques. (These should be coded in the Diary when they appear there.)
 4. Interest on loans and bank budget accounts should be excluded.
 5. If a joint account is held, a separate entry should be made for each informant. Any service charges should be divided equally between the joint account holders.

Question 97 - Payments by standing order or direct debit

Standing orders/direct debits may be arranged through a bank account, bank budget account, Building Society or National (Post Office) Giro account. It also includes payments via Secure Homes etc including service charges (85p a week). Where there are entries in the grid, check that the item number has been ringed.

Code the item being paid for in the Office Use Box using Diary codes.

Do not delete any items appearing elsewhere in the A and B schedules but code according to the 900 series Diary codes.

Editing

All budgets where Q97 is answered 'Yes' will be printed out. Use this to check the diary codes at schedule reference Q97 4. If the diary code is wrong this cannot be amended on printout or K1. Delete the whole entry (record) using form K4. Re-enter the record by way of a copy of the entry (with an * at either end to indicate which line is to be repunched) and the completion of form K15.

Question 99 - Free Welfare Milk

Delete any entries of dried milk from this question.

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Question 100 - Free School Milk

Editing

The print out will show all those people who are receiving free school milk. Amend the number of pints at Q100(b) to the number of thirds of a pint received ie. if someone has received $1 \frac{2}{3}$ pints, this will be amended to 5. If someone receives $\frac{1}{2}$ pints refer to supervisor.

Question 101 - State School Meals

This includes only those meals provided by state schools to the students. The total amount paid in the last seven days should be accepted irrespective of the period it covers. Similarly the entry at Q101(b) should be the number of school meals had in the last seven days.

Question 102 - Travel to State School

This question applies only to children travelling by bus or train to state school. If the child travels by taxi the entry should be deleted although if the taxi is provided in lieu of a bus or train then accept the entry. The total amount paid in the last seven days should be accepted irrespective of the period it covers.

Note: 1. Check that any entries here for season tickets are not duplicated at Q77.

Questions 103 - 111 General notes on education questions

1. Courses up to and including 'A' level includes:-

Ordinary National Diploma
Ordinary National Certificate
Technical Educational Certificate)
Business Education Council) Ordinary or general courses
Including Scottish TEC or BBC)
City and Guilds
General Certificate of Education 'O' and 'A' levels
Scottish Certificate of Education
Certificate of Secondary Education (CSE)
Certificate of Extended Education (CEE)
Certificate of Pre-vocational Education (CPVE)
Most RSA courses

Courses above 'A' level include:-

Teachers Training
Degrees
Higher National Certificate
Higher National Diploma
TEC, BEC, SCOT. BEC. - Higher courses
Diploma in Higher Education
City and Guilds Full Technological Certificate
A variety of professional courses

2. State grants will exclude fees, these are paid direct to the educational establishment by the state. Grants from overseas states or private sources in the UK or overseas will include fees.
3. Anyone receiving full-time education but engaged in a vacation job at the time of interview should be shown as receiving full-time education at Q6.
4. Private grants include grants from employers, including HM Forces and the nationalised industries (when they are employers).
5. If the grant is for children of an employee from the employer, it should be added to the salary of the parent at Q11, 16(a)(1) and 24 B Schedule on a proportional basis. Delete any entries at Q103 or Q107 but include as a payment at Q104 or Q108.
6. If fees are paid direct by an employer for the employee's children, these should be accepted at Q104 and should also be shown as an addition to pay.
7. Fees refunded by informants' employer: If all the fees have been paid or refunded by the employer, delete the entry. If only part has been paid or refunded then only that part paid by the informant should be entered.
8. Accept any entries for grants that cover items such as books, stationery, clothing, (excl. clothing vouchers) travelling expenses, instruments and maintenance of relatives.
9. Exam fees should be accepted at the relevant section.
10. If the cost of a driving test has been included in the payment for driving lessons, the amount paid for the test (£14.40) should be deducted from the payment made. Driving test should be coded 770 in the diary when it appears there.

11. Delete any language courses taken abroad.
12. Fees for children attending Grammar Schools in N. Ireland should be coded private.
13. Do not gross up values to 12 months at Q104A or Q104B.
14. Parental contribution should be accepted at Q104 if the parents are the informants and at Q60, B schedule if the student is the informant. If parents and student are present in the same household, Q104A or Q104B of the A schedule and Q60 B schedule should be completed on the relevant schedules.

Question 103 - Education grants, maintenance grants or scholarships received in the last 12 months.

Check that the column number has been ringed. Do not transfer any data to the B schedule except in the instance of grants from employers (see notes 5-7 on page 103).

Editing

If the amount of the grant has not been shown at Q103(c) (state) or (d) (private or overseas) impute, on a K2, the amount based on current gross weekly household income using Appendix C.

Question 104 - Educational fees paid

Check that column numbers are ringed at parts (A) and (B)

The entries at 104B will be expected to be recreational.

All vocational studies should have been picked up at 104A. However, it may be necessary to transfer and therefore the following points should be borne in mind:-

Recreational Education includes all part-time educational activities which cannot be identified as vocational, including doubtful cases and "evening classes" (nes) unless attended by apprentices. In general this covers:

Music, dancing, fencing classes
Training in Sport and Athletics
Handicraft, needlework, art classes
Homemaking, cookery, "do-it yourself" classes
Course of lectures, including those given by the WEA
Courses in arts or the literary arts
One-day schools, weekend schools, summer schools, "Teach-ins"
Driving lessons

- Notes:
1. Fees for day nurseries/play groups should be deleted and coded 771 in the Diary when they appear there. Play schools/nursery schools should be accepted at Q104B. Check against Q6 of the household box to make sure the coding is correct.
 2. Membership subscriptions to a Society, Club etc should be excluded and coded in the Diary when they appear there.
 3. Language courses such as 'Linguaphone' on tape or records or any other type of correspondence course should be included.

Editing

If the amount of fees paid is missing, refer to supervisor.

Question 105 - Part-time Courses at a State Educational Establishment

Check that column numbers are ringed.

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108

100

Questions 107-111 - Grants received by or fees paid for children outside household

Editing

Any missing information from these questions, refer to supervisor.

At credibility the print-out will indicate that the relationship to BOH needs to be completed. This can be entered on the print-out and the coding frame to be used is that from Column 2 on the front page.

General Notes to Business Refunds - Employees

These notes refer to Q112, A Schedule and to Qs 17-20, 27 and 37, B Schedule. The questions apply only to those currently working or those who have been unemployed for 13 weeks or less.

A. PURPOSE

The purpose of the questions is:-

1. to identify all refundable expenditure and to edit it out of the schedules.
2. to adjust pay details so that they do not contain refunds (or allowances) for business expenditure
3. to adjust pay details so that they do contain allowances for 'private' expenditure, ie non-business allowances which are a 'perk' and therefore, in reality, an addition to salary

B. TYPE OF EXPENDITURE

In order that A may be effected, it must first be decided whether the information relates to business expenditure/allowance or private expenditure/ allowance. The following rules should be followed:-

1. Always count as business expenditure if refunded or covered by an allowance
 - i. Car expenses
 - ii. Telephone expenses
 - iii. Lodging allowance for a household member living part of the week away from the household on business (but check carefully he/she is a household member)
 - iv. Subsistence allowance
 - v. Expenditure on transport (rail or bus etc) provided it is for travelling on the job, or getting to work where the place of work varies (eg building trade) (otherwise see 2.iii)
 - vi. Refunds/allowance for an occasional meal (otherwise see 2.i)
 - vii. Entertainment, stationery, postage and other items which could be used in connection with the informant's work.
 - viii. Household expenditure provided part of the rateable unit is used for business (otherwise see 2.ii).
2. Always count as private expenditure ('perks') if refunded or covered by an allowance
 - i. A regular meals allowance (as opposed to 1.vi)
 - ii. Household expenditure provided no part of the rateable unit is used for business.

iii. Expenditure on transport (other than on cars) to get to work (as opposed to l.v).

C. ACTION NEEDED

1. A schedule recorded expenditure, ie rent, mortgage, rates, water charges, structural insurance.

i. If refund covers private expenditure ('perks'), NO ACTION needed to A schedule.

ii. If refund covers business expenditure, the refund/allowance brought to the same time period, must be deducted from the appropriate A schedule entry. When manual abatement applies, the amount of expenditure by the household after abatement will be entered on a K3. Where the abatement is computerised no action is necessary.

2. B schedule recorded income.

i. If business allowance is included in pay details, it should appear at Qs 17-20, 27 or 37. If it does then no action is necessary. If it does not appear there but there is an indication that it is included in pay then enter it at the relevant question.

ii. If business allowance is not included in pay details NO ACTION needed regarding the adjustment of pay.

iii. If private allowance is included in pay already, NO ACTION needed but delete the private allowance at Qs 17-20, 27 or 37 and amend precode if necessary.

iv. If private allowance is not included in pay, adjust to the same time period and add to the pay at Q.11, the gross if given, and the usual net and gross at Q.24 (when 1 is coded). Delete the private allowance at Qs 17-20, 27 or 37 and amend precode if necessary.

Note: It is assumed that these refunds/allowances are not taxed, and therefore the same amount can be added to both net and gross pay, but if the interviewer has noted that a refund/allowance is taxed, or that its net and gross values are different, the budget should be referred.

3. D book items.

i. If a private allowance mentioned at Q112, A Schedule or Q17-20 or Q37 B Schedule is already included in pay, delete any claims at page 20 D and code the items in the D books. This is because the allowance has already been shown as income in the B schedule, and when spent, should be coded as expenditure.

ii. Refer to supervisor any doubtful cases.

Question 112 - Refunds of household expenditure by an employer

Do not abate any of the household expenditure at the coding stage. Only business expenses of employees or informants employed in the last 13 weeks should appear here. Any entries relating to self employment or to those out of work for more than 13 weeks should be deleted.

Editing

The printout will indicate where there is a business refund. See general notes to business refunds (pages 110-111) for definition of business and private expenditure. Any private expenditure refunded by employer should be deleted from this question.

First decide whether each expenditure referred to should be classed as business or private, and abate as detailed below:-

a. If classed as business expenditure as instructed in the General Notes then:

i. The refunded element is edited out by abating the amount of expenditure recorded elsewhere by the amount at (i) after conversion to a common time period. This could be at any of the following A schedule questions according to the answer at Q.112:-

Rent	Q.	18
Rates	Q.	24
Water charges	Q.	29
Mortgage payment	Q.	33 or 36
Insurance on structure	Q.	42 or 43
Telephone	Q.	47
Electricity	Q.	51-60
Gas	Q.	61-70
Road Fund Tax	Q.	71-74
Vehicle Insurance	Q.	71-74
Vehicle Purchase	Q.	74, 83-84

The abated value is to be entered on K3.

ii. Where expenditure on rates (or rent including rates) is abated, the NRV and GRV should be abated in the same proportion, using K3.

iii. Where mortgage payment is abated, the interest payment must also be abated in the same proportion.

b. If classed as private expenditure as instructed in General Notes then:

i. Do not abate at any of the A schedule questions.

ii. Add back to informant's pay details on an equivalent period basis.

Question 113 - Money given from someone outside the household to pay for items of expenditure

Check that the column numbers are ringed.

Editing

Check that the money given to the household is also shown at the relevant expenditure question. This is because this money has to be shown as income and expenditure since the household did not necessarily spend the money on the item that it was given for.

Do not include any items here refunded as business expenditure.

Question 114 - Items of household expenditure paid directly by someone outside the household

Check that the column numbers are ringed.

Editing

Check that there are no corresponding entries at the relevant A Schedule items. They will be counted as items of expenditure of the household who has actually spent the money.

Do not include any items paid for direct by a business.

If the account is not known, check that the entry does not appear at the relevant A Schedule item and delete the entry from Q114. Amend the precode if necessary.

Questions 115-116 Gross and net rateable values

Do not abate because of shared rateable unit or business refunds or claim.

Editing

If GRV and NRV are abated because of business expenditure, enter abated values using K3. See Q112 A Schedule and Q44 B Schedule for instructions on business expenditure. If rooms used partly or solely for business expenditure or the description (at Q117) indicates business expenditure but no claims are made then refer to supervisor.

If GRV and NRV are abated because of multi-households, enter abated values on a K1 using the following procedures:

1. Where there is a budget for the owner of the rateable unit (RU)
 - a. Use this budget to calculate the total rooms in the RU. This is all bedrooms, kitchens, sculleries used for cooking, living rooms, rooms used partly and solely for business, bathrooms and garages.
 - b. To calculate the number of rooms used by each household in RU
 - i. 3 or less households; Number of rooms per household is the number of bedrooms, kitchens, sculleries used for cooking, living rooms, rooms used partly and solely for business, bathrooms and garages plus a proportion of any of these rooms shared.
 - ii. If there are 4 or more households in RU then shared bathrooms and garages are ignored in calculating number of rooms used by household.
2. Where there is no budget for the owner of the RU.
 - a. Total number of rooms in RU is the total number of bedrooms, kitchens, sculleries used for cooking, living rooms, rooms used partly and solely for business, bathrooms and garages and any other rooms shown at Q14.
 - b. Number of rooms occupied by each household
 - i. 3 or less households: Number of rooms per household is the number of bedrooms, kitchens, sculleries used for cooking living rooms, rooms used partly and solely for business, bathrooms and garages plus proportion of any of these rooms shared.
 - ii. If there ar 4 more households in RU then shared bathrooms and garages are ignored in calculating number of rooms used by household.

3. The GRV and NRV are then abated by calculating

$$\text{NRV (or GRV)} \times \frac{\text{No. of rooms used by household}}{\text{No. of rooms in RU}}$$

If NRV is not available (eg Married Service Quarters), impute, using K2, by £40 per room used by household. For caravans estimate NRV based on site ratesble value divided by number of caravans on site otherwise enter estimate of £25.

Knowing NRV, GRV can be imputed, on a K2, using Appendix D.

Question 118 - Concessionary Bus Travel for Old Age Pensioners

This question only applies to men aged 65 and over and women aged 60 and over. Any other entries, eg for handicapped people, should be deleted.

INCOME SCHEDULE

FRONT PAGE AND GENERAL NOTES

Check that the reference number agrees with that on the outside of the budget cover. Resolve any discrepancies. Note that there is room for three spenders on each budget. You would normally expect person numbers to be 01, 02, 03, etc but in some circumstances you may have only persons 01, 02 on the first schedule and 03 or 03 and 04 on a second schedule. This is acceptable. It is also acceptable to have person numbers not in numerical order provided the person having been allocated a column remains in that column throughout the schedule. At coding stage make any necessary amendments in red. Editing changes are to be carried out in green. It is only necessary to have person numbers at the head of pages on which information occurs for that informant. If the interviewer has written person numbers on pages where no information occurs, do not delete the person number.

Joint incomes (including investments) should be divided between the recipients. The division should be carried out equally unless the interviewer has noted an alternative arrangement. The interviewer should have made a note on any joint income, it may therefore be discovered at the coding stage by reading notes or at the editing stage by an inconsistency between questions.

Continuation pages should only be used for odd jobs, pensions and, if there are more than 3 children aged under 16 in the household, income to children in the household. Otherwise all entries for an informant should be in that informant's column.

Question 1 - Definitions of precodes 1-7

Code 1 Employee

An employee is someone who at the time of interview is working for an employer (another person or an organisation) for a wage or salary.

This definition does not incorporate a time limit so it applies irrespective of the interval between the time of interview and the date when the informant next begins to work. It therefore includes anyone:

- i. on holiday
- ii. on strike
- iii. locked out
- iv. "laid-off"
- v. on short-time working
- vi. unable to work through illness/injury
- vii. Someone unemployed who is doing work on the side as an employee.

as long as he has a job to return to.

It does not apply where employment has been terminated before the time of interview, nor does it apply if the informant is unemployed at the time of interview but has an arrangement to start a new job.

Outworkers - All people who work at home should be classed as employees (code 1).

Casual or seasonal workers - should be coded as employees if, on the day of interview, they are working for an employer. If they have an agreement to work for an employer in the near future or are on an employer's books they should be coded as unemployed. (This applies to occupations like market research interviewers and agricultural workers).

Resident employees - Au pairs and domestics who are members of the household should be classified as working as employees even though in this situation payment is made from one member of the household to another. (The HOH's or Housewife's D record books should show the wages paid as an item of expenditure - code 771.)

But note that payment of wages to agricultural workers "living in" with the farmer's household should be deleted if shown in the record books, as they constitute business arrangements.

Employment in the United Kingdom but paid in a non-UK currency should be treated as employees. Enter at Qs 10-16 detail's only of income remitted to the UK.

Working students, including sandwich course students, should be coded at Q.1 according to the situation at the time of interview ie if working they should be coded as "employees"; if at college and not receiving a wage/salary they should be coded as "none of these". However if a student is attending college at the time of interview but is also being paid a wage/salary, he should be coded as an employee at Q.1, although he should also be shown as a student on the front page of the A schedule.

Working directors of a private or limited company should be coded as employees.

If a wife is on the books of her husband's firm for tax purposes, she should be accepted as an employee regardless of how many hours she works. If her wage or salary is not shown, accept the single persons coding allowance, see Appendix C, as her gross pay.

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Shop assistants - including demonstrators, should be coded 1, but if the informant's description of her occupation in a retail outlet is doubtful, query with the supervisor.

People with a regular but intermittent arrangement to work for the same employer (such as many school kitchen staff) should be coded as employees, even during the periods they are not working.

Occupation therapy: Informants of at therapy centre etc for physically or mentally handicapped should not be coded as employees. They should be coded as 4, 5 or 7 depending on the degree of sickness etc. The benefit from the centre should be entered at Q60 and treated as allowance from an organisation.

Clergy - may be self-employed or employees. In the main code as given below, although there may be some exceptions.

1. Roman Catholic Priests - refer to supervisor.
2. Church of England clergy treat as employees.
3. Non-confirmist Ministers treat as employees.
4. Jehovah's Witnesses treat as self-employed.

Code 2 Self employed or employer

Self-employed or employer is anyone who does not receive a wage or salary from an employer and who is responsible in their work only to themselves. Tax is generally paid direct to the Inland Revenue by them. Self-employment can be for any number of hours (eg as little as one hour a week).

Self-employed includes:

- i. the sole owner or part of a business;
- ii. a partner in business or private practice;
- iii. a director receiving fees only;
- iv. persons who would be self-employed if not sick;
- v. farmers working on their own account.
- vi. Informants who rent out their bedrooms to hotels as an annexe.
- vii. Local Authority Councillors
- viii. Child minders
- ix. someone unemployed who is doing work on the side as self employed.

It does not include:

- i. a working director of a private or limited company;
- ii. a manager, unless he actually owns the business and the business is not a limited company.

(both are employees and the salary drawn should be entered at Q.10 et seq, any dividends received should be entered at Q57, and any undistributed profits of the Company deleted, if given, as they are not part of income).

Code 3 Out of employment but seeking or about to start work

This code includes informants who, at the time of interview, do not have an arrangement with an employer to work for the latter for wage or salary but who are seeking work (whether or not they have worked before). It also includes those who, currently unemployed, have an arrangement to start work.

"Seeking work" means actively seeking work, ie being registered at an Employment Exchange or other employment agency answering advertisements or advertising for jobs, providing the period of unemployment is 520 weeks or less. If more, recode as '7'.

Informants at Government Training Centres, Skill Centres or Industrial Rehabilitation Units should be included here, and the allowance they receive should be entered at Q50(b), ie unemployment benefit. Informants on TOPS scheme are also included and have their allowance coded at Q49. However, CEP workers are paid at local wage rates and included as employees (code 1). In general, if the informant receives an allowance he should be coded as unemployed, if he receives a wage he should be coded as an employee.

The following list gives an indication as to whether the informant receives an allowance or a wage:

United Vocational Programme		Wage	Employee
Training for Skills Programme		Wage	Employee
Young Workers Scheme		Wage	Employee
Temporary Short Time Working Compensation Scheme	)	Wage	Employee
Community Enterprise Programme		Wage	Employee
Action for Community Employment (NI)			
Youth Training Scheme	)	Allowance	Employee or
Youth Training Programme (NI)	)	or wage	unemployed
Training Opportunities Scheme		Allowance	Unemployed
Community Industry Programme		Allowance	Unemployed
Enterprise allowance		Fee and allowance	Self-employed

Code 4 Out of employment because of sickness or injury but intending to seek work or about to start work

Applies to informants who are actually sick or injured at the time of interview and who have been so for up to 520 weeks. Informants out of work because of sickness or injury for more than 520 weeks should be recoded as sick or injured but not intending to seek work (code 5).

Code 5 Sick or injured but NOT intending to seek work

Includes those who do not intend to seek work and also those who have been unemployed because of sickness or injury for more than 520 weeks.

Code 6 "Retired"

It is difficult to provide a precise definition of who is to be included in this category. In general the informant's word should be accepted, but it should be borne in mind that the intention is to include only those who, at the time of interview, have retired from their full-time occupation, and are not seeking further employment of any kind. Thus women who at a comparatively early age cease to work to become housewives should not be included in this category.

Retired but under retirement age: If aged under 65/60 and receiving unemployment pay (Q50(b)), code as unemployed. If aged under 65/60, coded retired and not receiving unemployment pay (Q50(b)), the informant should be accepted as retired. Note it is possible to receive unemployment pay after retirement age if "retirement" has been waived.

Early retirement: An informant who has left work early on a Government Job Release scheme should be coded as retired and his gross benefit included at Q52(c); any tax paid on his benefit should be shown at Q65. If an informant has retired early and is not seeking work then they should be accepted as being retired.

Code 7 None of these

- Includes
1. All persons never in employment and not seeking employment.
 2. Persons of independent means.
 3. Women engaged in unpaid domestic duties (even if they had paid work at some time).
 4. Students over 16 who are not employed at the time of interview.
 5. Informants who are at Handicapped Training Centres. Note that any money they earn should be transferred to Q60.

If they receive free meals, the imputed value should be entered at Q60, (and also entered in the D books as "Meals Out").

6. Persons whose only remuneration is income in kind, eg free accommodation, but no wage or salary.
7. Persons out of employment for more than 520 weeks and not retired, sick or injured even though they claim to be seeking or intending to seek work.
8. Persons working overseas. If the respondent is able to give full details or a reasonable estimate of the pay of the absent spender then these details should be coded at Qs 10-16 or Qs 38-44. Any allowance remitted to the UK will not be shown at Q61. If the pay details are not available or the respondent is only able to make a wild guess, any allowance remitted to the UK should be shown at Q61 and Qs 10-16 or Qs 38-44 will be left blank. ³²⁻³⁶
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9. Prisoners.

Question 1 - Working Status

Notes:

1. "At present" means at the time of interview.
2. If an informant has 2 or more jobs, it is the status of the most remunerative which should appear at Q.1(a) If the schedule shows that the informant's other job is the more remunerative, then Q.1(a) should be recoded in accordance with his status in this other job. This will also entail recoding the questions governed by the signposting at Q.1.
3. An informant who is retired or out of work from his "main" job should be recoded 1 or 2, whichever is applicable, if it is apparent from elsewhere in the schedule that he has some other job at which he is currently working.
4. Informants should be accepted as working irrespective of the number of hours worked, or the regularity of the job.
5. An informant who has never had a job, but is currently looking for work or about to start work, should be coded 3 or 4 as applicable and Q.9 left blank (eg school leavers). This is the only circumstance when the application of Q.9 differs from instructions at that question. Q4 will also be left blank.
6. An informant who is unemployed at the time of interview but who has an arrangement to start work with an employer is NOT an EMPLOYEE but should be coded 3 or 4.
7. An informant with a regular but intermittent arrangement to work for the same employer (eg some school kitchen staff) should nevertheless be coded as employees even during those periods when they are not working.
8. Refer to supervisor all cases where a change of employment status is necessary.
9. Employment outside the United Kingdom: Accept the coding at Q1. Any income shown will have an indication as to what currency it was paid in and it may be necessary to convert this to UK pounds. Refer to supervisor for conversion rates.

Question 3 - Employees temporarily away from work

Question 3(a)(i) - Reason for absence

If the reason for absence is maternity leave then ring code 4. If the informant is male and he is on paternity leave then ring code 21.

Question 3(a) (ii) - Pay

The question now asks whether the informant has been to work on the day of interview.

If the informant is receiving only statutory sick pay then they should be coded as no pay from employer. If the informant is receiving statutory sick pay and pay from employer then they should be coded part pay, or made up pay.

Question 4 - When last worked

The question now asks when the informant last worked.

Question 6 - Looking after a sick or aged relative

For the purpose of this question, a relative is a legal or blood relative eg husband and wife, mother and daughter etc. An adopted child is a legal relative but a foster child is not. A couple who are cohabiting, even though they may call themselves husband and wife at Q5 of the A schedule, are not legally related at this question.

Question 7 - Permanently unable to work

If not answered then leave blank.

Editing

Any answers here will be printed out. Check that the reason given is a valid health reason. Valid reasons include "my health" whereas invalid reasons are "my children". If unanswered then leave blank.

Question 9 - Occupation and Industry

The informant should only be coded as having more than one job where more than one job is held concurrently ie, someone who changes or who is going to change jobs should be treated as having only one job.

Persons who normally work for more than one employer eg domestic helps, jobbing gardeners etc should be coded as having only one job.

If an informant has changed jobs but has not yet been paid in his new job, it is the details of his new job that are required. Refer to R0 for information on his present job if it is missing. Only accept details of his old job if no information is obtained from referral back to the informant.

Occupation - The occupation will have been coded by the interviewer according to the OPCS classification of Occupations (1980). The full 3 digit coding frame has been used. If the occupation has not been coded then enter the correct code in the 'Code Occupation' Box. If there are any doubts as to the correct code, refer to supervisor. The job title is the occupation to be coded, only use the description as a clarification. If the informant is a director, then check that 1 against director in ringed.

Industry - Industry is no longer coded. It is only required as an aid to coding occupation.

Employee/Self-employed: If it has been necessary to change Q1 or exchange the details between main and subsidiary employment, it may be necessary to change the employment status.

Subsidiary jobs: Check that, if the description shows that the informant is a director, code 1 has been ringed.

- Notes:
1. Mail order agents and baby sitters should not be entered at this question but at Q64 unless they are in receipt of more than £260 per year in which case accept as a self employed job and any income should be entered at Qs 38-44.
 2. Workers in industrial establishments of the Government, Local Authorities, British Rail and some other large undertakings should be classified under their respective industry rather than the authority itself. This is because the separate departments are frequently run as independent units.
 3. A sub-postmaster who has another employment (eg grocer) should be coded as having 2 jobs, the most remunerative being coded as the major job in the usual way. If he is paid one salary only for both jobs because, for example, he is a manager in his retail job, he should be coded as having one job.

Editing

Credibility will reject any incompatible codes between Q9(a) and Q9(a)(i) or Q9(a)(ii). Check carefully the coding of the occupation, employment status and supervisory role. Use Appendix B1 of the Classification of Occupations (1980), pages lxxxiv-civ, to see whether combinations of codes are allowable (reading carefully the notes on pages vi-xiii). It will normally be the code entered by the interviewers that would be expected to be in error. If it is the employment status that needs changing then first refer to supervisor.

Questions 10-16 - Pay details

At Q10 there is a new code for anticipated pay. This is where the informant has recently started a job but has not been paid for it yet. In this case the pay they will receive may have been entered and the anticipated pay code ringed. The pay date to be entered will be the date of interview.

At Q16 check that the code 1-6 has been ringed for any deduction from pay. Enter the relevant Diary codes in the the first Office Use Box for any other deductions made from pay. If it is possible to reclassify any of the other deductions from pay to codes 1 to 5 then do so, deleting code 6 if necessary.

Notes:

1. No pay received for current job: It is the details of the current job that are required here. If there is no information or information referring to a previous job, refer to R0 for details to be collected. Details from the previous job should only be accepted if no information is obtained from referral.
2. Pay details when main and subsidiary job with same employer: When an informant has more than one job with the same employer eg school teacher and evening class lecturer, it is normal that all deductions ie tax, NI etc will be shown on the pay slip for the main job. Do not try to apportion the deductions between the two jobs.
3. Non - UK currency: Where an informant is working in the UK but paid in non-UK currency, the income remitted to the UK should be shown at Qs 11-16.
4. SSP included in pay: If there is an indication that SSP is included in the last pay, check that code 1 at Q23(a) is ringed.
5. Composite entries at Q16: If the informant has given the total amount of deductions and what items this covers, but has been unable to split the amount between the items, estimate the proportions as realistically as possible. For example if a figure covers superannuation and the firm's sports club then most of the deduction should apply to superannuation and only a small portion, say 5p-25p for the sports club. If there is no basis to do the apportioning then divide the amount equally between the items. Staff pension/superannuation is normally about 5-6% of grosspay.
6. Widows and Orphans deductions should be treated as superannuation unless otherwise indicated. If though the informant is in the police or fire service then treat as Life Insurance.
7. Treat as Life Insurance, Fatal Accident Scheme for miners and police officers and also PO Insurance Society.
8. RAF Dependent's Fund should be entered as a charity.
9. For workers in certain occupations who periodically work away from home, eg on oil rigs or in the armed forces, the pay slip may show as a deduction an allotment to his wife. If the informant is at home/on leave at the time of interview the allotment should be included in the informant's pay and deleted from Q61 of the wife's schedule.
10. Compulsory tax for a company car or luncheon vouchers should be shown at Q14.

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11. The pay period that is entered should be the actual one (this is not necessarily the usual one) eg the informant may receive 3 weeks wages in in one week because 2 weeks are holiday pay, therefore the period code that should be entered is 3.

12. Rounding up or down. Delete any such entries made by the interviewer.

13. If the deduction is for a loan, details should be shown at Qs79 and 83 (A Schedule). If the employer is not a bank or finance house and the loan was for a car or a season ticket purchased in the last 12 months, details should also be entered at Qs74 and 77 (A Schedule) respectively. In all cases the diary code to be entered at Q16 is 960.

14. Deductions for using company transport should be coded 954. Details should also appear at Q77 (A Schedule).

Editing

A print will be given if Q14(a) is coded Yes. Check the reason why no tax was paid. Refer to supervisor any doubtful cases.

Question 23 - Reason last pay not usual pay

If coded 7 check that N I Benefit is not shown as a deduction from last pay, at Q16, nor is it included in the gross pay, Q16(a)(1). If coded 1 check that SSP is not shown as a deduction from last pay, at Q16, nor is it included in the gross pay, Q16(a)(1).

Question 25 - Bonuses

Editing

A print will be given of all informants receiving a bonus. Check to see whether the entry shown is valid or not. A print will also indicate where the informant does not know whether the bonus is before or after tax. This needs to be recoded to before or after, if in doubt as to which refer to supervisor.

Notes:

1. Only actual money income should be shown here. Delete entries showing cash value of vouchers for spending in a shop, shares in the Company, income in kind and income from "windfalls".
2. Directors fees and profits to working directors should be shown at this question.
3. Accept entries for Fireman's and First Aid bonus.
4. Any money received by a Minister of Religion for carrying out a wedding, funeral etc should be entered here as a bonus, if he is an employee, or at Q38 as part of his profit, if he is self employed, provided that he keeps it himself.

Questions 26-27 - Amounts included in usual pay

Do not abate usual pay at Q24.

Editing

A print on Q26 will indicate whether any bonus was included in usual pay. Since Q25 asks about occasional bonuses, the answer to Q26 indicates that the bonus is regular. Ensure that the answers to Qs24, 25 and 26 are consistent with one another and give what is required.

Question 28 - Tax relief for expenses incurred as an employee

Note that the amount required here is the amount on which tax relief is allowed, not the actual amount of tax relief received.

Editing

If the amount is not known, impute the amount, using a K2, from the following frame:

<u>Item being claimed</u>	<u>Per annum</u>
Clothing (including footwear) (either on their own or together)	£16.00
Tools	£24.00
Professional societies	£13.00
Clothing/tools combined	£28.00
Boots	£25.00
Others	£25.00

Notes : 1. Do not use amounts shown at this question to abate any other entries in the budget.

2. Employed persons tax allowance for car expenses

If an informant claims a tax allowance for car expenses the following action should be taken:

- a. Abate annual car expenditure on the basis of the amount shown at Q28.
- b. Refer to supervisor for income tax and net wage to be adjusted ie. the tax allowance will be reduced and hence the amount of tax paid increased and the net pay decreased.
- c. Delete the element for tax relief for car expenses from Q28.

Question 29 - Luncheon vouchers

Only luncheon vouchers issued free by the informant's employer should be entered here. Any items purchased using luncheon vouchers should be entered in the diary with the full cost of the item.

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Question 30 - Free meals

Any entries of free cups of tea/coffee or free sandwiches should be deleted. Also delete entries of free meals to resident employees such as au pair girls or farm workers. Free meals to people on TOPS or YTS schemes should be deleted and the imputed value should be added to any benefit received at Q49(c) and also entered in the D books.

Question 31 - Free food

If the quantities of free food given are not in pints, dozens, lbs, convert the quantities given to these measurements. Do not enter fractions in these boxes. If after conversion, something other than whole numbers is arrived at, delete the entry, ring other and enter description of food and quantity.

Editing

If the free food is provided to a farmer, the value of the food is calculated automatically. If the free food is not for a farmer or the other code has been ringed, a print out will be given indicating this. In this instance it will be necessary to estimate a value (based on shop prices) for the food and this estimate will be entered in the Office Use Boxes and onto the database using K1. In this case delete the entries against milk, eggs or potatoes and, if not already ringed, ring other code 1.

Questions 32-36 - Subsidiary employment pay

Check that codes 1-3 are ringed at Q35 if there are any deductions from pay. If there are any entries under other deductions then code the deduction to the relevant Diary code. If there is a deduction for superannuation/pension then this should be coded 924. There should also be a corresponding entry at Q44, A Schedule.

Notes:

1. If the informant has a main and subsidiary job with the same employer (eg school teacher and evening class lecturer), enter the net income at Q33. If the informant is unable to show deductions for the subsidiary job, because they are included in the main job deductions, do not estimate them.
2. Army reserve pay should be included as subsidiary job pay.

Questions 37 - Business refunds

Do not abate net and gross pay because of the inclusion of any refunds. Neither is it necessary to abate any household expenditure.

Editing

A print will be given indicating any refunded business expenditure included in net pay. Check that it is for business expenditure and not private. See Q112, A Schedule for definition of private and business expenditure.

Questions 38-43 - Self employment

It is no longer necessary to calculate a profit from Q39 if no profit is shown at Q38. Also do not abate any figures because of the inclusion of a partners figures.

Notes: 1. Any money received for a wedding/funeral etc by a Minister of Religion should be entered here as an annual amount if the informant is self-employed.

Editing

A print will indicate where the informant has two self employed jobs. Where this occurs any profit from the subsidiary job should be entered at B16 Q038 5. If the more remunerative job is as an employee, the profit from the self employed subsidiary job will be entered at B16 Q038 1.

The calculation program will deal, where the information is available, with estimating a profit where one has not been entered at Q38. If information is not available, a calculation message will be given indicating the gross annual household expenditure and the turnover. In this case impute a profit, on a K2, remembering that it should only be for the number of months shown at Q42. The figure to be entered is the gross annual household expenditure less any current income to the household, provided that this appears a 'sensible' figure when compared with the turnover and for the job the informant is doing. If in doubt refer to supervisor. For full details as to what to include when imputing profit, see Appendix D.

B' SCHEDULE

Question 44 - Expenses claimed against tax

Check that for any claims made the relevant code is ringed. Do not abate any expenditure. Interviewer notes may indicate amounts instead of percentages, convert these to percentages if possible, otherwise refer to supervisor. Round any fractions to the nearest whole number. If the percentage is not known then leave the percentage field blank.

Editing

All business expense claims need to be abated at the editing stage using form K3. A print will indicate when a claim against business expenditure has been made.

Abate all household expenditure according to the rules given below:

ACTION 1

Where less than 100% of expenditure is claimed for tax

a. Rent, Mortgage, rates, water charges, structural insurance

Abate the appropriate entries in the A schedule by the percentage given. Delete the original entry in green and enter the abated amount immediately above it. Make a note along side when the amount has been abated.

Make sure that the mortgage claim refers only to the business element and not to personal tax allowance.

Water charges for agricultural establishments are normally too high for the usual method of abatement to result in a true domestic element. Abatement should, therefore, be in two stages:

- i. Multiply Net Rateable Value by Water Rate poundage
- ii. Abate the answer to (i) by the percentage at Q.44 and enter the abated answer at the appropriate question.

Note that where rates or rent including rates are abated, the Gross Rateable Value (GRV) and Net Rateable Value (NRV) at Qs 115 and 116, 'A' Schedule should also be abated by the same proportion.

b. Car expenses

All car expenses shown in the 'A' or 'D' schedules should be abated by the percentage shown at Q.44 (eg petrol, insurance, repairs, spares, depreciation, etc.) also refund of vehicle licence (road tax) and car sales.

Do not forget that when a car has been purchased using a loan or HP, all monetary values at Qs 83 and 84 relating to that car are to be abated.

Note: Claims for car expenses at page 40 of the D books should not be used for abatement. However, if an entry at page 20 suggests that the percentage at Q.44 is misleading, the budget should be referred.

c. Fuel Expenditure (Gas, electricity and central heating oil)

Where 90% or less of expenditure is claimed, abate by the percentage given at Q.44. Treat 91% or more as 100%. See Action 2 below.

Slot meter payments for gas and electricity in the D books and also the rebate at Q.52/62, A schedule should be abated by the percentage at Q.44.

In the case of budget accounts, both the budget payment and the last account should be abated.

d. Telephone

Abate the appropriate entries by the percentage given at Q.44.

ACTION 2

Where 100% of expenditure is claimed for tax

a. Rent, mortgage, rates, water charges, structural insurance

Where an informant makes a 100% claim for any of the above items, the expenditure recorded at the appropriate A schedule questions should not be deleted (ie by 100%) but should be abated by an adjusted amount as detailed below:

i. Mixed premises other than farms (eg shop/flat/house)

The number of rooms used solely or partly for business should have been recorded at Q.12 or 13, A schedule. (A room used partly for business counts as 1/2 room). If not stated, the number of rooms used for business should be estimated. (Refer to the supervisor for estimation which will take into account the type of business, profit, total number of rooms, composition of household by age and sex. The maximum number of rooms estimated should be two).

The number of rooms used for business should be calculated as a percentage of all rooms except any 'other' rooms. This percentage should then be used to abate relevant expenditure, eg if there is a total of 10 rooms and one is used for business, then expenditure is abated by 1/10th or 10%.

The GRV and NRV at Qs 115 and 116, A Schedule should be abated in the same proportion as the rent/rates payments.

ii. Farms Any amounts given for rates, water charges, RV and structural insurance at the appropriate 'A' schedule questions should be abated by 1/3.

Where rent or mortgage payments are shown separately for the farmhouse, they should also be abated by 1/3. However if the rent or mortgage payment includes farm buildings etc., then the Gross Rateable Value, abated by 1/3 should be substituted for the annual equivalent of the last payment, to cover the domestic element at Q.36, A Schedule,

The amount of interest shown at Q.38,
A schedule should then be reduced by the percentage difference between
the annual equivalent of the last instalment paid and the GRV, and the
resultant figure abated by 1/3.

Example: Annual equivalent of last mortgage payment - £500
Interest = £300 GRV = £250

$\frac{2}{3}$ of £250 (GRV) = £166.67 to be entered at Q36, A Schedule (using
a K3)

Difference £500 (mortgage) - £250 (GRV) = £250

percentage = $\frac{250}{500} \times 100 = 50\%$

.. 50% of £300 is £150

Code 2/3 x £150 = £100 at Q38, A Schedule (again using a K3)

Gross Rateable Value is also known as Gross Annual Value (GAV). If Gross
Rateable Value has been omitted from Q.115, it can be obtained from Appendix
D.

Where 100% claim is made for water charges, the 2-part abatement procedure
described at Action 1a. should be followed, except that in the second stage
the abatement should be by 1/3.

Example: Man pays rent £1000 pa.) claims 100%
rates £ 200 pa.)
water rates £ 40 pa. claims none
He uses 2 out of a total 8 rooms for business

.. rent and rates should be abated by 2/8 rooms = 25%.

he actually pays £750 (rent) + £150 (rates) = £900 pa.

Note that instructions i. and ii. apply where the rateable unit is
occupied solely by one household. If the rateable unit covers more
than one household, refer all calculations to the supervisor for
approval.

b. Cars

For 100% claims, all monetary entries concerning cars in the A and D
schedules should be deleted. Refunds of vehicle licence (Q.76, A schedule)
and sale of vehicles (Q.75, A schedule) should be deleted in the same
manner. If a car has been purchased using a loan or on HP then deleted all
monetary entries of Qs 83 and 84, A Schedule.

c. Fuel Expenditure (Gas, electricity and central heating oil)

Where 91% or more is claimed at Q.44 abate by 90% in all cases.

d. Telephone

Abate according to the number of rooms used for business or by 1/3 in the case of a farm.

Example: A man claims 95% for expenditure on central heating oil and 100% for expenditure on telephone. He uses 2 out of a total 8 rooms for business.

1. Central heating oil should be abated by 90%.
2. Telephone should be abated by 2/8 rooms, ie 25%.

ACTION 3

Amount to be claimed unknown

Where the amount to be claimed is not known, the following action should be taken:

a. Rent, mortgage, rates, water charges and structural insurance should all be abated room-wise as already described for a 100% claim in Action 2a.(i) above (or Action 2a.(ii) for a farm).

Where no rooms are recorded as being used for business at Q.12/13, A schedule, the budget should be checked with the informant. If the informant does not reply, the number of rooms used for business should be estimated by the procedure described at Action 2a. (i) above.

b. Fuel expenditure (Gas, electricity and central heating oil) should be abated according to the number of rooms used for business or by 1/3 in the case of a farm.

c. Telephone expenditure should be abated by 2/3 where the percentage is not known.

d. Car expenditure should be abated by 1/3 where the informant claims but does not know the percentage.

Question 44 - Expenses claimed against tax

Check that for any claims made the relevant code is ringed. Do not abate any expenditure. Interviewer notes may indicate amounts instead of percentages, convert these to percentages if possible, otherwise refer to supervisor. Round any fractions to the nearest whole number. If the percentage is not known then leave the percentage field blank.

Editing

All business expense claims need to be abated at the editing stage using form K3. A print will indicate when a claim against business expenditure has been made.

Abate all household expenditure according to the rules given below:

ACTION 1

Where less than 100% of expenditure is claimed for tax

a. Rent, Mortgage, rates, water charges, structural insurance

Abate the appropriate entries in the A schedule by the percentage given. Delete the original entry in green and enter the abated amount immediately above it. Make a note along side when the amount has been abated.

Make sure that the mortgage claim refers only to the business element and not to personal tax allowance.

Water charges for agricultural establishments are normally too high for the usual method of abatement to result in a true domestic element. Abatement should, therefore, be in two stages:

- i. Multiply Net Rateable Value by Water Rate poundage
- ii. Abate the answer to (i) by the percentage at Q.44 and enter the abated answer at the appropriate question.

Note that where rates or rent including rates are abated, the Gross Rateable Value (GRV) and Net Rateable Value (NRV) at Qs 115 and 116, 'A' Schedule should also be abated by the same proportion.

b. Car expenses

All car expenses shown in the 'A' or 'D' schedules should be abated by the percentage shown at Q.44 (eg petrol, insurance, repairs, spares, depreciation, etc.) also refund of vehicle licence (road tax) and car sales.

Do not forget that when a car has been purchased using a loan or HP, all monetary values at Qs 83 and 84 relating to that car are to be abated.

Note: Claims for car expenses at page 40 of the D books should not be used for abatement. However, if an entry at page 20 suggests that the percentage at Q.44 is misleading, the budget should be referred.

Questions 45-52 - State benefits

The interviewer's entry should be accepted as correct. The only occasion a figure should be amended is when an interviewer's note indicates that the amount includes Supplementary Benefit. This should be shown at Q50(d). In some cases two or more other benefits may be combined. Again these should be split out into their correct questions, eg Invalidity allowance should always be shown at Q47(c) and not combined with any other benefit it may be connected with. Refer to Appendix E for amounts of each benefit.

With all benefits (Qs 45-52), if in doubt refer to the social security leaflets that are available or to the Guide to Social Services.

Editing

To ease the workload of the interviewers, each section of benefits is introduced by a filter question and prompt card asking whether they have any of the benefits listed on the card. Only when this question is answered yes will all the benefits on that card, and dependent questions, then be answered yes or no as to whether they have that benefit.

Question 46(c) - Mobility allowance

Motability is an agency through which Mobility Allowance recipients may purchase cars and obtain car insurance and other services at a reduced rate. Informants using Motability should be coded as receiving the Mobility Allowance. Payments to Motability are not coded separately but treated as normal car expenditure.

Questions 47(a)-(c), 50(a) - Sickness and injury benefits

Invalidity allowance is paid in addition to invalidity pension, the amount being dependent upon the age of the recipient at the time invalidity commenced. At retirement age someone in receipt of invalidity pension can continue to receive it for a further 5 years if it is higher than the retirement pension they would be entitled to. If they opt to receive their retirement pension, any invalidity allowance will continue to be paid as part of this and will be called invalidity addition.

Industrial injury disablement pensions can be received by someone working full or part time or not at all. The amount that can be received will vary depending upon the degree of disablement.

Supplementary benefit should be excluded from these questions and shown at Q50(d).

An employee will normally receive Statutory Sick Pay (SSP) for 28 weeks when it will be replaced by contributory invalidity pension.

NI sickness benefit will not normally be paid to employees unless they do not qualify for SSP. NI sickness benefit will more usually be paid to self employed or unemployed.

Question 49 - Government Training Schemes

Editing

It is normal that anyone on a government training scheme receiving an allowance would be coded 3 at Q1. However if the informant has another job then they will be coded as an employee or self employed at Q1 and pay details given at the relevant question.

Question 50(b) - Unemployment Benefit

Do not include any supplementary benefit, this should be shown at Q50(d).

Question 50(c)- Family income supplement

Do not include supplementary benefit at this question, it should be shown at Q50(d).

A single person with at least one dependent child can claim providing he/she is in full-time employment and is normally so (24 hours a week or more). In the case of a couple with one or more dependent children, either spouse must be in full-time work (30 hours a week or more). Once awarded this benefit will continue to be paid for the agreed period irrespective of any change in circumstances. Once paid it is not changed when benefits are updated yearly.

Question 50(d) - Supplementary benefit

There are two types of benefit:

- a. Supplementary pension which is payable to men and women of retirement age whose income is below the level of requirement approved by Parliament. It can either be the full pension or an addition to the retirement pension received.
- b. Supplementary allowances is payable to people aged 16 and over but below retirement age whose income is below the level of requirement. People are not normally entitled to benefit if in full-time work.

Notes

1. Supplementary benefit should not be included with any other benefit questions.
2. Blind allowance should be coded at this question not at Q52(c).
3. If the interviewer makes a note that an item of expenditure is paid wholly or partly by supplementary benefit then the item of expenditure should be coded and entered on the A schedule and also it should be included in the amount shown at Q50(d) on a similar time basis. This does not apply to rent and rates which is covered by housing benefit at Qs17, 21 and 25 of the A schedule.

Question 51 - Maternity allowance, grant and payments

Do not include supplementary benefit here, this should be shown at Q50(d).
It is possible to receive maternity benefits even though there are no children in the household aged under 1.

Maternity pay under the Employment Protection Act is that which a woman having a baby is entitled to receive from her employer provided that:

- a. she normally works 8 hours a week or more
- b. she has worked continuously for that employer for 2 years or more
- c. she continues working up to the 11th week before the baby is due
- d. she proposes to return to work.

Statutory maternity pay will come into being from July 1987. It will replace maternity pay.

Question 52 - Christmas Bonus

The Christmas bonus is payable to persons receiving certain state benefits.

Question 52(c) - Any NI or State Benefit not mentioned earlier

Editing

A print will be given of all entries at this question. Check to see whether the benefit should be allocated elsewhere otherwise accept at this question. Do not transfer any entries not being received at present. Any lump sum payments, other than Christmas bonus, should be deleted.

Examples of benefits that can be included here are

War Widows pension

War Dependents pension

War clothing allowance

Disabled persons petrol allowance

Industrial death benefit

Industrial widows pension

Child's special allowance

Guardian's allowance

Invalid care allowance

Job release allowance

Enterprise allowance

Question 54 - Pensions

For each pension shown on page 33 check that the item number has been ringed. Also check that the correct reference number has been entered in the top right hand corner. Ring the Office Use column against each entry.

This page is perforated and should be removed from the schedule and stapled at the back of the relevant B schedule irrespective of whether any information is contained on it. Staple at top and bottom with the blank page 34 facing blank page 50.

Editing

A print will be given identifying each informant receiving a pension i.e. coded 1 at Q54. Inspect the answers to Q54(1). If the entry at Q54(1) indicates that the last payment was after deduction, then the deduction should be added back to the payment shown at Q54(a), (b), or (c). Enter the total deduction in the Office Use Box at Q54(1) and this should be entered onto the database, by using K1, at schedule reference B33 Q054 9. If the deductions need transferring to other questions on the schedules, then this should be done at this stage.

Question 55 - Savings Accounts

Q71 asks about any savings accounts the informant has and any interest received or credited from these accounts.

For joint accounts 'Yes' will have been coded in both columns against the relevant account but the amount of interest will have been entered in only one column with a note indicating a joint account. Divide equally the amount of interest between the recipients. If the resulting figure involves fractions then round up the amount for the informant whose column the original entry was in, and down the other figures.

Editing

At editing stage, indications will be given where interest figures are missing. If the margin shows the amount invested in that account, then calculate the amount of interest based on the interest rate at the time of interview. This should be entered on a K2. If no invested amount is shown then impute, again using K2, an amount of interest based on the tables shown in Appendix D.

Notes:

1. An answer yes that they have a particular account does not necessarily mean they have received interest from that account. Only impute an amount if they have received or been credited with interest on that account.

Question 56 - Investments in National Savings etc

If joint savings are held then these are to be divided equally between the holders. The interviewer will have noted where this occurs. As exact figures are not given of this question, take the midpoint of the range, divide between the holders and enter the relevant code in each column.

eg. Persons 1 and 2 have 7 entered in person 1 column at Q73(b) with a note indicating joint savings. This denotes an amount in the range of £1501-£2000. The midpoint is £1750 which is divided equally giving £875. Enter code 5 under both persons 1 and 2.

Editing

If the amount held in a particular investment is not known then enter code 13. If the investment is shown as an amount of money, refer to prompt card P to obtain the correct code to be entered.

Question 57 - Interest/dividends from Investments

Joint income should be divided equally amongst recipients, see Q72 for instructions.

Editing

If the quantity of investments is known then estimate the interest based on interest rates at the time of interview. Enter using a K2. If neither the quantity nor the amount of interest is known, then impute, again using K2, an amount of interest based on the tables shown in Appendix D.

Notes: 1. An answer yes to a particular investment does not necessarily mean they have received interest from that investment. Only impute an amount if the informant has received interest from that investment.

Question 58 - Rent from property including sub-let accommodation

The amount shown here for sub-let property may have to be abated to exclude sub-tenants rate payments (see Q25 A schedule)

Notes:

1. Allowable expenses which may be deducted include:
 - a. actual expenditure on repairs and maintenance
 - b. depreciation allowance on furnished lettings
 - c. insurance, agent's fees, ground rent, rates etc
2. Include all rent received over the last 12 months even if the property has been sold and therefore no longer owned by the informant.
3. Include amounts of rent for sub-let business rooms or garages.
4. If it is thought that sub-letting is a job then all information should be transferred to Qs 38-44.

Editing

If the amount of rent received is not known then leave blank.

Question 54 - Other unearned income

This question is designed to pick up any other type of income that may be received by the informant. Unearned income is only to be included here if it is declared to the Inland Revenue. It includes income as a sleeping partner, income as owner of a business who no longer takes an active part in the business, income from royalties if not associated with his main or subsidiary job.

Editing

A print will be given of all entries at this question. Check to see whether they should be included here, transferred to another question or deleted. All unearned income shown here is to be referred to the RO.

Question 60 - Regular allowance from outside the household

Notes:

1. If payment is not received regularly, the interviewer should have recorded details and a weekly equivalent based on amounts actually received should be entered. This normally applies to maintenance allowance etc. Do not accept an amount which should be received but in fact is not. Accept only the last amount received.
2. If a parent and student are members of the same household, the parental contribution should be treated as income to the student and shown at this question. It should also be treated as expenditure by the parent and shown at A schedule Q104A. Overseas grants should be shown at Q60.
3. Include special payments to ex-workers, eg. payments to steel workers from EEC funds. The tax is entered at Q65. (However, compensation payments to ex - NCB employees spread over a number of years should be treated as pensions at Q.54).
4. It is not necessary for the informant to be in receipt of the allowance at this time, the question refers to the last 12 months and therefore past situations are accepted. Do not attempt to gross up any payments to cover the past 12 months.

Question 61 - Allowances from absent spouse

If an absent spouse is away from the home and working then if full pay details or reasonable estimates are given then these should be entered at the pay questions for the absent spender i.e. Qs 10-16, 32-36, 38-40 as appropriate. No entry will be made here at Q61. If pay details are not known then do not code anything at Qs 10-16, 32-36, 38-40 for the absent spender but enter the allowance given to the informant here at Q61. *See P 40 - P 127*

Editing

A print will indicate any entries at Q61(c). Total the household expenses paid direct and enter this sum in the Office Use Box. This is to be entered onto the database using a K1.

Question 62 - Free or concessionary coal or coke

Notes:

1. If there is any indication that the fuel was provided from a source other than an employer then the entry should be deleted.
2. Delete any cash given to informant in lieu of coal/coke.

Editing

A print will indicate any coke received from their employer. Refer this to your supervisor for an estimate of the value of this free coke. Enter this in the Office Use Box, using a K1 to enter it onto the database at B45 Q062C2. If combined coke and coal is provided, the same procedure is to be followed. If only coal is given the computer will do the estimation so the Office Use Box is to be left blank.

Question 63 - OAP concessionary bus travel

In some areas there is an option of a bus pass or refund towards TV licence. In these cases code according to what the informant uses. If they accept the TV licence refund then code 'No' and amend Q50, A schedule to exclude the amount of TV licence refunded towards them. This also applies to any other expenses that the informant may have refunded.

Editing

A print will indicate any code 5 at Q63(a). If these can be reclassified into code 1 to 4 then they should be.

Question 64 - Baby sitter or mail order agent

If the amount shown at Q81(b) is £260 or more per year then delete information and transfer to self employed questions, Qs38-44. It may be necessary to change Q1 as well. Income in the form of goods should be deleted.

Question 65 - Income tax paid direct to Inland Revenue

National insurance payments should not be included here but shown at Q68. Check that this does not duplicate tax payments elsewhere in the schedule eg. in respect of interest on stocks and shares. Delete any entries if it is clear that there is duplication.

Notes:

1. Tax reserve certificates should not be shown at this question. Transfer a weekly equivalent to each of the Diaries and code as 803.
2. Do not accept either here or in the Diary amounts set aside for payment of tax.

Editing

A print will be given of any entries here. Check the reason at Q65(b) to see whether they should be included.

Question 66 - Income tax refund

Editing

Any entries here showing the refund was not because of unemployment or redundancy will be printed. Check the reason for the refund is an acceptable one.

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Questions 67-68 - National Insurance payments

Check that the entries at Q68 are lump sum payments and not deductions from wage or salary, Q15 or Q35, or regular payments from self-employed or non-employed contributions, Q67.

Editing

A print will be given for all informants paying NI Contributions direct. Check the reason for this payment at Q68(a)(1) and if not acceptable delete the entry.

Question 69 - Payments sent abroad

Do not accept at this question any money given to a charity in this country which will eventually be used abroad. Only money sent directly to an individual or a charity abroad should be accepted.

Question 70 - Odd jobs

Check that the person number is correctly entered and the line number is ringed for each entry.

An odd job is defined as a job undertaken once only, at one specific point in time, without any regularity or continuity attached to them.

Editing

A print will be given of all informants answering 'Yes' at Q70. Check the entries. If the description, dates and duration of the job suggest that a regular job is currently being held, the details should be transferred to the employee or self-employed sections. If this entails a change of code at Q1 then refer to supervisor. If additional information is required to code information adequately then refer the Schedule to R0. Remember that similar odd jobs repeatedly done (even at irregular intervals) should be treated as a regular job and transferred.

Notes: 1. If the description of the job means that it is a regular job but the informant is no longer at it, check back to questions 1-8. If the person is retired, accept as past situation and delete. If the person has not worked in last 12 months, Q4(a) will need amending and the details of job transferred to Qs9-24. If the person is coded 5 or 7 at Q1 question 8 will need amending.

If the details of a job worked at more than 12 months ago are given at Q9, these should be deleted and replaced by that shown at Q.70. If the person has worked in the last 12 months the job shown at Q.70 should be treated as a past situation and deleted.

Question 71 - Income to Children under 16

Check that there is an entry for every child under 16.

Editing

For imputation of interest from savings see Q55 for instructions.

Question 72 - Investments in National Savings etc for persons aged under 16

See Q56 for instructions.

Questions 73-82 - Assets

None of these questions are to be keyed and therefore all work on them has to be carried out at the coding stage and transferred to the Office Use Boxes at the foot of page 48 or page 51. If the household or an individual has refused these questions then ring code 1 in the relevant columns.

Question 73(a) - Check that each of the entries on pages 36-41 and ²51-53, and page 45, A Schedule are ticked here and vice-versa.

Question 73(b) and (c) - These identify those informants who have investments less than £1,000 (Q73(b)) or greater than £10,000 (Q73(c)). Code the relevant columns at pages 48 or 51 2 or 3 dependent on which category they come into. Those people who have investments between £1,000 and £10,000 will be asked the remaining questions.

Although husband and wife are treated jointly at Q73(b) and (c), they are treated as separate individuals for the remainder of the questions.

For each individual, add up the total investments shown at Qs74 to 82 as described below:

1. Accept entries as shown at Qs74 and 75
2. If details given at Q76(a) and (b), refer to supervisor for value to be used, otherwise use that shown at (c).
3. If details given at Q77(a), (b), (c) and (d), refer to supervisor for value to be used, otherwise use that shown at (e).
4. Accept the entry shown at Q78(d).
5. Accept the entries shown at Qs79 and 80.
6. If details given at Q81(a), refer to supervisor for value to be used, otherwise use that shown at (b).
7. If details given at Q82(a) and (b), refer to supervisor for value to be used, otherwise use that shown at (c).

Enter the total amount of investments in the correct column at either page 48 or page 51.

Note to supervisors

At points (2), (3) and (6) above, it is necessary to ring Mrs Heather Brown at Department of National Savings (605 9316) to obtain 'true' values to be taken into account. At point (7) it is necessary to look up the necessary value in the Financial Times.

DIARIES

General Coding Instructions

Check that there is a D Schedule for each member of the household aged 16 and over. If there is no diary because the member is a non-spender then enter a nil expenditure sheet for each missing schedule. If a D schedule has no expenditure in it, then remove the schedule and replace it with a nil expenditure sheet.

Each record book should be checked as follows:

1. Check the reference number agrees with that on the outside of the budget cover and that the correct person number has been entered.
2. Check that the credit card box has been completed.
3. Check that the starting date of the diary is the same as the "starting date of records" on the front page of the A Schedule. Also check that the dates run consecutively through the Diary and that no days have been omitted or repeated.
5. Check any explanatory notes on pages 42-47 regarding information in the schedule.
6. If any number needs to be amended/inserted/clarified, rule the original entry through and write the amended/inserted/clarified figure in red above the original entry or, if necessary, on a new line. Do not alter in pencil.
7. Check that there are no "£" or "p" entered in the £ and p columns.
8. It should not be necessary to delete any entries in the diary. They should all be coded with, if necessary, a qualifier in the final column on the right hand side of each page. If you feel an entry should not be coded refer to supervisor. If it is necessary to delete an item then delete all the information referring to it.
9. Do not abate any item because of refunds or business expenses either because of an entry at page 40 or because of answers to Q112, A Schedule or Q44, B Schedule. This will all be carried out at a later stage. At page 40 code the item of expenditure that is being refunded.
10. If a decision is made on an insufficiently described item write the reason for the decision by the side of the entry in red.
11. Each item should be on a separate line and should be individually priced. When coding the item the code number should be entered on the same line as the monetary value.
12. When coding an item entered in the diary the code to be used is divided into three fields on the left hand diary page, credit card page and refund page, and two fields elsewhere.

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On the right hand page, the first field contains the three digit Diary code. The second field in the 'Please leave blank' box is a 2 digit number (the qualifier) identifying what type of expenditure/refund the item is. If left blank, the item will be treated as normal expenditure. The 2 digit frame to be used is shown below:

- 1 Self supply item of expenditure. Item obtained from own business. Applies to self employed person only
- 2 Item of expenditure to be claimed or refunded as business expenditure (Preprinted on page 40)
- 3 Winnings from bettings (Preprinted on page 40)
- 4 Item purchased using credit card not to be included as purchase made outside last account period. (credit card pages)
- 5 Item of expenditure claimed as business refund and dealt with automatically (Computer added code, no coder action)
- 6 Item purchased using a credit card during the diary record keeping period (except food, soft drink, alcoholic drink and grocery items see code 8)
- 7 Item of expenditure claimed as a business refund and dealt with manually
- 8 Item of food, soft drink, alcoholic drink and grocery purchased by credit card during the record keeping period
- 9 Item of expenditure ignored for an unspecified reason
- 10 Items purchased using a charge card, ~~in store credit card, etc~~ during the record keeping period (except food, soft drink, alcoholic drink and grocery items see code 11)
- 11 Items of food, soft drink, alcoholic drink and grocery purchased by charge card, ~~in store credit card etc~~ during the record keeping period.

Elsewhere the second and third fields represent the three digit Diary code and the qualifier as described above. The first field represents the point of sale. For any items of food, drink or alcoholic drink purchased and taken home the informant has completed where she purchased these items. It is necessary for us to identify those items which have been purchased in one of the stores listed below:

Asda	Liptons
Bishop's	Lo-Cost
British Home Stores	Marks and Spencer
Budgen	Presto
Co-op	Pricerite
Fine-Fare	Safeway
Gateway	Sainsbury
International	Shoppers Paradise
Key Markets	Tesco
Kwick-Save	Waitrose

If the items were purchased in one of these stores, enter a 1 in the left hand side of the coding box for the Diary code. Any other place of purchase will be left blank.

13. Do not delete items purchased on credit card during the record keeping period but enter the correct 3 digit code. Enter code 6 or 8 in the qualifier column.

14. Credit card page

The C Schedule is now part of the diary and is called the credit card page. A credit card page can be found at the start of each weeks record keeping (pages 6-7 and 24-25).

Check the credit card page for the date of payment. If this date of payment is within the record keeping period then the following action needs to be taken:

1. Enter code 789 against any interest charged on that account.
2. Enter a credit card number in the box to the left on the interest charged line. In the majority of cases, this will be a 1 since the informant will have paid off only one account. If, though, the informant has paid off more than one account, number the second card 2, the third 3 etc. Second and subsequent cards will appear on continuation credit card pages unless they were paid during the second week.
3. Ring the item numbers against each item purchased.
4. Code each item in the grid according to the Diary item code list and enter the code in the right hand coding columns.
5. It is only items purchased between the date of payment of the previous account (normally about six weeks before the date of payment of this account) and the date of payment of this account. Any entries outside this period should have a qualifier code of 4 entered. Refer to supervisor if in doubt as to whether an item should be included or not.
6. Delete any cash withdrawals.
7. If a payment has been made but no item obtained or only cash withdrawals made then the only entry in the grid will be for interest.
8. If a payment has been totally refunded because it is business expenditure then code according to Diary item codes and enter a qualifier code 7 in the single box on the right hand side of this grid.

9. Food/groceries/alcoholic drinks/softdrinks bought using credit card: The following action should be taken where food taken home, grocery items, alcoholic or soft drinks taken home are purchased using a credit card: -----

a. Where there are no entries of food or drink on the credit card sheet, code any items acquired in the Diary to the relevant code with a qualifier code of 8.

b. Where there are entries of food or drink on the credit card sheet then

i. code any item of food or drink acquired in the Diary by credit card to the relevant code with an identifier of 8.

ii. use these entries to proportion the food and drink entries on the credit card sheet.

iii. if no entries of food or drink in the Diary are acquired by credit card then code entries on the credit card sheet to 199 or 299 as appropriate.

General Notes

1. Betting winnings should be entered at Q2 page 40 of the diary. If noted any where else in the diary then transfer them to page 40.

2. Bulk buy for deep freeze made during the record keeping period should be coded provided payment was made during period. Treat the same as monthly bills (see note 17).

3. Cash gifts and money "put aside"

Do not delete any entries of this type. Transfer of money between spenders in the household will be coded to 986 unless it is a payment to domestic servants etc when they are coded 771. Money set aside to pay for bills at a later stage enter code 988.

Code payments to non-spenders in the household as pocket money, code 801. Cash gifts to persons outside the household should be coded 802. -----

4. Car leasing

Treat as car hiring and code to 556.

5. Clothing

Code payments to clothing clubs as 966. Interviewers have been instructed to indicate the age and sex of the person for whom the item has been purchased. If for someone in the household than person number may be given, in which case refer to the household box for identification.

6. Collection presents

If, for example in the case of a leaving present, a collection has been made for a present, code the present purchased, if it is known what was bought, otherwise code to 802.

7. Composite entries

If more than one entry is made on the same line, proceed as follows:

- i. Where items are covered by the same code, no action is necessary
- ii. Where items have different codes but the amounts paid for each item are known, then rewrite the items on separate lines with the appropriate amount paid. If separate costs are not known, estimate in accordance with what is usually paid for the item. If there are no other purchases that can help then refer to Shaw's Price List if a food item. Otherwise refer to supervisor.

8. Expenditure for trips abroad falls into two categories:

- i. Advance expenditure eg. holiday deposit, commission on purchase of travellers' cheques. To be coded to the item
- ii. Actual expenditure abroad during the record keeping period. The total amount spent during the record keeping period should be coded 757.

9. Food items

If the price has been omitted then either estimate from expenditure elsewhere in the Diary or by deduction from Shaws' Price List. Any payments for concessionary food from the employer should be coded to the type of food purchased. Any food obtained from the garden (including eggs from hens) should be coded 999. If there is an indication that produce is sold then any expenditure towards this produce eg chicken feed, seeds etc should be treated as business expenditure and coded 7 in the qualifier column.

Food for pets/animals is defined as any food not fit for human consumption. Undefined meat and fish should be coded to 129 and 131 respectively. If fit for human consumption it should be coded as such, even though it may have been bought for a pet.

10. Friendly societies

Payments to friendly societies should be coded 926. Examples of friendly societies are:

sick clubs, burial clubs, HSA, Oddfellows, Death Levy, Mutual Aid, Fireman's benevolent fund, Dock distress fund, penny in the £ hospital fund, Crematorium fund, benevolent fund unless it states a charity.

Note that Friendly Society life assurance is not a Friendly Society but a life insurance and should be coded 924.

11. Insurance policies

If the insurance policies relate to a relevant A Schedule item then code as such. If they are one off payments then they should be coded in the Diary against the relevant code. For example holiday insurance would be coded 757 if holiday is abroad and 756 if it is in the United Kingdom.

12. Lesson payments should be coded 980,981 or 984 as appropriate.

13. Loan payment should be coded 960

14. Maintenance payments for household equipment such as central heating, television etc should be coded 784-786 as appropriate.

15. Where milk tokens have been purchased to obtain milk eg Coop, the total cost should be accepted and coded to 143.

16. Money sent abroad should be coded 997 or 998.

17. Monthly bills covering a number of items

i. If a bill is paid with all the items listed with their separate prices then code in the normal way. Enter a qualifier code of 9 against the total amount of the bill.

ii. If the monthly bill has not been itemised but the informant has listed items bought on account from that store during the two weeks of record keeping and has noted the cost of these items, code these items after the cost has been increased by the following formula.

Cost of item bought on a/c	x	Value of bill <u>Value of goods bought on a/c from shop in 2 weeks</u>	=	Amount to enter in coding column
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Delete the total amount of the bill.

iii. If no bill is paid during the record keeping period then any items acquired should be item coded with a qualifier code of 9 also entered.

iv. If a non itemised bill has been paid during the record keeping period and the items purchased on account during the two weeks have not been listed then refer to R0.

18. Motor vehicles

New and second hand motor vehicles purchased during record keeping period should be coded 942-944 as appropriate.

19. Payments on behalf of another household should wherever possible be coded to the item purchased. If the item is an A or B schedule item then code to 802, not to the 900 series codes. If the payment is given to another household to pay for something then code to 802, not the item that is intended to purchase.

20. Postal orders should be coded according to what was purchased by the postal order. If the postal order has not yet been used then code to 988. Poundage on postal orders should be coded 751. The poundage rates for postal orders are:

0.21 for postal orders upto £1
0.34p for postal orders from £2 to £10.

21. Where road charges are made for making up a road at the sampled address are shown in the Diaries these should be coded to 224.

If the rates are paid in the Diaries and it is known that they include an element for road charges, this element should be coded 224.

22. Savings

Any money put aside should be coded 988. Code as savings any transfer of money from current accounts to savings accounts. Code as 999 any transfers between long term savings accounts.

23. Self-supply goods Any items that are obtained from the informant's own business will be coded as usual but with a qualifier code of 1 entered.

24. Tips should be coded the same as the service or items supplied.
25. Video recorder rental should be coded 933. Purchase of video machine code to 420. Purchase and rental of blank and pre-recorded video cassettes and discs should be coded to 604.
26. Welfare foods obtained at reduced price should be coded in the same way as other purchases.
27. Slot meter payments including those for second dwellings should be coded 254, 255 or 768 as appropriate except where the sampled household has its own key for the meter when it is treated as an account, code 914, 917 or 932.
28. Wedding receptions

Expenditure on wedding receptions should be individually itemised, if it is not then refer to R0. If entry states food and drink only, but no individual prices, then proportion on the basis of 2/3 to food (code 199 or 843) and 1/3 to drink (code 289 or 299). Note new code 806 which covers entertainment and accommodation for weddings.

Meals/food/drink obtained outside the house

1. Food and drink brought home (left hand page) includes any food and drink which was taken to another persons home and consumed there eg for a party.

Notes: Any food or drink purchased on credit card, in-store credit, check card, budget account etc and brought home will have the method of payment noted beside the item. See the Credit card page instructions and the instructions at Q85, A Schedule for how to deal with these cases.

2. Take-away meals brought home

These should be at the bottom of the left hand page. Fish and chips (with or without vegetables) are coded 138. Other take-away meals such as sandwiches, filled rolls, chips on their own, "meals on wheels" etc are coded 196 or 197 as appropriate.

3. Meals out

Food bought and consumed away from home should be in the top section of the right-hand page. Different codes apply according to where the food is eaten:

a. Workplace, canteen meals 840-842

eg. canteen, staff dining-room, rest-room, staff tea-bar, vending machine at work. This does not have to be the informant's own workplace; it includes workplace being visited. This also includes subsidised meals for students at college.

b. Other on premises 843-846

eg. restaurant, cafe, hotel, pub, snack-bar, fish and chip shop, kiosk, cinema, race course, church hall.

c. Other off premises 847-854

Notes: i. Always code the detailed items of a meal if possible. For meals or parts of meals which cannot be itemised use the main "meals out" codes, 840, 843, or 848. If the informant has given the total cost as well as the items make sure the total is deleted.

ii. Fish and chips should be coded together whether or not priced separately.

iii. If the on/off premises information is not given, assume on premises if taken with a drink, off premises if not with a drink.

iv. If it is not clear whether alcoholic drink has been included with a non-itemised meal, refer to RO meals costing £10.00 or more. Assume meals costing less than £10.00 do not include alcoholic drink.

When the informant states that he cannot separate the cost of alcoholic drink apportion 2/3 to the meal, 1/3 alcoholic drink.

These rules also apply for functions such as cheese and wine parties when the cost of alcoholic drink is not separated.

v. State School meals are dealt with in the A schedule. If included in the D books treat as follows:

a. if entry is under 'workplace' code to 975

b. if entry is under 'cafe, etc' and school is specified as place from where bought then code to 975, otherwise code to meals out series

c. if the entry is made during school holiday periods, the entry should be coded as a meal away from home.

vi. Sweets, crisps, soft drinks and beverages (such as tea, coffee, chocolate) consumed away from home should be entered in the "meals out" sections and should be given the appropriate code from the 840-854 series. If soft drinks are brought home they should have been entered on the left hand page and be coded 184. If they have been entered in the alcoholic drinks section assume they were consumed on the premises.

vii. Alcoholic drinks brought and consumed away from home should be entered on the right hand page. If the drinks were taken with a meal, 'with a meal' should have been written alongside. If the cost of alcohol was not known when taken with a meal estimate on the basis of note (iv) above. Where no alcohol was consumed with the meal, this should have been indicated.

Any alcoholic drinks brought home should be entered on the left hand page.

viii. Food bought where it cannot be eaten on the premises (eg. sweet stall, ice cream van on the road) but not taken home should be coded in one of the off-premises codes 847-854.

FAMILY EXPENDITURE SURVEY ITEM CODE LIST

FOOD FOR HOME CONSUMPTION

ITEM CODE	DESCRIPTION OF ITEMS	ADDITIONAL EXAMPLES
101	Bread, milk loaves, rolls	Balmcakes, baps, batch, breakcakes, butteries, croissant rolls, doughcake, flat cake, Irish potato bread, take and bake, <i>fadge</i>
102	Flour, plain and self-raising	Saffron flour
103	Biscuits, shortbread, wafers, etc - (including chocolate covered)	Breakaway, Cheese Nuts, Choc-Teacakes, Cookies, Crunchies, Gingerbread Men, Jaffa Cakes, Kit-Kat, Macaroons, Macvita, Marshmallows, Oatcakes, Penguins, Rusks, Ryvita, Slimming Biscuits, Squiggles, Toasties, Twix, Waffles, Wigwams, Yo-Yo. All corn based crisps and snacks eg KP snips, Smiths Quavers, Frazzles, Wheat and corn based snacks eg Sainsbury's sticks
104	Cakes, currant bread, fruit pies, pastries, scones, etc.	Apple Dumpling (pastry), Bannocks, Bracks (Irish), Bread Pudding, Buns, Cheesecake, Chorley Cakes, Crumpets, Frozen (cooked) cakes (eg eclairs, gateaux, sponge), Malt loaf, Muffins, Parkin, Petit fours, Pikelets, Torte Fruit, Teabread
105	Composite purchases of biscuits, bread, cakes, flour, which cannot be allocated reasonably to particular codes	Including payments to baker
108	Dry cereals (including prepared breakfast cereals)	Alpen, Arrowroot, Baby cereal, Blancmange Powder, Broth cereals, Cereal bars eg Original Crunchy Bar, Coco Crispies, Cornflour, Country Store, Familia, Farex, Farinoca, Farola, Flying Start, Muesli, Nuggets, Oatmeal, Pearl Barley, Puffed Rice, Quaker Oats, Ready Brak, Sago, Semolina, Soya Flour, Spaghetti, Special K.
111	Beef and veal, including minced meat	Beefburgers (unless meal out), beef-ham (raw), beef loaf, hamburgers, hough, minceburgers, sheet-ribs, sirloin, steaklets
112	Mutton and lamb	Gigot, Lap (breast)
113	Pork	Pork slices and cuttings, spare ribs

FOOD Continued

114	Bacon and ham, uncooked	Belfast, gammon, ham shank, hock, knuckle, ulster fry
115	Offal (uncooked)	Chawl, cheek, chitterlings, elder, heart, kidneys, liver, oxtail, pigs' trotters, sheep/pigs' head, sweetbreads, tongue, tripe
121	Cooked (including canned) ham	Forespur
	<u>Ham</u> : Please note that ham which is sold as sliced or cold is normally cooked and should be coded 121. Uncooked ham is usually of the form of a joint and would be coded 114. 'Fresh' written alongside does not necessarily mean uncooked.	
122	Sausages (uncooked), sausage meat	
123	Cooked meat and meat products (provided not sandwiches and meals out), canned and bottled meat	Bath chaps, beef in a bag, black/white pudding, bottled meat, bridies, brawn, brunchie, canned beefburgers, canned braised beef, canned chicken and mushroom casserole, canned cocktail sausages, canned escargots, canned frankfurters, canned meat/puddings, canned sausage rolls, canned sausages, canned sliced beef, canned tongue, chicken pies, chicken rissoles, chopped pork, cooked pork and beef, cooked sausages, cooked tongue, corned beef, delicatessen meats generally, escargots (snails), frankfurters, frozen roast beef (sliced), game pies, garlic sausage, haggis, ham and egg pies, haslet, hodge, hot dogs, hot pot, Irish - stew, liver sausage, luncheon meat mealy pudding, meat croquettes, meat and potato pies, meat puddings, meat squares, pastry patties, pigs pudding, polony, pork cheese, pork fingers, pork pestle, pork pies, pudding, sausages in batter, sausage rolls, saveloy, scotch eggs, shepherds pie, sliced braised beef, spam, span, steak and kidney pancakes, veal and ham pie. (Exclude fish and meat pastes.)
127	Poultry, rabbit, game and venison - cooked, uncooked, canned, bottled and frozen	Capon, chicken in aspic, chickens, ducks, hares, partridges, pigeons, turkey loaf (raw), turkeys.
129	Meat not otherwise defined	Bones, goat meat, steak and kidney (uncooked)
130	Meat protein substitute	Mince savour, protoveg, soya meat

FOOD Continued

131	Fish-fresh	Fish cakes (not frozen), smoked, buttered and undefined, cooked cockles, crabs, jellied eels
132	Fish-canned and bottled	Roll mops
133	Fish-frozen	Frozen fish cakes, frozen fish croquettes, frozen fish in a bag, frozen fish and chips, frozen fish fingers
138	Fish and chips with or without peas (cooked items only) (if consumed at home)	Fish cakes (cooked), fish croquettes cooked with or without chips and/or peas, fish and chips, fish chips and peas, fish cakes with/without peas, fish supper, fish tea, incl cases where fish and chips costed separately, fried fish.
140	Eggs, fresh and dried	
141	Butter	
142	Margarine	
143	Fresh milk, skimmed milk	Fresh milk, sterilized milk, ultra heat treated (UHT) milk
144	Fresh cream, dried and canned milk and cream, yogurt, milk baby foods and other milk products (excluding cheese and butter).	Butter milk, frozen yoghurt, and other frozen milk products, mousse, sour cream. Top of the milk
146	Cheese, including processed	Cream cheese, cottage cheese, vegetarian cheese
149	Lard, cooking and other oils and fats	Clover, dripping, gold, low fat, margarines, olive oil, peanut butter, pork scratchings, shortex, soya margarine, suet, trex, vegetarian fats.
150	Canned and bottled baby, junior and geriatric foods (other than milk)	
	<u>Note:</u> If specific vegetables are not distinguished as between fresh, canned, bottled, etc., treat as fresh vegetables.	
151	Fresh vegetables	Broad beans, broccoli, brussel sprouts, cabbage, carrots, cauliflower, leeks, mushrooms, onions, plantain, runner beans, shallots, spring greens, spring onions (syboes)
154	Canned, bottled and dried vegetables	Baked beans, beetroot (but not jar of beetroot see 195), canned vegetable juice.

FOOD Continued

- 185 Sweets and chocolates Chinese figs, crystallised fruits, Curly Wurly, drained and glaze fruit, (except drained cherries, glaze cherries and candied peel (192)), Indian sweet, Marathom, picnic bars, stem ginger.
- 191 Packaged and canned foods, prepared and semi-prepared Almond paste (incl marzipan), bolognaise sauce, brandy butter, cake and pudding mixtures, canned cheese and spaghetti, canned creamed mushrooms, canned macaroni cheese, canned pease pudding, canned puddings (eg rice, treacle), canned ravioli, canned risotto, canned sausage and beans, canned spaghetti sauce (eg tomato), cheese and onion pies, cheese or fish pancakes, cheeseburger, all cheese spreads, chicken salad, coleslaw, cream dessert (fool), cream topping, curry sauce, doughnuts and cakes uncooked and frozen, duo cans (eg chicken/rice), frozen pastry, garlic butter, hors d'oeuvres, ice cream and yoghurt powders, ice poles, ice pops, instant dessert powders, instand whip, jellies, (incl jellies set with fruit), made up stuffing (eg paxo), 'Make a meal', meat, fish and 'fowl' pastes (ie spread), mincemeat (sweet), mixed salad, packet dumplings, packet icing, pappadum, pate, peach melba/ sundaes (unless ice cream code 183), pea fritters, pineapple fritters, pizza pie, potted meat, ravioli, ready made trifles and

FOOD Continued

156	Potato products only and processed potatoes	Frozen chips, hula hoops, instant potato powder, potato cakes/scones/pies/farls, potato croquettes (including croquettes unspecified), potato sticks, puffs, ravers, tinned potatoes, toggles. Exclude hot chips (without fish) code 197.
158	Potatoes (raw)	
	<u>Note:</u> If specific fruit is not distinguished as between fresh, canned, bottled etc., treat as fresh fruit.	
160	Fresh fruit	Apples, avodaco pears, bananas, oranges, pears, rhubarb, satsumas, tangerines and other undefined.
163	Fruit - canned, bottled, frozen or dried, fruit juices (excluding squashes), tomato juice, nuts.	Appletree dessert, britvic, currants, delrosa, frozen apples, fruit salad, mamade, optrose, peaches, pears, pineapple, prunes, raisins, ribena, rosehip syrup, sultanas, unsweetened fruit and nut bars.
165	Tomatoes - fresh, canned, bottled	Tomato puree.
171	Tea	Herbal tea, nestea.
172	Coffee, coffee essence	Nescafe.
173	Proprietary and non-proprietary food drinks (excluding milk baby foods)	Bengers food, bournvita, Cambridge diet food supplement, chocolate squeezezy, cocoa, cocoa essence, horlicks, instant postum, malted milk, milo, nesquik, ovaltine, slender (slimming milk drink), soya milk.
181	Sugar	
182	Syrup, lemon curd, honey, jam, marmalade	Choc spread, molasses, sunny spread, treacles.
183	Ice cream	Iced lollies (if they contain ice cream), arctic roll, dark secrets, ice cream
184	Soft drinks (squashes, cordials, crystals)	Citrozade, essences for making soft drinks, lucozade, milk shake syrups, triple 'C'.

FOOD Continued

192	Flavourings, colourings, additives	Angelica, artificial sweeteners (eg slimcea, sweetex, sugeree), baking powder, baking soda, Bovril, breadcrumbs, candied fruit and flowers, candied peel, chicken essence, cocktail cherries, coffee mate, cooking chocolate, cream of tartar, curry powder and paste, dessicated coconut, drained cherries, fish dressing, flaked/blanched almonds etc, garlic, gelatine, glace cherries, gravy salt, ground almonds, herbs (eg mint, parsley), hops and malt for making home brewed beer, isinglass, Jif-lemon, King Beef (extract), Marmite, mustard, nibbed nuts, oxo, pectin, pepper, rennet, rice paper, salt, soup cubes/squares, soyagen (milk powder), spices (eg ground ginger, root ginger, cinnamon, all spice), sweet cake decorations, sweet and savory flavourings and essences, vinegar, yeast.
195	Pickles, sauces, chutneys	Apple sauce, cranberry sauce, jar of beetroot, mayonnaise, pickled cabbage, pickled eggs, onions, walnuts, etc, salad cream, tomato ketchup.
196	Cold take away food items or items not defined as hot or cold that are consumed at home	'Take-away meals', 'meals on wheels', meat pies, salads, sandwiches, sweet pies.
197	<u>Hot</u> take away food	Chips on their own, toasted sandwiches, 'meals on wheels', 'take away meals'.
199	Food undefined	Grocery bills which cannot be separately allocated, Christmas club hamper, money paid to someone else for a meal out.

TOBACCO

- | | | |
|-----|---|---|
| 211 | Cigarettes, cigarette tobacco
and papers | |
| 212 | Pipe tobacco | Chewing tobacco, twist, tobacco
(unless indication that it is for
cigarettes) |
| 213 | Cigars, snuff | Whiffs, Manikins |

HOUSING

- 217 Main dwelling - space heating (structural) installation - contractor.
- Main dwelling includes a dwelling into which the household is planning to move as its new main dwelling or a dwelling that a household member is planning to move into on marriage, etc.
- Gas fired central heating, water and hot air.
- Oil fired central heating.
- Radiators and hot air systems.
- Storage heaters including under floor heating (by electricity).
- Open fires, closed fires, fireplaces, Raeburn solid fuel cooker.
- 218 Main dwelling - space heating (structural) installation - do-it-yourself.
- Main dwelling includes a dwelling into which the household is planning to move as its new main dwelling or a dwelling that a household member is planning to move into on marriage, etc.
- Gas fired central heating, water and hot air.
- Oil fired central heating.
- Radiators and hot air systems.
- Storage heaters, including under floor heating (by electricity).
- Open fires, closed fires, fireplaces, Raeburn solid fuel cooker.

HOUSING Continued

238 Other materials

Aggregators for cement, creosote, draft excluder, emery cloth, fablon, formica, french polish, glass, glazed tiles, heavy glues, hinges, linseed oil, nails, paint stripper, paving slabs for path, pipe lagging, polyfilla/cell, polythene sheets, putty, rawlplugs, rentokil, roofing felt, roof insulation materials, sand, sand paper, screws, solder, spare parts for structural space heaters (ie code 217/218), teak oil, varnish, wire netting.

239 Composite or undefined items, codes 235-238. Hire of equipment for house repair or maintenance.

Do it yourself work on house maintenance.

FUEL, LIGHT AND POWER

240	Anthracite and boiler fuel (excluding coke and premium smokeless fuels), coal bricks, house coal, slack	Beans, dry steam coal, multiheat, ordinary household coal used in open fires, etc. Ovoids, peas and grains, Phurnacite, stovesse and stove nuts, trebles, Welsh nuts.
242	Coke and premium smokeless fuels	Burnbrite, Cleanglow, Coalite, gas cokes other than for open fires, No 2 Gas Coke, Gloco, hard cokes (including Sunbrite), Homefire, Phimax, Roomheat, Sebrite, Wonderco.
252	Paraffin and fuel oil other than for central heating	
254	Gas, slot meter payments	See note 28. Includes service charge payments for gas where coded in D books.
255	Electricity, slot meter payments	See note 28. Includes service charge payment for electricity where coded in D books.
259	Other fuel and light and fuel <u>undefined</u>	Calor gas, candles, firelighters, firewood, nightlights, underfoot heating charges where source of heating unknown.

ALCOHOLIC DRINKS (NB. Drinks include tips and where separable alcoholic drinks bought with meals out.)

Alcoholic drink brought home

- 280 Ale, barley wine, beer, shandy,
stout
- 281 Cherry B, cider, perry
- 283 Wines (fortified) Aperitif wines, dessert wines, ginger
wine, madeira, montilla, muscatel,
port, sherry, tokay, vermouth
(including Martini, Cinzano),
whiskey mac (including Clan Dew,
Highland mac, etc)
- 284 Wines (unfortified) Champagne, fruit, mead, red, rose,
sparkling, tonic, white
- 285 Wines (unspecified) Any wines inadequately described.
- NB: If brand names appear and no other description given, refer to
supervisor.
- 286 Spirits, liqueurs
- 289 Alcoholic drink incompletely Month's supply of wines and spirits.
described or itemised

Alcoholic drink bought and consumed away from home

- 290 Ale, barley wine, beer, shandy,
stout
- 291 Cherry B, cider, perry
- 293 Wines (fortified) Aperitif wines, dessert wines, ginger
wine, madeira, montilla, muscatel,
port, sherry, tokay, vermouth
(including Martini, Cinzano),
whiskey mac (including Clan Dew,
Highland mac, etc)

- 294 Wines (unfortified) Champagne, fruit, mead, red, rose,
sparkling, tonic, white
- 295 Wines (unspecified) Any wines inadequately described.
- NB: If brand names appear and no other description given, refer to
supervisor
- 296 Spirits, liqueurs
- 299 Alcoholic drinks incompletely described or itemised. Round of drinks.

CLOTHING AND FOOTWEAR

Note: Adults' clothing is defined as clothing for persons age 16 or over; for children 5-15 and for infants aged under 5. The various types of children's wear are defined as for adults.

301	Men's outerwear	All sports clothes, bathing costumes, blazers, capes, cardigans, dressing gowns, duffle coats, jackets, kilts, kneepads, mackintoshes, overalls, overcoats, raincoats, riding and ski-ing clothes, shirts, shorts, spats, suits, trousers, waistcoats.
303	Men's underwear	Collars, including paper collars, combinations, pants, pyjamas, vests.
304	Men's hosiery	Socks, stockings.
311	Women's outerwear	Aprons, bathing costumes, beach suits, blazers, blouses, capes, cardigans, costumes, dresses, dressing gowns, duffle coats, frocks, gym tunics, jackets, jumpers, leotard, mackintoshes, overalls, overcoats, raincoats, shorts, skirts, slacks, suits, twin sets.
313	Women's underwear	Bed-jackets, bodices, brassieres, briefs, combinations, corsets, knickers, negligees, night-dresses, panties, petticoats, pyjamas, roll-ons, slips, suspender belts, underskirts, vest.
314	Women's hosiery	Ankle socks, stockings, tights.
321	Boys' outerwear	Boys' shirts.
323	Boys' underwear	
324	Boys' hosiery	
325	Girls' outerwear	
327	Girls' underwear	
328	Girls' hosiery	
329	Infants' clothing	Babies' napkins - terry and muslin, mittens, pram sets, socks, hats, including other items of clothing bought for a child under 5. <u>Exclude</u> bedding.

CLOTHING AND FOOTWEAR Continued

330	Clothing materials	Leather to make clothes, materials for school sewing
331	Men's and boys' headgear	
332	Haberdashery, women's and girls' headgear and headgear not fully described.	Belts, berets, braces, buttons, caps, darners, embroidery silks, garters, gloves, handkerchiefs, hats, insoles, knitting wool and needles, laces, needles and threads etc. For school sewing, nightdress case, patterns, pins, ribbon, scarves, school badges, sewing - cotton, suspenders, tape measure, ties, webbing, zips.
334	Other clothing charges, clothing undefined (excluding clothing allowance, code 803)	Hire of clothing, dressmaking charges (excluding repairs and alterations) dressmaking dummy.
341	Men's footwear	Boots, shoes, slippers, wellingtons.
342	Women's footwear	Fur bootees, leggings (mock boots), shoes, slippers.
343	Children's including infants' footwear	Daps.
349	Footwear undefined.	

DURABLE HOUSEHOLD GOODS

401	New and second-hand furniture (non built in furniture only)	Beds, bedroom/dining room suites, chairs, kitchen and bathroom cabinets, tables, table sewing box, TV and video cabinet.
404	Floor coverings including laying and making up charges	Carpet tiles, coir matting, flooring tiles (vinyl, plastic and rubber), jute carpets, lino sticky tape, mats and matting, needle loom, rubber - backed carpet, rugs, rug wool, sheepskin rugs, sheet plastic flooring, tufted carpets, underlay.
405	New and second-hand house textiles, including making up charges	Adhesive binding, bedspreads, blankets, curtain materials, cushion covers, dishcloths, duvets/continental quilts and covers, eiderdowns, rufflette tape, rydura dusters, sheet (including rubber), table cloths (including plastic), tea cosy, tea towels.
407	New and second hand mattresses	Baby's changing pad, bolsters, cot/pram mattresses, cushions, kapok, pillows.
408	Purchase of TV games	
409	New and secondhand radios, televisions, record players, tape recorders, TV games console.	Amplifiers including fitting, antenna, essential equipment for CB radio eg transmitter/receiver, meters, music centre - radio/record players, power unit (for non-essential CB equipment, see 422), radio clock, speakers, TV aerial and cost of fitting and rental.
410	Purchase of home computers	Printers.
411	New and secondhand gas cookers	Include installation charges where installation known to be by vendor, or where not known who did the installation: if by someone else (eg builder) code installation charges to 224 or 228, hob, built in oven.

DURABLE HOUSEHOLD GOODS Continued

436 Household items not codable elsewhere, including spares for items at 434

Asbestos mat, bake stone, basin, bathbrush to clean bath, bathroom scales, batteries, bin, bowl, bread board, brass log box, brooms, cash box, chamois leather, chop sticks, Christmas lights, clothes brush, clothes horse line, clothes prop, coal scuttle, coat hangers, colander, cutlery, doorstep, dustbin, dustpan, electric plug or adapter if not designed for specified purpose or appliance, fireguard, fire-irons, fish slice, flints, foam filling for cushions, frying pans, fuses, gardening gloves, garden hose, garden tools (eg shears, hedge-clipper, hoe, handbill, scythe), gas lighters, gas mantles, household oil industrial gloves, infra-red bulbs, ironing board, J cloths, kettles, keys, kilner jars, lamp shades, and materials for making, laundry basket, light bulbs, mashers, metal bath, milk cooler, mops, mousetraps, napkin rings, odd pieces of hose, oven gloves, padlocks, pail, pastry brush, peg bag, pegs, penknife, plastic foam for kneeler, all plastic household goods, potato peeler, pressure cooker, rope, sandwich box, saucepans, scissors, scourer, shoe horn, shoeshine sets, sink plug, soap holder, sparklets/gas refills for soda stream, steel wool, strainers, table top for washing machine, teapot spout, teapot stand, tilley lamp, tin opener, torches, tray sets, trays, tub, vacuum flask, venetian blinds, waste paper basket, watering can, wick for oil lamp or stove, wine making apparatus, wooden salad bowls and servers.

DURABLE HOUSEHOLD GOODS Continued

412	New and second hand gas and electric durables not coded elsewhere	Burglar alarm, conventional plug-in electric fires and convector fires, dishwashers, domestic electric drill electric tools (unspecified), electric paint stripper, electric and battery razors/toothbrushes, electronic calculators, gas drying cabinets, gas hand agitated washing machine, gas poker, gas refrigerators, gas washing machines, ordinary gas fire or convector fire, typewriters and paint sprayers, water heaters and boilers. Include gas/electric wall mounted shower units (for non electric showers see 436).
413	New and secondhand electrical cookers	Include installation charges where installation is by vendor. If by someone else (eg builder) code installation charges to 224 or 228. Hob, built in oven.
414	Telephones and telephone answering machines	Attachments for telephone
417	New and secondhand electric washing/drying machines	Washing machines, spin dryers, drying cabinets.
419	New and secondhand electric refrigerators, freezers	
420	Purchase of video recorders	EXCLUDE cassettes, discs and accessories (see 604)
422	Spare parts for radios, television, gramophones, tape recorders, videos, TV games and home computers	Non-essential equipment for CB radio—transistors, valves.
423	Spare parts for gas and electrical durables	Electric sewing machine needles
431	China, glassware and pottery (not mirrors)	Pyrex ware
434	Major household appliances not powered by gas/electricity excluding parts other than fittings. Major durables undefined.	Carpet sweepers, emergency power unit fire extinguishers, garden and beach umbrellas, garden furniture, garden rollers, knitting machines and ribbers, lawn mowers, non electric calculators and typewriters, non electric sewing machines, oil fired cookers and water heating systems, paraffin and other non-structural space heaters, picnic table, rotovators, water softners, wheelbarrows.

VEHICLES

501	New cars	Motor vans used for private) A purposes) Schedule)
502	Second-hand cars	) H.P.) cases
503	New motor cycles Second-hand motor cycles	Motor assisted cycles) only)
505	Other new and second-hand vehicles	Bicycles, canoes, carrycots, dinghies, fairy cycles, go-karts, invalid battery driven tricycle for pavement use, motor cruisers, perambulators, trailers, tricycles, yachts.
508	Repairs and other service charges to vehicles other than cars and motor cycles	Boat house hire, cycle garage fee, push chair/cycle hire.
509	Car accessories, parts and replacements new and second-hand	Brake fluid, car paint, car seat for baby, car phones, car radios and cassette players, licence holder.
510	Motor-cycle accessories, parts and replacements new and second-hand	Crash helmet, motor-cycle paint.
511	Other vehicle accessories, parts and replacements, new and second-hand	Cycle clips, outboard motors, paddles, pram harness, pram straps.
512	Driving licences	
541	Petrol and diesel oil	Must be fuel to <u>drive</u> an engine, not lubricate it.
542	Other motor oils	Gear box oil, etc.
545	Garage rent, rates (if separate), and ground rent	
546	A.A. and RAC subscriptions	Other non-profit making motoring associations (eg Civil Service Motoring Association)
548	Car and motor-cycle repairs and servicing	Labour and material costs should not be split. Car battery charging.
549	Other car and motorcycle costs	Anti-freeze, car polishes, distilled water for car batteries, garaging, gas to power cars, parking fees, safety test for older cars, shampoos, tolls, tools for motor vehicles, underseal.

TRAVEL

550	Combined Bus/Rail/Tube tickets. Exclude season tickets.	One day capital card, one day travel card, any travel on a ticket covering a combination of bus and rail, bus and tube or metro and all three.
551	Rail or tube fares other than season tickets	Train/boat ticket, reservation of railway seat, S/Citizens rail fare card, OAP passes. This includes combined rail and tube or metro.
552	Bus, coach fares (regular services only) other than season tickets	OAP passes, tram, trolleybus.
553	Air travel	
554	Water travel other than season tickets	Ferries, hovercraft, river bus.
555	Taxis, including hired cars with driver	
556	Hire or self-drive cars	Car leasing. Expenditure on the motability scheme. Mileage charges for use of firm's car for private purposes.
557	Monetary contribution towards cost of travel in friends' etc vehicle.	
559	Other travel and transport, and transport undefined.	Charge for delivery of furniture, cliff lift, coach trips/outings (may include meals and drinks where they cannot be coded separately), private bus, removals, transport of baggage and animals, transport of car by air.

OTHER GOODS Continued

- 622 Cosmetics After shave lotion, "Aqua-marine" lotion, astringent lotion, baby bath, baby lotion, barrier creams, bath essences/salts, brilliantine and hair creams, bubble bath preparations, cleansing cream, cold cream, colour rinses, deodorants, depilatory creams, eyebrow pencil, eye shadow, face packs, face powder, foundation creams and lotions, hair conditioner, hair glitter, hair setting lotions, hair sprays, hand creams and lotions, home perms, lipstick, lipstick brushes, lipstick towels, liquid make-up, mascara, "Nailoids", nail polish/varnish, nail varnish remover, night cream, orange sticks, patches, perfumery, including cologne and toilet water, powder in compact, powder brush, powder puffs, preparation for tanning the human skin, eg "He-tan" (not soothing lotion such as calamine), proprietary hair bleaches and dyes, rouge, skin food, talcum powder and treated toilet tissues (eg Lantex, savet, etc) (ie not dry paper tissues/handkerchiefs) waxes and gloves.
- 623 Toilet paper
- 624 Other toilet requisites Bath scrubbers, blades, combs, cosmetic bag etc (limit £3), emery boards, face flannel, hair clippers, hairbrushes, hairgrips, hairnets, hair rollers, hot water bottles, headrest, holder for tissues, interdens, lightweight plastic gloves, make-up mirror, manicure sets, nailbrushes, nail files, all paper handkerchiefs/tissues (excluding those at 622), pumice stone, razors, rubber gloves, shampoos, shaving mirror, shaving soap/cream, steradent, toiletries n.e.s., toilet bag (limit £3), toilet sponge, toothbrushes, toothpaste, tweezers, wig stand.
- 625 NHS prescription charges and payments for NHS medical appliances NHS elastic stockings. Exclude contraceptive pills (621). NHS wigs and hairpieces.

OTHER GOODS

601	New and second-hand musical instruments and parts.	Include hire of musical instruments. Synthesizer.
603	New and second-hand audio cassettes and records, TV game and home computer cassettes, etc.	Cassette cases, "dustbugs". Purchase and rental of TV game, home computer and audio blank and pre-recorded cassettes and accessories. Record cases, record rack, record tokens.
604	Purchase and rental of video cassettes, video discs and accessories	INCLUDE both blank and pre-recorded cassettes.
611	Non NHS spectacles, but not) sunglasses)	If combined private/NHS, code 2/3rds at 611
	) )	1/3rd at 612
612	NHS spectacles)	
621	Medicines and medical aids (other than NHS) including items undefined as to NHS or other	All medicated sweets eg Tunes, Lockets, Ayds (slimming tablets), babies bottles, baby wipes, Bemax, bottle teats, calamine lotion, cod liver oil, contact lenses soaking fluid, Complian, contraceptive pills, cough sweets, Dettol, disposable nappies, elastic stockings if not NHS, Froment, glucose, hearing aid/battery, hearing aid rental, insect repellent, Lipsil, Metercal, Milton, nappy liners, sanitary towels, slippery elm food, surgical goods and dressings, TCP, teething ring, Virol, vitamin tablets, wheatgerm.

OTHER GOODS Continued

644	Smokers' requisites and decorative fancy goods	Artificial flowers, ashtrays, birdbaths, cigar boxes, cigarette cases, fancy china bowl/flower pot, joss sticks, lighters, lighter fuel, mirrors, optic lights, original works of art, ornaments, pictures and picture frames, pipes, plastic flower pot holder, posters, pouches, reproductions, vases.
648	Stationery (personal and household)	Alumunium foil, artificial Christmas tree, bin liners, bin liners (plastic), binders for mags, calenders, cardboard folders, carrier bags, charity stamps/cards, Christmas decorations, cocktail sticks, decorative candles (including birthday cake candles), digital watch pen, drinking straws, football card photos, gloy, glucine, greaseproof paper, ink, jampot covers, kitchen rolls, lighter types of glue, paper decorations, paper napkins/doyleys, pencils, pens, polythene bags, rulers, scrap book, string, 'Stretch & Seal', tinsel, typewriter ribbons, wrapping paper, writing paper/envelopes.
721	Books (not library subscriptions), including school and text books	Address books, autograph albums, book club, book tokens, catalogues, cookery cards, diaries, horoscope (book form only), learned journals, maps, music tutors, painting books, patterns in books, programmes, sheet music, telephone book, timetables.
722	Newspapers	Including delivery charge.
723	Magazines/Periodicals	Knitting or needlework patterns in magazines, story teller (magazine and cassette combination).
731	Food for animals and pets, not normally for human consumption	Fish-heads, horsemeat, Lassie, lights, Trill budgie food.
732	Other expenditure on animals and pets	Kennel club, medicine, nosebag for horse, purchase of pets and equipment, registration of animals, rent for horse field, sand, vet's fees.

OTHER GOODS Continued

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|-----|---|---|
| 631 | Games, Toys and Pastimes other than equipment for hobbies (634) or Sports (641) | Balloons, card games, chess, Christmas stocking containing toys/sweets, crackers, darts, dominoes, draughts, fireworks, child's paint box, playing cards. |
| 632 | Photographic and optical goods excluding spectacles | Binoculars, cameras, (including video cameras), developing and printing equipment, flashbulbs, films and charges for developing and printing, light meters, magnifying glasses, microscopes, opera glasses, photographic album, projector, school photographic material, all sunglasses except those stated to be NHS, telescopes, tripods. |
| 634 | Hobbies | All items bought for hobbies, artists' materials, coins/medals other than precious metals (see 643), scraper board, stamp albums, stamp collecting. |
| 641 | Sports goods (not clothes) | Bait, camp bed, camping equipment, camping stoves, canvas beach huts, cartridges, cricket equipment, echo sounder and battery, exercise kit (body trimmers, trim wheels, slimming aids, which could be used as exercise machines), fishing equipment, footballs, Freezella, Girl Guide's whistle, gold clubs/balls, golf gloves, handice, handwarmer, lifebelt/jacket, pellets, roller skates, sleeping bags, tennis, squash and badminton racquets, tents. |
| 642 | Leather and travel goods | Baby basket, baby bouncers/walkers, baby carrying harness, brief cases, handbags, jewel case, school haversack/satchel/bag, sewing case, shopping bag-on-wheels, shopping bags (not carrier), shopping baskets, shooting sticks, spectacle case, suitcases, trunks, umbrellas, vanity case, walking sticks, wallets. |
| 643 | Jewellery, watches, clocks barometers and silverware | Coins and medals made from gold or platinum, compacts without powder, cuff links, electric clock, silver flasks, silver scent bottle, spectacle chain, telephone timer, thermometers, watch strap. |

SERVICES

751	Postage, including parcel post and poundage	Giro charges
752	Telephone (not telephone accounts), telegrams	
756	Package and non-self catering holidays in the United Kingdom	Holiday camps, hostel charges, money for board to relatives
757	All holidays outside UK	Green card (car), holiday insurance international driving licence. Commission or handling charge on purchase of travellers' cheques and foreign currency should be coded, <u>Travellers cheques</u> : min charge £2.50 or 1% <u>foreign currency</u> : £1.25 per transaction, but the value of the cheques and money should not be coded. Money invested, eg purchase of a holiday bungalow abroad should not be coded.
759	Self-catering holidays in the UK	Camping site fees, hire of accommodation (eg caravan for self catering holidays), holidays savings money for children's holidays arranged by school (if place known then code 756-757 as appropriate).
760	Cable TV	Piped TV, wired TV and radio.
761	Cinema	
762	Dances (admission)	Discotheque, supper dance/dinner dance (25% to dance admission, 75% to meals out).
763	Theatres, concerts, circus	Amateur shows, folk group, jazz club (entrance and subscription), theatre agent's fee.
764	Participant sports and specialised pastimes - subscriptions, ad hoc admission and similar charges, Health clubs, eg sauna, solarium (unless residential attendance)	Band levy, billiards, boating, boating charges, darts clubs, fee for brass rubbing, fee for model, fishing, fishing licences and permits, fishing trip, golf, golf clubs, hiring boat, rent for part of river, showing animals, skating, sports clubs, sports and social subs to pigeon/greyhound clubs and racing, swimming, swimming clubs, tennis (eg fee to play tennis on public court) weight lifting, weight training club.

OTHER GOODS Continued

733	Seeds, plants, flowers	Include compost, flower-pots, gardening clubs, gardening stakes, peat, real Christmas tree, rents for allotment, weed-killer. Exclude all fertilizers.
734	Plant fertilizers, liquid, pellet or powder, including natural manure, but excluding peat	Agricultural salt, All Seasons Lawn Food, Baby Bio, Bio Tomato Food, bone meal, Crop Booster, dried blood, Garden/Rose/Lawn "Plus", Growmore granular, gypsum, Hoof and Horn, hop manure, Home grow, John Innes Base (fertilizer), Kerigrow, lawn sand/food (but not weedkiller), Liquinure, Maxicrop, nitrate of soda, Mitro chalk phosphates, Phostrotabs, Phostrogen, Plantoids, Rose food, special compound (fish), sulphates (iron, potash, ammonia), Tomorite, Toprose, Vitax Q4.
741	Matches	
745	Toilet soap	Infacare.
746	Other soap and soap products	Dirty paws, Stergene, Swarfega, washing powder.
749	Other cleaning materials	Abrasive powders, ammonia, Brillo pads, dishwasher salt, disinfectants, Domestos, dyes, fabric conditioner (eg Comfort), flash, insecticide, methylated spirits, Nappisan, polishes, record cleaning cloth, soda, shoe cleaning materials, spectacle cleaning cloth—starch, sulphur candle, turpentine.
750	Miscellaneous expenditure on goods not assigned to any other code	Include collective presents where goods not known, beach hut (if <u>canvas</u> 641), distilled water not specified as for car batteries, gift vouchers (purpose not specified), globe map (unless antique), headstone, ice for freezer, masonic regalia.

SERVICES Continued

766	Football matches (admission)	Rugby
767	Other spectator sports (admission)	Boxing, cricket/tennis matches, horse, dog, speedway and stock car racing, school sports, swimming, wrestling.
768	TV, Radio, TV game console, rental - slot meter payments	Exclude rental of cassettes and video discs (see 603 and 604).
769	Miscellaneous entertainment not assignable to specific item codes	Amusement machines, beetle drive, castles, country houses, exhibitions, fashion show, flower show, fun fairs, holiday school play scheme, horoscopes, horse show, juke box, museums, night club, social ticket, spectator at airport, trip round the bay, visit to Father Christmas, whist drive, women's fellowship (including tea and biscuits), Youth Club entrance fee, zoo's
770	Stamp duties to Central Authorities	Birth certificate, driving test fee, import duty, passport, search fee at St Catherines House.
771	Domestic Services	Baby sitter, gardener, NI contribution paid for domestics by employer, private and local authority nurseries for children.
772	Licences other than TV and driving licences	
773	NHS payments to dentists and for other services (except the supply of spectacles)	Amenity hospital bed.
775	Private medical, dental, optician, etc. fees, excluding non-NHS spectacles. Including items undefined as to NHS or other	Artificial teeth, chiropodist, ears pierced, family planning clinic, health farms, medical certificate fee, nursing home and convalescent fees, repairs to spectacles.
781	Sweeps and window cleaners.	
782	Repairs to footwear and materials for home repairs	Staining footwear. Exclude repairs to football boots and other sporting footwear.
784	Repairs and maintenance to tape recorder, radio, television, video, TV game, home computers and musical instruments.	Insurance maintenance contract, insurance against theft for rented items, tuning piano.

SERVICES Continued

785	Repairs and maintenance to central heating systems including insurance premiums (only applies when central heating is mentioned in D book beside the entry.)	
786	Repairs and maintenance to other gas electric and oil appliances (not account)	Servicing, freezer maintenance insurance premiums
787	Repayment of loans to clear other debts	
788	Repairs to personal goods (excluding medical repairs) and repairs not codable elsewhere	Cigarette lighter, clocks, clothing, eiderdown recovering, football boots and other sporting footwear, fountain pens, furniture recovering, jewellery, lawn mowers (not electric), mattress repairs, scissors, skates sharpened, teapot resilvered, umbrella, watches.
789	Interest on Credit Card	This code is used for C schedule only.
790	Cleaning and Dyeing	Cleaning fur coat, dyeing footwear.
791	Laundry, launderette and hire of washing machine	Bagwash, deductions from pay for washing overalls, self service dry cleaning.
793	Hairdressing, manicure beauty treatment	Diathermy, hairdressing club, hair pieces and wigs (not NHS).
796	Subscriptions to trade union, professional associations, etc.	Contributions to strike funds.
797	Other subscriptions	Choir fund, conference fee, National Trust, Ratepayers Association, Veterans Motor Club, Weight Watching Club, Youth/social/welfare, working men's/masonic/buffaloes/ Scouts/Guide clubs.
798	Charitable gifts	Benevolent funds, Bob-a-job, charitable organistions (including donations), church collections, entrance to bazaar, entrance to jumble sale, pew rent, school fund.

SERVICES Contd

799 Miscellaneous expenditure on services not assignable to any other code. Inc. rent on property prior to moving away from present home

Banns, bank counter charges, bill paying services (eg Safe Homes), cloakroom charges, do-it-yourself job with a friend's help, emptying cess pit, hire of deck chair, left luggage charges, library subscriptions and fines, newspaper adverts, parked motor vehicle towed away by police, passport, payments to Medical Alert Foundation, platform ticket, public baths (not swimming), rental (eg holiday TV, vacuum/carpet cleaner, video camera), storage, turfing grave, visa.

MISCELLANEOUS

801	Children's pocket money.	
802	Cash gifts (not donations) and tips not allocated elsewhere	Include collective money presents (collective money presents, where goods known should be assigned to appropriate item code), maintenance of children/parents outside household. Expenditure on behalf of another household, money gift to friends or relatives.
803	Savings	Clothing allowance, Christmas party money, defence bonds, deposit accounts, deposits in savings banks, investments in building societies, loan club/Co-op Savings Stamps, premium savings bonds, save as you earn, savings certificates, savings seals, savings/slate/holiday/Christmas/office/clubs, school bank, stocks and shares, tontine, unit trusts.
804	Expenses of moving house	Estate agents bills, removal fees (where they include labour), storage charges connected with a move, surveyors and valuers fees.
805	Legal fees	Executors fees and expenses, payments to legal institutions and legal departments of banks, repayment of legal aid (Q80 if HP), solicitor's bill.
806	Private entertainment	Hire of accommodation, contract catering, fees for performers, group travel.
807	Funeral expenses	Funeral directors fees, fees paid direct to clergymen and cemetaries, hire of hearses.
811	Stakes- football pools	
812	Bookmakers, betting shops, totalisator	
813	Lotteries	
814	Other betting	Bingo, including admission charge, fruit machines, office "tote" pontoon, raffles, sweepstakes.

MISCELLANEOUS - cont

- 821 Winnings - football pools
- 822 Winnings - bookmaker, betting
shop, tote
- 823 Winnings - lotteries
- 824 Winnings - other betting

FOOD BOUGHT AND CONSUMED AWAY FROM HOME

Item	Examples	Where eaten		
		Workplace	All other	
		On premises	Off premises	
Fish and Chips (cooked items only)	Cooked fish, cooked fish fingers, cooked fish cakes, cooked fish croquettes, cooked fish roes, etc. Any of the above on their own or with chips, peas, etc. Items described as fish-tea, fish-supper, etc.	840	843	847
Meals out including salad	<ol style="list-style-type: none"> 1. Non-itemised entries described as 'meal', 'meal out', 'breakfast', 'lunch', 'dinner', 'supper', 'snack', 'sweet', 'dessert'. 2. Miscellaneous entries including: <ol style="list-style-type: none"> a. cooked meat and meat products not in roll or sandwich (see list at code 123). Including hot dogs, hamburgers. b. shell fish. c. chips on their own d. chips priced separately EXCEPT WITH FISH AND CHIPS. e. tuck shop (undefined) f. soup on its own g. pizza. 	840	843	See 'Food bought and consumed away from home - off premises' page

Item	Examples	Where eaten		
		Workplace	All other	
		' On premises '	' Off premises '	
Sandwiches, rolls with filling; cakes, currant bread, fruit pies, pastries, scones etc.	Include apple dumpling (pastry), bannocks, bracks (Irish), bread pudding, buns, cake (eg gateaux, eclaires, sponge), cheesecake, chorley cakes, crumpets, malt loaf, parkin, petit fours, pikelets, teabread, toasted sandwiches, torte.	841	844	See 'Food bought and consumed away from home - off premises' page
Non-alcoholic drinks other than soft drinks juices.	Tea, coffee, milk, drinking chocolate, horlicks, tea clubs, etc.	842	845	850
Soft drinks excluding fruit juices.	Orange squash, cola, lemonade	840	846	851
Ice cream	Iced lollies (if the contain ice cream), tubs, cornets, Arctic Roll, Dark Secrets	840	846	852
Sweets and chocolates	Exclude wafers, chocolate biscuits, etc. (see Specified other foods)	840	846	853
Specified other foods	Potato crisps and potato products. Fruit Nuts and dried fruit Fruit juice. Biscuits, wafers, short-bread, chocolate coated.	840	846	854

Item	Examples	Workplace		All other	
		Where eaten			
		On premises		Off premises	
Cont	Yoghurt.	840	846	854	
	Cheese, including Cheese and Biscuits.				
	Iced lollies (without ice cream or unspecified whether includes ice cream), ice pops, ice poles.				

901	Rent/rent including rates	
903	Rates	
904	Water rates	
907	Service charges, Ground rent	Feu duty, Chief Rent, Compulsory or Maintenance charges Site rent for caravan (sampled address)
910	Mortgage payment	Interest, Interest and principal/ capital
913	Central heating oil	
914	Gas account	) Exclude any rental
		) of appliances or
915	Gas board	) regular maintenance
	budgetting)
	payment)
)
917	Electricity	) Include standing
	account	) charges, meter
		) rent and
918	Electricity board	) installation
	budgetting)
	payment)
920	Structure insurance	Include insurance on structure and contents where the two cannot be split
921	Contents insurance	Premium on furniture and contents, premium on personal possessions including furs, jewellery, TV. Exclude maintenance contracts
922	Mortgage protection policy	
923	House endowment	
924	Life insurance (including Friendly Society life assurance)	Endowment (not house), personal pension, education insurance, fixed term assurance, death and burial. Include endowment not specified
925	Medical insurance	BUPA, PPP

FOOD BOUGHT AND CONSUMED AWAY FROM HOME-OFF PREMISES

ITEM	EXAMPLES	EATEN OFF PREMISES
<p>Hot meals out <u>INCLUDE MEALS OUT NOT DEFINED AS HOT OR COLD</u></p>	<ol style="list-style-type: none"> 1. Non itemised entries described as meal, meal out, breakfast, lunch, dinner, supper, sweet, snack, dessert. 2. Chips on their own. 3. Chips priced separately EXCEPT WITH FISH AND CHIPS. 4. Soup on its own. 5. Pizza. 	<p>855</p>
<p>Cold meals out etc <u>DEFINED AS COLD</u></p>	<ol style="list-style-type: none"> 1. Non itemised entries described as meal, meal out, breakfast, lunch, dinner, supper, sweet, snack, dessert. 2. Salad. 3. Shell fish. 4. Tuck shop. 	<p>848</p>
<p>Toasted sandwiches, hot rolls with filling, hot meat and sweet pies etc. <u>DEFINED AS HOT</u></p>	<p>Meat pies, fruit pies, cooked meat and meat products not in roll or sandwich (see list at code 123) including hot dogs, hamburgers.</p>	<p>856</p>
<p>Cold sandwiches, cold rolls with filling, cold meat and sweet pies, etc. <u>DEFINED AS COLD OR NOT DEFINED AS HOT OR COLD</u></p>	<p>Meat pies, fruit pies, cooked meat and cooked meat products not in roll or sandwich</p>	<p>857</p>
<p>Cakes, currant bread, pastries, scones, etc.</p>	<p>Include apple dumpling (pastry), bannocks, bracks (Irish), bread pudding, cheesecake, Chorley cakes, crumpets, malt loaf, parkin, Petits Fours, pikelets, teabread, torta.</p>	<p>849</p>

926	Other insurance premium	Friendly Societies, (excluding Friendly Society life assurance see 924) animal insurance
930	Telephone account	Include telephone stamps
932	TV rental	Include TV set, TV game, home computer, combined TV and video rentals
933	Video recorder rental	
935	TV licence	Include TV stamps
940	Vehicle insurance	
941	Vehicle tax	Include vehicle tax stamps
942	Outright new car purchase	Include unspecified whether new or secondhand
943	Outright secondhand car purchase	
944	Outright motorcycle purchase	Motorbike, motor scooter, moped
950	Season tickets, BR only)))
951	Season tickets, combined bus/BR/tube	) Exclude travel for children to state schools))
954	Season tickets, all others))
960	Loan instalment payment	
963	HP instalment payment	
966	Club instalment payment	Budget or option account at shop or store, Mail order payment, Check trader
969	Credit card payment	Access, American Express, Barclaycard, Diners Club, Trustcard, Visa
970	Bank service charges	Exclude interest

975	School meals)	
		)	Only for <u>children</u>
977	School bus or	)	attending <u>state</u>
	train travel	)	school
980	Fees or)	
	maintenance for)	
	educational)	
	courses)	
)	
981	Fees or private	)	For people in the
	tuition for	)	household
	leisure courses)	
984	Fees or		
	maintenance for		
	educational and		
	leisure courses		
	for children aged		
	16 and over living		
	outside the		
	household		
986	Money given to other		
	spenders within		
	the household		
988	Money set aside for		
	for payment of		
	bills at a later		
	stage		
990	Regular national		
	insurance		
	contributions		
991	Lump sum national		Include NI not
	insurance		specified
	payments		
992	Income tax payment		
995	Payment for coal		Include haulage
	or coke provided		charges
	by employer		
996	Purchase of OAP		
	concessionary bus		
	tokens		
997	Money sent abroad		
	to private		
	individual		
998	Money sent abroad		
	to charity		
999	Any other A & B		
	schedule payments		