

ARCHIVE NOTE

As a result of several queries about the SPSS export files of community charge data for 1990 and 1991 (SNs: 2918 and 2944), users may appreciate the following additional information.

1. Weighting of the averages is for the entire population and not only for those aged 18 and over.

In order to protect the anonymity of the responding households we have taken the average community charge over several (typically 5 to 7) local authorities with similar community charges and averaged them. The averages are weighted by the population within the local authority. DSS specified the bands that the community charge should be put in for each year.

<u>Column</u>	<u>Explanation</u>
caseno	case number
igotmcaseno	the case number used by the effects of taxes and benefits section of the CSO - ignore this
lancode_dss	the DSS LA code grouping - any cases with the same value for this are included in the same group
aveccpreapr	the average community charge for the DSS group in the first quarter of the relevant year
aveccpostap	the average community charge for the DSS group in the second, third and fourth quarters of the relevant year
avewcpreapr	the average community water charge for the DSS group in the first quarter of the relevant year
avewcpostap	the average community water charge for the DSS group in the second, third and fourth quarters of the relevant year

2. The number of households in the SPSS files does not match those in the complete file due to the exclusion of Northern Ireland.
3. The community water charge is applicable to Scotland only.
4. The charge is given as a weekly figure, in pence, based on the annual sum.

The variable P184 in the derived data set should contain the weekly equivalent amount for charitable payroll deductions. However, the original formula does not take into account the different periods of time over which a respondent's salary might be paid (i.e. weekly, monthly, quarterly etc) or the fact that one respondent may have multiple charitable deductions.

The correct formula is given below:

```
•retrieval
•real*8 payded
•set payded (0)
•process cases
•process rec55

• get vars persno caseno
•   process rec 56 via (persno)
•   compute payded = payded + wkly438B + wkly438E + wkly459B + wkly459e

•   ifthen ((dedonequ = 0) and (dedonety = 798))
•     compute payded = payded + wkly416b
•   endif

•   ifthen ((dedthrqu = 0) and (dedtwoty = 798))
•     compute payded = payded + wkly416e
•   endif

•   ifthen ((subonequ = 0) and (subonety = 798))
•     compute payded = payded + wkly458a
•   endif

•   ifthen (payded > 0)
•     perform procs
•   endif

•   set payded (0)
•end process rec
•end process rec

• write persno payded
•end process case

•condescriptive
•spss save file filename = 'newded4 spssfile'
• /undefined = -99
•end retrieval
```

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."

- DEDUCTIONS FROM SUBSIDIARY PAY

Variables INB319 and B319 in 1989 related to other deductions from subsidiary pay, whilst in 1990 they related to superannuation deductions from subsidiary pay.

- QUALIFIER VALUES TO ATTACHED TO ITEM CODES IN 1990

QUALIFIER VALUE	VALID ON SCHEDULE	DESCRIPTION
00/BLANK	A, B & D	Item of expenditure
01	D	Self supply goods
02	D	Item of expenditure claimed as refund
	(Page 36)	against business expenses
03	D	Item acquired during the record keeping period by "plastic money ie credit, charge or store card, etc"
05	D	carpet items over £50 (code 404)
09	D	Item of expenditure ignored, for an unspecified reason

KNOWN ERRORS AND INCONSISTENCIES IN 1990

- VARIABLE A210

Persons 1 and 2 in Household 100892 should both be coded zero at A210 rather than 1 as indicated on the database.

- RETROSPECTIVE RECALL CARPETS

Variable P502 included diary code 404 (FLOOR COVERINGS) plus B271 (R.RECALL-CARPETS ETC) minus diary code 404 (FLOOR COVERINGS) with a qualifier 5 (i.e. over £50). The idea being to cover carpets worth £50 and over in the retrospective codes and carpets less than £50 in the diary codes. Inconsistencies occurred since the retrospective amounts were divided by 13 to get a weekly equivalent whilst diary codes were divided by 2. The quality of the carpet coverage was improved for 1991 by getting rid of a £50 limit.

- INTER WEEK BIAS VARIABLES

Variables D821 (BETTING-WINNINGS: FOOTBALL POOLS), D822 (BETTING-WINNINGS: BOOKMKR, BET.SHOP, TOTE), D823 (BETTING-WINNINGS: LOTTERIES) and D824 (BETTING-WINNINGS: OTHER BETTING) are incorrectly being added into variables CORECPAY and DORECPAY.

FAMILY EXPENDITURE SURVEY:
CODING, CHECKING AND EDITING INSTRUCTIONS
REVISED 1990

Introduction

These instructions cover all coding, checking and editing operations and contain useful background information.

Each person within the section will carry out duties of coding, checking and editing. They will also be expected to despatch budgets to ED Runcorn, and CSO London.

It is essential to record the whereabouts of a budget and to ensure that none go astray.

When a budget is coded and checked it will be despatched to the Employment Department, Runcorn for keying. One run consisting of 200-240 budgets will be sent to Runcorn each week. The budgets will be returned the following week when they will be booked back in and stored in filing cabinets. At the same time an error report will be received which will be corrected and returned to Runcorn for processing.

General instructions

The following manual checks must be carried out at the coding and checking stages:

1. Legibility

Check that all figures, including any you have entered, are clearly written and unambiguous.

Check that all entries in the pence column have two digits. If the pence column is blank or there is only one zero in the column, 00 must be entered

If figures are not clear they will most likely be keyed incorrectly. It is possible that errors of this kind may not be discovered at the editing stages.

2. Interviewer notes

It is essential that ALL interviewer notes are read carefully and any necessary action taken. This could mean: entering, amending or deleting information, recoding a question or transferring information from one question to another. If any change is made the reason should be given at the relevant question.

3. Changes made to the coding of a question

If any change is made to the coding of a question (either at the coding or editing stage) then note the reason for the change against the question itself. If any information has been transferred from another question enter that question number also.

Changes at the CODING/CHECKING stage must be made in RED.

Changes at the EDITING stage must be made in GREEN.

4. Person/spender numbers

All records, except records 25 and 33, have a person number box. If this box is left blank the whole record will be rejected (ie it will not be taken on to the data base) and a message will appear in section 18 of the error report.

It is, therefore, essential that the correct person number is entered wherever any information occurs in a column or line. The person numbers should have been entered by the interviewer but it is PAB's responsibility to make sure that this has been carried out. (Note - it is not necessary to enter person numbers on all pages of record 56 (B schedule) provided they are entered on the first page).

In the A schedule, if a question applies only to persons aged 16 and over then 'spender no' is used. If a question applies to persons of any age 'person no' is used but if it applies only to children (ie persons under 16) then 'child person no' is used.

In the B schedule, 'person no' is used throughout except at Qs 76, 77 and 78.

5. Column and line numbers (or item numbers)

These numbers follow the person/spender number and are pre-ringed. Since interviewers no longer need to ring them the words 'OFF USE' appear either above or to the left of them.

If an entry has been deleted or the interviewer has missed a column or line it is not necessary to amend the numbers so that they run consecutively.

6. Referrals to the Research Officer

If a question has not been answered or the answer given is not clear, this should be referred to the supervisor who may in turn refer it to RO. Certain types of query may be referred direct to RO.

If a question is referred to RO an FES Query Slip should be completed. RO should then return the Query Slip to PAB with an explanation of the action to be taken. In certain circumstances, however, the RO may decide to write to the informant to obtain the necessary information. Letters are not usually sent to informants over retirement age.

7. Refusals

If an informant has refused to answer a question, this should be referred first, to the supervisor and then to the RO.

Refusal to answer a question, with the exception of the assets questions (Q 80-89, B schedule) usually means that the entire budget is treated as a refusal.

PAYMENTS COVERED BY AN ORGANISATION OR PERSON OUTSIDE THE HOUSEHOLD

1. Bills paid direct 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 direct by a private individual should not be shown as expenditure at the relevant questions in the A or D schedules, but they should be shown at Q118, A schedule.
3. Expenses paid direct by Local Authority Social Services Departments should not be shown as expenditure in the A or D schedules or at Q118, A schedule.
4. Expenses paid direct by DSS, with the exception of rent, should be shown:
 - (i) as expenditure at the relevant questions in the A and D schedules
 - (ii) at Q118, A schedule
 - (iii) as income at Q51(d), B schedule.

SCHEDULE REFERENCES

1. For processing purposes, each variable in the A, B, D, M and NI schedules must have a unique number. Question numbers are not suitable for this purpose because some variables do not have a unique question number eg person number and item number variables. Each variable, therefore, is allocated what is known as a schedule reference number (or schedule reference).
2. If a variable has a unique question number then the schedule reference number will be virtually identical to the question number for that variable (eg Q15(a), A schedule - has a schedule reference number of A00Q015A).
3. If a variable does not have a unique question number (eg Q16, A schedule - where there is a box for the number of years and another box for the number of months) then the schedule reference number will differ from the question number. In this example, the schedule references are A00Q016 1 and A00Q016 2 respectively.
4. When corrections are made at the editing stage the schedule reference numbers need to be entered on the 'K' forms or on the screen. To ensure that the correct schedule reference is entered it is often necessary to refer to the annotated master schedule. This takes up a certain amount of the editors' time.
5. From the second quarter of 1989, however, these schedule references will be entered on the A and B schedules but only where they differ from the question numbers, as explained below.
6. Schedule references fall into 3 main categories:

- i. Where the schedule reference can be created by adding a single digit to the question number

This number will be entered in a little box to the left or right of the question box eg

<u>Schedule</u>	<u>Question no</u>	<u>Schedule ref</u>	<u>Number in box</u>
A	Q19 - Amount	A00 Q019 1	1
A	Q19 - Nil	A00 Q019 2	2
A	Q22(a) - Amount	A00 Q022A 1	1
A	Q22(a) - DK	A00 Q022A 2	2

If the question is in a grid format, the single digit will be entered in brackets below each column eg

<u>Schedule</u>	<u>Question no</u>	<u>Schedule ref</u>	<u>Number in brackets</u>
A	Q44 - Spender no	A00 Q44 1	1
A	Q44 - Item no	A00 Q44 2	2
A	Q44 - OFF USE	A00 Q44 3	3

11. Where the schedule reference cannot be created by adding a single digit to the question number

The question number part of the schedule reference will be entered in a little box to the left or right of the question box eg

<u>Schedule</u>	<u>Question no</u>	<u>Schedule ref</u>	<u>Number in box</u>
A	Q17(a)	AOO Q017)
A	Q17(b)	AOO Q017) 17
A	Q17(c)	AOO Q017)
A	Q25(d)(i) - Amount	AOO Q25D1	No box*
A	Q25(d)(i) - DK	AOO Q25D2	25 D2
A	Q65 - Main question	AOO Q065	No box*
A	None - Spender no	AOO Q065 1	65 1
A	None - Item no	AOO Q065 2	65 2

*These can be created directly from the question number (see next paragraph).

Note that leading zeros in the schedule reference are not shown in the box.

111. Where the schedule reference can be created directly from the question number

In these cases there will be no box beside the question eg

<u>Schedule</u>	<u>Question no</u>	<u>Schedule Ref</u>
A	Q65	AOO Q065
A	Q65(b)	AOO Q065B
A	Q65(b)(1)	AOO Q065B1

RECORD NUMBERS

1. From the second quarter of 1989, the record numbers will be entered in a box below the relevant questions.

eg Q43 - A Schedule

REC
69

appears below the question.

If the record covers more than one page (eg Q78, A schedule or Q77-78, B schedule) the number will be entered on each page.

2. The exceptions to these rules are:

- i. Record 25

As this record includes questions on most pages of the A schedule, the record number 25 does not appear anywhere on this schedule.

Note that the main questions which 'lead in' to a different record still come under record 25. For example, the main questions at Q43 and Q44 are record 25 but the questions in the grids are records 69 and 71 respectively.

- ii. Record 56

As this record includes most of the B schedule (Q1 to Q76) the record number 56 does not appear anywhere on this schedule.

- iii. Records 115-123 (Q81-89 - B schedule)

Note that these record numbers appear to the left of each line instead of below the question number.

VALIDATION ERROR REPORT OR PRINT-OUT

After the budgets have been keyed by Data Prep (at Runcorn) ISB10, also at Runcorn, produce the printout called the VALIDATION ERROR REPORT. These sheets show all the error, warning and print messages which apply to a particular case. They contain both validation and credibility errors. Validation is a basic check on the ranges for certain variables and includes a print ('P' message) of particular values of interest. Credibility provides a check on the continuity and consistency of the answers.

An example of a validation error report is shown on Pages xii and xiii. The following notes describe the various headings on this report.

1. CASE NO This refers to the case identifier or CI number which is entered on the budget cover before it is despatched to Runcorn for keying.
2. ORIG RUN This is the original run number. Each despatch of 200-240 budgets to Runcorn is called a run. There are usually 8 or 9 runs per quarter.
3. LAST CYCLE This refers to the amendment cycle when the case was last amended.
4. CURRENT CYCLE This refers to the current amendment cycle.
5. NO OF EDITS This is the number of times a case has been amended. For example, if a case has been amended in three different cycles then the number of edits will be three.
6. HHNO This is the reference number (ie the area/serial/household number) that is assigned to each budget.
7. REC This identifies the record where the error has occurred. A record may cover several questions or just one part of a question. The record numbers are given on the annotated master schedule and will be entered on all schedules from the second quarter 1989.
8. PERS (person number)

If the error relates to a particular person then the person number will be printed here. The only records which do not have a person number are: record 25 (A schedule) and record 33 (M and NI schedules).

9. KEY-1, KEY-2, KEY-3

These are known as 'Key Fields' or 'item numbers'. Most of these numbers are pre-ringed and entitled: 'OFF USE'.

- (i) On the A schedule:

Records 25, 28, 55, 59, 79, 84, 91, 92, 93, 94 and 96 have no key fields

All other records have one key field only (KEY-1).

- (ii) On the B schedule:

Records 56, 58 and 110 have no key fields

All other records (ie records 57 and 115 to 123) have one key field only (KEY-1).

(iii) On the M and NI schedules:

Record 33 has no key fields

(iv) On the D schedule:

Only two records exist (113 and 114) and these have one and three key fields respectively:

KEY-1 - Week of expenditure - (Records 113 and 114)

KEY-2 - Diary item code - (Record 114 only)

KEY-3 - Diary qualifier code - (Record 114 only)

10. SCHED REF

- i. The first alphabetic character identifies the schedule (A, B, D or M) where the error has occurred. (Note that 'M' covers both the M and NI schedules).
- ii. PG identifies the page number which is now '00' in all cases.
- iii. QN identifies the question number.
- iv. Box identifies the final part of a question.

The schedule reference for each variable is given on the annotated master schedule. As from the second quarter 1989, certain schedule references, ie those which cannot be created directly from the question number, will be entered on all schedules (see P.iv-v).

Examples of schedule references are given below:

<u>Question</u>	<u>Variable</u>	<u>Schedule</u>	<u>PG</u>	<u>QN</u>	<u>Box</u>
Q22	RENTREB	A	00	022	-
Q22(a)	RRAMTDK	A	00	022	A2
Q65(b)(ii)	TVPAYAMT	A	00	065	B2
Q99	BSTORAMT	A	00	99	6
Q17(a)	GROSSPAY	B	00	017	19

Note Although there are seven variables covered by Q99, each variable has a different schedule reference.

11. CORRECTION VALUE

If the error occurs at one of the variables shown on the print out, enter the correct value in this column. If the variable to be corrected is not shown on the print out, enter the necessary details on the appropriate K form.

The print out, Forms K1 and K4 or the TP system can be used for basic amendments only. Basic amendments include amendments, imputations, abatements and the deletion of records.

Throughout 1990, basic amendments at the 1st edit (ie the edit immediately following Take-on) should be entered on the print out or on a K1 or K4. From the second quarter 1990, basic amendments at the 2nd and subsequent edits should be entered through the TP system.

12. REF The 3-digit number can be ignored but the letter which precedes it relates to the different types of message which can occur:

- (i) E = error An error message usually indicates that a genuine error has occurred. If the error is acceptable, which could happen in certain cases, it will need to be over-ridden, otherwise it must be corrected.
- (ii) W = warning A warning message indicates that a possible error has occurred. This message is used where it is important to amend an answer if it is incorrect but where it is also possible for the answer to be correct. Unlike errors, they do not need to be over-ridden if the answer turns out to be correct.

Both errors and warnings can occur at validation and credibility

The purpose of validation is to identify any high or low values so that they can be amended if they are incorrect. Validation ranges have been specified for a large number of variables. Most of them have been designated as warnings but some have been designated as errors (eg where a variable cannot have a zero value). Thus, if a value occurs which is above or below the range specified for a particular variable an error or warning message will appear in the main section (section 2) of the error report (or section 4 if the warning relates to an item in the diary).

If the value is incorrect it must be amended otherwise it should be ignored if it is a warning (errors should always be corrected). In 1990, warnings will appear at the 1st edit only.

The purpose of credibility is to identify continuity and consistency errors. A continuity error occurs where a question has not been answered when it should have been or vice versa. A consistency error occurs where the answer to a question is illogical or impossible, eg where a child aged two is coded as married.

(iii) P = print A print message is used to identify those cases:

- Where interviewers are required to enter qualifying notes at the question as these could affect the way in which the question is coded.

For example, where an 'Other - specify' (AQ68(a)) or a 'DK' code (AQ107(d)) is ringed.

- Where imputation or abatement is necessary.

For example, where expenses are refunded by an employer and therefore need to be abated (AQ116), or where transitional relief needs to be imputed because it is not known (AQ25(c)).

- Where the last item of a record has been completed.

In this case, the question should be checked to see if there are any additional entries in the margin and if so, a continuation sheet should be completed.

13. VARIABLE The mnemonic or variable name shown here is also given on the annotated master schedule. Each variable will have a schedule reference.
14. VALUE This is the value which actually exists on the data base and which may be in error. If the value is incorrect refer to the instructions at para 11 (Correction Value).
15. ITEM CODE Certain monetary variables have an associated item code eg bank standing orders (AQ99), deductions from pay (B Q17) and items entered in the diary. The item code is printed to help identify the item which is in error.
16. CHECK Appendix L shows all the validation and credibility checks which have been built into the computer system. As editing experience is acquired it may be apparent from the schedule as to where the error lies, but in the learning stages it may be necessary to make constant reference to this document. This is also a good way of getting to know the edit checks.

2 MAIN VALIDATION KEY DETAILS

REC	PERS	KEY-1	KEY-2	KEY-3	SCHED REF PG QN BOX	CORRECTION VALUE	ERROR REF	DETAILS VARIABLE	VALUE	ITEMCODE	CHECK
077	1	5			A000078 2		P272A	LITEMNO	5		
077	2	4			A000078 2		P272A	LITEMNO	4		
077	1	2			A000078H		*W279	LCASHP	2340 00	401	
056	2				B000048A2		E503	INA279	1		3
056	1				B000051B3		E528	PERC527	9		
056	2				B000065		E582A	UNEARNIN	0		
056	2				B000065A		E582B	UNEARNAM	0 00		2
056	1				B000076		P603	ODDJOB	1		
057	1	1			B000076A3		E604	OJAMT	0 00		

3 MESSAGES FROM VALIDATION SUBROUTINES
PERSON 1 HAS INVALID COMBINATION OF OCCUP,SUPERVIS,SIZEEST AND SEEMPLOY
EMPSTAT = 1 OCCUP = 85 SUPERVIS = 1 SEEMPLOY = 0 SIZEEST = 2
THEREFORE INSEG AND INSOC HAVE NOT BEEN CALCULATED

4 DIARY SCHEDULE ITEMS KEY DETAILS

REC	PERS	WEEK	CODE	QUAL	SCHED REF PG QN BOX	CORRECTION TOTAL VALUE	NO OF ITEMS	ERROR REF	DETAILS VARIABLE	VALUE	NO ITEMS
114	1	2	548		0000000 8			*W008	DCASHPR	0 10	

4. DIARY SCHEDULE ITEMS

KEY DETAILS				SCHED REF		CORRECTION		ERROR DETAILS		VALUE	NO. ITEMS	
REC	PERS	WEEK	CODE	QUAL	PG	QN	BOX	TOTAL	VALUE	NO.	OF	ITEMS
114	1	2	548		D000000	8			*W08	DCASHPR	594.26	

18. RECORDS REJECTED BY DATABASE DURING TAKEON / SCHEDULE AMENDMENTS (SEE REPORT FILE)

KEY DETAILS			REJECTED RECORD	
REC	PERS	KEY-1	KEY-2	KEY-3
114	1	2		114102652012 0 0004749000100

***** END OF CASE REPORT *****

1990 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 Q12) the household number should either be blank or contain zeros only.

At a multi-household address, all schedules for that address should be coded and checked together. Check the top left corner of the outside of 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 at 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 agrees 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. Check that the starting date does not occur before the date of interview.

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 (see 'List of Local Authorities') in the LA Box in the centre of the page. The List of Local Authorities is a confidential document and no information from it should be passed outside OPCS.

Household definition

A household comprises one person living alone or a group of people living at the same address having meals prepared together and with common house-keeping, provided that:

- i. All persons in a household consider the address to be their only or main residence ('main' as defined by the informant). Absent members who consider the address to be their main residence are included.
- ii. All persons share at least one meal a day when in residence.
- iii. The household has exclusive use of at least one room.

All these conditions must normally be satisfied but if two people share one room and neither has the exclusive use of at least one other room, they should be treated as one household, even if they do not share any meals.

Also include as members of the household:

- a. Children 16 or over normally away at an educational establishment for educational purposes, spending the holidays at home and who are at home during the entire record keeping period.
- b. Children under 16 away at boarding school but normally spending the holidays at home (whether at home or at school during the record keeping period).

Head of Household - Definition

The definition is identical to that given in the Interviewers' Handbook but it applies to the household as defined above. The HOH must be a member of the household and is, in order of precedence, the husband of the person or the person who:

- a. owns the household accommodation, or
- b. is legally responsible for the rent of the accommodation, or
- c. has the household accommodation as an emolument or prerequisite, or
- d. has the household accommodation by virtue of some relationship to the owner, lessee, etc. who is not, himself, a member of the household.

Notes:

1. In the case of a married couple, where both are members of the household, the husband is the HOH, even if the wife owns the property. In the case of cohabittees, the male partner is the HOH.
2. If the husband is not a member of the household, but the accommodation is in his name, his wife is the HOH.
3. If two members of different sex have equal claim the male is to be taken as HOH.
4. If two members of the same sex have equal claim, the elder is taken as HOH.

Household Box

The household box needs to be thoroughly checked and coded. Since so much of the schedule refers back to the questions in the household box, (eg sex, age, current full-time education) it is essential that this section is correct before it is sent to Runcorn for keying.

The FES definitions of household and head of household (HOH) are given on page 4. If there is any indication from notes either on the front page or pages 64-67 of the 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, relationship to HOH, age now, age at which full-time education was completed, DSS benefit unit number and DES unit number.

Question 1 - Person Number

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

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 person numbers are amended on all the Schedules.

Editing

The person number cannot be amended on the printout or on a K1. If any amendment is necessary then refer to supervisor.

Question 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 information given not on guess work.

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

HOH	0 (precoded)
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 appropriate code in the "Office Use" column (Q2) for each person in the household.

Foster children: Code 9 applies if a regular maintenance allowance is received from a local authority (see Q66(a) - B schedule). Where a local authority allowance is not received and the relationship falls into a group covered by codes 2, 6, 7 or 8, this takes precedence over code 9. (See also Q9 - paragraph on 'foster children')

Adopted children: These should be treated as own children (code 2). 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 allowance for the children (see Q66(a) - B Schedule) in which case treat as foster children (code 9).

Cohabitees: If two persons of opposite sex are not married but are living together, they are to be regarded as cohabiting. This includes persons who describe themselves as common-law wife/husband, fiancée, partner, girl-friend, boy-friend etc.

As with married couples, the male cohabitee is to be taken as the HOH but the female should be coded 9 (non-relative) at this question.

If, however, the male cohabitee is the son of the HOH then he should be coded 2 and his female partner coded 9. Similarly, if the female cohabitee is the daughter of the HOH, she should be coded 2 and her male partner coded 9.

Note that if there is one cohabitee in the household then there must also be another cohabitee of opposite sex. If there is only one person in the household who is a cohabitee (coded 4 at Q6) then that person must be given their true marital status (usually code 3). A person cannot cohabit on their own! If in doubt, refer to supervisor.

Editing

If codes 8 or 9 are ringed at Q2 a print message will appear. Check the relationship given to see if it should be recoded to any of the other categories.

There will be various edit checks between relationship, marital status and benefit unit. Check thoroughly that the information given is correct. Any change made to any of these columns must be based on the information given not on guesswork.

Question 3 - Contribution by a non-relative

If a person, who is a non-relative of the HOH (code 9 in the 'relationship' column), contributes regularly to rent, rates or other household expenses, the interviewer should have ringed code 1 against the non-relative at Question 3.

If a person is a non-relative and code 1 has not been ringed this is acceptable but if it is not certain whether the person is making a regular contribution refer to supervisor.

Question 4 - Sex

Check the description at Q2 to ensure that each person has been correctly coded to male or female.

Question 5 - 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.

Question 6 - Marital status

Check that only one of codes 1-4 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 household definition on page 4.
- 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 at Q6 should always be coded 2 (wife of head of benefit unit) at Q9.
- Code 3 applies to all person except cohabitee who are single, widowed, divorced or separated (either legally or not) irrespective of age.
- Code 4 applies to cohabitees. This includes persons who describe themselves as common-law wife/husband, fiancée, partner, girl-friend, boy-friend etc. Cohabiting takes priority over single, widowed, divorced and separated. (See also paragraph on 'cohabitees' at Q2).

Question 7 - Current Full-time education

Where Q7 applies check that only one of codes 1-9 has been ringed. Always refer to Q5 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 (ie. where fees are paid) eg. Pitmans/Clarks should have been coded 7 if under the age of 16. Code 6 should have been ringed if aged 16 or over.

Check also any entries covering full-time education of members of the household at Qns. 105, 107 and 108 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 Q7 refer to the supervisor. (But note that fees for a household member could be paid by someone outside the household, and also that Questions 107 and 108 refer to the last 3 months, whereas the current situation applies here - Q105 does refer to the current situation).

In the absence of any notes or further information, the code ringed at Q7 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 5) or an independent school (code 7)).

Notes:

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

A child under 5 years will normally be coded 1 at this question but occasionally one may be coded 2, 3 or 7. 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 at Q108. 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. Children who do not attend school should be coded 1 even if they are more than 5 years old. If there is no reference elsewhere in the schedules, the entry at Q7 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 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 5) if aged 11 or over, otherwise as primary, code 3. If private or independent then code 7.

6. Code 8 (University) includes students who are either waiting to go up to University or waiting for the results of "A" levels before going up to university.
7. Children who are between schools (eg interviewed during summer holidays): code the type of school they will be attending next term.
8. Codes 6, 8 9

Note that the code to be entered here is that which relates to the type of establishment being attended. So code 6 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. 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).

Question 8 - 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.

- Notes:
1. A person aged 16 or over in full time education with an age entered at Q8 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 10-28. Anything outside this range will be printed out as a warning message to be checked. If age appears to be correct then no action is necessary.

Question 9 - DSS Benefit Unit, Position within DSS Benefit Unit and DES Benefit Unit

1. DSS Benefit Unit (1st OFFICE USE column)

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

- a. A married or cohabiting couple with dependent children in the household
- b. A married or cohabiting 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 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 should always be coded as part of their parents' benefit unit provided the parents are in the household, otherwise they should be coded as part of a responsible adult's (normally the HOH's) benefit unit.
2. Children aged 16 years but under 19 should be coded as separate benefit units unless they are living at home and receiving full-time non-advanced education (coded 4-7 at Q7) in which case they should be coded as part of their parents' benefit unit.
3. Children aged 19 years but under 25 should be coded as separate benefit units.
4. Foster children (see next page).

When all the DSS benefit units in the household have been established, each person in the same unit should be given the same benefit unit number ie all members of the HOH's benefit unit should be coded 1, and all members of the 2nd, 3rd etc units should be coded 2, 3 etc. Enter the benefit unit number in the first OFFICE USE box in column 9 and ring this number. Refer any doubtful cases to the supervisor.

2. Position of each member within the DSS benefit unit (2nd OFFICE USE column)

1. Head of unit should be coded 1.

Each unit must have one and only one head.

Code 1 includes:

- a. Children aged 16 years but under 19 who are receiving full-time higher education (coded 8 or 9 at Q.7).
- b. Children aged 16 years but under 19 who are receiving no full-time education (ie Q.7 is blank).
- c. Children aged 19 years but under 25.
- d. Persons aged 25 and over are not regarded as dependents. They should be coded 1 unless they are the 'wife or cohabitee of head' (see 11).

11. Wife or cohabitee of Head of the unit should be coded 2.

A wife will always be coded 2 if she is coded 1 or 2 at Q6 (marital status) ie whether her husband is a member of the household or not.

There may be more than one 'wife of head' in the household eg if the HOH has a wife and his son has a wife and all are members of the household.

A female cohabitee, who should be coded 4 at Q6, will always be coded 2. Her male partner must be a member of the household otherwise they would not be cohabiting.

A woman who is single, widowed, separated or divorced (coded 3 at Q6) will be coded either 1 or 3 depending on her age and educational status. She should never be coded as 'wife of head'.

111. Young dependents under 19 should be coded 3.

Code 3 includes:

- a. Children aged under 16 years.
- b. Children aged 16 years but under 19 who are receiving full-time non-advanced education (coded 4 to 7 at Q7).

Foster children

Foster children (regardless of age) who are covered by a local authority maintenance allowance (See Q66(a) - B Schedule) should be given their own benefit unit number starting with 15 for the first foster child, 16 for the second and so on, up till 24. This number should be entered in the first OFFICE USE column, and ringed.

Each foster child is also regarded as the head of his/her benefit unit, so code 1 should be ringed in the column entitled: 'Head of DSS unit'.

Foster children who are not covered by a local authority maintenance allowance should be included in the same benefit unit as their foster parents.

3. DES Benefit Unit (last OFFICE USE column)

This code identifies the parents or guardian of student benefit units.

If the head of a DSS benefit unit has one or more children living at home (usually this person will be the father of the children and also the HOH) and the children are:

EITHER - aged 16 years but under 19 and

- receiving full-time higher education
(coded 8 or 9 at Q.7)

- and therefore coded as a separate DSS benefit unit

OR - aged 19 years but under 25 and

- receiving full-time non-advanced or higher education
(coded 4 to 9 at Q.7)

- and therefore coded as a separate DSS benefit unit.

then enter and ring 1 in the father's box in the last OFFICE USE column or in the mother's box if she is the head of her benefit unit (ie if the father is not a member of the household).

If there is more than one child in the household who falls into one of the two categories mentioned above and these children have different parents who are also in the household enter and ring 1 against the father of the first child and 2 against the father of the second child.

Again, if the father of the first child is not a member of the household enter and ring 1 against the mother. Similarly, if the father of the second child is not in the household enter and ring 2 against the mother.

For DES purposes the term 'children' can apply to:

children)
foster-children)
grand-children) of the HOH who are not married
nephews and nieces)

If the HOH has grand-children or nephews or nieces in the household and the parents of these children are not members of the household, the HOH will be acting as their 'guardian'. In this case, enter and ring 1 against the HOH. If it is not clear whether the parents are in the household refer to supervisor.

- Notes
1. If the child is married then, for this purpose, the parents or guardian are no longer regarded as being responsible for the child, so do not enter 1 against them.
 2. In households where the parents or guardian are not present eg households containing students only, then do not enter 1 against the HOH.

Example

The HOH has a son aged 18 at university and a foster-daughter age 21 at a polytechnic.

The HOH also has a nephew aged 19 at secondary school but it appears that only his mother (the HOH's sister) is in the household.

All these persons are members of the same household and the children are living at home.

Procedure: enter and ring 1 against the HOH and 2 against the HOH's sister.

Question 10 - Spender/Absent Spender

Question 11 - Diary Records received

There are two columns at Q10: one for spenders (code 9) and one for absent spenders (code 2).

1. Spenders

A spender is a person aged 16 or over who has spent money during the record-keeping period.

For each spender - check that:

- (i) Code 9 is ringed at Q10
- (ii) Code 1 is ringed at Q11
- (iii) A 'B' schedule is present
- (iv) A diary is present - if there is expenditure in one week but not in the other do not complete a 'Nil Expenditure' sheet.

2. Non-spenders

A non-spender is a person aged 16 or over who has not spent any money during the record-keeping period. This may be because the person is mentally incapable or senile. A note to this effect may appear at the bottom of the front page or on P.64 of the A schedule.

For each non-spender - check that:

- (i) Code 9 is ringed at Q10)
- (ii) Code 1 is ringed at Q11) as for spenders
- (iii) A 'B' schedule is present)

Then complete a 'Nil Expenditure' sheet (one sheet will cover the whole of the record-keeping period). If the diary, even though it contains no expenditure, has been returned, it should be removed from the budget.

3. Absent spenders

An absent spender is a person aged 16 or over who is living away from home for the whole of the record-keeping period. The person may be working away from home, in hospital or on holiday. A note to this effect should appear at the bottom of the front page or on P.64 of the A schedule.

For each absent spender - check that:

- (i) Code 2 is ringed at Q10
- (ii) Q11 is blank
- (iii) A 'B' schedule is present
- (iv) No diary is present - if the diary has been returned, remove it from the budget. Do not complete a 'Nil Expenditure' sheet.

Further instructions concerning absent spenders are given at Q2 (code 7) and Q66 and 67 - 'B' schedule.

4. Persons aged under 16

Q10 and Q11 should be blank and no 'B' schedule or diary should be present

Editing

When a diary is keyed, the data for both weeks are occasionally merged into one week (usually week 1) so that data for the other week are missing. When this happens an error message appears on the Validation Error Report. If there is no expenditure in the week for which data are missing, then the error should be over-ridden. If, however, there is expenditure in both weeks then delete the complete diary for that person using a K18 and send it to Runcorn for re-keying, using a K17. Each week should then be keyed separately.

An error message will also appear if a diary is present when it should not be, as in the case of a child or an absent spender. Check whether the person should have a diary and if not, delete the complete diary using a K18.

Question 12-16 - Accommodation

Definitions

1. Address: This is the address sampled from the postal address file. 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.122 and the number of rooms occupied by other households in the rateable unit is given at Q15.

3. Accommodation: This is the total number of rooms (including rooms used solely 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 Q.12 or Q.15 is 'Yes' a print message will appear. Check carefully to see whether GRV and NRV (at Qs.120 and 121) 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 should be carried out on a K1, using Action Type 1.

If there are any 'other' rooms which are used solely by the household, shared or let/sub-let a print message will appear. Check the description of the room to see if it should be reclassified as a bedroom, living room, etc.

Include as bedrooms:

- attic bedrooms and box rooms (provided they have a window or skylight)

Include as living rooms:

- sun lounges and conservatories (provided they are used throughout the year)

Include as 'other' rooms:

- utility rooms
- rooms less than 6 feet square
- shower rooms (unless the accommodation does not have a bathroom)
- rooms/attics without a window or skylight
- cellars

Sub-let Property

If an 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 Qs.120-121) 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 Q.64 '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 sub-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, all rates should be abated ie domestic, water and sewerage.

The abatements should be carried out on a K1, using Action Type 1.

Question 17-23 (A schedule) and Q.1-4 (M or NI schedule)

General notes on 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.

From April 1988, people on Income Support are entitled to housing benefit covering up to 100% of their eligible rent (less deductions if there are non-dependants living with them) and up to 80% of their rates. They are also entitled to 100% rebate on amenities such as heating and lighting if these are included in the rent.

If an informant in rented accommodation (codes 1-4 at Q.17(a)) is receiving a rent and rates rebate, the rent component should be shown at Q.22 and the rates component at Q3 (or Q4 if a lump sum rebate is received) in the M or NI schedule.

If an owner occupier (codes 5-7 at Q.17(b)) is receiving a rates rebate then the details should be shown at Q.3 or 4 in the M or NI schedule.

Question 17 - Tenure

It is important that Qs17(a)-17(c) are 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 Qs19 to 24 and 29 to 38 for some indication of the correct coding to be applied. If in doubt, refer to supervisor.

If an informant's tenure situation is changing, use the last definite information available. For example, if he has just started to buy a council house which he formerly rented, he should be coded as a renter (code 3 at 17(a)) not an owner.

Question 17(a) - Accommodation rented

Question applies if coded X at main. Check that one of codes 1-4 has been ringed.

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

Code 2 includes all other housing associations

Codes 3 and 4 include charitable organisations and housing trusts.

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 17(b) - Accommodation owned

Question applies if coded Y at main. Check that one of codes 5-7 has been ringed.

Code 5 - Mortgage or loan

This includes a mortgage to buy the freehold of land on which the house is built.

Code 6 - Rental purchase and co-ownership

Rental purchase is a scheme where accommodation is being purchased on a hire purchase scheme. The scheme allows the buyer to claim tax relief (and, if unemployed, income support) on interest.

Co-ownership is a scheme where payments cover both a mortgage and a rental component.

Question 17(c) - Accommodation neither rented nor owned

Question applies if coded Z at main. Check that either code 8 or 9 is ringed. If code 9 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 the rent paid by the employer is known, ignore the amount paid.
 - (ii) Accommodation is 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) who provides it rent free.
 2. Accommodation is NOT treated as rent free if a known rent is paid by someone outside the household (other than an employer).

In such cases it should be treated as rented and the following action should be taken:

 - (i) Q.17 should be recoded X and 3 at 17(a) unless Council, housing association or "other furnished", when it should be coded 1, 2 and 4 respectively.
 - (ii) If the household is given the money to pay the rent/rates:
 - a. enter rent at Q.19, rates at Q.2 (M or NI schedule).
 - b. the total amount given should be entered at Q.117. If it does not appear there do not enter it.
 - (iii) If the household's rent/rates are paid direct by someone outside the household,
 - a. do not enter rent/rates at Qs.19 and Q2 (M or NI schedule)
 - b. the total amount paid direct should be entered at Q118. If it does not appear there do not enter it.
 3. Accommodation which is 'rent free' may also be 'rates free' but this is not necessarily the case.

Editing

A print message will appear if Q.17(c) is coded 8. Refer to the notes above on the definition of 'rent free' and recode where possible.

An error message will appear if Q.17(c) is coded 9. This must be recoded, if in doubt, refer to supervisor.

Question 19 - Rent

1. The general term 'rent' may cover rent only or it may include a combination of rates, water rates and various other services (see Q.23, 24 and 27).
2. The 'rent only' situation usually applies to tenants living in housing association accommodation or privately rented accommodation where the rates and water rates are paid separately from the rent. The 'rent, rates and water rates' situation usually applies to local authority tenants.
3. The amount which should be entered at Q.19 is the total 'rent' paid after any rebates. This total therefore, will not only include rent but it should also include rates, water rates and services if these are normally included in the 'rent'.
4. If a 100% rent rebate is received but rates and water rates etc are paid separately, then code 9 should be printed at Q.19 but the amount box should be blank. Note that in this case the period code (Q.20) and the rent holiday (Q.21) should also be blank.
5. If a 100% rent rebate is received and the rates and water rates etc are normally included in the rent, then code 9 should be ringed at Q.19 and the rates and water rates etc paid should be entered in the amount box. (Remember that the maximum rates rebate allowed is 80%).
6. Do not abate the rent shown at Q.19 because of any rent rebate or rent plus rates rebate which has been included in the rent. This would occur if the rent shown at Q.19 was before deduction of the rebate (code 1 at Q.22(d)(1)).
7. Similarly, do not abate the rent shown at Q.19 because of a rent holiday.

Notes: 1 Rent (or rent and rates) for garage

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, at Q.28 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 Q21 indicates that there is a rent holiday 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 at Q19. Delete the rent holiday at Q21(a) and amend Q21 to Z.

Remember that any entries at Q22(a) and Q23 also need to be adjusted. If rent includes rates, then an adjustment must also be made to any entries at Q3(a)(i) and Q4(a) of the M or NI schedule.

The factor to be used in any rent holiday calculation is

52 - Rent holiday

52

3. Transitional payments

If a transitional payment has been included in the rent and the amount is known, transfer it to Q53(d), B schedule. If the amount is not known, leave it in the rent.

Editing

Please refer also to the notes given on the previous page.

If both boxes at Q19 are blank and there are no interviewer notes indicating the amount of rent paid or that a 100% rent rebate is received, then the rent must be imputed. The imputed value should be entered on a K1. Refer to supervisor for imputation.

CIPFA tables should be used for imputing rent.

Question 22 - Rent rebate

Note - The references on this page to Questions 1, 3 and 4 relate to the M or NI schedule.

1. If the rent does not include rates (code 2 at Q1)

Any rent rebate received should be entered at Q21(a), the period code at Q21(b) and code 1 ringed at Q21(c).

2. If the rent includes rates (code 1 at Q1)

i. If the rent and rates rebates are given separately or there are interviewer notes which enable the rebate to be split into its rent and rates components, then enter:-

- rent rebate at Q22(a)
- rates rebate at Q3(a)(1) - or Q4(a) if a lump sum is received
- ring code 1 at Q22(c)

If the rent and rates rebates have already been entered at these questions, it is very important to ensure that only the rates component is shown at the rates questions. So if the amount entered at Q3(a)(1) or Q4(a) is the same as that shown at Q22(a) (ie the rent rebate has also been included with the rates rebate) then the figure at Q3(a)(1) or Q4(a) must be deleted. An error message will appear if the two figures are equal. If there is any doubt about the action to be taken refer to supervisor. (See also note 2 at Q3/4).

ii. If the rebate cannot be split into its rent and rates components enter:

- total rebate at Q22(a)
- leave Q3(a)(1) or Q4(a) blank but ring the DK code
- ring code 2 at Q22(c)

(See also note 3 at Q3/4)

Note if rebate is deducted from last rent payment (Q22(d) is coded 1) and rent includes rates (Q1 is coded 2) then Q3(a) should be coded 1.

If rebate is given back as a lump sum (Q22(d) is coded 2) and rent includes rates (Q1 is coded 1) then Q4 should be coded 1. Check these and amend if necessary.

Editing

Please refer also to the notes given above.

If Q22(a) is blank an error message will appear whether the DK code is ringed or not. Do not amend the DK code.

If there are no interviewer notes indicating the total amount of rebate received then the rebate must be imputed. The imputed value should be entered on a K1. Refer to supervisor for imputation.

'DSS Housing Benefit Entitlement' tables should be used for imputing rent rebate.

Question 23 - Services included in rent

Editing

A print message will appear if the rent includes an element for services. Check whether the services should be included here or not. If they should not then deduct that element from the rent and transfer to the relevant question. See notes below.

1. If the rent includes an element for structural or contents insurance delete this from the rent and transfer to Q41.
2. If the rent includes an element for TV licence delete this from the rent and transfer to Q65 as an annual equivalent figure.
3. Remember to adjust any amounts for period code differences before transferring them.
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

52 - Rent holiday
52

5. Local authority budgeting schemes

Some local authorities run a budgeting scheme for their tenants in which a proportion of their electricity and/or gas charges are included in the rent payments. Note that these are not the same as the board budgeting schemes run by the electricity and gas boards.

If an element for fuel has been included in the services (Q23) it should be deducted from this question and also from the rent (Q19) and transferred to Q57/62. Code 4 should be ringed at Q55(a)/60(a). If an amount has already been entered at Q57/62 the fuel element at Q23 should still be transferred unless it is clear from an interviewer's note that it has already been included at these questions or the two amounts are the same. (See also note 12 at Q55-64).

If a fuel element has been included at Q23 but the amount is not known, it should be imputed using current gross weekly household income. The imputed amount should be deducted from Q19 and Q23 and transferred to Q57/62 (as described in the previous paragraph) - unless it is clear that it has already been included at these questions. Code 4 should be ringed at Q55(a)/60(a).

If the rent becomes negative or there is a rent rebate, refer to supervisor.

6. Gas/electricity charges included in rent or service charge (Q19 and 23 or 28) (excluding budgeting schemes run by a local authority - see note 5).

(i) Heating

If heating is supplied from a central source, as in a block of flats, and it is included in either the rent (Q19 and Q23) or the service charge (Q28) do not delete the amount shown at these questions. This is where these charges should be entered. If the amount is not known leave the question blank - do not impute it. (Note - If heating is included in the rent or service charge it will usually be supplied by gas).

Check that the relevant code is ringed at Q53(a). If the type of fuel is not known then check that code 6 is ringed (Other/DK fuel).

(ii) Cooking/Lighting etc

If the amount is known.

If cooking or lighting charges are included in either the rent (Q19 and Q23) or the service charge (Q28) delete the amount shown at these questions and enter it at the questions on electricity/gas supply (Pages 18-19 or 20-21 respectively). Amend the main questions (Q55 or Q60) if necessary. If the charge was included in the rent deduct this amount from the rent payable (Q19 and Q23).

If the amount is not known and DK has been entered.

If the amount is not known (ie 'DK' has been entered) impute the amount based on current gross weekly household income and enter it at the questions on electricity/gas supply (Pages 18-19 or 20-21 respectively) Amend the main questions (Q55 or Q60) if necessary. If the charge was included in the rent deduct the imputed amount from the rent payable (Q19).

If the amount is not given and no 'DK' has been entered.

Refer to RO.

Question 24 - Water and/or sewerage rates included in rent

This question applies to renters in England and Wales only. In Scotland, water rates have been superseded by the community water charge and in Northern Ireland it is not possible to split water rates from rates.

Question 25 - Community charge rebates

General notes on community charges

1. In Scotland, domestic rates were abolished on 1 April 1989 and replaced by the new community charge which came into effect on that day.
2. The various types of community charge are given below:
 - (i) Personal community charge
 - (ii) Collective community charge
 - (iii) Standard community charge
 - (iv) Personal community water charge
 - (v) Collective community water charge
 - (vi) Standard community water charge

(i) Personal community charge (see Q25-A schedule)

(a) General

With the exception of those paying collective community charge everyone aged 18 and over will be liable to pay this charge in the area of his/her sole or main residence. Each person will receive a separate bill which he/she will be responsible for paying.

The normal method payment will be by 12 monthly instalments though other arrangements may be available. In the case of local authority tenants, it is possible that community charge payments will be included in the gross rent.

(b) Rebates/reduced community charge

Persons on income support will get the maximum rebate of 80% but their income support may be increased to help them pay the remaining 20%. Persons who are above income support levels will receive a rebate based on a sliding scale related to income and capital.

Students in full-time higher education at a recognised educational establishment will pay 20% of the charge. This is called a reduced community charge not a rebate.

Persons who consider themselves eligible for a rebate must apply for one. Similarly, students also need to apply for a reduced community charge, so it is possible that some students may be paying the full community charge at the time of interview.

Note that student nurses are not eligible for reduced community charge.

(c) Exemptions

There are certain categories of people who are completely exempt from community charge. These include:

- anyone aged 18 and over, whose parents are still receiving child benefit for them
- volunteers working on low pay for charities eg community service volunteers.
- severely mentally handicapped people
- long stay hospital patients.

(ii) Collective community charge (see Q25 - A schedule)

The community charges registration officer may designate certain types of premises (eg lodging houses and houses in multiple occupation) for a collective community charge. The purpose of this is to ensure that people who are constantly on the move also pay a community charge. These people will not pay a personal community charge.

The charge will be payable by the landlord and will be based on the number of people normally resident at the address.

Each resident will have to pay the landlord a daily contribution, but rebates will be available on these contributions.

The contributions will be collected as part of the rent but the landlord is required to identify the community charge component.

(iii) Standard community charge (Diary only)

These charges apply to people with second homes ie a home which has no one as a sole or main resident. They will be payable by the owner or by the tenant, if the tenancy lasts for 12 months or more.

Contributions can be recovered from short term tenants, such as holiday makers, who use the house.

Owners of second homes will also have to pay a personal community charge at their main home.

No rebates will be available on these charges.

These 'standard' charges do not apply to caravans or holiday chalets which are not suitable for, or do not have permission for, all the year round occupation.

(iv) Personal community water charge (Diary only)

Everyone who pays the community charge will also pay the community water charge provided the accommodation is connected to a mains water supply.

No rebates will be available, but if a person is on income support then the level of benefit will take account of the charge.

Students in full-time higher education will again pay 20% of the charge.

(v) Collective community water charge

Everyone who pays a collective community charge will also pay a collective community water charge, provided the accommodation is connected to a mains water supply. This charge may also be included in the gross rent.

The remarks at para 2(ii) also apply to the collective community water charge except that rebates will not be available on these contributions.

(vi) Standard community water charge (Diary only)

Everyone who pays a standard community charge will also pay a standard community water charge, provided the accommodation is connected to a mains water supply.

The remarks at para 2(iii) also apply to the standard community water charge.

Note that the three community charges described at paras 2(iv) to 2(vi) apply to Scotland only. In England and Wales, water rates are not being replaced by a community water charge.

Question 25 - Reduced community charge, community charge rebate or exemption

General notes

1. Informants are asked whether they have been allowed or received a reduced community charge, a community charge rebate or exemption. They are not being asked whether they have actually paid the charge.
2. Informants will not necessarily understand the meaning of the various terms used in relation to the community charge eg personal/collective community charge, reduced community charge, community charge rebate/benefit, transitional relief (to be included at this question from the second quarter) etc. It is possible therefore that the answers will be rather vague and difficult to code accurately.
3. It is important, therefore, that the information given at this question (including any interviewer notes) is examined very carefully at the checking stage. This should ensure that any problems are dealt with quickly either by the supervisor or the RO and, if necessary, enable informants to be contacted without delay. This is particularly important from the second quarter onwards when the community charge is introduced in England and Wales.
4. If community charge payments occur in the diary they should be coded as follows:

Personal community charge				- 903
Collective	"	"		- 903
Standard	"	"		- 219
Personal community water charge				- 904
Collective	"	"	"	- 904
Standard	"	"	"	- 220

Question 25 - Reduced community charge, community charge rebate or exemption

This question applies to all persons aged 18 or over who are liable to pay a personal community charge. It will also apply to persons living in rented accommodation where a collective community charge is paid through a landlord.

Persons who are exempt from the community charge should be coded 3 at Q25(a) and will not be asked any further questions about the charge.

Editing (1st quarter only)

1. Imputation

- (a) If Q25(b) is blank an error message will appear whether the DK code is ringed or not. Do not amend the DK code.

Refer the budget to RO who will impute a rebate.

- (b) If the DK code at Q25(d)(i) is ringed a print message will appear.

If, however, the amount is blank and the DK code is not ringed then an error message will appear. Ring the DK code.

Refer the budget to RO who will impute a rebate if possible

All imputed values should be entered on a K1.

2. Reduced community charge for students

Students who are 18 or over and are in full-time higher education (ie who are coded 8 or 9 at Q7, A schedule) are entitled to a reduced rate of 20%. Students who are 18 or over but are not in full-time higher education should pay the full community charge. Students who are not entitled to a reduced rate may nevertheless receive a rebate although the proportion receiving a rebate is likely to be very small.

Students who pay a reduced community charge should be coded 1 at both Q25(a) and Q25(a)(1). If, however, Q25(a) is coded 1 and Q25(a)(1) is coded 2 or 3 an error message will appear. Check the age and education questions (Q5 and Q7) and proceed as follows:

- If the informant is under 18 then delete the whole entry.
- If the informant is 18 or over and is not coded 8 or 9 at Q7, recode Q25(a) to 2 and delete the code at Q25(a)(1).
- If the informant is 18 or over and is coded 8 or 9 at Q7, refer to RO.

Question 26 - Accommodation connected to mains sewerage/water supply

This question applies to all households in the UK ie all four countries.

Question 27 - Water rates

This question applies to households in England and Wales only who are connected to the mains sewerage or water supply (codes 1-3 at Q26)

1. Water rates not yet paid at sampled address

The water rates should be imputed according to the method described at 'Editing'.

2. Arrears

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

3. Metered water for domestic purposes only

Accept what is paid at Q27(b).

4. 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 Q27 but added to Qs 55-59 as appropriate.

5. Land drainage rates

Land drainage rates should be included in the water rates at Q27. If they occur in the diary, code as 904.

6. Cesspit charge

A payment for emptying a cesspit or septic tank should not be accepted at Q26/27 but code as 799 in the Diary if paid during the record-keeping period.

Editing

1. Do not impute the water rates if they are paid as part of the rent or part of the rates.

If the water rates are not known they should be imputed on a K1 using the formula:

$$\text{NRV (Q121)} \times \left(\frac{\text{water rate}}{\text{poundage}} + \frac{\text{sewerage rate}}{\text{poundage}} + \frac{\text{environmental rate}}{\text{poundage}} \right)$$

+ Water standing charge + Sewerage standing charge

If the accommodation is not connected to mains water (Q26), do not include water rate poundage or water standing charge in the above calculation.

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

2. If someone outside the household, other than an employer or the DSS, pays the water rates direct to the Water authority (see Q118) then ring code 2 at Q27 and delete any entries at Q27(a) and Q27(b).
3. For households in England and Wales who rent their accommodation the answers to Q24 and Q27 should be:

If Q24 is coded 1 then Q27 should be coded 2.) This does not apply from

If Q24 is coded 2 then Q27 should be coded 1.) the 2nd quarter onwards

An error message will appear if these answers differ from those given above. Amend whichever question seems to be incorrect. If in doubt, refer to supervisor.

2nd Quarter onwards

Checking

As in the 1st quarter, this question applies only to households in England and Wales who are connected to the mains sewerage or water supply (codes 1-3 at Q26). In the 2nd quarter, if the household rents its accommodation, then the question applies only if water rates are paid separately from the rent (code 2 at Q24).

The additional question (Q27(b)) should be answered for all eligible households. Note that Q27(b) and Q27(b) (i) to Q27(b)(iv) are not being keyed.

This question has been included because the number of times water rates is paid in a year sometimes differs from the number of times sewerage rates is paid. In these cases, simply asking the number of times water and/or sewerage rates are paid (Q27) and the amount paid last time (Q27(a)) will not provide an accurate estimate of the total amount paid for both water and sewerage, hence the reason for asking these supplementary questions.

The procedure to be followed at Q27(b) is described below:

1. If Q27(b) is coded Y

- (i) If the number of times water and sewerage rates are paid is the same (ie Q27(b)(i) and (iii) are the same)

Enter the number of times they are paid at Q27 if not already shown there, then add together the amounts for water and sewerage given at Q27(b)(ii) and (iv) respectively and enter the total amount at Q27(a), if not already shown there. If an amount has already been entered at Q27(a) check that this is correct.

- (ii) If the number of times water and sewerage rates are paid is different (ie Q27(b)(i) and (iii) are different)

Calculate the annual amounts paid for water and sewerage. Add the two amounts together and enter the total amount at Q27(a) and '1' at Q27.

Example

If £8.00 is paid for water 12 times a year = £96.00
and £10.00 is paid for sewerage twice a year = £20.00
Enter £116.00 at Q27(a) and '1' at Q27.

- (iii) If only water or only sewerage rates are paid (ie Q27(b)(i) and (ii) or Q27(b)(iii) and (iv) are completed)

If water rates only or sewerage rates only are paid then Q27(b) should be coded X but occasionally it may be coded Y. If it is coded Y, transfer the information given at Q27(b)(i) and (ii) or Q27(b)(iii) and (iv) to Q27 and Q27(a). If the information has already been entered at these questions check that it agrees with that given at Q27(b)(i) and (ii) or Q27(b)(iii) and (iv). If not, refer to supervisor.

2. If X is coded at Q27(b)

Q27(b) should be coded X if either water and sewerage rates are paid together or if only one or the other is paid. In either case, the number of times should be entered at Q27 and the amount paid at Q27(a).

Note that if only one or the other (ie only water or only sewerage rates) is paid then Q27(b) may be coded Y. (See paragraph 1(iii)).

Question 28 - Other payments made on accommodation

This question applies to all households in the UK who own their accommodation ie those coded 5-7 at Q17(b). (NB - the heading on the 1st print is: 'To all households' - this is incorrect).

Editing

If code 1 is ringed at Q28 a print message will appear. Check whether the charges should be entered here or transferred to another question. See notes below.

- Notes:
1. Central heating oil If this is included as a part of a regular maintenance charge the amount for central heating oil, if given separately, should be transferred to Q54(a). If it is not given separately, it should be imputed using current gross weekly household income. The imputed amount should be deducted from the total amount shown at this question and a three monthly equivalent entered at Q54(a).
 2. Private road construction charges Delete and code as 221 in the Diary if paid during the record keeping period.
 3. Private road repair charges Delete and code as 224 in the Diary if paid during the record-keeping period.
 4. Garage rent and rates (if given separately) Delete and code as 545 in the Diary if paid during the record keeping period.
 5. If structural insurance is included in the service charge, this should be accepted.

Question 29-40 - Mortgages

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 capital/principal 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 mortgages

1. Endowment 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.

2. Pension Mortgage

A pension mortgage is similar to an endowment mortgage but is available only to the self-employed and to those who are not members of a company pension scheme. Interest only is paid to the lender and contributions are paid to a pension plan which is designed to repay the mortgage on retirement. In addition, it is necessary to arrange a separate term assurance policy designed to repay the mortgage if the borrower should die before the end of the mortgage term.

(i) All Pension Mortgages

Q30 should be coded 1 and Q33 should be coded 2 (a pension mortgage is not the same as one covered by an endowment policy). The words 'pension mortgage' should be written beside the entries at Q31 and Q43.

(ii) If each of the three components is known and each is paid separately

The interest payment to the lender should be entered at Q31, the contribution to the pension plan at Q43 and the assurance policy premium at Q44.

(iii) If each of the three components is known but the interest payment and the assurance policy premium are paid together

The combined total for these two items should be entered at Q31. The assurance premium should be entered at Q40 (not at Q44) and the contribution to the pension plan at Q43. The reason for entering the assurance premium at Q40 is because it is similar in purpose to a mortgage protection policy.

(iv) If the interest payment and the assurance policy premium are paid together but the amount paid for each is not known

The combined total should be entered at Q31. The assurance premium should be imputed (using £15.00 per month) and entered at Q40 and the contribution to the pension plan at Q43.

(v) If none of the three components is known the combined total should be entered at Q31.

3. 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.

Question 29-40 - Other types of purchase

1. Rental purchase scheme (code 6 at Q17(b))

This is a method of buying accommodation over a number of years on hire purchase ie a deposit is paid and then monthly rental payments are made for an agreed period. At the end of this period a nominal "purchase" payment is made. This type of purchase is arranged by special finance companies.

The scheme allows the buyer to claim income support if unemployed and tax relief on the interest paid.

Q29 should be coded 5, unless the source clearly indicates that one of the other codes is more appropriate, Q30 should be coded 2 and the rental payment entered at Q34.

2. Co-ownership scheme (code 6 at Q17(b))

Under this scheme the householder pays a mortgage and a rent on the same property. Usually, about half the total amount paid goes towards the mortgage and half towards the rent. Schemes of this kind occur in Northern Ireland and may also be found elsewhere in the UK.

Q29 should be coded 5, unless the source clearly indicates that one of the other codes is more appropriate.

In a co-ownership scheme, Q30 may be coded 1 or 2, although it is more likely that the mortgage payment will cover both interest and capital.

The mortgage payment should be entered at the appropriate question (Q31 or 34) but the rent payment should be deleted. If the rent is not given separately enter the total amount at Q31 or 34 as appropriate.

3. Local authority combined mortgage and rent scheme (code 6 at Q17(b))

This scheme is designed for householders who are purchasing a property from a local authority. As in the co-ownership scheme, the householder pays a mortgage and rent on the same property.

Q29 should be coded as 'local authority'.

As in a co-ownership scheme, Q30 may be coded 1 or 2, but it is more likely that the mortgage payment will cover both interest and capital.

The mortgage payment should be entered at the appropriate question (Q31 or 34) but the rent payment should be deleted. If the rent is not given separately enter the total amount at Q31 or 34 as appropriate.

4. 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 Q29 and the coverage of the last payment, Q30, 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 Q31 and Q34.
2. Loan for deposit: Where a loan has been taken out for the deposit on the sampled address, this should be treated as a mortgage. (See note 1).
3. If, in addition to the initial mortgage, one or more top-up mortgages have been obtained for the purchase of the sampled address then, provided they are of the same type, the mortgages should be combined. Adjust for period code differences if necessary, before combining the amounts. This applies to an 'interest only' and an 'interest and capital' mortgage.
4. 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 Q78 (if not already shown there). If this is the only mortgage the informant has then the coding at Q17 should be changed to 7 and all details at Q29-40 deleted and transferred to Q78.
5. 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.

Question 29 - 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 mortgages from Friendly Societies, private loans, loans from employers (unless the employer is a building society, local authority, bank or insurance company) and loans from finance companies.

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 mortgage. Delete all other codes.

Editing

If code 5 is ringed at Q29 a print message will appear. Check the answer given to see if the question should be recoded as 1 to 4. See notes above.

Question 30 - Type of arrangement covered by last mortgage payment

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 31-33 completed. Q33 should be coded 2.

Editing

Where an informant has more than one type of mortgage there may be answers at both Q31 and Q34. If this is the case the signposting from Q30 will be incorrect but a warning message will be printed. Check that all entries are correct and, if necessary, amend Q30 to show which mortgage is the largest.

Question 31 - Interest payment on mortgage

If the interest payment is paid direct by DSS then it should be accepted at this question, but it should also be added to the income support received at Q51(d), B schedule (provided it has not already been included there) and entered at Q118. Do not enter it at Q118 if it does not appear there.

If the interest payment is paid direct by someone outside the household (excluding DSS) then Q29 and 30 should be coded as usual but Q31-40 should be left blank and the errors overridden at a later edit. The payment should also be entered at Q118 but do not enter it if it does not appear at this question.

If the last interest payment includes arrears, accept the actual amount given.

Editing

If the interest payment is not given, impute the payment based on current gross weekly household income and enter it on a K1.

Question 33 - Endowment policy covering repayment of capital/principal of the mortgage

If the endowment policy payment was included in the last interest payment do not abate the interest payment.

Editing

If premium to be paid is not given then impute the missing payment based on current gross weekly household income (Life Insurance category), and enter it on a K1.

If there is a duplicate entry for house endowment at Q44 an error message will appear. The entry at Q44 should be deleted if it relates to the same endowment policy as at Q33.

If the year is missing at Q33(d) it should be estimated from the number of years the household has lived at the address (see Q16). For example, if the household has lived at the address for 11 years and the current year is 1990 enter '79' at Q33(d). Refer to RO only if Q16 is also unanswered.

Question 34 - Interest and capital/principal payment on mortgage

If the mortgage payment is paid direct by DSS then it should be accepted at this question, but it should also be added to the income support received at Q51(d), B schedule (provided it has not already been included there) and entered at Q118. Do not enter it at Q118 if it does not appear there.

If the mortgage payment is paid direct by someone outside the household (excluding DSS) then Q29 and 30 should be coded as usual but Q31-40 should be left blank. The payment should also be entered at Q118 but do not enter it if it does not appear at this question.

If the last mortgage payment includes arrears, accept the actual amount given.

If the repayment of the principal/capital element has been waived because the person has become unemployed, redundant etc, but the interest element is still being paid, then this should be treated as an 'interest only' mortgage and the payments transferred to Q31-33. Q30 should be recoded to 1 and Q33 should be coded 2.

Editing

If the mortgage payment is not given, impute the payment based on current gross weekly household income and enter it on a K1.

Question 36 - Interest paid in last 12 months for which figures are available

The figure to entered here should be the amount paid in the last 12 months, so if an informant has only paid, for example, 5 months interest do not enter an annual equivalent figure but accept the 5 month entry.

Editing

If the DK code is not ringed and the interest paid in the last 12 months is not given, ring the DK code.

If the DK code is ringed and the interest paid is given, delete the DK code.

If the interest is not given do not impute it and do not enter any dates at Q36(a).

Question 37-38 - Length of mortgage

Any entries of less than a year should be coded as one year.

Editing

If the DK code is not ringed and the date is not given, ring the DK code.

If the DK code is ringed and the date is given, delete the DK code.

Question 40 - Mortgage protection premium included in mortgage payment

If the mortgage protection premium was included in the last mortgage payment, do not abate the mortgage payment.

Editing

If the premium on the mortgage protection policy is not given, impute the amount of £15.00 per month and enter it on a K1.

If there is a duplicate entry for mortgage protection at Q44, an error message will appear. The entry at Q44 should be deleted if it relates to the same policy as at Q40.

Question 41 - Insurance on structure, furniture and contents, & personal possessions

Check that there is a spender number for each entry.

If the same premium covers more than one type of insurance (eg furniture and contents and personal possessions) it is not necessary to complete two columns ie one for furniture and contents and another for personal possessions.

The various combinations of the three main types of insurance will be coded at Q41(a) as follows:

Structure only	Code 1
Structure + furniture and contents	" 2
Structure + personal possessions	" 2
Structure + furniture and contents + personal possessions	" 2
Furniture and contents only	" 3
Personal possessions only	" 3
Furniture and contents + personal possessions	" 3

Insurance on personal possessions

1. TV sets, videos, TV games, home computers, washing machines etc. Check whether insurance is for fire and theft or maintenance. If for fire and theft, it should be coded as personal possessions except for a TV, video or a home computer which is rented. These are coded 784 in the diary if paid during the record-keeping period. If for maintenance, it should be coded in the diary if paid during the record-keeping period.
2. 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 Q41. If a note says that the premium covers contents and maintenance, code 75% to contents, and enter at Q41, and the remainder to maintenance. The maintenance element should be accepted in the Diaries only if it is paid during record keeping period.
3. Insurance on Caravans/houseboats: If the sampled address is a caravan or houseboat then the premium should be coded as structure insurance at Q41(a). If not the sampled address, accept as insurance on personal possessions at Q41(a).
4. Central heating maintenance contracts should be included at Q84.

Editing

1. Imputation

Structure + furniture and contents + personal possessions

- (i) If the combined premium is given.

Delete the insured values at Q41(d) and Q41(e) - if given, as they are not required. The calculation program will split the premium between structure and furniture and contents.

Question 41 - Insurance on structure, furniture and contents, & personal possessions (continued)

- (ii) If no premium is given but one or both insured values are given.

Do not delete the insured values as they will be used by the calculation program to impute the premium.

- (iii) If neither the premium nor the insured values are given.

The premium for structure and the premium for furniture and contents should be imputed on a K1 using current gross weekly household income. Do not impute a premium for personal possessions as they are regarded as part of furniture and contents.

Note that one or both insured values should be entered only if the premium has not been given at Q41(b).

Structure only

- (i) If no premium is given but insured value is given in margin

Enter the insured value at Q41(d) and override the subsequent error.

- (ii) If neither the premium nor the insured value are given

The premium should be imputed on a K1 using current gross weekly household income.

Furniture and contents + personal possessions

- (i) If no premium is given but insured value is given in margin

Enter the insured value at Q41(e) and override the subsequent error.

- (ii) If neither the premium nor the insured value are given

Delete the entry.

2. Period codes

Interviewers sometimes enter the number of premiums paid per year instead of the period code. For example, if only one premium is paid per year the interviewer may enter 1 (instead of 8) in the period code box.

In order to overcome the problem a print message will appear if the period code is 1 or 2, and in most of these cases a validation warning message will also appear. Refer to supervisor any cases which seem to be incorrect. Amend the period code if necessary.

3. '£ only' variables

Note that the figures at Q41(d) and Q41(e) are given in £ only. If these figures need to be amended or abated then the pence must be shown on the K form or error report.

4. More than one payment for structure insurance

If there is more than one payment for structure insurance or structure insurance combined with furniture and contents etc (codes 1 or 2 at Q41(a)) an error message will appear.

It is possible that one these records may need to be deleted but first refer to supervisor.

Question 42 - Structural insurance premium included in last mortgage payment

This question applies only to the person who is paying for structure insurance only or structure insurance combined with furniture and contents etc (codes 1 or 2 at Q41(a)) and who owns their accommodation with a mortgage, loan or by rental purchase (codes 5 or 6 at Q17(b)).

Note this question appeared at the end of the mortgage questions in 1989.

If the structural insurance was included in the last mortgage payment, do not abate the mortgage payment.

Editing

If Q42 has been answered more than once an error message will appear. If, in any of these cases, Q41(a) is coded 3 then the entry at Q42 should be deleted. If, however, more than one of the answers at Q41(a) relates to structure insurance (codes 1 or 2), see paragraph 4 on P.59.

Question 43 - Private Personal Pension

Check that there is a spender number for each entry.

A private personal pension may also be called a 'personal pension' or a 'private pension'.

These pensions may be taken out by self-employed persons or by employees who either do not have a company pension scheme or have opted out of it to set up their own 'personal pension'.

If a personal pension is set up on behalf of some one else it should be transferred to Q44.

If a lump sum is paid or a lump sum plus regular payment, accept the total amount given.

If an informant is contributing to a pension plan which is designed to pay off his mortgage (ie a pension mortgage) then this should be written beside the entry (See Q29-40 - Mortgages).

Editing

If the amount of the last premium is not given impute the amount, on a K1, using current gross weekly household income (Life Insurance category).

If there is a duplicate entry for a personal pension at Q44 an error message will appear. The entry at Q44 should be deleted if it relates to the same policy as at Q43.

Question 44 - Life, death, endowment policies

Checking

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 (exc fixed term) or death	4
Fixed term life	5
Others	6

Check that there is a spender number for each entry.

1. Any kind of endowment insurance (eg life and endowment, death and endowment or education endowment but excluding house endowment) should be coded 3 at the OFF USE box.
2. If a life assurance policy includes an element for personal accident and the two components are given separately then the life assurance component should be coded 4 at this question and the personal accident component transferred to Q45 (code 1). If the two components are not given separately, the total amount should be coded 6 at this question.
3. If the amount invested in a Unit Trust (eg Save and Prosper) includes an element for life assurance and the two components are given separately then the life assurance component should be coded 4 at this question and the remainder should be coded as 803 in the diary if paid during the record keeping period (or as 803 at Q99 if paid by standing order, etc.). If the two components are not given separately, the total amount should be coded 6 at this question.
4. If superannuation and widows' and orphans' insurance is deducted from salary, it should not be entered at this question.
5. If informant states that he normally pays insurance but has a "free year" this year accept last payment irrespective of when it was paid.

Editing

If code 6 is entered in the Office Use box a print message will appear. Check the 'type of policy' to see if this should be recoded as 1 to 5 or transferred to another question. See paragraphs 1 to 5 above.

If premium payable on mortgage protection policy is not given, impute the amount of £15.00 per month on a K1. Other missing payments are to be imputed on a K1 using current gross weekly household income (Life Insurance category).

If there is a duplicate entry for mortgage protection at Q40 or house endowment at Q33 or a personal pension at Q43 an error message will appear. The entries at Q44 should be deleted if they relate to the same policies.

If the year is missing and the premium relates to a mortgage protection policy, it should be estimated from the number of years the household has lived at the address (see Q16). For example, if the household has lived at the address for 11 years and the current year is 1990 enter '79' in the 'year' box. Otherwise refer to R0 for an estimate.

Question 45 - Other insurance policies

Checking

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 insurance	4

Check that there is a spender number for each entry.

Personal accident (code 1) includes:

- i. Personal accident and fire
Transfer half the recorded amount to Q41 and code to furniture and contents. Code the remainder at this question.
- ii. Private accident policy for a pedal cycle (accident and theft)
Transfer half the recorded amount to Q41 and code to personal possessions Code the remainder at this question.
- iii Personal consolidation policy
- iv. Police group insurance.

Private medical (code 2) includes.

BUPA, HCS, PPA, PPP, WPA

Friendly societies and sick clubs (code 3)

Friendly Societies are mutual benefit insurance societies. They include :

Benevolent fund (unless stated to be a charity)
Burial club
Civil Service Sanatorium
Crematorium fund
Death Levy
Dock distress fund
Family service unit
Firemen's benevolent fund
HSA
Medical aid
Mutual aid
Oddfellows
Penny in the £ hospital fund
Sick clubs

Question 45 continued

Other insurance (code 4) includes:

- i. Insurance to cover loss of salary whilst in hospital
- ii. Medical defence union - if informant is an employee. If informant is self-employed it is accepted as a business expense and should be deleted.
- iii. Credit card protection insurance (eg Cardwise)
- iv. Animal insurance
- v. Rentokil insurance

The following should be excluded from the question:

- i. Insurance on TV sets, videos, TV games, home computers, washing machines, deep freezers etc (see Q41).
- ii. Insurance on personal goods such as furs, jewellery, cameras etc (see Q41).
- iii. Insurance on caravans/houseboats (see Q41).
- iv. Insurance on car windscreens: This should be included in the vehicle insurance at Q68(e) or Q72(e).
- v. Holiday insurance, green card insurance and AA insurance: This should be coded in the Diary if paid during the record keeping period.
- vi. Insurance for repayment of loans: This should be included in the loan payment or HP instalment at Q78(b) or Q80(h).

Editing

If code 4 is entered in the Office Use box a print message will appear. Check the 'type of policy' to see if this should be recoded as 1 to 3 or transferred to another question. See description above of codes 1 to 4.

If the premium is not given refer to supervisor for an estimate. Enter this on a K1.

Questions 46-51 - General notes on telephone payments

1. Telephone account PAID DIRECT by employer

If all of the account is paid direct, code 2 should be ringed at Q47 and no further questions answered.

If a part of the account is paid direct then code 1 should be ringed at Q47 the part paid by the informant entered at Q48 and code 3 ringed at Q51.

If all or part of the account is paid direct delete any entry for telephone expenses at Q116.

2. Telephone expenses REFUNDED by employer

If all or part of these expenses are refunded, code 1 should be ringed at Q47, the whole account entered at Q48 and code 3 ringed at Q51.

Check that the amount refunded is entered against 'telephone' at Q116.

3. Telephone account PAID DIRECT by someone outside the household

If all of the account is paid direct, code 2 should be ringed at Q47 and no further questions answered.

If a part of the account is paid direct, code 1 should be ringed at Q47, the part paid by the informant entered at Q48 and code 3 ringed at Q51.

If all or part of the account is paid direct, the contribution made from outside the household should appear at Q118. If it does not appear there do not enter it.

4. Telephone expenses REFUNDED by someone outside the household

If all or part of these expenses are refunded, code 1 should be ringed at Q47 and the whole account entered at Q48.

If all is refunded Q51 should be coded 1, but if a part is refunded Q51 should be coded 2 and the informant's share entered at Q51(a).

If all or part of the expenses are refunded the contribution made from outside the household should appear at Q117. If it does not appear there do not enter it.

5. Telephone expenses claimed by a self-employed informant

If a self-employed informant claims for telephone expenses as a business expense the whole account should be entered at Q48 and code 3 ringed at Q51. Check that there is a claim against 'telephone' at Q45 - B schedule.

6. 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 Q46 the household in whose name the telephone is installed ie the household that receives the British Telecom account or who is the British Telecom subscriber. All other households will be coded No at Q46 and 3 at Q47(a).
- b. If coded Yes at Q46, the full amount of the bill should be entered at Q48 or at Q49 and 50 as appropriate with the amount paid by this household entered at Q51(a).
- c. If coded No at Q46, the amount paid by this household should be entered at Q48. In this case the continuity is not correct but is acceptable.

Notes:

1. Account not yet paid at sampled address

The last account paid at the previous address should be accepted. If this is not known it should be imputed at the editing stage.

If the household has not occupied a previous address (eg in the case of a newly married couple), impute an amount at the editing stage.

2. If the telephone rental is paid by Social Services, only the amount paid for the calls that are made should be entered at Q48.
3. Installation charges should be accepted at Q48.
4. Coin operated telephones: Payments through these should only be shown here if the informant is responsible for paying British Telecom. Otherwise they should be coded in the Diaries (see 752) if payments are made during the record-keeping period.
5. If the informant has purchased a telephone this will be coded in the Diary (see 414) if purchased during the record keeping period.

Editing

1. If code 3 is ringed at Q47(a) a print message will appear. Check the answer given to see if the question should be recoded as 1 or 2.

2. Imputation

- (i) If the last account payment (Q48) is not known:

Impute a value based on current gross weekly household income. Enter the imputed amount and the appropriate period code at Q48 and Q48(a) respectively.

- (ii) If the last payment (Q49) is not known but the charge on the last advice (Q50) is given:

Enter the amount and period code for the 'last advice' (Q50 and Q50(a)) at the 'last payment' questions (Q49 and Q49(a)).

- (iii) If the last payment is given but the charge on the last advice is not known:

Enter the amount and period code for the 'last payment' at the 'last advice' questions.

- (iv) If both the last payment and the charge on the last advice are not known:

Impute a value based on current gross weekly household income. Enter the imputed amount and the appropriate period code at both the 'last payment' and the 'last advice' questions.

Note that all amendments and imputations should be entered on a K1.

3. Abatement

- (i) If the last account payment (Q48) is abated then the informant's share of the account (Q51(a)) must also be abated by the same amount or proportion. If one variable is abated but not the other, an error message will appear.
- (ii) Similarly, if the last payment (Q49) is abated then the charge on the last advice (Q50) and the informant's share of the account (Q51(a)) must also be abated by the same amount or proportion. If only one or two of these variables is abated an error message will appear.

Questions 52-54 - 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 schedules 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 by one of the households.
4. Central heating: A central supply system includes any types 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 (Q19 or Q23), no entry should be made at Q54(a).
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.
7. If the central heating is supplied by bottled gas eg calor gas, code 5 at Q53(a) should be ringed.
8. Do not accept durable items which are beyond repair or cannot be used, eg central heating that has been disconnected.
9. Maintenance contracts for central heating should not be included at Q54(a) but at Q84.

Editing

If Q54(a) is blank an error message will appear whether the DK code is ringed or not. Do not amend the DK code. Impute the amount of expenditure on oil for central heating, based on current gross weekly household income, and enter it on a K1.

Questions 55-64 - General notes on 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 consumer 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 which is paid in the normal way, this should be treated as an account payment, and should be coded 4 at Q55(a). 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 sampled address

The last account paid at the previous address should be accepted. If this is not known it should be imputed at the editing stage.

If the household has not occupied a previous address (eg in the case of a newly married couple), impute an amount at the editing stage.

The imputation procedure is described at Q57/62 or Q58/63 and Q59/64.
5. Account in credit

If the account is in credit, the last payment should be accepted. If this is not known, it should be imputed at the editing stage.
6. Accounts are usually paid quarterly but they may also be paid monthly or bi-monthly. In Scotland accounts are usually paid bi-monthly.
7. "Primary charge" is the same as 'standing charge' and should be included in the account.
8. Collecting fee (where regular budget payments are shown) should be included in any amount paid for electricity/gas.
9. 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 diary if paid during the record keeping period.

10. Account paid direct by someone outside the household (excluding DSS)

- (i) If all of the account is paid direct code 1 should be ringed at Q55/60 and code 4 at Q55(a)/60(a). All other questions should be blank.
- (ii) If a part of the account is paid direct Q55-64 should be completed in the normal way but remember, only that part of the account paid by the informant should be entered at Q57/62.

If all or a part of the account is paid direct the contribution made from outside the household should appear at Q118. If it does not appear there do not enter it.

11. Payments made direct by DSS

Payments made direct by DSS are deducted from the informant's income support and are called 'fuel direct' payments.

- (i) If electricity or gas are paid in this way, code 1 should be ringed at Q55/60 and code 4 at Q55(a)/60(a). The whole account (including the part paid direct by DSS) should be entered at Q57/62.
- (ii) Add the amount paid by DSS to the income support received at Q51(d) - B schedule, provided it has not already been included there.
- (iii) If all or part of the account is paid direct, the contribution made by DSS should appear at Q118. If it does not appear there do not enter it.
- (iv) If the amount paid by DSS is not known and the informant does not pay anything, code 1 should be ringed at Q55/60, code 4 at Q55(a)/60(a) and no further questions answered. If, however, the informant pays part of the account then this should be entered at Q57/62.

12. Local authority budgeting schemes

Some local authorities run a budgeting scheme for their tenants in which a proportion of their electricity and/or gas charges are included in the rent payments. Note that these are not the same as the board budgeting schemes run by the electricity and gas boards.

If an element for fuel has been included in the services (Q23) it should be deducted from this question and also from the rent (Q19) and transferred to Q57/62. Code 4 should be ringed at Q55(a)/60(a). If an amount has already been entered at Q57/62 the fuel element at Q23 should still be transferred unless it is clear from an interviewer's note that it has already been included at these questions or the two amounts are the same. (See also note 5 at Q23).

If a fuel element has been included at Q23 but the amount is not known, it should be imputed using current gross weekly household income. The imputed amount should be deducted from Q19 and Q23 and transferred to Q57/62 (as described in the previous paragraph) unless it is clear that it has already been included at these questions. Code 4 should be ringed at Q55(a)/60(a).

13. Gas/electricity charges included in rent or service charge (Q19 and 23 or 28)
(excluding budgeting schemes run by a local authority - see para 12)

(i) Heating

If heating is supplied from a central source, as in a block of flats, and it is included in either the rent (Q19 and Q23) or the service charge (Q28) do not delete the amount shown at these questions. This is where these charges should be entered. If the amount is not known leave the question blank - do not impute it. (Note - if heating is included in the rent or service charge it will usually be supplied by gas.)

Check that the relevant code is ringed at Q53(a). If the type of fuel is not known then check that code 6 is ringed (Other/DK fuel).

(ii) Cooking/lighting etc

If the amount is known

If cooking or lighting charges are included in either the rent (Q19 and 23) or the service charge (Q28) delete the amount shown at these questions and enter it at the questions on electricity/gas supply (Pages 18-19 or 20-21 respectively). Amend the main questions (Q55 or Q60) if necessary. If the charge was included in the rent deduct this amount from the rent payable (Q19 and Q23).

If the amount is not known and DK has been entered

If the amount is not known (ie 'DK' has been entered) impute the amount based on current gross weekly household income and enter it at the questions on electricity/gas supply (Pages 18-19 or 20-21 respectively). Amend the main questions (Q55 or Q60) if necessary. If the charge was included in the rent deduct the imputed amount from the rent payable (Q19).

If the amount is not given and no 'DK' has been entered.

Refer to RO.

Questions 55(a)/60(a) - Method of payment of electricity and gas

Editing

If code 4 is ringed at Q55(a)/60(a) a print message will appear. Check the answer given to see if the question should be recoded as 1 to 3 (or 5 if it is an electricity payment and the household is in Northern Ireland). See notes below.

Code 4 (some other method) includes:

- (i) Payments made direct by DSS and deducted from the informant's income support.
- (ii) Local authority budgeting schemes where the rent payment includes a proportion of the electricity and/or gas charges.
- (iii) Account payments by meter ie where the person has his own key.
- (iv) Where two or more methods of payment are shown at Q55(a) or Q60(a).

Code 5 applies to Northern Ireland only. They should be asked Q59 only.

Question 56/61 - Slot meter rebate

Power cards, slot cards, power keys, budget keys, discs and tokens

Other names are: budget cards, electricity cards, white and pink cards, pre-payment cards and charge keys.

Little is known to date about the variety of methods which are now available for paying electricity and gas. It appears that their main purpose is to make it easier for people to pay their bills and also to make the collection of their payments more efficient.

Many of these methods are similar, in principle, to the slot meter idea except that a card or key is inserted into a meter instead of cash.

All these methods should be treated as slot meter payments and coded 1 at Q55(a)/60(a) and 2 at Q56/61.

If a payment occurs in the diary, code as 254 or 255.

Rebate not yet received at sampled address

The last rebate received at the previous address should be accepted, provided the informant pays by meter at this address. If this is not known it should be imputed at the editing stage.

If the household has not occupied a previous address, impute an amount at the editing stage.

No rebate received when slot meter emptied

If no rebate was received, code No at Q56/61.

If no rebate was received because the money in the meter box was stolen, code No at Q56/61.

If a payment was made because the amount in the meter box was insufficient, this should be coded 254 or 255 in the diary if paid during the record keeping period.

Deductions from a rebate

If an amount was deducted from a rebate for rental, maintenance, HP etc, then this should be added back to the amount of rebate received.

Editing

If the amount of rebate received last time is not known impute an amount, based on current gross weekly household income, and enter it on a K1.

Questions 57/62 - Last account payment

Imputation

If the last account payment is not known, impute a value based on current gross weekly household income. Enter the imputed amount and the appropriate period code at Q57/62 and Q57(a)/62(a) respectively.

| If the date is not known ring the DK code.

Note that all imputations and amendments should be entered on a K1.

Questions 57(b)/62(b) - Date of last account - account or other method

Questions 59(b)/64(b) - Date of last advice - board budgeting scheme/COCD

Editing

If the DK code is not ringed and the date is not given, ring the DK code (NB do not enter the date of interview).

If the DK code is ringed and the date is given, delete the DK code.

Note that all amendments should be entered on a K1.

Question 58/63 - Last payment - board budgeting scheme

Question 59/64 - Charge on the last advice - board budgeting scheme/COCD

If the last payment was a 'correcting' payment, it should still be entered.

Maintenance charges should be excluded from these questions and entered at Q84.

Editing

1. Imputation

- (i) If the last payment (Q58/63) is not known but the charge on the last advice (Q59/64) is given:

Enter the amount and period code for the 'last advice' (Q59/59(a) and Q64/64(a)) at the 'last payment' questions (Q58/58(a) and Q63/63(a)).

- (ii) If the last payment is given but the charge on the last advice is not known (or is a credit):

Enter the amount and period code for the 'last payment' at the 'last advice' questions.

- (iii) If both the last payments and the charge on the last advice are not known:

Impute a value based on current gross weekly household income. Enter the imputed amount and the appropriate period code at both the 'last payment' and the 'last advice' questions.

- (iv) COCD (code 5 at Q55)

The imputation procedure described at (i) to (iii) above does not apply to those paying by COCD as they are asked Q59 only.

In this case, if the charge on the last advice is not known, impute a value based on current gross weekly household income.

Enter the imputed amount and the appropriate period code at Q59/64 and Q59(a)/64(a) respectively.

If the date is not known at (i) to (iv) above, ring the DK code.

Note that all imputations and amendments should be entered on a K1.

2. Abatement

If the last payment (Q58/63) is abated then the charge on the last advice (Q59/64) must also be abated by the same amount or proportion. If one variable is abated but not the other, an error message will appear.

Question 65 - Television sets, video recorders, home computers, cable TV, satellite dish

Checking

Check that there is a spender number for each entry.

If a single rental payment covers more than one item (eg TV and video), then there should be a column for each item but the amount paid at Q65(b)(11) will be entered in one column only.

As it will not be possible to distinguish between amendments and imputations in 1990, any rental payment covering more than one item should be split into its components at the checking stage. Instructions for splitting are given under 'Editing'.

- Notes:
1. Rent of TV aerial included in TV rental should be accepted as part of the rental at Q65(b)(11).
 2. Set needing repair: If a TV licence (see Q66) 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. Where part of the licence fee is included in the television rental: Abate the rental by this amount and enter the whole TV licence fee at Q66(a).
 4. Cable TV must be rented. It is possible either to rent or to own the TV to which the cable is attached
 5. Satellite TV must be rented but the dish can be rented or owned. The TV set(s) used to receive the programmes should be entered in a separate column.
 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 however, one of the householders has a set (which he may own or rent) in his own private accommodation but allows people in other households to watch it, then it should be shown only on the schedule of the owner or renter

Editing

If coed 3 is ringed at Q65(b)(1) a print message will appear. Check the answer given to see if the question should be recoded as 1 or 2.

If the amount of rental paid for a television, video etc is missing then impute, on a K1, using current gross weekly household income.

For combined TV and video rental

- 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.

Combined TV and cable TV/satellite TV rental

If the individual rentals cannot be separated refer to R0.

Question 66 - TV licence

Note that the total amount paid by all spenders should be entered at this question.

If an amount for TV licence is included in the rent deduct this from the rent at Q19 and also from Q23 and transfer an annual equivalent figure to this question.

Editing

If the amount spent on a TV licence is not known then impute the current cost of a licence and enter it on a K1. Unless 'black and white' is stated, assume a colour TV licence was purchased and that it was bought at the time of interview. The current cost of a license is: colour - £66.00; black and white - £22.00.

Question 67 - Ownership or continuous use of motor vehicle (at present or in last 12 months)

This question asks about all vehicles owned or used continuously by spenders at any time in the last 12 months. This includes all vehicles currently owned or being used and all vehicles sold or disposed of in the last 12 months.

Note that if the answer to Q67 is 'No' then Q68-74 are not asked.

The grid at the bottom of page 23 in the A schedule is designed to help interviewers account for each motor vehicle a spender owns, has owned, uses or has used in the last 12 months. It should also help checkers and editors to sort out problems which occur at the 'car' questions (Q68-75). The information in the grid is not being keyed.

Question 68/72 - Ownership or continuous use of motor vehicle

Check that there is a spender number for each entry.

These questions apply to those coded 1 at Q67.

Check that road fund tax and insurance are not duplicated between Q68 and Q72. If an insurance is carried over from one car to another it should only appear in the one place (probably Q72 but not necessarily). If a top up has been paid, it should appear at Q68.

Check that vehicles sold in the last 3 months (Q74) which are not part of a business are accounted for at Q72.

- Notes:
1. Car includes three wheel cars and normal cars converted for invalid use.
 2. Van includes lorries, land rovers, jeeps, motor caravans, caravanettes.
 3. Moped includes invalid tricycles.
 4. 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.
 5. A vehicle registered in a husband's name but used continuously by his wife should be coded as owned by husband.
 6. 'Continuous use' includes cars supplied by an employer, spouse's employer etc but does not include hire cars used from time to time eg for holidays. Cars purchased from employer are also excluded.
 7. Exclude any vehicles bought or sold as part of a business. If an informant buys and sells vehicles as a business treat him as self employed.
 8. Include insurance for damage to windscreen in vehicle insurance.

Editing

1. Imputation

If an entry for motor vehicle insurance is not known impute a value, on a K1, based on current gross weekly household income. If an amount for road fund tax is not known then enter the appropriate amount on 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.

2. Vehicle type

If code 5 is ringed at Q68(a) or Q72(a) a print message will appear. Check the answer given to see if the question should be recoded as 1 to 4 (See Notes 1 to 3). Vehicles such as tractors should be deleted if used for business purposes only. All lorries should be referred to RO.

Question 68/72 - Ownership or continuous use of motor vehicle (continued)

3. Period codes

A print message will occur if any of the period codes have values 1 to 6. If a monthly or quarterly period code has been entered it is possible that the person has actually paid only a month's or quarter's road tax/insurance during the last 12 months in which case the amount should be accepted and the period code changed to 8.

If it appears that road tax/insurance is being paid each month or quarter then this will need to be grossed up to an annual figure and the period code changed to 8. Read carefully any interviewer notes before making any adjustment to the figures.

Question 69 - Car provided for continuous use

This question applies only to those who at present have continuous use of car, ie those coded 1 at Q68(a) and 2 at Q68(g).

Editing

An error message will appear if a self-employed person, who does not have a subsidiary job as an employee, has continuous use of a car provided by his employer (code 1 at Q69). If there are no interviewer notes indicating the action to be taken, Q68(g) should be recoded to 1 and the entry at Q69 deleted. It is, of course, possible for a car to be provided by his spouse's employer (code 2 at Q69) or a friend or relative code (3 at Q69).

Similarly, a self-employed person cannot have continuous use of a car provided by his own business. For example, if Q68(g) is coded 2 and Q69 is coded 3 a print message will appear. If there is a note at Q69 saying 'own business' then Q68(g) should be recoded to 1 and the entry at Q69 deleted.

If a self employed person does contract work for a firm which provides a car for his continuous use, Q69 should be coded 3.

Question 70 - Car engine size

This question applies only to those who at present have continuous use of a car provided by their employer or spouse's employer ie those coded 1 at Q68(a) and 2 at Q68(g) and 1 or 2 at Q69.

Editing

If the DK code is ringed and the engine size is given at Q70, delete the DK code.

If neither the engine size at Q70 nor the estimated engine size at Q70(a) are given, refer to RO.

Question 71 - Petrol provided by employer for private motoring

This question applies only to those who at present own or have continuous use of a car.

Editing

An error message will appear if a self-employed person, who does not have a subsidiary job as an employee, is provided with petrol by an employer (codes 1 or 2 at Q71). If there are no interviewer notes indicating the action to be taken, recode Q71 to 3.

Question 73 - Vehicles purchased (in last 3 months)

This question applies only to those who own or who have owned a vehicle in the last 12 months.

Check that there is a spender number for each entry.

This question covers only vehicles purchased with cash or with a loan from a friend or relative or a bank overdraft.

Check that any road fund tax or insurance has not been duplicated at Q68 or Q72. If it has, then delete that element at Q68 or Q72. Do not abate the cash price at Q73(d) because of inclusion of road fund tax, insurance or part exchange.

Check that vehicles included at this question and at Q80 are accounted for at Q68 or Q72.

Notes: 1. Cars bought on HP or by loan from an organisation should not appear here but Q78 and Q80. Transfer details if this is the case. Note that motor vehicles purchased in the last 3 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 this question.

2. Delete any car bought on the day of the interview

Editing

If code 5 is ringed at Q73(a) a print message will appear. Check the answer given to see if the question should be recoded as 1 to 4. (See Notes 1 to 3 at Q68/72) Vehicles such as tractors should be deleted if used for business purposes only. All lorries should be referred to R0.

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 then enter a 6 month value for second hand vehicles and a 12 month value for new vehicles.

An error message will appear if the amount allowed in part exchange for the purchase of a vehicle is equal to that received from the sale of a vehicle, ie if the amount at Q73(f)(i) is equal to the amount at Q74(c)(i). If it is clear that the amounts entered at these questions relate to the same vehicle, the whole entry (ie record 95) at Q74 should be deleted.

Note that the figures at Q73(d) and Q73(f)(i) are given in £ only. If these figures need to be amended or abated then the pence must also be shown on the K form or error report.

Question 74 - Vehicles sold (in last 3 months)

This question applies only to those who own or have owned a vehicle in the last 12 months.

Check that there is a spender number for each entry.

This question covers only vehicles sold for cash, not those sold in part exchange.

Check that vehicles included at this question which are not part of a business are accounted for at Q72.

Editing

If code 5 is ringed at Q74(a) a print message will appear. Check the answer given to see if the question should be recoded as 1 to 4. (See Notes 1 to 3 at Q68/72). Vehicles such as tractors should be deleted if used for business purposes only. All lorries should be referred to RO.

Note that the figure at Q74(c)(i) is given in £ only. If this figure needs to be amended or abated then the pence must also be shown on the K form or error report.

Question 76 - Season tickets

Checking

Check to see whether there are any entries at Q76. If yes then code the Office Use Box as follows:

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

Check that there is a spender number for each entry.

Include

- (i) 'Season' tickets covering a period of two days or more.

Exclude

- (i) Tickets covering a period of one day only, eg one day travel or capital card.
- (ii) Passes that enable a person to obtain reduced fares on buses or trains. These are not season tickets.
- (iii) OAP concessionary bus passes, permits, tokens or tickets - see Q69 - B Schedule.
- (iv) Railcards.
- (v) Bus clipper cards.
- (vi) State school bus and train passes (see Q104).

If a season ticket is obtained on credit it should also be shown at the credit questions 78-81.

Season tickets for state school and private school children are sometimes entered at both Q76 and Q104. The table on the next page shows the procedure for dealing with the various situations which are likely to occur. This results in an element of 'double counting' but this is acceptable.

Question 76 - Season tickets (continued)

<u>Season tickets</u>			<u>If occur in diary Use code:</u>
State school children	- Accept at both	Q76 and Q104	
	If entered at	Q76 only	950, 951 or 954
	" "	Q104 only	977
	" "	Q76 <u>and</u> Q104	977
Private school children	- Accept at	Q76 delete from Q104	950, 951 or 954

School Bus

State school children	- Delete from	Q76 accept at Q104	977
Private school children	- Accept at	Q76 delete from Q104	950, 951 or 954

Editing

If code 8 is entered in the Office Use box, a print message will appear. Check the 'mode of transport' to see if this should be recoded as 1 to 7.

Question 77A - Credit, charge, shop or store card account on which interest can be charged

This question covers all credit, charge, shop and store card accounts on which the person states that interest can be charged.

Each person who has a card on which interest can be charged should be entered once only and the total number of cards held given in the box below.

A 'joint' card should appear under the person who pays the account so it should only be included once.

Cash point cards, bankers cheque cards and cards such as 'Abbey Link' should be excluded.

Question 77B - Credit, charge, shop or store card account on which an annual standing charge is made

Holders of charge cards (eg American Express, Divers Club) are required to pay an annual subscription or standing charge. Holders of Lloyds Access card (credit card) will have to pay an annual standing charge from February 1990, and it is anticipated that other banks will introduce annual charges in due course.

If a person has a credit, charge, shop or store card account on which an annual standing charge is payable then this question should be coded 1 (Yes).

Cash point cards, bankers cheque cards and cards such as 'Abbey Link' should be excluded.

Question 78 - Loans

Code 1 Finance House (direct) and Credit Union

Money borrowed from a finance house can be arranged either direct or, through an agent or vendor. If the money was borrowed from a finance house but the instalments are being paid to the vendor this is an HP agreement. The information should therefore be transferred to Q79/80.

A loan from a credit union organisation is usually for a specific item costing a relatively small amount. Credit unions operate on similar lines to a savings club so it is possible for a borrower to receive interest as well. This type of loan seems to occur more frequently in Northern Ireland than GB.

Code 2 Second mortgage

Second mortgage is a loan acquired by using the informant's accommodation 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 the sampled accommodation should be entered at Q29-40 (A schedule) if it has not already been included there).

Second mortgages are sometimes referred to as 'personal loans' or 'bank loans' but if the accommodation is used as security then it is a second mortgage.

Codes 3 and 4 Bank or Building Society (direct)

The most common form of loan direct from a bank or building society 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 In this case the cash price would still be the total price of the item if it had been bought outright).

Code 5 - Loan from employer

If the employer is an organisation that grants credit direct to the public as a part of its business (eg finance house, bank, building society, insurance company etc) then Q78(a) should be recoded 1-4 as appropriate.

If the employer is an organisation that does not grant credit direct to the public as a part of its business then code 5 is correct at Q78(a), so do not delete the loan.

Code 6 - Loan from DSS Social Fund

Since April 1988, lump sum payments for items such as furniture, clothing, cookers etc have been made in the form of a loan to be repaid either by direct payments or deduction from benefit, usually income support.

Question 78 - Item being bought by a loan

Grid at top of page 32 - A schedule

The purpose of this grid is to help interviewers account for all the various loans which a person may have obtained, particularly when a single loan covers several items. It should also help checkers and editors to sort out any problems which may occur. An explanatory note is given to the right of the grid. Note that the information in the grid is not being keyed.

Checking

Check that there is a spender number for each entry.

If more than four items are purchased by a loan then additional pages should be added and the column numbers changed to 5, 6 etc.

Do not enter any qualifier codes at Q78(f), except for qualifier 5.

1. Apportioning the loan

If more than one item is purchased with a loan each item should be entered in a separate column. The amounts shown at the following questions should then be apportioned on the basis of the cash price (Q78(i)) of the items purchased:

Q78(b) - amount of loan
Q78(c) - last payment ie instalment
Q78(k) - down payment

Code the items purchased in the first Office Use box at Q78(f).

Note that the amount allowed in part exchange at Q78(j) should not be apportioned. If one of the items purchased is a car and an amount has been allowed in part exchange, refer to supervisor before apportioning.

After apportioning, check that the total amount of the loan has been accounted for, ie check that:

Loan = Cash price - Part exchange - Down payment
Q78(b) = Q78(i) - Q78(j) - Q78(k)

In the above equation, the loan should be rounded off to the nearest £. For example, if the (cash price - part exchange - down payment) comes to £302.50, the loan should be £302. The edit check will allow for difference of plus or minus £1, so in this case, no error message should appear.

2. Loan for purchase of motor vehicle

(i) All organisations coded 1-4 at Q78(a)

(This includes employers that normally grant credit direct to the public as they should have been recoded as 1 to 4).

The item code to be entered at Q78(f) will depend on the type of vehicle.

New car/van - 501) See diary item
Second hand car/van - 502) codes for
Motorcycle/scooter/moped - 503) fuller description
(new and second hand)

Do not transfer the details to Q73.

Question 78 - Item being bought by a loan (continued)

(11) Employer coded 5 at Q78(a)

(This relates only to employers that do not normally grant credit direct to the public).

The item code to be entered at Q78(f) will depend on the type of vehicle:

New car/van	-	942)	see diary item
Second hand car/van	-	943)	codes for
Motorcycle/scooter/moped (new and second hand)	-	944)	fuller description

If the vehicle was purchased within 3 months of the interview date, transfer the details to Q73, provided they have not already been entered at this question.

3. Loan for purchase of season ticket

All organisations coded 1-5 at Q78(a) - (including all employers)

Enter item code 950, 951 or 954 at Q78(f). If the season ticket was purchased within 12 months of the interview date, transfer the details to Q76, provided they have not already been entered at this question.

The reason why season tickets should be transferred in all cases where they were purchased within 12 months of the interview date, is that the only diary codes which can be allocated to them at the loan question are '900' codes. This means that the data would be lost if it were not recorded at Q76.

4. Loan for purchase of all other goods and services

(Excluding motor vehicles and season tickets).

All organisations coded 1-6 at Q78(a) - (including all employers)

- (i) If all the money has been spent and the item(s) purchased is/are known, code the loan entry to the item(s) purchased.
- (ii) If it is clear from interviewer notes that none of the money has been spent, whether or not the informant has stated the purpose for which it is to be used, code as 999. Do not refer to RO.
- (iii) If all the money has been spent but the item(s) purchased is/are not known, refer to RO at the CHECKING stage. RO will then decide whether to write to the informant, but if no further information becomes available, code as 999.

5. Residual Sum

The instructions at 4(ii) and 4(iii) apply not only to the whole of a loan but also to a part of a loan or 'residual sum'. If it is clear from interviewer notes that a part of a loan has not been spent, follow the instructions at para 4(ii), ie code as 999.

If a part of a loan cannot be attributed to any particular item (eg money spent on 'general living expenses' or 'miscellaneous goods and services'), follow the instructions at para 4 (iii), ie refer to RO.

Question 78 - Item being bought by a loan (continued)

Other types of loan

1. Bridging loan for the purchase of a property

If the bridging loan is used for the purchase of a main dwelling, code as 221.

2. Loan to pay off other loans

If a loan is obtained to pay off a number of other loans, code as 787.

3. Overdraft

Code all overdrafts as 999.

If an overdraft is used to purchase a motor vehicle which was bought within 3 months of the interview date, transfer the details to Q73 provided they have not already been entered at this question.

4. Loan from relatives or friends

This type of loan should not appear at this question as none of the codes at Q78(a) is appropriate. If such a loan does occur, code as 999.

If the loan was used to purchase a motor vehicle which was bought within 3 months of the interview date, transfer the details to Q73 provided they have not already been entered at this question.

5. The following types of loan should be coded as 999:

- (i) Overdrafts (see also para 3)
- (ii) Loans from friends or relatives (see also para 4)
- (iii) Business loans - if in doubt as to whether the loan relates to the informant's business, refer to supervisor.
- (iv) Flexi-loans
- (v) Continuous credit schemes - credit is extended to cover additional items so the original loan is never paid off.

- Notes:
- 1. If there are two loans from separate sources in respect of the same article, both loans should be coded as two separate agreements. The cash price should be apportioned between the two.
 - 2. If an interviewer's note indicates that a mortgage has been taken out to modernise or decorate a property (code 2 at 78(a)), check that the loan payment has not also been included at Q31 or Q34. If it has, then the amount of the payment should be deleted from Q31 or 34. If in doubt, refer to RO.
 - 3. If 'insurance for repayment of loan' is mentioned either at this question or at Q45, it should be apportioned between the relevant items and added to the loan payments.
 - 4. If the informant has agreed to pay £X in instalments but prefers to pay variable amounts, accept amount paid last time at Q78(c).

Question 78 - Item being bought by a loan (continued)

5. If the outstanding debt for a particular item is subsequently paid off in one payment, this should be accepted even if the initial payments were interest free.
6. Where the informant acted as a guarantor for an item bought using a loan and is now paying off the instalments, the entry should be deleted and a weekly amount entered in each week of the diary - code as 799.
7. Car leasing - delete the entry and enter a weekly amount in each week of the diary - code as 556.
8. If a TV and video are purchased together and the individual prices are not given, refer to RO.

Editing

1. A print message will appear if Q78(a) is coded 5. If the informant's employer grants credit direct to the public as part of its business then the question should be re-coded 1-4 as appropriate, otherwise it should be left as code 5.
2. A print message will appear if Q78(1) is coded 1. The amount shown at Q78(c) should be added to the appropriate benefit (usually income support) provided it has not already been included at that question. Adjust the amount for period code differences if necessary. If in doubt, refer to supervisor.
3. If the last payment (Q78(c)) is not given and there is an interviewer note indicating that the informant has not actually made any payments, the whole record should be deleted and Q78 recoded if necessary. Do not refer to RO.

If the last payment is not given and there is no interviewer note or it is not clear whether the informant has made any payments, refer to RO.
4. If the loan amount (Q78(b)) is abated then all the other monetary entries (ie loan payment, cash price, part exchange and down payment) must be abated by the same amount or proportion.
5. Note that the figure at Q78(b) is given in £ only. If this figure needs to be amended or abated then the pence must also be shown on the K form or error report.

1/B:HHLDSCHD.13

Question 79-80 - Items being bought under HP or credit sale agreement

Hire purchase is normally arranged by the shop where goods are purchased, and the instalments are repaid to the shop ie the vendor. If the instalments are being paid direct to a finance house instead of the vendor this is not an HP agreement, so the information should be transferred to Q78 and coded 1 at Q78(a).

Note that with HP the customer does not own the goods until the last instalment is paid. 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.

Checking

Check that there is a spender number for each entry.

If more than four items are purchased by HP or credit sale agreement, then additional pages should be added and the column numbers changed to 5, 6 etc.

Do not enter any qualifier codes at Q80(a), except for qualifier 5.

Apportioning the HP agreement

If more than one item is purchased under the same agreement each item should be entered in a separate column. The amounts shown at the following questions should then be apportioned on the basis of the cash price (Q80(d)) of the items purchased:

- Q80(g) - down payment
- Q80(h) - instalment

Code the items purchased in the first Office Use box at Q80(a).

Note that the amount allowed in part exchange at Q80(f) should not be apportioned. If one of the items purchased is a car and an amount has been allowed in part exchange, refer to supervisor before apportioning.

- Notes:
1. Where the hire purchase price (ie cash price plus interest) is given but the cash price itself is not known, refer to RO for an estimate.
 2. If the informant has agreed to pay EX in instalments but prefers to pay variable amounts, accept the amount paid last time at Q80(h).
 3. If the outstanding debt for a particular item is subsequently paid off in one payment, this should be accepted even if the initial payments were interest free.
 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 entry should be deleted and a weekly amount entered in each week of the diary - code as 799.
 5. Car leasing - delete the entry and enter a weekly amount in each week of the diary - code as 556.
 6. If a TV and video are purchased together and the individual prices are not given, refer to RO.

Question 79-80 - Items being bought under HP or credit sale agreement (continued)

Editing

1. If no down payment or instalment paid

There should either be a down payment (Q80(g)) or an instalment (Q80(h)) or both.

If neither are given and there is an interviewer note indicating that the informant has not actually paid any money although he may be in possession of the goods, the whole record should be deleted and Q79-80 recoded if necessary. Do not refer to RO.

If neither are given and there is no interviewer note or it is not clear whether the informant has paid any money, refer to RO.

2. Abatement

If the cash price (Q80(d)) is abated then all the other monetary entries (ie part exchange, down payment and instalment) must be abated by the same amount or proportion.

Question 81 - Budget/option accounts, mail order clubs, top up student loans etc

Code 1 Budget or option account

A budget or option account is usually with a department or chain store. With a budget account the customer undertakes to make certain payments into an account, usually at a regular rate and time interval. In return, they are able to purchase goods on credit up to a certain figure specified in the original agreement. With an option account, goods are also bought on credit, but the monthly statement received from the store can be paid in full or by agreed instalments. If paid in full, no interest will be charged.

Holders of budget or option accounts are often issued with a plastic card similar to a bank credit card. This is NOT TO BE TREATED AS A BANK CREDIT CARD BUT AS BUDGET OR OPTION ACCOUNT. This card can be used sometimes in a number of shops, eg. Readycredit card can be used in Ryman's and Top Shop.

Code 2 Club run by a shop

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 schemes run by different co-operative retail societies. These should be coded 3 unless they are HP or credit sale agreements when they are coded at Q79/80 or loans when they are coded 1 at Q78(a).

Code 3 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. Any purchases made for customers should also be deleted.

Code 4 Any other mail order organisation

This is where an informant deals direct with the mail order firm and includes direct payments to firms that advertise in the press. All goods are ordered by post and no commission is paid.

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

Mail order firms also arrange HP and credit sale agreements. An indication that it is an HP agreement is if interest is paid on the purchase. Such arrangements should be coded at Q79/80.

Code 5 Check trader

Here the customer pays for goods by check. Usually a check trader calls on the customer to sell checks (eg Provident check arrangement) 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 which should be coded at Q79/80 and loans which should be coded 1 at Q78(a).

Question 81 - Budget/option accounts, mail order clubs, top up student loans etc (continued)

Code 6 Top up loans for students

Note that this item will not appear in the schedule until the second quarter.

In September 1990, the other questions on top up loans (Q106 and Q113) will be asked so this question should not be asked until then.

It will not be necessary for goods and services acquired with the loan during the month prior to interview to be recorded at this question. If any goods and services are acquired during the record-keeping period, they will be shown in the diary.

Code 7 Loan from other person or organisation (except credit cards)

Note that this item will be coded 6 in the first quarter and 7 from the second quarter onwards.

Include Loans from relatives or friends

Legal fees or legal aid being paid in instalments, but if legal fees appears in the diary as a 'once only' payment - code as 799.

Exclude Arrangements with trade unions or social clubs etc, which allow goods to be bought at reduced prices. These are not credit arrangements.

This code is for any doubtful or unusual schemes which should be accepted, transferred or deleted as necessary. If in doubt, refer to supervisor.

Question 81 - Items being bought with credit arrangements coded 1-7

Checking

Check that there is a spender number for each entry.

If more than 15 items are purchased under one or more of these arrangements, then additional pages should be added and the line numbers changed to 16, 17, etc.

Code the items purchased in the first Office Use box at Q81(d).

Do not enter any qualifier codes at Q81(d) except for qualifier 5.

If food has been purchased but not itemised, code the total amount to 199. If alcoholic drink is included in the total, refer to R0.

The following should be deleted from this question and coded in the diary if paid during the record-keeping period:

Christmas club hamper	-	code 199
Christmas club payments	-	code 803
Book club payments	-	code 721

Editing

1. If Q81 is coded 6 in Quarter 1 or 7 in Quarter 2 (loan from other person or organisation) a print message will appear. Check whether this should be reclassified to one of the other codes at Q81 or whether it should be deleted. Refer to the notes on the individual codes.
2. Items purchased within a calendar month of the date of interview are acceptable. For example, if the date of interview was 10 January then any item purchased between 10 December and 9 January inclusive is 'valid'.

An error message will appear if an item was bought on the day of interview or more than a calendar month prior to the interview date. If the date is suspect (eg the item was purchased three months ago) or is not clear, refer to supervisor. Otherwise delete the entry.

Question 82 - Second dwelling

INCLUDE as SECOND DWELLING only permanent accommodation eg holiday home, town flat, fixed caravan or beach bungalow, in which one can live permanently.

EXCLUDE as SECOND DWELLING a permanent second dwelling outside UK (ie outside England, Scotland, Wales and Northern Ireland. Exclude old or new homes in UK and Timeshares in UK or abroad.

In addition to the accommodation in which the household is living, a MAIN DWELLING includes any accommodation to which the household or a household member may be moving (eg on marriage) or has moved from.

A 'temporary' dwelling (eg a flat where a council tenant is being temporarily rehoused) should also be treated as a MAIN dwelling.

A MAIN dwelling, therefore, includes all MAIN dwellings occupied by the household during the last 12 months.

Questions 83-86 - Expenditure on main and second dwellings (in last 12 months)

Questions 83 and 84 apply only to households with central heating in their main dwelling (coded 1 at Q53) or with a second dwelling in UK (coded 1 at Q82(a)).

Questions 84 and 85 apply to all households.

For a description of main and second dwelling see Q82.

With the exception of Q83(b) the subsidiary questions asked at Q83-86 are identical.

Checking

Check that code 1 in the OFFICE USE boxes at the top of each page has been ringed where appropriate and also the main and/or second dwelling codes at Q83(a) to Q86(a).

1. Amount to be entered at Q83-86

The amount entered at Q83(d), 84(c), 85(c) or 86(c) should be the amount the informant has actually paid during the last 12 months either to 'someone else' (eg builder, electrician) or for 'do-it-yourself' items (DIY) or both.

(i) Loan payments

If a loan of say, £3000 is obtained to pay for an extension to the home but only £2,000 of this was paid to a contractor during the last 12 months, then £2000 should be entered at Q85(c). The instalment payments on a loan should not therefore be included at Q83-86.

(ii) Instalment credit or HP payments

In an HP agreement the purchaser pays for the goods by instalments and these are paid direct to the vendor not to a bank or finance house as in the case of a loan. In an HP agreement therefore, it is the total amount paid in instalments during the last 12 months which should be entered at Q83-86.

(iii) Grants from a local authority and refunds from an insurance company

A grant from a local authority or a refund from an insurance company, if paid direct to the household, should be included at these questions but a grant or refund paid direct to the contractor should be excluded.

Again, it is the amount which the informant has actually paid during the last 12 months which should be entered at these questions.

2. Methods of payment

(i) If instalment credit occurs in combination with any other method of payment then code 4 should be ringed and all other codes deleted.

(ii) If any method of payment other than those shown at codes 1-4 is used (eg part cash/part credit card, part cash/part loan, part credit card/part loan) then code 5 should be ringed.

(iii) Home improvement grants should be coded 5; they are not to be coded as loans.

7. 1st QUARTER (To be carried out at Checking stage)

Checking back to the loan or HP questions (Q78-80)

If the goods were paid for by:

- | | | |
|--|----------------|----------|
| Loan | | - code 3 |
| Other instalment credit or
part cash/part other instalment credit | | - code 4 |
| Part cash/part loan |) | |
| |) specified at | - code 5 |
| Part credit card/part loan |) | |

Check that the information has also been entered at the loan or HP question as appropriate. If it is not given there, refer to RO.

4. 2nd QUARTER onwards (To be carried out at Checking stage)

Checking back to the loan or HP questions (Q78-80)

- (i) If the goods are paid for by loan (code 3) or instalment credit (code 4), the interviewers are asked to check whether the loan has been paid off. If it has, they will ring code Y in the box beside the question. If code Y is ringed, it is not necessary to check back to the loan or HP question, but if code Y is not ringed it will still be necessary to check whether the information has been entered and if not, refer to RO.
- (ii) It will also be necessary to check the loan or HP question if code 5 has been ringed and the method of payment specified includes either 'loan' or 'instalment credit'. (NB - Interviewers have not been asked to refer back in these cases so code Y will not be ringed). Again, if the information is not given at the loan or HP question, refer to RO.

Notes:

1. Central heating installation (Q83)
Include initial installation as well as total replacement of a central heating system.
2. Central heating repairs (Q84)
Include maintenance contract payments eg Gas Board schemes.
3. These questions are still experimental, so any entries elsewhere in the A schedule (Q78-80 and Q99) or in the diary should be coded to the item or service purchased not the 900 series.

Editing

If the amount is not known refer to RO for an estimate. The estimated amount should be entered on a K1.

Do not abate the amount paid if any of it is being claimed as a business expense.

A print message will appear if the 'method of payment' questions are coded 4. This should have been dealt with at the checking stage but, as it is particularly important to ensure that all instalment credit (HP) agreements are entered at the appropriate question, it should be checked again at the editing stage.

Questions 83-86 - Expenditure on main and second dwellings

NOTE ON 2ND QUARTER CHANGES TO THE QUESTIONS

It has been discovered that the diaries provide more reliable estimates of DIY expenditure than the retrospective questions in the A schedule. The following questions will not therefore be asked after the first quarter:

Q83C, 84B, 85B, 86B

Q83D2, 84C2, 85C2, 86C2

The coding boxes will still remain on the schedule but the words "OFF USE" will appear inside the boxes, so do not enter anything in them.

Question 87 - Expenditure on purchase or sale of property (in last 12 months)

Check that there is a spender number for each entry.

1. This question collects data about conveyancing, estate agents' and surveyors' fees incurred in respect of purchase or sale of property, failed property transactions, remortgaging, second mortgages and top-up mortgages. Only residential property transactions should be included.
2. If the informant has given the exact amounts spent on conveyancing fees, estate agents' fees or surveyors' fees then each should be entered in a separate column and the amounts shown at Q87(b). Ring the appropriate code at Q87(a).
3. Do not accept estimates for conveyancing fees, estate agents' fees or surveyors' fees. If estimates are given enter the combined fees at Q93(b) and ring code 4 at Q87(a).
4. If codes 1 or 2 or 3 at Q87(a) are multi-coded but only the combined fees are given then ring code 4 at Q87(a) and delete the other codes.
5. Stamp duty, land registry fees and local authority search fees should be excluded. If there is an interviewer's note indicating that one or more of these fees are included in the amount given at Q87(b), refer to R0, whether the purchase price of the dwelling is given or not.
6. Fees which do not specifically relate to the sale or purchase of a property or a remortgage etc should also be accepted and coded 4 at Q87(d), eg solicitors' and surveyors' fees incurred in respect of repairs to a property or the building of an extension.
7. The 'other dwelling' code at Q87(d)(i) relates to transactions involving someone else's property eg where the informant sells an inherited house.

- Notes:
1. Exclude fees incurred in respect of property which is used only for business.
 2. This question is still experimental, so any entries elsewhere in the A schedule (Q78-80 and Q99) or in the diary should be coded to the item or service purchased not the 900 series.

Editing

If the amount is not known refer to R0 for an estimate. The estimated amount should be entered on a K1.

Do not abate the amount paid if any of it is being claimed as a business expense.

Question 88 - Expenditure on moving and storage of furniture (in last 12 months)

Check that there is a spender number for each entry.

Editing

If the amount is not known refer to RO for an estimate. The estimated amount should be entered on a K1.

Do not abate the amount paid if any of it is being claimed as a business expense.

Question 89 - Expenditure on furniture (in the last 3 months)

This question applies to new and secondhand furniture.

Checking

Checking back to the loan or HP questions (Q78-80)

1st quarter - see para 3 at Q83-86

2nd quarter onwards - see para 4 at Q83-86

This question is still experimental, so any entries elsewhere in the A schedule (Q78-80 and Q99) or in the diary should be coded to the item purchased not the 900 series.

Editing

If the amount is not known refer to R0 for an estimate. The estimated amount should be entered on a K1.

A print message will appear if the 'method of payment' question is coded 4. This should have been dealt with at the checking stage but, as it is particularly important to ensure that all instalment credit (HP) agreements are entered at the appropriate question, it should be checked again at the editing stage.

Question 90 - Expenditure on carpets and carpeting (in the last 3 months)

Include: fitting charges

Exclude. small items like vinyl/plastic floor coverings

Checking

Checking back to the loan or HP questions (Q78-80)

1st quarter - see para 3 at Q83-86

2nd quarter onwards - see para 4 at Q83-86

This question is still experimental, so any entries elsewhere in the 'A' schedule (Q78-80 and Q99) or in the diary should be coded to the item purchased not the 900 entries.

Editing

If the amount is not known refer to R0 for an estimate. The estimated amount should be entered on a K1.

Delete the amount at Q90(a) if it is £50 or less and recode the main question.

If carpets have been purchased by HP (instalment credit - code 4 at Q90(b)), and the amount spent in instalments during the last 3 months (Q90(a)) is £50 or less, this should be deleted. (Strictly speaking, HP payments should not be deleted, this is simply to avoid any problems arising because of the £50 cut-off point).

A print message will appear if the 'method of payment' question is coded 4. This should have been dealt with at the checking stage but, as it is particularly important to ensure that all instalment credit (HP) agreements are entered at the appropriate question, it should be checked again at the editing stage.

1B:\HHLDSCHD.9

Questions 91-97 - Expenditure on holidays (in last 3 months)

Q93-95 apply to package holidays including self-catering package holidays. A package holiday is one where travel to the holiday point and accommodation are charged for jointly and cannot be paid separately. Insurance cover may also be included as part of the package cost.

Q96 applies to non-package holidays at a hotel or boarding house.

Q97 applies to non-package self-catering holidays.

Checking

Check that there is a spender number for each entry.

Checking back to the loan or HP questions (Q78-80)

1st quarter - see para 3 at Q83-86

2nd quarter onwards - see para 4 at Q83-86

Notes

1. These questions are concerned with expenditure made during the last 3 months irrespective of whether the holiday has been taken or not and regardless of the length of the holiday taken, so the holiday can be of any length.
2. Holidays taken in the Channel Islands or Isle of Man should be coded 3 at Q94, Q96-97. These islands are not a part of the UK.
3. Holidays taken at the informant's home or holiday home or with relatives where there is no payment on a commercial basis should be excluded.
4. Timeshare holidays in UK and abroad should also be excluded.
5. If holiday insurance is included in the total cost of the holiday and the cost of the insurance is known, then it should be deleted and coded in the diary if paid during the record-keeping period. If it is not known then it should be left in the total cost of the holiday.
6. These questions are still experimental, so any entries elsewhere in the 'A' schedule (Q78-80 and Q99) or in the diary should be coded to the item or service purchased not the 900 series.

Editing

If the amount is not known refer to RO for an estimate. The estimated amount should be entered on a K1.

A print message will appear if the 'method of payment' questions are coded 4. This should have been dealt with at the checking stage but, as it is particularly important to ensure that all instalment credit (HP) agreements are entered at the appropriate question, it should be checked again at the editing stage.

Question 98 - Current/budget accounts and bank service charges (in last 3 months)

Check that there is a spender number for each entry.

Bank current accounts which yield interest (eg Lloyds Classic a/c, Midland Vector a/c) should be included but bank deposit or savings accounts and building society current accounts should be excluded from this question.

The following items should be excluded from Q98(b)(i):

- (i) Charges on bank credit cards
- (ii) Counter charges for cashing cheques - these should be coded as 799 in the diary if paid during the record-keeping period.
- (iii) Interest charged on loans, overdrafts and bank budget accounts.

Editing

If the amount at Q98(b)(i) is not given but a 'DK' has been entered then impute, on a K1, using current gross weekly household income

If the amount is not given and no DK is entered, recode Q98(b) to 2.

If a joint account is held there should be a separate entry for each informant. Any service charges should be divided equally between the joint account holders.

Do not abate the amount paid if any of it is being claimed as a business expense.

Question 99 - Payments by standing order or direct debit

Check that there is a spender number for each entry.

Standing orders/direct debits may be arranged through a bank account, bank budget account, national (Post Office) Giro account or a Building Society account.

Payments made through bill-paying firms should also be included eg:

Homewise (management charge - £5.00 per month - code 799)

Secure Homes (management charge - £1.50 per month - code 799)

If the management charge is not given separately it should be deducted from the monthly or weekly payment.

Code the items being paid for in the Office Use box using diary codes.

Do not enter any qualifier codes at Q99 except for qualifier 5.

Use the '900' series for coding any A or B schedule items which occur at this question. Do not delete any items appearing elsewhere in the A and B schedules.

Editing

Error messages

There is a large number of checks (error messages) linking the 900 codes with their corresponding variables in the A and B schedules. Some checks relate to the household (eg rent, mortgage) but most relate to the person (eg life insurance, personal pensions, loans, educational fees).

All these checks relate to payments which are, generally speaking, 'continuous' (eg rent, mortgage, gas, electricity, insurances, loan instalments).

The purpose of these checks is to determine whether there is a corresponding entry in the A or B schedule. For example, if a person pays a premium for a personal pension (Q43) by standing order and there is no corresponding entry at Q43, an error message will appear. If a person is paying for an item by standing order then, even if it is the first payment, there should still be a corresponding entry in the A or B schedule. It would appear, therefore, that the amount has either been omitted in error or it has not been keyed.

Action to be taken

If an error message appears, proceed as follows:

- (i) Check whether an amount has been entered at the relevant question. If so, enter this on a K1.
- (ii) If no amount has been entered at the question, refer to any interviewer notes and also to any related questions to see if they explain why the data is missing.
- (iii) If it is still not possible to discover why the amount is missing, refer to RO. If in doubt as to what to do, refer to supervisor before referring to RO.

Question 100 - Prescriptions - items acquired free of charge

Check that there is a person number for each entry.

| Include items obtained free of charge at a hospital dispensary even if these were not acquired by prescription.

Exclude items acquired on a prescription season ticket. This is a ticket which is bought by persons who are not entitled to free prescriptions but who require regular medication.

Question 101 - Free Welfare Milk

This question applies only to persons under 61.

Check that there is a person number for each entry.

Exclude powdered milk and milk tokens.

Question 102 - Free School Milk

This question applies only to persons with children under 16 at State schools.

Check that there is a person number for each entry.

Free school milk is supplied to children up to their seventh birthday (11th birthday in some LEA's) at registered day nurseries, playgroups, state primary schools or to approved child minders. The normal amount is one bottle or carton per day.

For children with particular health problems, milk may be supplied up to their sixteenth birthday or the allowance may be more than one bottle.

Bottles or cartons usually contain one third of a pint.

Question 103 - State School Meals

This question applies only to persons with children under 19 at state schools.

Check that there is a person number for each entry.

(Include school cafeteria and fixed price meals only.

Exclude 'tuck shop' purchases.

The total amount paid in the last seven days (Q103(d)(i)) should be accepted irrespective of the period it covers.

Question 104 - Travel to State School

This question applies only to persons with children under 19 at state schools, where the children travel to school by bus or train. 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.

Check that there is a person number for each entry.

Include state school bus and train passes.

Exclude private season tickets for children. These should be entered at Q76.

The total amount paid in the last seven days (Q104(c)(i)) should be accepted irrespective of the period it covers.

See instructions at Q76 concerning duplication of 'season ticket' entries for state school and private school children.

Questions 105-115 - General notes on education questions (continued)

6. Accept grants for items such as books, stationery, clothing, (exc clothing vouchers) travelling expenses, instruments and maintenance of relatives.
7. If a grant is made by an employer for the children of an employee, it should be added to the salary of the parent at Qs 11, 17(a) and 25(a) and (b) (B Schedule) on a proportional basis. For example, if the salary was paid monthly then 1/12 of the total value of the grant should be included in the salary. Delete any entries at Q105 or Q112 but include the grant (as a payment) at Q107, Q108 or Q111.
8. If fees are paid direct by an employer for the children of an employee, these should be accepted at Q107, Q108 or Q111 and should also be added to the salary of the parent (see para 7).
9. If all the fees are paid direct or refunded by an employer for an employee, delete the entries at Q107, Q108 or Q111. If only a part of the fees are paid direct or refunded then only that part paid by the informant should be entered at Q107, Q108 or Q111.
10. Parental contributions towards a grant should be included at Q107 or Q111 under the parent's person number and at Q66 (B schedule) under the child's person number if the child is a spender. This applies whether the parents and child are in the same household or not. Parental contributions may also be included at Q108, if, for example, the child takes a leisure course as a part of his/her educational course. Note that cash gifts above the value of the grant should be excluded Overseas grants should also be shown at Q66 (B schedule).
11. Gifts of money, including pocket money, over and above the amounts required for education should be excluded from Q105-115 and shown in the diary if given during the record-keeping period - code 801 if the person is under 16 and 802 if 16 or over
12. 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 Q7.

Question 105 - Attending a course for which an education grant, maintenance grant or scholarship is received

Check that there is a person number for each entry.

Do not transfer any data to the pay questions in the B schedule except in the case of a grant or fees paid by an employer (see paras 7 and 8 at: 'General notes on education questions').

Editing

1. If the amount of the grant at Q105(c) (state) or Q105(d) (private or overseas) is not known, do not impute.
2. If Q105(b) is coded 1 and an amount has been entered at Q105(d), transfer it to Q105(c).
3. If Q105(b) is coded 2 or 3 and an amount has been entered at Q105(c), transfer it to Q105(d).
4. If both Q105(c) and Q105(d) have been completed, accept the figure which follows the correct continuity from Q105(b) and delete the other.
5. If Q105(e) is 0.00, blank or DK, enter the amount given at Q105(c) or Q105(d). If both these questions are blank then Q105(e) should be left blank.

Question 106 - Attending a course for which a top-up student loan is received

Check that there is a person number for each entry.

1. It is expected that this scheme will come into operation in September 1990, although, at present (January 1990), the legislation has not yet been passed. The question must not therefore be asked until September.
2. The loans will be additional to the student grant and will be repayable over ten years. They will be offered by banks or building societies at below market rates. The government will guarantee bad debts and subsidise the cost of interest charges.
3. The 'academic' year starts in September and ends in May-June of the following year.
4. The amount students can borrow will vary, but the maximum loan will be as follows:

	In a full year of study (£)	In the final year of study (£)
London	460	340
Elsewhere	420	310
Home	330	240

If the amount entered is greater than £460, refer to RO

It is unlikely that any person under 16 will receive a top-up loan.

Question 107 - Fees or maintenance for educational courses (in last 3 months)

Check that there is a person number for each entry.

All educational or vocational courses except those where private tuition fees are paid (see Q108) should be entered at this question. The distinction between an educational or vocational course and a recreational course may not be entirely clear, so it may be necessary to transfer entries from Q107 to Q108 and vice versa.

Editing

1. If the amount of fees or maintenance paid is not known, refer to RO.
2. If fees or maintenance for educational or vocational courses (except those where private tuition fees are paid) are entered in the diary (code 980), a warning message will appear if there is no corresponding entry at Q107(b) for at least one person in the household.

If '1st payment/instalment' has been written beside the diary entry, no further action is required. If not, check Q107(b) and if no details are given, refer to RO. (See also Note 1 on PD14 of the diary instructions).
3. If the DK code is ringed at Q107(d) a print message will appear. Check the answer given at Q107(d)(i) to see if Q107(d) should be recoded as 1 or 2.

Question 108 - Fees or private tuition for leisure courses (in last 3 months)

Check that there is a person number for each entry.

All leisure or recreational courses should be entered at this question. If, however, any private tuition fees are paid for a course then this should also be entered here even if the course appears to be more vocational than recreational (eg mathematics). It may be necessary, therefore, to transfer entries from Q108 to Q107 and vice versa.

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

Cookery, homemaking, handicraft, needlework, 'do-it-yourself' classes,
Dancing, music classes
Driving lessons
Fencing, riding, swimming lessons
Training in sport and athletics
Course of lectures, including those given by the WEA
Courses in arts of the literary arts
One-day schools, weekend schools, summer schools, "Teach-ins"

Correspondence courses taken in UK (Delete if taken abroad)
Language courses, whether on tape or records (eg Linguaphone)
Playschools and nursery schools (Note Q7 at the household box should be coded 2)

The following should be excluded from these questions:

- (1) Fees for playgroups and private or local authority day nurseries. These should be coded as 780 in the diary if paid during the record-keeping period.
- (11) Membership subscriptions to a trades union, professional association, society or club. These should be coded as 796 or 797 in the diary if paid during the record-keeping period.
- (111) Driving tests. Deduct the driving test fee (£15) if it is included in the cost of driving lessons. This should be coded as 770 in the diary if paid during the record-keeping period.

Editing

- 1. If the amount of fees or private tuition paid is not known, refer to RO.
- 2. If fees or private tuition for leisure or recreational courses are entered in the diary (code 981), a warning message will appear if there is no corresponding entry at Q108(b) for at least one person in the household.

If '1st payment/instalment' has been written beside the diary entry, no further action is required. If not, check Q108(b) and if no details are given, refer to RO. (See also Note 1 on PD14 of the diary instructions.)

Note, if one of these courses occurred in the diary, it used to be possible to check whether the particular course had been entered at Q108 by referring to the question: 'What is the subject being studied?' Unfortunately, this question does not exist in 1990.

Question 109 - Attending a part-time course at a state educational establishment

Check that there is a person number for each entry.

Editing

| If the DK code is ringed at Q109(b) a print message will appear. Check the answer given at Q109(b)(i) to see if Q109(b) should be recoded as 1 or 2.

Questions 110-115 - Grants received by and fees paid for children outside household

Check that there is a person number for each entry.

These questions apply to children (including married children) aged 16-24 who are not members of the household but are the children of household members. They can also apply to grand-children, nephews, nieces, foster children etc. If there is any doubt as to whether a person should be entered at these questions, refer to RO.

Code the relationship to HOH at Q110(b) for each person entered. Use the coding frame at Q2.

The question on top-up student loans (Q113) must not be asked until September. (See notes at Q106).

Editing

1. Q110

If the relationship to HOH has not been completed a validation error message will appear.

2. Q111

(i) If the amount of fees or maintenance paid is not known, do not impute.

(ii) If fees or maintenance for these courses are entered in the diary (code 984), a warning message will appear if there is no corresponding entry at Q111(a)(1)

If '1st payment/instalment' has been written beside the diary entry, no further action is required. If not, check Q111(a)(1) and if no details are given, refer to RO. (See also Note 1 on PD14 of the diary instructions)

3. Q112

(i) If the amount of the grant at Q112(b) (state) or Q112(c) (private or overseas) is not known, do not impute.

(ii) If Q112(a) is coded 1 and an amount has been entered at Q112(c), transfer it to Q112(b).

(iii) If Q112(a) is coded 2 or 3 and an amount has been entered at Q112(b), transfer it to Q112(c).

(iv) If both Q112(b) and Q112(c) have been completed, accept the figure which follows the correct continuity from Q112(a) and delete the other.

Questions 110-115 - Grants received by and fees paid for children outside household (continued)

4. Q113

- (i) If the DK code is not ringed at Q113(a) and the amount they are entitled to borrow is not known, ring the DK code.
- (ii) If the DK code is ringed at Q113(a) and the amount they are entitled to borrow is given, delete the DK code.
- (iii) The instruction at (i) and (ii) also apply to Q113(b).

5. Q115

If the DK code is ringed a print message will appear. Check the answer given at Q115(a) to see if Q115 should be recoded as 1 or 2.

General Notes on Business Refunds - Employees

These notes refer to Q116, A Schedule and to Qs 18-20, and 28, B Schedule.

A. PURPOSE

The purpose of the questions is:-

1. To identify and abate all refundable expenditure.
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 refunds (or allowances) for 'private' expenditure. These are regarded as a 'perk' and are, in effect, an addition to salary.

B. TYPE OF REFUND/ALLOWANCE

To achieve the purpose, it must first be decided whether the refund or allowance relates to business expenditure or private expenditure.

1. The following types of refund/allowance should be classed as business expenditure:
 - (1) Car expenses
 - (11) Telephone expenses
 - (111) Lodging allowance for a household member living part of the week away from the household on business (but check carefully that he/she is a household member)
 - (iv) Subsistence allowance
 - (v) Entertainment, stationery, postage and other items which could be used in connection with the informant's work.
 - (vi) An occasional meal (otherwise see 2(1))
 - (vii) 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(ii))
 - (viii) Household expenditure provided part of the rateable unit is used for business (otherwise see 2(iii)).
2. The following types of refund/allowance should be classed as private expenditure ('perks'):
 - (i) Rent allowance for firemen, police or prison officers
 - (ii) Regular meals (as opposed to 1(vi))
 - (iii) Expenditure on transport (other than on cars) to get to work (as opposed to 1(vii)).
 - (iv) Household expenditure provided no part of the rateable unit is used for business (as opposed to 1(viii)).

C. ACTION TO BE TAKEN

1. If a refund/allowance relates to BUSINESS expenditure

(i) A Schedule

Adjust the allowance for period code differences and deduct it from the appropriate A Schedule entry. The amount of expenditure after deduction (ie the abated value) should be entered on a K1.

(ii) B Schedule

a. If business allowance included in pay details (Q10-17)

Do not delete the allowance from the pay questions but add it to Q18-20 or Q28 if not recorded there.

b. If business allowance not included in pay details (Q10-17)

Do not add the allowance to the pay questions but if it is recorded at Q18-20, it is possible that it has been included in the pay details. Refer this to supervisor.

2. If refund/allowance relates to PRIVATE expenditure (ie 'perks')

(i) A Schedule

No action is required.

(ii) B Schedule

a. If private allowance included in pay details (Q10-17)

Do not delete the allowance from the pay questions but delete it from Q18-20 or Q28 if recorded there. Amend the 'lead' questions if necessary.

b. If private allowance not included in pay details (Q10-17)

Adjust the allowance for period code differences and add it to the:

- net pay at Q11
- gross pay (if given) at Q17(a)
- usual net pay at Q25(a) - if Q25 coded 1
- usual gross pay at Q25(b) - if Q25 code 1

Delete it from Q18-20 or Q28 if recorded there.

Amend the 'lead' questions if necessary.

Assume the private allowance (or perk) is tax free so do not calculate Tax or NI on the allowances.

(111) D Schedule

- a. If a private allowance mentioned at Q116, A Schedule or Q18-20 or Q28, B Schedule is already included in pay, delete any claims at P36 of the diary, but check that these items are also listed on pages 2-35. This is because the allowance is already shown as income in the B Schedule, so when it is spent, it should also be shown as expenditure in the diary. Any entries at Q18-20 or Q28 should also be deleted.
- b. Refer any doubtful cases to supervisor.

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, refer to supervisor.

Question 116 - Refunds of household expenditure by an employer

Check that there is a spender number for each entry.

This question applies to spenders who have worked as an employee at any time during the last 3 months ie all who are currently employed and also those who have been unemployed for up to 3 months (13 weeks).

Only business expenses of those who have been an employee during the last 3 months should appear here. Any entries relating to self-employment or to those who have been unemployed for more than 3 months should be deleted.

All abatements should be carried out at the editing stage.

Editing

If Q116 is coded 1 a print message will appear. This indicates that there is a refund by an employer.

First decide whether each item to be refunded should be classed as business or private expenditure. See 'General Notes on Business Refunds - Employees' for the definition of business and private expenditure and also the action to be taken.

1. If classed as BUSINESS expenditure then:

- (i) Adjust the amount to be refunded for period code differences and deduct it from the appropriate A Schedule entry. The amount of expenditure after deduction (ie the abated value) should be entered on a K1.

The 'A' Schedule items which may be refunded are listed below:

	<u>Question</u>
Rent	19
Community charge	25
Rates	M/NI Schedule (Q2(b)) and 120-121
Water/sewerage rates	27(b) (England & Wales only)
Mortgage payment	31 and 33(a) or 34 and 36
Insurance on structure	41(b)
Gas	62 or 63 and 64
Electricity	57 or 58 and 59
Telephone	48 or 49 and 50
Road Fund Tax	68(b), 72(b)
Vehicle insurance	68(e), 72(e)
Vehicle purchase	73, 78-80

- (ii) If expenditure on rates (or rent including rates) is abated, the NRV and GRV (Q120 and Q121) must also be abated by the same proportion.
- (iii) If the interest on the mortgage (Q31) is abated, the endowment premium (Q33(a)) must also be abated by the same proportion.
- (iv) If the mortgage payment (Q34) is abated, the interest (Q36) must also be abated by the same proportion.

2. If classed as PRIVATE expenditure then:

- (i) Delete the entry from Q116.
- (ii) Do not abate any of the A Schedule questions.
- (iii) Add the amount to be refunded to the informant's pay details on an equivalent period basis.

Question 117 - Money given for items of household expenditure by someone outside the household

Check that there is a spender number for each entry.

This question refers to cases where an informant is given money (cash or cheque etc) by a private individual to pay for items of household expenditure.

The following should be excluded from this question:

- Money given by a private individual for 'one-off' items.
- Money given by an employer, government agency or any other organisation.
- Money refunded by a business.

Editing

1. If Q117 is coded 1 a print message will appear. Check that the money given to the household is also shown at the relevant A Schedule questions. This is because the money has to be shown as income and expenditure since the household did not necessarily spend the money on the item for which it was given.
2. If there is a note at any of the A Schedule questions indicating that either the whole or a part of the amount was refunded by someone outside the household, do not enter the amount refunded at this question if it has not already been given.

Question 118 - Items of household expenditure paid direct by someone outside the household including DSS

Check that there is a spender number for each entry.

This question refers to cases where the informant has items of household expenditure paid direct on his behalf by a private individual or the DSS.

The following should be excluded from this question:

- Direct payments by a private individual for 'one-off' items.
- Direct payments by an employer, government agency (except for DSS) or any other organisation.
- Direct payments by a business.
- Income in kind.

Editing

1. If Q118 is coded 1 a print message will appear. Delete the amount paid direct if it is shown at the relevant A Schedule questions. This is because they would be shown as items of expenditure by the household who has actually made the payments.
2. The only exception to the rule given in the previous paragraph is in the case of direct payments made by the DSS on behalf of informants who are receiving income support or some other benefit. The amount paid direct should therefore be added back to the benefit and should also be shown at the relevant A Schedule questions. So in the B Schedule it will count as income and in the A Schedule as expenditure.
3. Note that, if rent and/or rates are paid direct by the DSS in the form of a rebate, the amount paid direct should not be shown at this question. Rent rebates should be entered at Q22(a), A schedule and rates rebates at Q3(a)(1), M or NI schedule.
4. If only a part of an item of expenditure is paid direct, then the part paid by the informant should be shown at the relevant A Schedule questions and the part paid direct at this question.
5. If the amount paid direct is not known delete the entry at this question and if there is an entry at the relevant 'A' Schedule question, this should also be deleted.
6. Some 'regular' items do not occur in the A Schedule (eg cooker rental) so they are, in effect, diary items. If one of these items is paid direct then it should be included at this question but deleted from the diary.
7. 'One-off' items (eg cooker installation) should occur in the diary if they are paid during the record-keeping period. If one of these items is paid direct, however, it should be excluded from this question but should not be deleted from the diary.
8. If there is a note at any of the A Schedule questions indicating that either the whole or a part of the amount was paid direct by someone outside the household, do not enter the amount paid direct at this question if it has not already been given.

Question 119 - Maintenance or separation allowance

Check that there is a spender number for each entry.

This question balances Q66 (B Schedule) which asks about the receipt of an allowance.

Question 120-121 - Gross and net rateable values

Checking

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

Although the rating system will be abolished in April 1990, the GRV and NRV will still be required. If both GRV and NRV are missing, refer to RO.

Editing

Abatement

If GRV and NRV are abated because of business expenditure, enter abated values on a K1. See Q116, A Schedule and Q45, B Schedule for instructions on abating business expenditure. If rooms are used partly or solely for business or the description (at Q122) 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 number of rooms in the RU. This is the total number of bedrooms, kitchens, other rooms used for cooking, living rooms, rooms used partly and solely for business, bathrooms and garages.
 - b. To calculate the number of rooms occupied by each household in RU.
 - (i) 3 households or less: Number of rooms per household is the number of bedrooms, kitchens, other rooms used for cooking, living rooms, rooms used partly and solely for business, bathrooms and garages plus a proportion of any of these rooms which are 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, other rooms for cooking, living rooms, rooms used partly and solely for business, bathrooms and garages and any other rooms shown at Q15.
 - b. To calculate the number of rooms occupied by each household in RU.
 - (i) 3 households or less: Number of rooms per household is the number of bedrooms, kitchens, other rooms used for cooking living rooms, rooms used partly and solely for business, bathrooms and garages plus a proportion of any of these rooms which are 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.
3. The GRV and NRV are then abated by calculating
$$\text{NRV (or GRV)} \times \frac{\text{No. of rooms occupied by household}}{\text{No of rooms in RU}}$$

Question 120-121 - Gross and net rateable values (continued)

Imputation of NRV

If the NRV is not given (eg Married Service Quarters) impute on a K1, on the basis of £40 for each room occupied by the household.

If the sampled address is a caravan on a caravan site, impute the NRV by dividing the total NRV for the site by the number of caravans on the site. If the NRV for the site is not known enter an estimate of £25.

Imputation of GRV

If the NRV is given or has been imputed, the GRV can be imputed from it, also on a K1. (See Table of Net Rateable Values).

If both the NRV and GRV are missing, refer to RO - see 'Checking'.

Imputation of GRV for Northern Ireland budgets

In Northern Ireland, properties do not have a gross rateable value.

The GRV therefore needs to be imputed (on a K1) but only for the 'Northern Ireland - UK sample' not for the 'Northern Ireland - Main Sample'.

In 1990 the CI numbers for:

NI - UK budgets start from 108000

NI - Main budgets start from 109000

An error message will appear for all 'NI-UK' budgets and any GB budgets where the GRV is zero.

Question 123 - Concessionary bus travel for Old Age Pensioners

In GB this question applies to men aged 65 or over and women aged 60 or over but in Northern Ireland it applies to men and women aged 65 or over.

Concessions are also granted to handicapped people, but if they are under the ages given above the entries should be deleted.

| If an OAP gets a bus pass from a neighbouring borough, this should be accepted.

Any weekly or season tickets entered at Q76, A Schedule should be deleted if they appear at this question.

Some local authorities provide an alternative to concessionary bus fares in the form of TV/telephone/food vouchers or refunds.

See also instructions at Q69, B Schedule.

Editing

(If Q123 is coded 5 a print message will appear. Check the answer given to see if the question should be recoded as 1 to 4.

If there is no concessionary bus travel in the area, Q123 should be coded 6 and Q69 (B schedule) should be coded 3.

Multi-coded answers should be recoded as 5

Question 124 - Special circumstances

If no code has been ringed and there are no interviewer notes, ring code 2 otherwise code as 1.

If code 1 has been ringed but no notes are given recode to 2 unless there are any notes in the back of the Diary indicating that special circumstances have occurred during the record keeping period.

If code 2 has been ringed and there are notes indicating that special circumstances have occurred recode to 1.

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INCOME SCHEDULE

General instructions

1. Person numbers

There is space for three spenders on each income schedule - one in each of the three columns. Normally person numbers are entered in consecutive order: 01, 02, 03 etc. It is acceptable, however, for person numbers not to be entered in consecutive order (eg 02, 01, 03) provided that they appear in the same order throughout the schedule. It is also acceptable for, say, persons 01 and 02 to be entered in the first schedule and persons 03 and 04 in the second.

Person numbers must be entered on the first page of the schedule and, ideally, they should appear on each page where there is information, but if they appear on a page where there is no information, they should not be deleted.

2. Joint incomes, investment, interest etc.

The interviewer should have made a note of any joint income, investment or interest etc so this should be dealt with at the checking stage.

Joint incomes etc should be divided equally between the recipients unless the interviewer has indicated that some other arrangement applies

3. Continuation sheets

These should only be used for.

Q76(a) - 'Odd jobs' question

Q77-78 - If there are more than 3 children under 16 in the household

Q79 - If there are more than 4 persons in the household with assets

Q81-89 - 'Assets' questions

Main lead questions and dependent questions

From January 1990, interviewers will be required to ring the Yes or No codes at the main lead questions and the Yes codes at each dependent question where an amount is given but they need not ring the No codes at the dependent questions if no amount is given.

For example, if an informant receives a mobility allowance (Q47(b)) but does not receive any of the other allowances at Q47, then Q47 and Q47(b) should be coded 1 but Q47(a), Q47(c) and Q47(d) should be blank.

This procedure applies to the following questions only:

<u>Main lead question</u>	<u>Dependent questions</u>
46	(a) - (d)
47	(a) - (d)
48	(a) - (c)
51	(a) - (d)
52	(a) - (d)
53	(a) - (d)
56	57 - 60
61	(a) - (e)
62	(a) - (h)
63	(a) - (g)
78	(a) - (h)

From the 2nd quarter 1990, the Yes and No codes will still be printed at the main lead questions but only the Yes codes will be printed at the dependent questions.

Note for editors

From January 1990, an error message will appear:

- (i) If the Yes code is ringed at a dependent question but the amount or period code etc are blank
- (ii) If the Yes code is not ringed at a dependent question but the amount or period code etc are given

No error message will appear:

- (i) If the No code is ringed at a dependent question or the question is blank, provided the amount and period code etc are blank
- (ii) If the main lead question is coded Yes, No or is left blank even if one of the dependent questions is coded Yes. This is because the checks linking the main lead questions with their dependent questions have been deleted.

Questions 1-2 - Employment status questions

In order to bring the FES classification of economic activity more into line with international definitions and other surveys, the definitions used at these questions have been changed in 1990.

The main economic activity categories which need to be identified are:

- Workforce in employment - (1) those on government work-related employment and training programmes
- (11) employees
 - (i11) self employed
- Unemployed (1v) those seeking work within the last four weeks and available to start work
- (v) those waiting to start a job already obtained
- Economically inactive - (vi) retired
- (v11) other categories, including inactive claimants

Question 1 - Attending a government training programme

Checking

1. In the 1st quarter the question applies to all spenders.
2. In the 2nd quarter it will apply to the same age group as Q50 (question on government training programme) ie men under 66 and women under 61.
3. No distinction should be made between informants who are at college full-time and those who are on a 'placement' with an employer. Their allowance should not be treated as a wage but as an allowance and entered at Q50.
4. If an informant is on a government programme and also has a paid job (code 1 or 2 at Q2(a)) then the allowance should be entered at Q50 and details of the job at Q3-45.
5. If an informant receives an Enterprise Allowance, he should be excluded from this question and treated as self-employed (code 2 at Q2(a)).

Editing

If code 9 is ringed at Q1(a) a print message will appear. As the only government training programmes currently in existence are listed at codes 1 to 8, any cases where code 9 is ringed should be referred to RO. If, however, the informant receives an Enterprise Allowance, see paragraph 5 above.

Questions 2(a) and 2(b) - Definitions of codes

Code 1 Employee

An employee is someone who, at the time of interview has an arrangement with an employer (another person or an organisation) to work 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 starts work again. It therefore includes anyone who is:

- 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. unemployed but who is doing work on the side as an employee.

The above applies only if the informant has a job to return to with the same employer.

It does not apply where employment has been terminated before the date 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 treated as employees.

Casual or Seasonal Workers - These should be coded as employees if, at the time of interview, they are actually working for an employer. If they are on an employer's books but not working, they should be coded 3, if looking for work in the last 4 weeks, or 4 if they are waiting to start a job already obtained; otherwise, they should be coded 5, 6 or 7 as applicable. This category applies to occupations like market research interviewers, agricultural workers and secretarial bureaux.

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 when they are not working

Shop assistants including demonstrators, should be coded as an employee, but if the description of their occupation in a retail outlet is doubtful, refer to supervisor.

Resident employees eg, au pairs, domestics, who are members of the household, should be treated as working in the same way as any other employee, despite the fact that payment would be made by another member of the same household. (The HOH's or housewife's diary should show the wages paid as an item of expenditure - code 780). Note that payment of wages to agricultural workers "living in" with the farmer's household should be deleted if shown in the diary, as they constitute business arrangements).

Working students, including sandwich course students, should be coded at Q2 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, although he should also be shown as a student at Q7, A schedule.

Questions 2(a) and 2(b) - Definitions of codes (continued)

Working directors or managers of a private or limited company should be coded as employees. The salary drawn should be entered at Q10 onwards. Any dividends received should be entered at Q63, and any undistributed profits of the Company deleted, as they are not part of income.

Wives who are on the books of their husband's firm for tax purposes, should be coded as employees regardless of the number of hours worked. If the wage or salary is not given, accept the single person's personal tax allowance, as the gross pay.

Persons who are employed abroad should be treated as employees.

Persons who are employed in the UK but are paid in a foreign currency should be treated as employees.

Clergy may be self-employed or employees. In general, 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-conformist Ministers - treat as employees
4. Jehovah's Witnesses - treat as self-employed.

Persons who work at a therapy centre etc for the physically or mentally handicapped should not be coded as employees but as 5 or 7 depending on the degree of sickness etc. The benefit from the centre should be entered at Q66 and treated as an allowance from an organisation (code 2).

Code 2 - Self-employed

The term self-employed covers people who are responsible in their work only to themselves and who do not receive a wage or salary from an employer. Tax is not normally deducted at source but paid direct to Inland Revenue by them. (Hence directors and managers are employees of their companies).

Self-employment can be for any number of hours (eg. as little as one hour a week) provided the job is regular.

Self-employed includes:

1. a sole owner or part owner of a business
2. a partner in business or private practice
3. a manager who is the owner of a business which is not a private or limited company
4. landlords who manage their own property
5. persons who rent out their bedrooms to hotels as an annexe
6. persons who are temporarily sick but have a self-employed job
7. persons who are unemployed but are working as self-employed on the side
8. persons who receive an Enterprise Allowance
9. persons who have recurring free-lance jobs, eg musicians, journalists
10. farmers working on their own account
11. doctors in private practice
12. building workers on the 'lump'
13. child-minders
14. Jehovah's witnesses

Self-employed does not include

1. Working directors or managers of a private or limited company
2. Mail order agents
3. Baby sitters

Building workers on the lump

These workers are usually paid a wage by the contractor and have the standard rate of income tax deducted from that wage. They are however responsible for their own payment of National Insurance contributions.

Persons receiving an Enterprise Allowance

All the relevant self-employed questions should be asked and the allowance received should be regarded as profit and included in the calculation of self-employed income at Q40. These individuals should also be included at Q50. In the 1st quarter they should be coded 3 (other) at Q50(a), but from the 2nd quarter they should be coded 4 (Enterprise Allowance).

Code 3 - Out of employment, seeking work within last 4 weeks and available to start a job

This code applies to informants who, at the time of interview, do not have an arrangement with an employer to work for a wage or salary but who, (in their own view) have been actively seeking work in the four weeks before the interview and are available to start a job.

Actively seeking work includes those registered at a government employment office, job centre, careers office, private employment agency, answering advertisements, advertising for jobs etc.

Informants who (in their own view) are not actively seeking work, even if they are claiming unemployment benefit, should be coded 7 at Q2(b).

If an informant falls into this category but has not worked before, (eg school leavers) then Q3 to Q45 should not be answered.

Code 4 - Out of employment, waiting to start a job already obtained

This code applies to informants who have already obtained a job and are waiting to begin work.

If an informant falls into this category but has not worked before (eg school leavers) then Q3 to Q45 should not be answered.

Note that the 1989 code 3 has been split to form codes 3 and 4 (1990).

Code 5 - Sick or injured

This is a new definition for 1990. An informant who is unfit to work due to sickness or injury and who is not seeking work for that reason, should be coded 5. Those who are sick or injured but who would otherwise be looking for work should also be coded 5.

Note that the 1989 codes 4 and 5 have been combined to form code 5 (1990).

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. 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, are of the approximate retirement age for that occupation and are not seeking further employment of any kind. Thus women who, at a comparatively early age, cease work to become full time housewives should not be included in this category but should be coded 7.

Informants who are receiving unemployment benefit (Q51(b)) but consider themselves retired and who have not been actively seeking work within the previous 4 weeks should be coded 6; they should not be coded 3. This is a change from previous years.

An informant who has left work early on a Government Job Release scheme should be coded as retired. His gross benefit should be entered at Q53(d) and any tax on his benefit at Q71.

Code 7 - None of these

This code includes:

1. Informants out of employment (or never in employment) who have not been actively seeking work within the last 4 weeks or who are not available to start a job or who are not waiting to start a job already obtained. They may also be receiving unemployment benefit.
2. Informants out of employment for more than 10 years (520 weeks) and not retired.
3. Women with no paid occupation (including those who are mail order agents or paid babysitters).
4. Continuing students over 16 who are not employed at the time of interview.
5. Informants whose only remuneration is income in kind, eg free accommodation, but no wage or salary.
6. Informants who are at Handicapped Training Centres. Note that any money they earn should be transferred to Q66. If they receive free meals, the imputed value should be entered at Q66 and also in the diary as "Meals Out".
7. Informants of independent means.
8. Prisoners
9. Absent spenders (see next page).

Code 7 None of these (continued)

Absent Spenders

If an allowance is received from the absent spender then this should be entered at Q66 (if he/she is a non-spouse) or Q67 (if a spouse).

If no allowance is received the interviewers have been instructed to complete the pay questions for the absent spender and to leave Q66 and Q67 blank.

The following procedure applies where no allowance has been entered at Q66 or Q67 (ie where the pay questions should have been completed).

- i. If the absent spender is a spouse (residing in UK or abroad) and an employee
 - a. Delete code 1 at Q2(a) and delete all entries up to and including Q45.
 - b. Ring code 7 at Q2(b) and also code 2 at Q7, Q7(a) and Q8.
 - c. If Q73 is applicable, see instructions at this question.
 - d. Transfer the absent spouse's net pay from Q11 to Q67. This should be entered under the person number of the spouse who is present.
- ii. If the absent spender is a non-spouse (residing in UK or abroad) and an employee

For example, a son may be sending money home to his parents.

- a. Delete code 1 at Q2(a) and delete all entries up to and including Q45.
- b. Ring code 7 at Q2(b) and also code 2 at Q7, Q7(a) and Q8.
- c. If Q73 is applicable, see instructions at this question.
- d. Transfer the absent spender's net pay from Q11 to Q66. This should be entered under the person number of the parent or some other responsible adult.

The following procedure applies where an allowance has been entered at Q66 or Q67 (ie whether the absent spender is a spouse or a non-spouse).

- i. If Q2(a) is coded 1
 - a. Delete code 1 at Q2(a) and delete all entries up to and including Q45.
 - b. Ring code 7 at Q2(b) and also code 2 at Q7, Q7(a) and Q8.
 - c. If Q73 is applicable, ring code 2.
- ii. If Q2(b) is coded 7
 - a. Check that the sign-posting for this code has been followed correctly.
 - b. If Q73 is applicable, ring code 2.

Note that if the absent spender is self employed (code 2 at Q2(a)) or is coded 3 to 6 at Q2(b), refer to R0.

Notes on Question 2

1. If an informant:
 - (a) has more than one job it is the status of the MOST REMUNERATIVE which should appear at Q2(a) If the schedule shows that the informant's other job is the more remunerative, then Q2(a) should be recoded in accordance with his status in this other job. Subsequent questions may need amending as a result.
 - (b) is retired or out of work from his 'main job' he should be recoded 1 or 2, which ever is applicable, if it is apparent from elsewhere in the schedule that he has done some other job at which he is currently working. Code 1 or 2 applies even if the person is receiving unemployment benefit.
2. 'At present' means on the day of the interview
3. Hours worked An informant should always be accepted as "working" irrespective of the number of hours worked or the regularity of the job.
4. Change of employment status Refer all cases where this is necessary to your supervisor
5. Married informants not working whose last employment was abroad. Accept code 3, 4 or 5 at Q2(b) and record the last allowance sent to spouse (under spouse's person number) at Q67. Do not record any details at the pay questions.
6. If an informant has been sick for more than a year but is being paid a retainer and has a job to return to, refer to RO

Question 3 - Regular paid work in the last 12 months

This question applies only to those coded 1 or 2 at Q2(a).

Work must be regular, odd jobs should therefore be excluded (see Q76).

Include paid holidays, paid sick leave and periods on statutory sick pay.

Exclude periods when on strike.

Question 4 - Employees temporarily away from work

This question applies only to those coded 1 at Q2(a).

4(a)(1) - Reason for absence

If Q4(a)(1) is coded 4 a print message will appear. Check the reason for absence and where possible recode as 1 to 3.

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 2.

4(a)(11) - Pay

If the informant is receiving statutory sick pay only then code as 'no pay' from the employer. If the informant is receiving statutory sick pay and pay from the employer then code as 'part pay, or made up pay'.

4(a)(111) - Number of weeks away from work

If the period is less than a week, code as 1 week.

If the number of weeks is more than 520 (10 years) then.

- Delete code 1 at Q2(a) and delete all entries up to and including Q45.
- Ring code 7 at Q2(b) and also code 2 at Q7, Q7(a) and Q8
- If Q73 is applicable, see instructions at this question.

Question 5 - Date last worked

This question applies only to those coded 3 or 4 at Q2(b) except those who have not worked before (eg school, college and university leavers), in which case Q3 to Q45 should not be answered.

. If a person has been unemployed for more than 10 years then:

- Delete code 3 or 4 at Q2(b) and delete all entries up to and including Q45.
- Ring code 7 at Q2(b) and also code 2 at Q7, Q7(a) and Q8.
- If Q73 is applicable, see instructions at this question.

Question 7 - Looking after a sick or aged relative/permanently unable to work

For the purpose of this question, a relative is a legal or blood relation eg husband and wife, mother and daughter etc.

An adopted child is a legal relation but a foster child is not.

A couple who are cohabiting, are not considered to be legally related (for the purpose of this question only).

Editing

If Q7(a) is coded 1 a print message will appear. Check that the reason given is a valid health reason. Valid reasons include "my health" whereas invalid reasons are "my children". If the reason given is not acceptable, recode Q7(a) as 2. If no answer is given then leave blank.

Question 9 - Details of most remunerative and subsidiary employment

Checking

1. More than one job

If an informant has arrangements to work with two (or more) different employers concurrently (even if one relates to casual work), he should be coded as having more than one job. Details of the most remunerative job should be entered at Q9(a) to Q9(h) and the subsidiary job at Q9(i) to Q9(m).

2. One job only

An informant should be coded as having one job only if he/she:

- (i) does the same type of work for more than one employer eg domestic duties, gardening, teaching.
- (ii) has two jobs but is paid one salary only for both jobs.
- (iii) is changing jobs or is going to change jobs, so that not more than one job is held concurrently.

3. If an informant has recently changed jobs, it is the details of his new job that are required.

4. Occupation

The occupation is coded by the interviewer according to the OPCS 'Classification of Occupations (1980)'.

If the occupation has not been coded then enter the correct code in the 'Code Occupation' box. The code should be based on the job title given at Q9(a). The description given at Q9(b) should be used for clarification purposes only.

If the informant is a director, check that code 1 is ringed at Q9(d) or Q9(l) if it is a subsidiary job.

Notes: 1. Local authority councillors should be treated as local authority employees. (Occupation code: 022).

2. Mail order agents and babysitters should be included at Q70.

Question 9 - Details of most remunerative and subsidiary employment (continued)

5. No occupation details given or occupation coded 349 or 350

Occupation codes 349 and 350 should not be used. They relate to 'inadequately described occupations' and 'occupations not stated'.

If no occupation details are given or it is not possible to code the occupation from the information that is given, or the occupation is coded 349 or 350, refer the budget to RO at the checking stage so that a letter can be sent to the informant as soon as possible after the interview. If no reply is received to the letter then the following action should be taken, subject to RO's agreement.

If informant is the HOH:

- RO may decide to reject the budget.

If the informant is another spender:

- Delete code at Q2(a) or Q2(b) and delete all entries up to and including Q45.
- Ring code 7 at Q2(b) and also code 2 at Q7, Q7(a) and Q8
- If Q73 is applicable, see instructions at this question.

Question 9 - Details of most remunerative and subsidiary employment (continued)

Editing

1. Invalid combination of OCCUP, SUPERVIS, SIZEEST and SEEMPLOY

If the combination of answers given at:

Q2(a)/2(b), 9(b), 9(f) and 9(g) - if employed

Q2(a)/2(b), 9(b) and 9(h) - if self-employed

does not agree with those specified in the document entitled: 'Matrix showing employment status by occupation' (1987 Labour Force Survey) then the following message will appear on the error report. 'Invalid combination of OCCUP, SUPERVIS, SIZEEST, AND SEEMPLOY'.

If this message appears:

- (i) Check that the occupation has been correctly coded, using the OPCS Classification of Occupations (1980). Look up the occupation in the Index to obtain the occupation code and then refer to Appendix B1 as a further check. Amend the original code, if necessary.
- (ii) If the occupation code is correct or it has been amended, refer to the 'Matrix' mentioned above to see whether the combination of occupation etc is valid. For example, an accountant cannot be coded as a 'foreman' or a 'manager' so he should be coded as an 'other employee' (code 3 at Q9(f)). In other cases it may be the size of the establishment which does not agree with the matrix.
- (iii) If it is necessary to change the employment status of the informant from say, self-employed to employee, or there is any doubt as to what to do, refer to supervisor.

2. Main job as employee less remunerative than subsidiary job as employee

As the main job should be the most remunerative job, it follows that the gross pay for the main job (Q17(a)) should be greater than the gross pay for the subsidiary job (Q39). If this is not the case, an error message will appear. See instructions at Q10-17 - Editing (para 5). If the pay details for the main and subsidiary jobs need to be exchanged then the occupation details for the two jobs must also be exchanged.

3. Director coded as 'self-employed'

If a director is coded as 'self-employed' at Q2(a), an error message will appear. Recode Q2(a) as 'employee' and transfer the pay details from the self-employed questions (Q40-45) to the employee questions (Q10-31). If in doubt as to what to do, refer to supervisor.

Questions 10-17 - Pay details (most remunerative job as employee)

These questions apply to those currently employed and to those out of employment whose last job was as an employee.

Anticipated pay (Q10)

If an informant is currently working but has not yet been paid because he has recently started a new job, the pay he expects to receive may be entered at Q11-17. In this case, code 1 for anticipated pay should be ringed at Q10.

Checking

1. Deductions from pay (Q17)

If there are any deductions from pay, check that the relevant codes 1 to 5 have been ringed.

If there are any entries under 'other deductions' from pay, these should be reclassified, where possible, to codes 1 to 4. Delete code 5 if necessary.

If there are any deductions which cannot be reclassified, enter the appropriate diary code in the first Office Use box. (Note - do not use any qualifier codes in the B schedule).

2. No pay details given

If the informant is currently employed (code 1 at Q2(a)), the details of the current job are required. Details of the previous job should be accepted only if the relevant information cannot be obtained from the informant.

If the informant has been out of employment for up to a year (code 3 or 4 at Q2(b)), the details of the last job as an employee are required

If no pay details are given or the pay details relate to the previous job, refer the budget to R0 at the checking stage so that a letter can be sent to the informant as soon as possible after the interview. See also instructions at Q9 - 'Checking' (para 5).

3. SSP or SMP included in last pay

If there is any indication that either statutory sick pay (SSP) or statutory maternity pay (SMP) were included in the last pay:

- For SSP check that 1 or 2 are ringed at Q24
- For SMP check that 1 or 3 are ringed at Q24

4. Informant has main and subsidiary job with same employer

For example, the informant may be a school teacher and an evening class lecturer. In such cases, all deductions from pay eg tax, NI etc, are usually deducted from the salary for the main job. In this case the deductions should not be apportioned between the two jobs.

5. Workers who periodically work away from home

(eg In the armed forces, merchant navy or on oil rigs).

Such workers may make an allowance/allotment to their spouse which is shown as a deduction on their pay slip.

If the informant is at home at the time of the interview the total pay, including the allowance/allotment, should be shown at Q10-17 and Q67 should be left blank. If the informant is an absent spender then follow the instructions given at Q2 (code 7).

6. Informant employed in UK but paid in foreign currency

The income remitted to the UK should be converted to UK currency using the exchange rate applicable to the date on which the pay was received (See Financial Times).

7. Pay date

If the month and year are given but the day is missing, enter '15' in the 'day' box.

8. Pay period

This should be the actual period which is not necessarily the usual one. For example, if an informant receives 3 weeks wages in one week including 2 weeks holiday pay, the period that should be entered is 3. Note that periods of less than one week should be coded as one week.

9. Tax refund received and tax paid

Usually, if a tax refund is received, no tax is actually paid in that pay period. Occasionally however, tax is paid (presumably less than the usual amount) even when a refund is received.

10. Compulsory tax for a company car or luncheon vouchers

This should be included at Q14.

Notes on deductions from pay (Q17)

1. Composite entries

If the informant has given the total amount of deductions and the 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 on which to apportion, divide the amount equally between the items. Staff pension/superannuation is normally about 5-6% of gross pay.

2. Loans

If the deduction is for a loan, details should be shown at Q78 (A Schedule). If the loan is for a car purchased during the last 3 months and the employer does not grant loans to the general public, then the details should be entered at Q73(A Schedule). If the loan was for a season ticket, Q76 (A Schedule) should be completed. In both cases diary code 960 should be entered at Q17.

3. Widows and orphans

If the amount deducted is small (ie up about 20p per week) it should be treated as contributions to a benevolent fund (ie charity). Delete the entry from 'Other deductions' (Q17 - code 5) and complete Q16. Enter the amount itself at Q16(b)(1) - 'other charity schemes'.

If the amount deducted is fairly large it is most probably an insurance in which case it should be treated as superannuation (for 'widows and orphans' this is usually about 1½% of gross pay). Delete the entry from 'Other deductions' (Q17 - code 5) and enter it in the superannuation box (Q17 - code 1).

If the informant is in the police force or fire service the entry should be treated as life insurance and coded 924 at Q17 - code 5. The details should also be entered at Q44 (A Schedule).

4. RAF Dependent's Fund

This should be treated as a charity and transferred to Q16(b)(1).

5. Fatal Accident Scheme and PO Insurance Society

The former is for miners and police. Both should be treated as life insurance, code as 924.

6. 'Housekeeping' or 'wife's allowance'

If an informant regards a 'housekeeping allowance' as a deduction from pay, add this to the net pay at Q11, if it has not already been included there.

7. Using company bus or coach

Code as 954. Check that details are entered at Q76.

8. Overalls

Code as 301, but if cleaning or laundering mentioned, code as 791.

9. Item deducted not known

If it is not known what the deduction is for, code as 799.

10. Rounding up or down

Code as 999.

* Editing

1. If the DK code is not ringed and the amount is not given at Q16(a)(i) or Q16(b)(i), ring the DK code.
2. If the DK code is ringed and the amount is given at Q16(a)(i) or Q16(b)(i), delete the DK code.
3. If schedule reference Q017 16 (DETHRAN) has been completed a print message will appear. Check whether there are any other deductions from pay given in the margin. If so, refer to supervisor.
4. The sum of the components of pay (ie last net pay plus all deductions minus any tax refund) should equal the gross pay at Q17(a), if given. If the difference between the gross pay and the sum of these components is more than £2.00, an error message will appear.

Check whether there is an amount missing eg tax, NI or even net pay. If so, refer to any interviewer notes and impute if the amount is not given. If the net pay and all deductions are correct, amend the gross pay so that it equals the sum of these components. If in doubt as to what to do, refer to supervisor.

5. As the main job should be the most remunerative job, it follows that the gross pay for the main job should be greater than the gross pay for the subsidiary job. The weekly value of the main gross pay (Q17(a)), must be greater than the weekly value of the subsidiary gross pay (Q39) minus 20 pence, otherwise an error message will appear. For example, if the main gross pay is £148.70 per week then an error message will appear if the subsidiary gross pay is greater than or equal to £148.90 per week.

Add up the components of pay for the main job (Q11-17) and subsidiary job (Q33-38) to obtain the gross pay figure for each job. Amend any figures which are incorrect and convert the gross pay figures to weekly values. If, after any amendments have been made, the weekly value of the main gross pay is greater than the weekly value of the subsidiary gross pay minus 20 pence, accept the gross pay figures.

If the weekly value of the main gross pay is still not greater than the weekly value of the subsidiary gross pay minus 20 pence, the pay details for the main and subsidiary jobs may need to be exchanged, but first refer to supervisor.

6. If the informant is a director of a private or limited company and pays income tax or NI direct to the Inland Revenue in the form of a lump sum, these lump sum payments should be recorded at Q71 (tax) or Q74 (NI) but their income should be entered at Q11.

If tax/NI have not been deducted from salary but have been recorded at Q71/74 there should be an interviewer note to this effect at the pay questions. In this case the figures given at Q71/74 should be used to impute tax/NI at Q14/15, but refer to supervisor before carrying out the imputation.

7. If the informant has been out of employment for more than one year (see Q5) and was employed in his last job then Q11-45 should be blank. If any details are entered at these questions an error message will appear. Any details given should therefore be deleted but do not delete the pay date at Q10.
8. If the informant has been out of employment for more than ten years and was employed in his last job, see instructions at Q5.

1B:\INCMSCHD.2

General Notes on Business Refunds - Employees

These notes refer to Q116, A Schedule and to Qs 18-20, and 28, B Schedule.

A. PURPOSE

The purpose of the questions is:-

1. To identify and abate all refundable expenditure.
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 refunds (or allowances) for 'private' expenditure. These are regarded as a 'perk' and are, in effect, an addition to salary.

B. TYPE OF REFUND/ALLOWANCE

To achieve the purpose, it must first be decided whether the refund or allowance relates to business expenditure or private expenditure.

1. The following types of refund/allowance should be classed as business expenditure:
 - (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 that he/she is a household member)
 - (iv) Subsistence allowance
 - (v) Entertainment, stationery, postage and other items which could be used in connection with the informant's work.
 - (vi) An occasional meal (otherwise see 2(i))
 - (vii) 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(ii))
 - (viii) Household expenditure provided part of the rateable unit is used for business (otherwise see 2(iii)).
2. The following types of refund/allowance should be classed as private expenditure ('perks'):
 - (i) Rent allowance for firemen, police or prison officers
 - (ii) Regular meals (as opposed to 1(vi))
 - (iii) Expenditure on transport (other than on cars) to get to work (as opposed to 1(vii)).
 - (iv) Household expenditure provided no part of the rateable unit is used for business (as opposed to 1(viii)).

C. ACTION TO BE TAKEN

1. If a refund/allowance relates to BUSINESS expenditure

(1) A Schedule

Adjust the allowance for period code differences and deduct it from the appropriate A Schedule entry. The amount of expenditure after deduction (ie the abated value) should be entered on a K1.

(11) B Schedule

a. If business allowance included in pay details (Q10-17)

Do not delete the allowance from the pay questions but add it to Q18-20 or Q28 if not recorded there.

b. If business allowance not included in pay details (Q10-17)

Do not add the allowance to the pay questions but if it is recorded at Q18-20, it is possible that it has been included in the pay details. Refer this to supervisor.

2. If refund/allowance relates to PRIVATE expenditure (ie 'perks')

(1) A Schedule

No action is required.

(11) B Schedule

a. If private allowance included in pay details (Q10-17)

Do not delete the allowance from the pay questions but delete it from Q18-20 or Q28 if recorded there. Amend the 'lead' questions if necessary.

b. If private allowance not included in pay details (Q10-17)

Adjust the allowance for period code differences and add it to the:

- net pay at Q11
- gross pay (if given) at Q17(a)
- usual net pay at Q25(a) - if Q25 coded 1
- usual gross pay at Q25(b) - if Q25 code 1

Delete it from Q18-20 or Q28 if recorded there.

Amend the 'lead' questions if necessary.

Assume the private allowance (or perk) is tax free so do not calculate Tax or NI on the allowances.

(iii) D Schedule

- a. If a private allowance mentioned at Q116, A Schedule or Q18-20 or Q28, B Schedule is already included in pay, delete any claims at P36 of the diary, but check that these items are also listed on pages 2-35. This is because the allowance is already shown as income in the B Schedule, so when it is spent, it should also be shown as expenditure in the diary. Any entries at Q18-20 or Q28 should also be deleted.
- b. Refer any doubtful cases to supervisor.

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, refer to supervisor.

Questions 18-20 - Refunds of expenses included in last net pay

Note that refunds of household expenditure and other refunds of business expenditure have been combined into one question for 1990.

These questions apply to those currently employed and to those who have been out of employment for up to 3 months ie 13 weeks (see Q5) but were employed in their last job.

Do not abate any expenses because of amounts shown at these questions. Also do not abate the last net or gross pay.

Q18

Mileage allowance is a specified amount paid for each mile the vehicle is used (eg 25p per mile) The mileage will vary from week to week.

Fixed allowance is a specified set amount per week or month etc, paid regardless of how much the vehicle is used.

A mileage allowance may be claimed by a member of the household who uses a car which is owned by another household member.

Q19

This covers refunds for expenses such as parking fees, repairs etc. If noted in the margin, check whether these expenses should be included here.

Q20

This covers refunds of household expenditure which occur in the A schedule and any other refunds for business expenditure. Only the amounts actually refunded should be included.

If a subsistence allowance is received, only the amount actually spent on food and lodgings etc should be included.

If a rent allowance is received by a fireman, police or prison officer, it should not be entered at this question but treated as a 'perk' and included in net pay

Editing

If Q18 and Q20 are coded 1 a print message will appear.

Q18

If a mileage allowance or fixed allowance is included in the net pay a car sheet should be completed.

Q19

No car sheet is required for this question.

Q20

Check whether these expenses are private or business. Most business entries should appear at Q116. If there are any entries which should appear here but do not, refer to supervisor.

Definitions of business and private expenses together with the action to be taken at the pay questions and at Q18-21 are given under 'General notes on business refunds - employees' (see previous three pages). These notes are identical to those which precede Q116, A Schedule. Additional information about refunds of household expenditure is also given at Q116.

Questions 21-22 - Usual hours worked

This question applies to those currently employed and also to those who have been out of employment for up to 12 months (see Q5) but were employed in their last job.

Usual hours are not the same as basic hours. If hours excluding overtime vary within a regular pattern (eg 40 hours one week on day shift and 48 hours next week on night shift), note the average weekly hours (in this case 44).

Note that this question excludes all overtime.

Round fractions of hours to the nearest whole number. If the fraction is $\frac{1}{2}$ then round to the nearest even number.

Editing

If no hours are given refer to supervisor.

Question 24 - Items affecting last wage/salary

If 24(a)(1) is coded 6 check that NI benefit is not shown as a deduction from last pay at Q17 nor included in the gross pay at Q17(a).

If there are interviewer notes which could affect the coding of Q25 (usual pay), refer to supervisor.

Editing

If Q24(a)(1) is multi-coded it will not be keyed so an error message will appear. Ring code 11 and delete the other codes.

Question 25 - Wage/Salary usually received (usual net pay and usual gross pay)

The term "usually receive" in this context is, of course, subjective and the answer to the question will depend largely on what the informant understands the term "usual" to mean. In general the informant's answer should be accepted.

However in cases where it is in the nature of the employment to receive for a number of weeks each year a different rate of pay than for the other weeks of the year, then an average weekly (monthly, etc) pay should be calculated at Q25 based on one year's income. The most common examples of this are ancillary workers at educational institutions (eg school meals attendants) who receive 41 weeks full pay and 11 weeks part pay and supply teachers who usually receive a higher rate of pay than ordinary teachers whilst working but no pay in the holidays.

If there are any interviewer notes at Q24 or Q25 indicating that Q25 is incorrectly coded, refer to supervisor.

Editing

1. An error message will appear if the weekly value of the usual net pay is within plus or minus 20 pence of the weekly value of the last net pay (Q11).

If this message appears, it means that the usual net pay and the last net pay figures are considered to be "equal" when they should be different. Refer to any interviewer notes given at the pay questions (Q10-17) or at this question and check the answers given at Q24 and Q24(a)(i). (Note that it may not be necessary to carry out all these tasks in each case).

If either the usual net pay or the last net pay are found to be incorrect, they should be amended. If, however, there is no explanation as to why the usual net pay and the last net pay figures are "equal", delete the entries at Q25(a) and Q25(b) and recode Q25 to 1, but first refer to supervisor.

2. As the main job should be the most remunerative job, it follows that the usual gross pay (main job) should be greater than the gross pay for the subsidiary job. The weekly value of the usual gross pay (Q25(b)) must be greater than the weekly value of the subsidiary gross pay (Q39) minus 20 pence otherwise an error message will appear. For example, if the usual gross pay is £150.00 per week then an error message will appear if the subsidiary gross pay is greater than or equal to £150.20 per week.

Add up the components of pay for the main job (Q11-17) and subsidiary job (Q33-38) to obtain the gross pay figure for each job. Amend any figures which are incorrect and convert the gross pay figures to weekly values. If, after any amendments have been made, the weekly value of either the main gross pay or the usual gross pay is greater than the weekly value of the subsidiary gross pay minus 20 pence, accept the gross pay figures and override the error if the usual gross pay is still not greater than the subsidiary gross pay minus 20 pence.

If the weekly values of both the main gross pay and the usual gross pay are still not greater than the weekly value of the subsidiary gross pay minus 20 pence, the pay details for the main and subsidiary jobs may need to be exchanged, but first refer to supervisor.

Question 26 - Motoring allowance included in usual net pay

This question applies to those whose last pay was not usual.

Editing

No car sheet is required for this question.

Question 27 - Bonuses received in last 12 months (including profit-sharing bonus)

Note that 'bonuses' and 'profit-related pay' have been combined into one question for 1990.

Profit-related pay

Under a qualifying scheme, 50% of the bonus is tax free and 50% is taxable. This type of bonus can be described by a variety of terms:

- tax-relieved profit-related pay
- tax exempt profit
- profit-related payment not subject to tax

Only actual money income (cash, cheques etc) should be shown here.

Include

- (i) Directors' fees and profits to working directors
- (ii) Fireman's and First Aid bonus
- (iii) Honoraria - an honorarium is a voluntary fee paid for professional services
- (iv) Money received by a minister of religion for carrying out a wedding, funeral etc - if he is an employee. (If self-employed, this money should be shown as a part of his profit at Q40 provided that he retains it himself).

Exclude

- (i) Shares in the company
- (ii) Cash values of vouchers for spending in a shop
- (iii) Income in kind
- (iv) Income from 'windfalls'

Editing

If the informant does not know whether the bonus is before or after tax an error message will appear. This must be recoded to 'before' or 'after'. If in doubt, refer to supervisor.

In order to reduce the number of print messages which usually occur at this question, a print message will now appear only if the bonus is greater than £500.00. Check whether the bonus should be entered at this question, transferred to another question or deleted. Use the notes given above as a guide.

Question 28 - Bonus or profit-related pay included in usual net pay

This question applies to those whose last pay was not usual and who received a bonus.

If there are any interviewer notes at this question, refer to supervisor, otherwise accept the answer given.

If the bonus at Q27 is included in the 'usual net pay', this implies that the bonus is received on a regular basis, but do not abate the usual net pay if it does include a bonus.

Editing

Some informants may answer 'Yes' to this question because they believe that the question is asking whether a bonus was included in their last net pay (Q11) instead of their usual net pay (Q25).

An error message will appear, therefore, if the weekly value of the last net pay minus the weekly value of the usual net pay differs from the weekly value of the bonus (entered at Q28) by £1.00 or less

If this error message occurs, refer to supervisor. If supervisor decides that the bonus is included in the last net pay instead of the usual net pay, delete the bonus entered at Q28(a) and recode Q28 to 2, otherwise accept the answer given.

Question 29-31 - Tax relief for expenses, luncheon vouchers and free meals

These questions apply to those currently employed and to those who have been out of employment for up to 3 months ie 13 weeks (see Q5) but were employed in their last job.

Question 29 - 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 K1, from the following frame:

<u>Item being claimed</u>	<u>Per annum¹</u>
Clothing (including footwear - either on its own or together)	£24.00
Tools	£37.00
Professional societies	£20.00
Clothing/tools combined	£43.00
Boots	£38.00
Others	£38 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

It is unusual for a tax allowance for car expenses to be claimed at this question but if this occurs the following action should be taken:

- (1) Prepare a car sheet and abate annual car expenditure on the basis of the amount shown at Q29.
- (ii) 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
- (iii) Delete the element for tax relief for car expenses from Q29.
- (iv) The procedure described above has to be carried out manually.

¹ The previous figures were increased by 32% in January 1988. This was the approximate increase in the index of retail prices between January 1982 (when it is believed they were last updated) and January 1988.

In January 1990 they were increased again by 15%. This was the approximate increase in the index of retail prices between January 1988 and January 1990.

Question 30 - 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.

Question 31 - Free meals

Only free meals received from the informants' employer in the last 7 days should be entered here

The following items should be deleted:

- (i) Free cups of tea/coffee or sandwiches.
- (ii) Free meals to resident employees such as au pair girls or farm-workers.
- (iii) Free meals to persons on YTS schemes etc. The imputed value of these meals (see CSO list) should be added to any benefit received at Q50(c) and a weekly amount entered in each week of the diary - code as 840.
- (iv) Free food supplied by employers to employees, eg milk, eggs or potatoes.

Questions 32-39 - Pay details for subsidiary job as employee

These questions apply only to those coded 1 at Q9(m).

If a person has a subsidiary job as an employee Q32-39 should be completed not Q10-17.

The layout of the subsidiary employment questions is very similar to the layout of the main employment questions (Q10-17).

Checking

1. Deductions from pay

If there are any deductions from pay, check that the relevant codes 1 to 5 have been ringed.

If there is an entry under 'other deductions' this should be reclassified, where possible, to codes 1 to 4. Code 5 should then be deleted. If it cannot be reclassified, enter the appropriate diary code in the first Office Use box. (Note - do not use any qualifier codes in the B Schedule).

2. No pay details given

If no pay details are given, refer the budget to R0 at the checking stage so that a letter can be sent to the informant as soon as possible after the interview.

3. Informant has main and subsidiary job with same employer

For example, the informant may be a school teacher and an evening class lecturer. In such cases, all deductions from pay eg tax, NI etc are usually deducted from the salary for the main job. In this case the deductions should not be apportioned between the two jobs. Enter the net income for the subsidiary job at Q33.

4. Pay date

If the month and year are given but the day is missing, enter '15' in the 'day' box.

5. Pay period

This should be the actual period which is not necessarily the usual one. For example, if an informant receives 3 weeks wages in one week including 2 weeks holiday pay, the period that should be entered is 3. Note that periods of less than one week should be coded as one week.

6. Army Reserve

Should be treated as a subsidiary job.

7. Item deducted not known

If it is not known what the deduction is for at Q38, code as 799.

Questions 32-39 - Pay details for subsidiary job as employee (continued)

Editing

1. If the DK code is not ringed and the amount is not given at Q37(a)(1) or Q37(b)(1), ring the DK code.
2. If the DK code is ringed and the amount is given at Q37(a)(1) or Q37(b)(1), delete the DK code.
3. If schedule reference Q03810 (SUBONEAM) has been completed a print message will appear. Check whether there are any other deductions from pay given in the margin. If so, refer to supervisor.
4. The sum of all the components of pay (ie last net pay plus all deductions) should equal the gross pay at Q39, if given. If the difference between the gross pay and the sum of these components is more than £2.00, an error message will appear.

Check whether there is an amount missing eg tax, NI or even net pay. If so, refer to any interviewer notes and impute if the amount is not given. If the net pay and all deductions are correct, amend the gross pay so that it equals the sum of these components. If in doubt as to what to do, refer to supervisor.

5. If the informant has been out of subsidiary employment for more than one year then Q33-39 should be blank. If any details are entered at these questions an error message will appear. Any details given should therefore be deleted but do not delete the pay date at Q32.

Question 40-45 - Self employment

Please also refer to the notes at Question 1 (code 2).

Checking

No profit given (Q40) and no money drawn from business Q41(a)

If no profit has been given at Q40 and no money has been drawn from the business at Q41(a) an error message (check 12) will appear. Refer the budget to RO at the checking stage. RO will then decide what action needs to be taken eg whether to write to the informant, impute the information or reject the budget.

If imputation is required, the RO will identify any diary items which need to be excluded. The procedure used previously should be adopted and all calculations recorded on the appropriate form. The imputation should then be referred back to the RO for clearance and finally entered on the data base, using a K1. In all cases, the money drawn from the business (Q41(a)) should be imputed not the profit (Q40).

Note on imputation

Anyone who is self-employed should be drawing money from their business to live on unless they are living on capital or savings. If this figure is missing the RO may ask for it to be imputed as a proxy for profit (see previous paragraph).

The items to be included in the imputation are listed on a form designed for this purpose. Briefly, the money drawn from the business (as a proxy for profit) is the gross annual household expenditure less any current income received by the household, provided this appears to be a realistic figure for the type of job the informant is doing.

Notes:

1. If an informant has:
 - a main self-employed job or
 - a main job as an employee and a subsidiary self-employed jobthen the details of the self-employed jobs should be entered at Q40-45.
2. If an informant has two self-employed jobs (main and subsidiary) then the details of the main job should be entered at Q40-45 and the profit from the subsidiary job recorded at the Office Use box at Q40 and also entered on a K1. No other details for the subsidiary job are required.

3. Occasional letting or sub-letting of rooms (See also Q64)

Informants who deal in the occasional letting of rooms must be treated according to the merits of the case. Generally, if occasional lets are regarded by the informant as a business, they should be accepted as such and the information entered at the self-employed questions.

Treatment may then vary according to income and diary expenditure, eg if the income is very small, ignore diary expenditure as it will not reflect a major business. A Schedule questions should be

amended accordingly, eg if there are no rooms used for business abate by $\frac{1}{2}$ a room, or according to claims against tax if any, at Q45. Lettings for part of the year only should always be referred to a supervisor

- 4 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

1. Imputation

No imputation should be carried out unless requested by the RO (See 'Checking').

2. Dates (Q43)

(1) If one or both dates are missing an error message will appear. Unless there is a note indicating that the business has been running for less than 12 months, use the month of interview for the end date and the corresponding month a year ago as the start date. Both dates must always be completed.

(11) If both dates are the same an error message will appear. If the business has been running for only a month then this is acceptable, otherwise one of the dates should be amended. The date to be amended will depend on the interview date and any notes indicating the length of time the business has been running. For example, if the two dates are 'Mar 90' and 'Mar 90', the date of interview is May 90 and there is no indication as to how long the business has been running, assume that the period covered is Mar 89 to Mar 90. If in doubt, refer to supervisor.

(111) Do not amend the DK code at Q43.

3. Enterprise Allowance

Informants receiving an Enterprise Allowance should not be included at Q1 but should be coded as self-employed at Q2(a). If, after excluding the allowance, the informant does not make a profit, refer to RO.

(1) 1st quarter only

They should be identified in the 'other' category - code 3 at Q50(a). A print message will appear if Q50(a) is coded 3. Any allowance shown at Q50(c) should be deleted and included in the profit at Q40, but the amount must first be adjusted to correspond with the dates shown at Q43.

(11) 2nd quarter onwards

There will be a separate 'Enterprise Allowance' category - code 4 at Q50(a). A print message will appear if Q50(a) is coded 4. As in the 1st quarter, any allowance shown at Q50(c) should be deleted and included in the profit at Q40, but the amount must first be adjusted to correspond with the dates shown at Q43.

4. Two self-employed jobs

If an informant has two self-employed jobs and the profit from the subsidiary job has not been entered in the Office Use box at Q40, an error message will appear. Enter the profit (which should be given in the margin) in the Office Use box and also on a K1. If the profit is not given, refer to RO.

5. More than two self-employed jobs

If the Office Use box at Q40 has been completed, indicating that the informant has two self-employed jobs, a print message will appear. Check whether there is a profit shown in the margin for any other self-employed jobs. If so, add the profit for these jobs to the amount already given in the Office Use box.

6. Out of employment for more than one year

If an informant has been out of employment for more than one year (see Q5) and was self-employed in his last job then Q40-45 should be blank. If any details are entered at these questions an error message will appear. Any details given should therefore be deleted.

7. Out of employment for more than 10 years

If an informant has been out of employment for more than 10 years and was self-employed in his last job, see instructions at Q5.

Question 45 - Business expenses claimed against tax

1. These questions apply to those currently self-employed and to those who have been out of employment for up to 3 months (See Q5) but were self-employed in their last job.
2. Any expenses which are claimed must relate to the accommodation at the sampled address only.
3. Do not abate any expenditure at the checking stage.
4. If any claims are made check that the relevant code is ringed (eg vehicle expenses - code 1). Round any fractions to the nearest whole number.
5. If neither a percentage nor an amount is given leave the coding column blank. Check that the appropriate code is ringed (eg telephone - code 9).
6. If a claim is made for more than one vehicle delete code 1 and any percentage which may have been entered in the coding column, and then ring code 10. The abatement will be dealt with at the editing stage.

Editing

1. If a claim is made for business expenses (ie if Q45 is coded 1) a print message will appear. Each item claimed must therefore be abated.
2. As it is essential that business expenditure is excluded from the FES, all abatements should be carried out at the first edit and checked at subsequent edits when the print message reappears.
3. All abatements should be carried out manually according to the instructions given under "Actions 1 to 3"
4. Enter the abated values on a K1. Do not abate the '900' series.
5. If code 10 is ringed, refer to supervisor. It may be ringed for a variety of reasons eg the informant is making a single claim covering all expenses (see para 9) or he is claiming for expenses not covered by codes 1 to 9, or he is claiming for more than one vehicle.
6. Cars
 - (i) If more than one car is owned, assume that only one car (ie the car with the largest expenditure against it) is used for business. If the informant claims for more than one car refer to supervisor.
 - (ii) If an informant owns a car but another household member claims business expenses on it, proceed as follows:-
 - a. the owner's car expenditure in the 'A' Schedule should be abated by the amount stated by the claimant at Q116 (A schedule) or Q45 (B schedule).
 - b. the claimant's car expenditure in the 'D' book should be abated by the amount claimed.

Question 45 - Business expenses claimed against tax (continued)

Question 45 - Business expenses claimed against tax (continued)

7. Amount claimed instead of a percentage (one item only)

If an amount is claimed instead of a percentage, adjust the amount claimed (as this will be an annual figure) to the same period as that shown at the appropriate A schedule question. Check that the relevant code is ringed at Q45.

If the amount claimed (after adjustment) is less than the expenditure shown at this question, abate the expenditure by the adjusted amount and enter the difference (ie the amount after abatement) on a K1.

If the amount claimed (after adjustment) is equal to or greater than the expenditure shown at the A schedule question, follow the instructions at Action 2.

Note that if the claim is for gas, electricity or central heating oil, the amount claimed should be adjusted for period code differences and then converted to a percentage. If the percentage is 90% or less, follow the instructions at Action 1, if 91% or more, follow the instructions at Action 2. Check that the relevant code is ringed at Q45 but do not enter the percentage in the box.

8. Amount claimed instead of a percentage (more than one item)

If an amount is claimed instead of a percentage and this covers more than one item eg rent, rates etc, a procedure similar to that described under 'Use of home as office' (see para 9) should be used.

9. Use of 'home as office' (This should be coded 10 at Q45)

If an annual figure covering all expenses for the year is given, the following procedure should be used (but refer to supervisor before proceeding):

- (i) Calculate the annual expenditure for rent, mortgage payments (excluding endowment policies), rates, water and sewerage rates, structural insurance, gas and electricity payments. The expenditure should be calculated from the amounts given at the appropriate A Schedule questions.
- (ii) Exclude vehicle and telephone expenses and any item for which a specific percentage or amount has been claimed at Q45.
- (iii) Add up the annual expenditure for each item to obtain the total annual expenditure for all the items.
- (iv) Calculate the percentage to be abated by dividing the total amount claimed (the 'home as office' figure) by the total annual expenditure.
- (v) Check that the relevant code is ringed at Q45 for each of the items to be abated but do not enter the percentage calculated at (iv) in the boxes.

Question 45 - Business expenses claimed against tax (continued)

- (vi) If the percentage is less than 100, abate each of the A Schedule items by this figure. See instructions given at 'Action 1 - Where less than 100% of expenditure is claimed for tax'. (NB - If rates are abated then GRV and NRV must also be abated)
- (vii) If the total amount claimed (the 'home as office' figure) is greater than or equal to the total annual expenditure, then abate each of these items according to the instructions given at 'Action 2 - Where 100% of expenditure is claimed for tax'.

10. All expenses paid by the business

If a self-employed informant states that all his expenses are paid by the business, so rates, telephone etc are shown as nil in the A Schedule the following procedure should be adopted (if in doubt refer to supervisor):

- (1) Impute these amounts (eg rates, telephone etc) manually using other evidence given on the schedule or based on current gross weekly household income.
- (11) Enter the imputed amounts at the relevant A schedule questions and the total weekly amount, covering all these expenses, at Q41(c)(1)
- (111) Check that the relevant code is ringed at Q45 for each of the imputed items but do not enter the percentage (ie 100) in the boxes.
- (1v) Abate each of the A Schedule items which have been imputed according to the instructions given at 'Action 2 - Where 100% of expenditure is claimed for tax'. This is because the informant is claiming that all his expenses are paid by the business. (NB - If rates are abated then GRV and NRV must also be abated).

ACTION 1 - WHERE LESS THAN 100% OF EXPENDITURE IS CLAIMED FOR TAX

1. Rent, Mortgage, rates, water rates etc, structural insurance

Abate the appropriate entries in the A schedule by the percentage given at Q45. Delete the original entry and enter the abated amount immediately above it. Make a note beside the entry 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 rates etc 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:

- (a) Multiply Net Rateable Value by Water Rate poundage
- (b) Abate the answer to (a) by the percentage at Q45 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 120 and Q121, A Schedule should also be abated by the same proportion.

2. Cars

All car expenses shown in the 'A' or 'D' Schedules should be abated by the percentage shown at Q45 (eg car tax, insurance, petrol, parking fees, repairs, ie diary codes 538, 539, 542 and 549). Refunds of road fund tax (Q75 - A Schedule) and the sale of vehicles (Q74 - A Schedule) should be abated and also all monetary values at Q78 or Q80 (A Schedule) if the car was purchased using a loan or HP.

Note that the abatement of car expenditure for self-employed persons is based on Q45, so any car expenses occurring on P36 of the diary should be deleted (see Section (f) of the Diary instructions).

3. Fuel (Gas, electricity and central heating oil)

Where 90% or less of expenditure is claimed, abate by the percentage given at Q45. Treat 91% or more as if 100% is claimed. See Action 2 (para 3).

Slot meter payments for gas and electricity in the D books and also the rebate at Q56/61 (A schedule) should be abated by the percentage at Q45.

In the case of a budgeting scheme, both the last payment and the charge on the last advice should be abated.

4. Telephone

Abate the appropriate entries by the percentage given at Q45.

If the bill is paid by account abate:

last account payment
household's share of the account (where relevant)

If the bill is paid by a budgeting scheme abate:

last payment
charge on the last advice
household's share of the account (where relevant).

ACTION 2 - WHERE 100% OF EXPENDITURE IS CLAIMED FOR TAX

1. Rent, mortgage, rates, water rates etc, 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 abated by 100% but by an adjusted amount as indicated below.

Note that instructions (a) and (b) apply where the rateable unit is occupied solely by one household. If the rateable unit covers more than one household, refer to supervisor.

(a) Mixed premises excluding farms (eg shop/flat/house)

If any of the above items are claimed as a business expense they should be abated according to the number of rooms used solely or partly for business (see p.188).

Note that where rates or rent including rates are abated, the Gross Rateable Value (GRV) and Net Rateable Value (NRV) at Q120 and Q121, 'A' Schedule should also be abated by the same proportion.

Example

A man claims 100% for rent and rates and uses 2 out of 8 rooms for business. Hence the following items should be abated by $2/8 = 25\%$.

	Amount <u>before</u> abatement	Amount <u>after</u> abatement
Rent (pa)	£1000	£750
Rates (pa)	£ 200	£150
GRV	£ 360	£270
NRV	£ 300	£225

(b) Farms

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

Where 100% claim is made for water rates etc, the two-stage abatement procedure described at Action 1 (para 1) should be followed, except that at the second stage the abatement should be 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 Q34, A Schedule.

The amount of interest shown at Q36, A Schedule should then be reduced by the percentage difference between the annual equivalent of the last mortgage payment and the GRV, and the resultant figure abated by 1/3.

Example

Q34 - Annual equivalent of last mortgage payment	:	£600
Q36 - Interest paid during last 12 months	:	£300
Q120 - Gross rateable value (GRV)	:	£240

(i) Abate the GRV by 1/3 as a substitute for the annual equivalent of the last mortgage payment:

$$2/3 \times £240 = £160$$

Enter £160 at Q34 - Use a K1

(ii) Abate the interest paid during last 12 months

% difference between the annual equivalent of the last mortgage payment and GRV:

$$\frac{£600 - £240}{£600} \times 100 = 60\%$$

$$\text{Reduce the interest by 60\%} : £300 \times \frac{40}{100} = £120$$

$$\text{Abate this figure by 1/3} : £120 \times \frac{2}{3} = £80$$

Enter £80 at Q36 - Use a K1

2. Cars

For 100% claims, all car expenses in the A and D Schedules should be abated to zero (eg car tax, insurance, petrol, parking fees, repairs, ie diary codes 538, 539, 542 and 549). Refunds of Road Fund Tax (Q75 A Schedule) and the sale of vehicles (Q74 - A Schedule) should be abated to zero and also all monetary values at Q78 or Q80 (A Schedule) if the car was purchased using a loan or HP

Note that the abatement of car expenditure for self-employed persons is based on Q45, so any car expenses occurring on P36 of the diary should be deleted (see Section F of the Diary instructions).

3. Fuel (Gas, electricity and central heating oil)

Where 91% or more is claimed at Q45 abate by 90% in all cases.

4. Telephone

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

ACTION 3 - PERCENTAGE TO BE CLAIMED NOT KNOWN

1. Rent, mortgage, rates, water rates etc, structural insurance

Abate by the number of rooms used solely or partly for business as described for a 100% claim for 'mixed' premises (see Action 2 - para 1a). Where no rooms are recorded as being used for business at Q13 or Q14 (A Schedule) use the procedure described in the same paragraph. In the case of a farm - see Action 2, para 1b.

2. Cars

Abate by 1/3.

3. Fuel (Gas, electricity and central heating oil)

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

4. Telephone

Abate by 2/3.

CALCULATING THE PERCENTAGE OF ROOMS USED FOR BUSINESS

- i. If the number of rooms used solely or partly for business is given at Q13 or 14, A schedule.

The percentage of rooms used for business:

$$= \frac{\text{Number of rooms used solely or partly for business}}{\text{Number of rooms in household (exc. 'other' rooms)}}$$

Note that a room used partly for business counts as $\frac{1}{2}$ a room.

This percentage should then be used to abate the relevant items of expenditure.

- ii. If no rooms are used either solely or partly for business

Refer to supervisor for an estimate of the number of rooms used for business. This should take into account the type of business, amount of profit, composition of household by age and sex and the total number of rooms. The maximum number of rooms estimated should be two.

Questions 46-53 - State benefits

The interviewer's entry should be accepted as correct. The only time a figure should be amended is when an interviewer's note indicates that the amount includes income support or that two or more benefits are combined.

With all benefits, if in doubt refer to the social security leaflets that are available or to the 'Guide to Social Services'.

The most likely benefit to be included with other benefits is Income Support. If this has been included then the Income Support element should be transferred to Q51(d), provided it has not already been entered at this question.

The general rule is that if two or more benefits are combined then they should be separated and transferred to their respective benefits. Refer to the tables showing the amounts for each benefit.

Question 46(b) - NI Retirement pension

If the following are included in the retirement pension, they should be transferred to their respective benefits:

Attendance allowance	-	transfer to Q47(d)
Invalidity addition/allowance	-	" " Q48(c)
Income support	-	" " Q51(d)
Job release allowance	-	" " Q53(d)

Question 46(c) - NI widow's benefits

A widow's pension becomes a retirement pension when the woman reaches 65, but this could happen at the age of 60.

Question 47(b) - Mobility allowance

Motability is a registered charity through which persons who receive a mobility allowance may hire or purchase a car at a reduced rate.

The hire agreement lasts for 3 years after which the car is returned to the dealer. The rental covers maintenance and servicing but not insurance.

The purchase agreement, under which the car is bought on HP, takes 4-5 years. Maintenance, servicing and insurance are paid by the individual.

Either a part or the whole of the mobility allowance is paid to Motability. Informants making payments to Motability should be coded as receiving mobility allowance. These payments should be treated as normal car expenditure.

Question 47(d) - Attendance allowance

Attendance allowance is payable to adults or children who are severely disabled and is usually in addition to other National Insurance benefits. For example, if a person is retired, it is usually combined with the retirement pension. There are two rates of allowance.

It should be coded to the person who is entitled to it unless he/she is a child under 16, in which case the benefit should be entered in the mother's/father's column.

Question 48 - Sickness benefits

There are three sickness benefits available:

Q48(a) - Statutory sick pay (SSP)

This is paid by the employer for a maximum of 28 weeks in a tax year. After the 28th week it is replaced by Contributory Invalidity Pension.

Q48(b) - NI sickness benefit

This is paid by the DSS for a maximum of 28 weeks. It is usually paid to self employed or unemployed persons, but may also be paid to employees if they do not qualify for SSP.

Q48(c) - Contributory invalidity pension

This is paid by the DSS and starts in the 29th week of sickness. There is no limit to the number of weeks it can be received.

Invalidity Allowance is paid in addition to invalidity pension if the illness began when under 55 for women or under 60 for men. The allowance should be included at this question.

A person who is receiving an invalidity pension at retirement age can continue to receive it for a further five years if it is higher than the retirement pension to which they would be entitled.

If they opt to receive their retirement pension, any invalidity allowance will continue to be paid as part of this pension and will be called 'Invalidity Addition'.

If income support is included then it should be transferred to Q51(d).

Question 49 - "Made up pay" in addition to statutory sick pay etc

This question applies to those who are coded 1 at Q48.

If sick pay is paid by an employer it refers to part pay or made up pay but not Statutory Sick Pay.

Question 50 - Government Training Programmes

1. This question applies only to men under 66 and women under 61.
2. All those at present on a government training or employment programme (coded 1 at Q1) should be included at this question, together with those not currently on a programme but who have taken part in one at any time in the previous 12 months.
3. The amount of allowance should be entered at Q50(c). If a person receives a top up allowance from their employer, (eg about 20% of YTS trainees with a contract of employment) the extra amount should also be included at Q50(c).
4. Trainees sometimes pay fares to and from the training centre. A note to this effect may occur at Q50 or the fares paid may be entered in the diary.

If any fares are paid they should be added to the benefit given at Q50(c) unless it is clear that they have already been included at this question. Adjust the amount for any period code differences before adding it to the benefit. Do not delete these fares if they occur in the diary.

5. If income support is included then it should be transferred to Q51(d).

Editing

1. Other category - Q50(a)

(i) 1st quarter only

If Q50(a) is coded 3 (Other) a print message will appear. The programme specified should be one of the following:

Enterprise allowance (see paragraph 2)
Voluntary Projects Programme
Community Industry
MSC Skills Centre Course
Action for Community Employment

(NB. The last four programmes are listed at Q1).

If it is one of the four programmes listed at codes 1 and 2 (Q50(a)) then it should be recoded to 1 or 2 as appropriate.

If it is not one of the above programmes or one of the four programmes listed at Q50(a), refer to RO.

(ii) 2nd quarter onwards

From the 2nd quarter, code 5 replaces code 3 as the 'Other' category code and enterprise allowance will be coded 4. A print message will identify these codes.

The remarks which relate to code 3 at (i) also apply to code 5, except that code 5 should not include enterprise allowance.

Question 50 - Government Training Programmes (continued)

2. Enterprise Allowance

Those receiving an enterprise allowance should not be included at Q1 but should be coded as self-employed at Q2(a)

(1) 1st quarter only

They should be identified in the 'other' category - code 3 at Q50(a). A print message will appear if Q50(a) is coded 3. Q50(b) should be completed but Q50(c) - 50(e) should be blank and the resulting error over-ridden.

Any allowance shown at Q50(c) should be included in the profit at Q40, but the amount must first be adjusted to correspond with the dates shown at Q43.

(11) 2nd quarter onwards

There will be a separate 'enterprise allowance' category - code 4 at Q50(a). A print message will appear if Q50(a) is coded 4. As in the 1st quarter, Q50(b) should be completed but Q50(c) - 50(e) should be blank. This will not result in an error.

Any allowance shown at Q50(c) should be included in the profit at Q40, but the amount must first be adjusted to correspond with the dates shown at Q43.

Question 51(a) - Industrial injury disablement benefit

This benefit or pension can be paid weekly or as a lump sum gratuity.

It can be received by persons working full-time or part-time as well as those who are not working. The amount received depends on the degree of disablement.

Question 51(b) - Unemployment Benefit

1. A person on short time can receive a wage and unemployment benefit.
2. If a person receiving unemployment benefit is also working then he should be coded 1 at Q2(a)
3. If a person receiving unemployment benefit is also retired, then he should still be coded 6 at Q2(b). Do not amend the code.
4. A self-employed person does not qualify for this benefit.
5. If the following are included in unemployment benefit, they should be transferred to their respective benefits:

Government training programme allowance	-	transfer to Q50
Income support	-	" " Q51(d)

Question 51(c) - Family Credit

1. This benefit is available to families including one parent families with at least one child under 16 (or over if still at school) where the head of the family (or either spouse in the case of a married couple) is in full-time work, but the total family income is below a certain level.

For a single parent, full-time work means 24 hours a week or more and for a married couple, 30 hours a week or more.

2. Once awarded, this benefit will continue to be paid for a period of 26 weeks irrespective of any change in financial circumstances, but it is not changed when benefits are reviewed annually.
3. Lump sum payments should be accepted. Sometimes there are delays in paying the benefit so, if it is back-dated it will be paid as a lump sum.
4. If the following are included in Family Credit, they should be transferred to their respective benefits:

Income support	-	transfer to Q51(d)
Transitional payment	-	" " Q53(d)

Question 51(c) - Family Credit

SPECIAL CHECK FOR THE DSS IN 1990 (GB ONLY)

The DSS are concerned about the take-up of Family Credit by persons who do not appear to be entitled to it. They have requested that a special check is carried out using FES data as this is the most suitable survey for the purpose.

One of the qualifying conditions for receiving Family Credit (which is paid for a period of 26 weeks) is that at least one of the parents should be in full-time work.

For this purpose, it is necessary to check whether any person in the household is receiving Family Credit at present and whether that person and his/her spouse have not worked during the last 12 months.

People do not always know the name of the benefit they are getting so the RO will be writing to the informants identified by the check, to find out whether it is Family Credit or some other benefit (eg income support) that they are receiving

In 1990, this check should be carried out at the 1ST EDIT stage.

An error message (INA257 - Check 5) will appear if a person is receiving Family Credit at present but is not currently working, ie if the person is coded 1 at Q51(c)(iv) and is coded 3-7 at Q2(b) or is coded 2 at Q1(b). (Note - if coded 2 at Q1(b) then Q2 should be blank).

If this error message occurs, it will still be necessary to carry out the procedure described on the next page in order to determine whether the parents have worked during the last 12 months.

It is likely that the error will subsequently need to be over-ridden.

Q51(c) - Family Credit

SPECIAL CHECK FOR THE DSS IN 1990 (GB ONLY)

The following procedure must be carried out for each budget where the error message 'INA257 - Check 5' appears.

Check questions 5, 6 and 8 (B schedule)

(i) Where both parents are in the household (including households where one parent is an absent spender).

If Q5 has been completed but)
Q5(a) is blank)
)
OR)
)
Q6 is coded 2) for both parents
)
OR)
)
Q8 is coded 2)

If one of these conditions is satisfied then send the budget to RO.

Note this does not mean, for example, that Q6 must be coded 2 for both parents or that Q8 must be coded 2 for both parents, because the household would still be 'eligible' if Q6 was coded 2 for one parent and Q8 was coded 2 for the other.

(ii) Where only one parent is in the household.

If Q5 has been completed but)
Q5(a) is blank)
)
OR)
)
Q6 is coded 2) for this parent
)
OR)
)
Q8 is coded 2)

If one of these conditions is satisfied then send the budget to RO.

(iii) All other types of household situation

In addition to the types of household at (i) and (ii) above, it is possible that other situations could arise eg where there are children, parents and grandparents or where there is more than one family with children in the same household.

The procedures described at (i) and (ii) above will still apply. If, however, there is any difficulty in identifying the parents receiving the benefit, refer to supervisor.

Question 51(d) - Income support

1. Persons with children, those aged 60 or over, and the long term sick or disabled qualify for special premiums.
2. Income Support may be paid with other benefits but it should not be included at any other benefit questions
3. Blind allowance should be included at this question and not at Q53(d).
4. A maintenance allowance paid direct to the Social Security Office by an informant's separated husband should be included at this question. Assume that the allowance includes Income Support as well as maintenance.
5. Items of household expenditure paid direct (either in whole or in part) by Income Support (DSS) should be shown at the appropriate A schedule questions. The part paid direct should also be included in the amount shown at this question, on a comparable period basis.
6. Similarly, if a loan is made by DSS and the repayments are being deducted from Income Support, then they should be shown at Q78(c), A schedule and also included at this question
7. Rent and rates rebates should not be included at this question. They are covered by housing benefit.

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Question 52 - Maternity benefits

It is possible to receive maternity benefits even though there are no children in the household under 1.

If income support is included then it should be transferred to Q51(d).

Q52(a) - Maternity allowance

This is a weekly benefit which is usually paid for 18 weeks starting 11 weeks before the baby is expected. It may be paid in addition to maternity grant.

Q52(b) - Grant from Social Fund for Maternity Expenses

This is a lump sum paid for each birth to help with the general expenses of having a baby.

Q52(c) - Maternity pay

Under the Employment Protection Act, a woman having a baby is entitled to receive maternity pay from her employer provided that she:

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

Q52(d) - Statutory maternity pay

This came into effect in April 1987 and is paid by the employer for 18 weeks. It is gradually replacing maternity pay and in some cases, maternity allowance. It is paid at two rates. The qualifying conditions are similar to those for maternity pay.

It is possible therefore for a woman to have received both maternity pay and statutory maternity pay during the last 12 months.

Question 53(a) - Grant from Social Fund for Funeral Expenses

As there is now no upper limit accept whatever amount is given.

It is means tested.

Question 53(b) - Christmas Bonus

The Christmas Bonus is paid to retired persons and certain other people on state benefit. The amount paid is £10 per person.

Question 53(c) - Invalid care allowance

Invalid care allowance is paid to people of working age who are unable to work because they have to care for a chronically sick or severely disabled relative ie some one who would be receiving an attendance allowance.

The allowance should be entered in the column of the person caring, not the sick person's column.

Question 53(d) - Any other NI or State Benefits

This question covers all State Benefits not covered by the previous questions.

Examples of benefits that should be included here are:

Transitional payments paid as part of housing benefit or included in Family Credit payments

Child's special allowance

Disabled persons petrol allowance

Guardian's allowance

Industrial death benefit

Industrial disablement benefit (paid weekly)

Industrial widow's pension

Job release allowance

Job start allowance

War clothing allowance

War dependent's pension

War widow's pension

A person receiving a job release allowance should be retired - coded 6 at Q2(b).

A person receiving a job start allowance should be employed - coded 1 at Q2(a). This allowance is paid to persons in low paid jobs as a means of 'topping up' their wage or salary.

Editing

If Q53(d) is coded 1 a print message will appear. Check whether the benefit should be accepted here or transferred to another question.

Do not transfer any benefits which are not being received at present.

Lump sum payments should be deleted.

Question 55 - Redundancy payments (in last 12 months)

It is important to separate statutory redundancy payments from non-statutory payments.

Any termination payments which are contractual should be excluded, eg where an employee's contract of employment covers a period of two years and includes provision for a termination payment at the end of the two years.

Q55(a) - Statutory payments

These are payments which an employer has been required to make in law.

Q55(b) - Non-statutory payments

These are payments made on termination of employment, such as those made under the employer's own redundancy scheme; ex gratia payments to which the employee had no contractual agreement and money in lieu of notice.

Question 56-60 - Pensions

- Q57 - see next page.
- Q58 - relates to a pension as a member of a trade union or friendly society.
- Q59 - exclude a pension from a previous employer.
- Q60 - include tax refund on a covenanted payment.

Question 57 - Employee pension from a previous employer

This question relates not only to a private pension received by the informant from their own previous employer but also to a private pension from the employer of a deceased spouse or other relative.

An occupational pension from an overseas government or company should be accepted at this question, if paid in sterling.

If paid in foreign currency, the pension should be treated as unearned income and entered at Q65.

Editing

Deductions from pension

If there are any deductions from pension (ie Q57(f) is coded 1) a print message will appear Proceed as follows

(i) A schedule items eg life insurance

Enter the amount deducted at the appropriate question (after adjusting for any period code differences) if it has not already been entered there.

(ii) D schedule items eg charities

Enter the weekly equivalent of the amount deducted in each week of the diary.

Note Do not delete the amount shown at Q57(f)(ii) in either of the above cases

If a person has more than one pension

If a person has more than one pension (ie (Q57(g)) is coded 1) a print message will appear. The interviewer should have entered the relevant details of the other pension(s) in the margin.

If the answers given at Questions 57(c), 57(e), 57(f)(iii) and 57(f)(iv) are the same for each pension, add together the amount of pension received, tax deducted and other deductions (after adjusting for any period code differences) and enter the total amounts at the relevant questions.

If any one of these answers (see previous paragraph) differs refer to supervisor. If insufficient information is given to enable the amounts for each pension to be added together, refer to R0.

Question 61 - Interest from Savings Accounts with banks or building societies
(in last 12 months)

Q61 asks about any savings accounts the informant has and any interest received or credited from these accounts in the last 12 months.

Note that the 'Trustee Savings Bank' is now included with the 'High Street' banks at Q61(d).

Any details about a 'National Savings Yearly Plan' should be deleted, this information is not required on the FES.

For joint accounts 'Yes' will be coded in both columns against the relevant account but the amount of interest will be entered in only one column with a note indicating a joint account. Divide the amount of interest equally 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 round down the other figures.

Editing

If the 'Other savings bank' question (Q61(e)) is coded 1 a print message will appear. If there is an interviewer note, check whether this should be transferred to any of the other questions: Q61(a) to Q61(d) or deleted because it is not a savings bank or society.

If an estimate of the interest received or credited is entered in the amount box, this should be accepted.

If no interest has been received or credited during the last 12 months, the 'Nil' code should be ringed.

If the 'Nil' code is ringed and the amount of interest is given, delete the 'Nil' code.

Imputation

(i) If interest has been received or credited but the amount is not known then DK should be entered in the amount box or beside the question. In this case the interest should be imputed as follows:

(a) If the amount invested is shown, impute the interest using the rates of interest at the time of interview

(b) If the amount invested is not shown, impute the interest from the 'Interest' tables.

Use a K1 in both cases.

(ii) If no amount has been entered, the 'Nil' code has not been ringed and there is no DK in the amount box, refer to R0. If, however, the amount invested is shown or there is an interviewer note indicating that the informant has had the account for at least 12 months, then an amount should be imputed using the method described above.

Question 62 - National Savings investments held at present

Note that 'National Savings Capital Bonds' are now included at this question.

If joint savings are held then divide these equally between the holders. As exact figures are not given at this question, take the midpoint of the range, divide between the holders and enter the appropriate code in each column.

Example: Person 1 has code 7 entered at Q62(b)(1) with a note indicating 'joint savings with Person 2'. This denotes an amount in the range: £2001-£3000. The midpoint is £2500 which, if divided equally, gives £1250. Hence code 6 should be entered for both persons 1 and 2.

If the joint savings is coded 11 (£20,001 or over) this range does not have a mid-point so refer to R0.

Editing

If the amount held in a particular investment is not given then enter code 12. If the investment is shown as an amount of money, refer to prompt card V to obtain the correct code to be entered

Question 63 - Interest/dividends from gilt-edged stock, unit trusts, stocks, shares, bonds etc (in last 12 months)

For joint investments 'Yes' will be coded in both columns against the relevant account but the amount of interest will be entered in only one column with a note indicating a joint account. Divide the amount of interest equally 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 round down the other figures.

Editing

If the 'Private loan' question Q63(g) is coded 1 a print message will appear. If there is an interviewer note, check whether this should be transferred to any of the other questions: Q63(a) to Q63(f) or deleted because it is not a private loan.

If an estimate of the interest received or credited is entered in the amount box, this should be accepted.

If no interest has been received or credited during the last 12 months, the 'Nil' code should be ringed.

If the 'Nil' code is ringed and the amount of interest is given, delete the 'Nil' code.

Imputation

(i) If interest has been received or credited but the amount is not known then 'DK' should be entered in the amount box or beside the question. In this case the interest should be imputed as follows:

(a) If the amount invested is shown, impute the interest using the rates of interest at the time of interview

(b) If the amount invested is not shown, impute the interest from the 'Interest' tables.

Use a K1 in both cases.

(ii) If no amount has been entered, the 'Nil' code has not been ringed and there is no DK in the amount box, refer to R0. If, however, the amount invested is shown or there is an interviewer note indicating that the informant has had the account for at least 12 months, then an amount should be imputed using the method described above.

Question 64 - Rent from property including sub-let accommodation
(in last 12 months)

Include

- (i) All rent received over the last 12 months even if the property has been sold and therefore no longer owned by the informant.
- (ii) Rent for sub-let business rooms or garages.

Let or sub-let property

If a part of the informant's accommodation is sub-let, the amount of rent shown here may have to be abated to exclude the sub-tenant's rates payments. (See instructions on 'Sub-let property' preceding Q17, A schedule).

If any expenses are shown in the margin, check whether they are allowable and if so, deduct them from the rent - if this is a gross figure. Allowable expenses include.

- (1) actual expenditure on repairs and maintenance
- (11) depreciation allowance on furnished lettings
- (111) insurance, agent's fees, ground rent, rates etc.

Letting or sub-letting as a business

If it appears that a person is making a living out of letting or sub-letting property (the informant himself may say it is a 'job') then he/she should be treated as 'self-employed' and the details transferred to Q40-45. (See also note 3 at Q40-45).

Editing

If Q64 is coded 1 a print message will appear.

Check:

- (i) whether the amount of rent shown needs to be abated to exclude sub-tenant's rate payments and any other allowable expenses.
- (ii) whether the person is making a living out of letting or sub-letting property.

and take the appropriate action (see above).

If the amount of rent received is not given, do not impute.

Question 65 - Any other unearned income (in last 12 months)

This question is designed to pick up any other unearned income that may be received by the informant.

Include the following sources of income only:

- (i) Royalties from land, books or performances (provided these are not associated with the main or subsidiary job).
- (ii) Income as a sleeping partner in a business.
- (iii) Occupational pension from an overseas government or company paid in foreign currency. If the pension is paid in sterling it should be transferred to Q57.

Exclude all other sources of income such as:

- (i) Sale of house, stocks and shares or any other assets.
- (ii) Maturing life policies, cash-in or life assurance, superannuation.
- (iii) Pools or lottery wins.
- (iv) Legacies.
- (v) Cash gifts from friends or relatives inside or outside the household.
- (vi) Honoraria (An honorarium is earned income and should be entered at Q27).

Items (i) to (v) are regarded as 'windfall' income and should not be included in the survey.

Editing

If Q65 is coded 1 a print message will appear. Refer to the lists above to see whether the entry should be included here, transferred to another question or deleted. If the type of income does not occur on these lists, or there is any doubt, refer to R0.

If the type of income has not been specified delete the amount at Q65(a) and recode Q65 to 2. Again, if in doubt, refer to R0.

Question 66 - Regular allowance from outside the household (in last 12 months)

1. If payment is not received regularly, the interviewer should have recorded the details and entered a weekly equivalent, based on the amounts actually received. 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. It is not necessary for the informant to be in receipt of the allowance at the time of interview. 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 last 12 months.
3. An allowance from a non-spouse who is an absent spender and therefore a member of the household should be included at this question. (See also instructions at Q2 - code 7).
4. Parental contributions towards a grant should be included at Q107 or Q111 (A schedule) under the parent's person number and at Q66 (B schedule) under the child's person number if the child is a spender. This applies whether the parents and child are in the same household or not. Parental contributions may also be included at Q108 if, for example, the child takes a leisure course as a part of his/her educational course. Note that cash gifts above the value of the grant should be excluded Overseas grants should also be shown at Q66.
5. Include special payments to ex-workers, eg. payments to steel workers from EEC funds The tax is entered at Q71. However, compensation payments to ex - NCB employees, spread over a number of years, should be treated as a pension and transferred to Q57.
6. A maintenance allowance paid direct to the Social Security Office by an informant's separated husband should not be included at this question but entered at Q51(d) Assume that the allowance includes income support as well as maintenance.

Editing

If Q66 is multi-coded it will not be keyed so an error message will appear. Ring code 7 and delete the other codes.

Question 67 - Allowances from spouse as an absent spender or a non-household member

Details of any allowance paid by an absent spouse or a spouse who is not a household member to anyone present in the household should be recorded here.

If the spouse who is present in the household draws money from a joint account the amount drawn should be recorded.

Married informants who are not working and whose last employment was abroad. Accept code 3, 4 or 5 at Q2(b) and record the last allowance sent to spouse (under spouse's person number) at Q67. Do not record any details at the pay questions.

For a spouse who is an absent spender - see also instructions at Q2 (code 7).

| Note that this question does not apply to cohabittees.

Editing

| If no allowance is given at Q67(a) enter net pay as the best estimate.

If any household expenses are paid direct (code 1 at Q67(c) they should be shown in the grid at the bottom of the page and the period code entered at Q67(d). They should also be shown at Q118, (A schedule) but if they do not appear there do not enter them.

Enter the total household expenses paid direct in the Office Use box. If there is more than one item of expense adjust the amounts to take account of any period code differences before adding them together.

Question 68 - Free or concessionary coal or coke from an employer
(in last 12 months)

This refers to coal or coke received from a present or former employer.

If there is a note indicating that the fuel was not supplied by an employer then the entry should be deleted.

Delete any cash given to informant in lieu of coal/coke.

Any haulage charges should be included in the amount paid by the informant at Q68(b)(1).

Editing

The notional values of coke or coke and coal combined will be estimated by the calculation program.

If the 'Other measure' box has a value in it a print message will appear This measure must therefore be converted to any combination of lbs, cwts or tons

For example, if the weight is given in metric tonnes or milliers, convert to tons by multiplying by 0.984. If a number of bags is given, assume 1 bag = 50 kg and convert to lbs by multiplying the number of bags by 110 (Decimals should be rounded off to the nearest whole number).

Enter the converted figures in the appropriate box(es) and delete the figure given in the 'other measure' box.

Question 69 - Concessionary bus passes, permits, tickets or tokens for OAP's

In GB this question applies to men aged 65 or over and women aged 60 or over but in Northern Ireland it applies to men and women aged 65 or over.

Concessions are also granted to handicapped people, but if they are under the ages given above the entries should be deleted.

| If an OAP gets a bus pass from a neighbouring borough, this should be accepted.

Any weekly or season tickets entered at Q76 (A schedule) should be deleted if they appear at this question.

Some local authorities provide an alternative to concessionary bus fares in the form of TV/telephone vouchers or refunds. If the informant accepts a TV licence refund instead of a bus pass, code 'No' at Q69 and deduct the amount refunded from Q66(a), A Schedule. If any other expenses are refunded they should also be deducted and entered at the relevant A schedule question.

See also instructions at Q123, A schedule.

Editing

If Q69(a) is coded 5 a print message will appear. Check the answer given to see if the question should be recoded as 1 to 4.

If there is no concessionary bus travel in the area, Q69 should be coded 3 and Q123 (A schedule) should be coded 6.

Multi-coded answers should be recoded as 5.

Question 70 - Money received as a mail order agent or baby sitter
(in last 12 months)

Income in the form of goods acquired from a mail order club should be deleted.

Babysitters and mail order agents are not considered to be self-employed, so do not transfer any details given here to the self-employed questions (Q40-45), regardless of the amount received.

If a person is a child-minder he/she should be treated as self-employed and the information transferred to Q40-45

Question 71 - Income tax paid direct to Inland Revenue (in last 12 months)

Check that this does not duplicate tax payments elsewhere in the schedule, or is in respect of interest on stocks, shares etc at Q63(a) and (e). Delete any entries if it is clear that there is duplication.

Include

- (i) Tax paid on benefit from a Job Release Scheme ie persons coded 6 at Q2(b)

Exclude

- (i) National Insurance payments. These should be shown at Q74.
- (ii) Tax reserve certificates. Transfer a weekly equivalent to each week of the diary and code as 803.
- (iii) Value added tax
- (iv) Capital gains tax
- (v) Amounts set aside for payment of tax. These should also be deleted from the diary if they occur there.

Editing

If Q71 is coded 1 a print message will appear. Check that there is a current source of income elsewhere in the B schedule on which it is possible for tax to be paid direct, eg

- self employed income (Q40)
- income from pensions (Q57-60) where tax is not deducted at source
- investment income (Q61-63)
- rent from property (Q64)
- unearned income (Q65)
- or any other source of income

If there is no current source of income, assume the tax payment relates to a past situation but refer to supervisor before deleting the entry.

Question 72 - Income tax refunded direct by Inland Revenue or DSS
(in last 12 months)

Direct refunds of tax previously paid by employees under Pay As You Earn (PAYE) are normally due to change of circumstances, eg unemployment, redundancy, retirement or marriage.

Include

- (1) Tax refunds from DSS. DSS can refund tax if informant is or was unemployed

Exclude

- (1) Tax refunds received through pay (see Q13)
(11) Tax refunds on a covenanted payment - these should be transferred to Q60

Editing

If Q72(c) is coded 2, ie if the refund was not in respect of unemployment or redundancy, a print message will appear. Check that there is a current source of income elsewhere in the 'B' schedule on which it is possible for a tax refund to be made direct, eg:

- self employed income (Q40-41)
- income from pensions (Q57-60)
- investment income (Q61-63)
- rent from property (Q64)
- unearned income (Q65)
- or any other source of income

If there is no current source of income, assume the tax refund relates to a past situation but refer to supervisor before deleting the entry

Question 73 - Regular payments of NI contributions

This question applies to men under 66 and women under 61 who have a main or subsidiary self-employed job or who are coded 3-7 at Q2(b) or who are at present on a government training programme but have no paid work ie those coded 2 at Q1(b).

NOTE Due to an oversight, persons coded 2 at 1(b) are not required to answer this question until the 2nd quarter. The edit checks will, however, be amended to ensure that the question is answered throughout the year by all who are eligible (see 'Editing').

Regular contributions only should be entered at this question.

Employed

This question does not apply to persons who have an employed job only as NI contributions are deducted from their wage or salary.

Self-employed

If a self-employed person answers 'No' to this question do not impute a value. There are several reasons why a person may not be paying a regular contribution: he may have just started in business, or he may not be making enough money (his profits may be less than the personal allowance), or even if the business is doing well he may be intending to pay his contributions in the form of a lump sum.

Unemployed, sick, retired etc

A 'No' answer to this question should also be accepted.

Absent spenders

If the person is an absent spender, (residing in the UK or abroad) he will be coded 7 at Q2(b), hence this question will need to be answered.

If the net and/or gross pay are given at the pay questions estimate the National Insurance contribution using the appropriate tables.

If no pay details are given or they appear to be unreliable ring code 2 at Q73.

Editing

If a person is coded 2 at Q1(b) and Q73 has not been answered an error message will appear. Q73 should be coded 2.

If the NI contribution is less than £4.00 or greater than £6.00 per week (the current NI contribution for the self-employed is £4.05 per week) a validation warning message will appear.

If the amount entered at Q73(a) appears to be a lump sum contribution either because an interviewer's note indicates this or because the amount is too high to be a weekly contribution, check that the appropriate period code has been entered at Q73(b). For example, if the contribution covers the last 12 months the period code should be 8. If there is any doubt about the period covered, refer to supervisor.

Note that it is not necessary to transfer a lump sum contribution to Q74.

Question 74 - NI contributions paid direct to Inland Revenue or DSS
(in last 12 months)

This question applies mainly to self-employed persons who usually pay a basic weekly rate of National Insurance, (Class 4), but are also required to pay a percentage of their profit if the profit exceeds a certain figure. This is usually paid as a lump sum contribution.

Employed and non-employed persons may also make lump sum payments if they are paying for missing contributions.

The main purpose of this question, therefore, is to pick up lump sum contributions paid by self-employed persons or others and not deductions from wage or salary (see Q15 or Q36).

Editing

If Q74 is coded 1 a print message will appear. Check that there is a current source of income elsewhere in the 'B' schedule on which it is possible for a lump sum NI contribution to be paid direct, eg self-employed income (Q40-41)

If the person is no longer self-employed, or retired more than 12 months ago or has not done any regular paid work in the last 12 months, assume the contribution relates to a past situation but refer to supervisor before deleting the entry.

If the amount entered at Q74(a) appears to be a regular contribution, either because an interviewer note indicates this or because it is clearly a weekly contribution (the current NI contribution for the self-employed is £4.05 per week) then the amount should be grossed up to an annual equivalent. If there is any doubt about the period to which the amount relates, refer to supervisor.

Note that it is not necessary to transfer a regular contribution to Q73.

Question 75 - Money sent abroad to a private individual or a charity
(in last 12 months)

Only money sent directly to an individual or a charity abroad should be accepted.

Money given to an individual or charity in this country and subsequently sent abroad (eg Christian Aid, Oxfam, Tear Fund) should be deleted.

Editing

- (1) If the DK code is not ringed at Q75(a)(i) and the amount of money sent abroad is not known, ring the DK code.
- (ii) If the DK code is ringed at Q75(a)(i) and the amount of money sent abroad is given, delete the DK code.
- (iii) The instructions at (i) and (ii) also apply to Q75(b).

Question 76 - Odd Jobs (in last 12 months)

Check that there is a spender number for each entry.

The purpose of this question is to account for any income received from an 'odd job' which would not have been accounted for at the employee, subsidiary employee or self-employed questions.

An 'odd job' is defined as a job which is undertaken once only at one specific point in time and without any regularity or continuity. It is therefore non-recurring.

If a job is carried out repeatedly, even at irregular intervals and regardless of the number of hours worked, it should be treated as a regular job, eg service in the Territorial Army.

Note Students' holiday jobs should not be shown here but should be coded according to the situation at the time of interview (see note on 'working students' at Q2).

Editing

If Q76 is coded 1 a print message will appear. Check that the details, ie description, period covered and duration, for each entry comply with the above definition of 'odd job'. If these details indicate that the job is regular then follow the procedure described below. If there is any doubt as to whether it is an odd job or regular job, refer to supervisor. If additional information is required to determine whether it is an odd job or regular job, refer to RO.

1. Regular job at Q76(a) - HELD at time of interview

Transfer the information given at Q76(a) to the employee, subsidiary employee or self-employed questions as appropriate. Recode Q76 to 2 and delete the entry at Q76(a). If the code at Q2 needs to be changed, refer to supervisor.

2. Regular job at Q76(a) - NOT HELD at time of interview

a. If coded 1 or 2 at Q2

a(i) If regular job at Q76(a) is an EMPLOYED job

Treat this as a past situation. Recode Q76 to 2 and delete the entry at Q76(a).

a(ii) If regular job at Q76(a) is a SELF-EMPLOYED job

Code Q9(m) as 2 and transfer the information given at Q76(a) to Q40-45 provided the job will continue. (If in doubt refer to supervisor). Recode Q76 to 2 and delete the entry at Q76(a).

Note - If both the main and subsidiary jobs are self-employed the profit from the latter should be entered in the OFFICE USE box at Q40 and onto the data base using a K1.

Question 76 - Odd Jobs (in last 12 months) (continued)

b. If coded 3 or 4 at Q1

b(i) Informant HAS WORKED in last 12 months

If the regular job at Q76(a) is the more recent job delete the details of the job shown at Questions 5, 5(a), 9 and 10 to 31 (if informant was employed) or Q40-45 (if he was self-employed).

Transfer the information given at Q76(a) to Questions 5, 5(a), 9 and to the employed or self-employed questions as appropriate.

Whether the job at Q76(a) is the more recent one or not, Q76 should be recoded to 2 and the entry at Q76(a) deleted.

b(ii) Informant has NOT WORKED in last 12 months

Delete the details of the job shown at Questions 5, 5(a), 9 and 10 (if informant was employed).

Transfer the information given at Q76(a) to Questions 5, 5(a), 9 and to the employed or self-employed questions as appropriate.

Note - Q76(a) shows that the informant has had a regular job during the last 12 months.

c. If coded 5 or 7 at Q1

c(i) Informant HAS WORKED in last 12 months

Add the number of weeks worked and the total fees/salary (shown at Q76(a)) to the figures given at Q8(a) and Q8(b) respectively. Adjust for period code differences where necessary. Recode Q76 to 2 and delete the entry at Q76(a).

c(ii) Informant has NOT WORKED in last 12 months

Recode Q8 to 'Yes' and enter the number of weeks worked and the total fees/salary (shown at Q76(a)) at Q8(a) and Q8(b) respectively. Enter the period code at Q8(c).

Note - Q76(a) shows that the informant has had a regular job during the last 12 months.

d. If coded 6 at Q1

Treat the 'regular' job shown at Q76(a) as a past situation. Recode Q76 to 2 and delete the entry at Q76(a).

Question 77 - Income from any source for children under 16

Checking

1. Check that there is an entry for each child under 16
2. Check that the child's person number is correct and make sure that all information relating to that child is entered in the correct column.
3. Include any regular income, however small, eg newspaper round, interest from a building society or a child's bank account, income from National Savings investments etc.
4. Exclude child benefit, cash gifts and pocket money.
5. If there is more than one source of income for the same child then details of the other sources should be recorded in the margin. Adjust the amounts to take account of period code differences, where necessary, then add them together and enter the total amount at Q77(c) Amend the other questions: Q77(b)(1), Q77(d) and Q77(e) as appropriate.
6. If details of the other sources of income for the same child have been entered in the coding columns then these entries should be transferred to the first column in which the child's person number appears Carry out the same procedure as that described in the previous paragraph, and finally, delete the entries in the other columns relating to that child.
7. Note that the amount invested in National Savings investments should be entered at Q78

Editing

1. If the interest from any bank or building society account needs to be imputed, follow the instructions given at Q61.
2. If Q77(c) is not given and there is an interviewer note indicating that the child has not received any income in the last 12 months, recode Q77 as 2 and delete the answers given at Q77(b) to Q77(e). This situation could arise if the child has investments from which an income has not yet been received.

If Q77(c) is not given and there is no interviewer note or it is not clear whether the child has received any income in the last 12 months, refer to RO
3. Note that Record 58 covers both Q77 and Q78.

Question 78 - National Savings investments for children under 16

See Q62 for instructions.

Note that National Savings Capital Bonds, National Savings Bank (Ordinary Accounts) and National Savings Bank (Investment Accounts) are now included at this question.

Question 79 - Assets - Summary (P.62 - B Schedule)

This question is a summary of the answers given to the 'assets' questions which appear in the A and B schedules.

Interviewers are asked to refer back to these questions as they complete Q79. The answers given here should therefore agree with those given in the A and B schedules, eg if a person has a current account, code 1 should be ringed at Q98(a) (A schedule) and also at Q79.

The question should be completed for all spenders and all children under 16 who have assets. It should not therefore be completed for a person who has no assets. This also applies to a husband or wife and to a male or female cohabitee if he or she does not have any assets.

| NO CHECKING is required at this question as it is not being keyed.

Question 80 - Assets - Eligibility

This question should be completed for all spenders and all children under 16 who have assets. It should not be completed for a person who has no assets.

A husband and wife or a cohabiting couple should be treated as one unit but all other spenders and children in the household should be treated individually.

If there is a second married or cohabiting couple in the household they should also be treated as one unit. Both their person numbers should have been entered in the same column.

If an eligible person has given details of some of his assets but has refused to give details of all his assets at Q81-89, he should be coded S at Q80. This is a new code which has been introduced in 1990.

To complete the OFFICE USE grid at the top of P.63 (B schedule) it is necessary to refer to Q80-89. Instructions for dealing with these questions (see P.233-243) therefore precede those for completing the OFFICE USE grid. (See P. 244-246).

Questions 81-89 - Assets

General Notes

These questions are included at the request of the DSS who are trying to estimate eligibility for certain benefits. To achieve this they need to study the personal holdings of certain types of assets. The purpose of these questions is to provide information on the current values of the assets held by informants.

These questions are asked only if the current value of a person's assets (or the combined value in the case of a husband and wife) is between £1,500 and £12,000 (code Y at Q84).

Although a husband and wife are treated as one unit at Q80 they should be treated as separate persons at Questions 81-89.

If an asset is held jointly between husband and wife but there is only one entry then the amount should be divided equally between them.

Although informants may not know the current value of their assets they may have given sufficient information to enable the value to be estimated. If it is necessary to estimate a value this should be carried out at the checking stage.

Note 'Husband and wife' includes cohabiting couples ie persons coded 4 at Q6
(A schedule)

Question 81 - Bank and Building Society current accounts

This question applies to those with:

- Bank current accounts, including those which yield interest - see Q98 (A schedule).
- Building society current accounts (all these yield interest) including those on which charges are made - see Q61(c) (B schedule).

Checking

Check that there is a person number for each entry.

1. Accept the entries given in the amount column.
2. This column should be completed only if there was some money left in the current account at the end of the week/month so if the column is blank, or 'nil', '00' or DK are written beside the entry, delete the whole record and recode the main question to X.
3. Recode the Office Use grid (P.63) to 6 or 7, if necessary.

Question 82 - Savings accounts with banks or building societies

This question applies to those with an entry at Q61(a) to Q61(e) or Q77, Q78(d) or Q78(e).

Checking

Check that there is a person number for each entry

1. Accept the entries given the amount column.
2. If this column is blank or DK is written beside the entry, delete the whole record.
3. Recode the Office Use grid (P.63) to 6 or 7, if necessary

Question 83 - Index-linked and Fixed interest National Savings Certificates

This question applies to those with an entry at Q62(b), Q62(c), Q78(b) or Q78(c).

| The minimum holding for an Index-linked Certificate is £10.00.

Checking

Check that there is a person number for each entry.

1. If (a) to (c) are completed refer to supervisor for an estimate of the current value.
2. If (c) is completed and one or both the other 2 columns are blank, transfer the amount at (c) to the OFFICE USE column.
3. If (c) is blank, irrespective of whether the other 2 columns are completed or not, or DK is written beside the entry, delete the whole record.
- | 4. Recode the Office Use grid (P.63) to 6 or 7, if necessary.

Question 84 - National Savings Save-as-you-Earn

This question applies to those with an entry at Q62(d).

Checking

Check that there is a person number for each entry

1. If (a) to (e) or (a) to (d) only are completed refer to supervisor for an estimate of the current value.
2. If (e) is completed and one or more of the other 4 columns are blank, transfer the amount at (e) to the OFFICE USE column.
3. If (e) is blank and one or more of the other 4 columns are blank, or DK is written beside the entry, delete the whole record.
4. Recode the Office Use grid (P.36) to 6 or 7, if necessary.

Question 85 - Building Society Save-as-you-Earn

This question applies to those with an entry at Q62(e).

Checking

Check that there is a person number for each entry.

1. If (a) to (d) are completed accept the amount at (d).
2. If (a) to (c) only are completed refer to supervisor for an estimate of the current value.
3. If (d) is completed and one or more of the other 3 columns are blank, accept the amount at (d).
4. If (d) is blank and one or more of the other 3 columns are blank or DK is written beside the entry, delete the whole record.
5. Recode the Office Use grid (P.63) to 6 or 7, if necessary.

Question 86 - Premium Bonds

This question applies to those with an entry at Q62(f) or Q78(f).

| At present, premium bonds can be purchased in multiples of £100 for adults and £10 for children. The maximum holding is £10,000.

Checking

Check that there is a person number for each entry.

1. Accept the entries given in the value column.
2. If this column is blank or DK is written beside the entry, delete the whole record.
- | 3. Recode the Office Use grid (P.63) to 6 or 7, if necessary.

Question 87 - National Savings Income Bonds

This question applies to those with an entry at Q62(g) or Q78(g).

Income bonds can be purchased in multiples of 1000. The minimum holding is £2000 ie two income bonds.

Checking

Check that there is a person number for each entry.

1. If (a) and (b) are completed check that the amount at (b) is:

- equal to 1000 times the number of bonds shown at (a) and
- equal to or greater than the minimum holding of £2000

eg if the informant has 5 bonds the amount should be £5000. If there are any discrepancies, eg 2 bonds valued at £1000, refer to supervisor.

2. If (b) is completed but (a) is blank accept the amount at (b) provided it is a multiple of £1000, if not refer to supervisor.

3. If (a) is completed but (b) is blank enter the appropriate amount at (b) eg if the informant has 3 bonds enter £3000 at (b).

4. If both (a) and (b) are blank or DK is written beside the entry, delete the whole record.

5. Recode the Office Use grid (P.63) to 6 or 7, if necessary.

Question 88 - National Savings Deposit Bonds and Capital Bonds

This question applies to those with an entry at Q62(a), Q62(h), Q78(a) or Q78(h)

Note that National Savings Capital Bonds are now included at this question.

Deposit bonds can be purchased in multiples of £50 and Capital Bonds in multiples of £100. The minimum holding for each of these two investment is £100.

Checking

Check that there is a person number for each entry.

1. If (a) and (b) are completed refer to supervisor for an estimate of the current value.
2. If (b) is completed but (a) is blank, transfer the amount at (b) to the OFFICE USE column.
3. If (b) is blank irrespective of whether (a) is completed or not, or DK is written beside the entry, delete the whole record.
4. Recode the Office Use grid (P.63) to 6 or 7, if necessary.

Question 89 - Gilt-edged stock, unit trusts, stocks, shares, bonds etc

This question applies to those with an entry at Q63(a) to Q63(g) or Q77.

Checking

Check that there is a person number for each entry.

1. If (a) to (c) or (a) and (b) only are completed refer to supervisor for an estimate of the current value.
2. If (c) is completed and one or both the other 2 columns are blank, transfer the amount at (c) to the OFFICE USE column.
3. If (c) is blank and one or both the other 2 columns are blank (or an inadequate description of the security is given), or DK is written beside the entry, delete the whole record.
4. Recode the Office Use grid (P.63) to 6 or 7, if necessary.

Question 83-85 and 88-89 (Assets)

Note to supervisors

If sufficient information is given to estimate the current value of an asset at:

(1) Questions 83, 84 and 88

List the relevant details of the investment on the appropriate form and send the form to the Department of National Savings (DNS) at the address given below:

Department of National Savings
Room 344
Charles House
375 Kensington High Street
LONDON
W14 8SD

When an estimate of the current value is received from the DNS, enter it in the Office Use column against the appropriate person.

(11) Question 85

Although this question relates to a Building Society SAYE account, the DNS may still be able to give an estimate of the current value provided the necessary information has been given. If they cannot then delete the entry.

(111) Question 89

Look up the price of the stock/share/bond etc in the Financial Times for the date of interview. Calculate the value and enter this in the OFFICE USE column.

Note At Questions 83, 84 and 88 the informant may have given an estimate of the current value of an asset but it is still necessary to send details of the investment to the DNS so as to obtain a more accurate estimate, provided sufficient information has been given at these questions.

Completing the OFFICE USE grid (P.63) for all except a husband and wife

(Instructions for a husband and wife or a cohabiting couple are given on the next two pages).

This grid should be completed for all spenders and all children under 16 who are coded X, Y or Z at Q80 or who have refused to answer one or more of these questions (Q80-89). It should therefore be completed for all persons who have assets.

Check that there is a person number for each entry

Refusal - Code 1

If a person is coded R or S or (Y and S) at Q80 - ring code 1 in the relevant column.

If the HOH or wife refuse and they have children under 16 in the household, they should also be coded 1 unless the parents have been willing to answer the assets questions on their behalf or the children have no assets.

If any of the assets questions were answered before the person refused, all the entries relating to that person should be deleted.

Note that if a person/household refuses to answer any of the assets questions (Q80-89) this does not constitute a refusal to the whole survey. Refer any refusals to supervisor not to RO.

Ineligible 0 Codes 3 and 4

If a person is coded X at Q80 - ring code 3 in the relevant column

" " " " " Z " " - " " 4 " " " "

Eligible - Codes 5, 6 and 7

If a person is coded Y at Q80 then codes 5, 6 or 7 should be ringed in the relevant column. To determine which of these codes should be ringed it is necessary to refer to Q81-89 to see if any of these questions are blank.

Code 5 - applies to persons who know the current values of all their assets at Q81-89 or have given sufficient information to enable all their current values to be estimated ie. one or more entries were completed by the interviewer at Q81-89 and none was deleted at the checking or editing stage.

Code 6 - applies to persons who do not know the current values of any of their assets and have not been able to give sufficient information to enable any of their current values to be estimated, ie. no entries were completed by the interviewer at Q81-89 or all those completed were deleted at the checking or editing stage.

Code 7 - applies to persons who know some of the current values of their assets or have given sufficient information to enable some of their current values to be estimated, ie one or more entries were completed by the interviewer at Q81-89 and one or more entries still exist after the checking or editing stage.

Completing the OFFICE USE grid for a husband and wife or cohabiting couple

Note that for the purpose of these instructions, the term 'husband and wife' includes cohabiting couples.

If there is a husband and wife in the household they should be treated differently from other persons.

At Q80 a husband and wife are treated as one unit so they are both included in the same column. At the OFFICE USE grid, however, they should be entered in separate columns so they will have their own person number.

The coding procedure is described below:

First, check whether there is a husband and wife in the household.

Second, if both husband and wife have assets, check whether they are ineligible or eligible as a unit.

If both husband and wife have assets and are INELIGIBLE as a unit (Code X or Z at Q80)

The wife should be coded 2 (wife of HOH).

The husband should be coded 3 if coded X at Q80.

" " " " " 4 " " Z " "

If both husband and wife have assets and are ELIGIBLE as a unit (Code Y at Q80)

The wife should be coded 2 in all cases but the husband should be coded as follows

Code 5 - if both the husband and the wife know the current values of all their assets at Q81-89 (see also Code 5 on previous page).

Code 6 - if neither the husband nor the wife know the current values of any of their assets (see also Code 6 on previous page)

Code 7 - if, as a unit, the husband or the wife know some of the current values of their assets (see also Code 7 on previous page). There are seven possible ways in which this situation can arise

(H = husband and W = wife).

(1)	H knows ALL his assets	-	W knows SOME of hers
(11)	" " " "	-	" NONE " "
(111)	H knows SOME of his assets	-	W knows ALL of hers
(1V)	" " " "		" SOME "
(V)	" " " "		" NONE "
(VI)	H knows NONE of his assets	-	W knows ALL of hers
(V11)	" " " "	-	" SOME "

If the assets are regarded as being owned by the marital unit instead of belonging to the husband or wife as individuals then, in each of the seven cases, it is clear that only some of the assets owned by the marital unit are known. In each of these cases therefore, the husband will be coded 7.

Completing the OFFICE USE grid for a husband and wife or cohabiting couple
(continued)

If either the husband or wife or both have no assets

If one partner has no assets then no code should be ringed at the OFFICE USE grid for this person.

The partner with assets should not therefore be treated as a marital unit but as an individual so the instructions P.244 will apply.

If the husband and wife are coded R or S or (Y and S) at Q80

The wife should be coded 2 (wife of HOH)

The husband should be coded 1

If only one partner refuses, refer to supervisor.

If any of the assets questions were answered before the husband/wife refused, all the entries relating to that couple should be deleted.

Note

1. The above procedure also applies to any other married or cohabiting couples in the household (not just to the 'wife of HOH').
2. If either partner is not a member of the household, then the partner who is the member (he/she will be coded 2 at Q6) should not be treated as a marital unit but as an individual, so the instructions on P.244 will apply.

OFFICE USE grid (VALASSET) and Questions 81-89

Editing

1. There are no edit checks linking VALASSET with the A and B schedules - these have now been deleted.

2. There are two edit checks linking VALASSET with Q81-89:

(1) If VALASSET is coded 1,3,4 or 6 then there should be no entries at Q81-89. If one or more of these questions is completed an error message will appear.

Check that the coding at VALASSET agrees with the coding at Q80. For example, if Q80 is coded Y (eligible) then VALASSET should be coded 5 or 7 because there are entries at Q81-89. If Q80 is coded X,Z,R or S then VALASSET should be coded 1-4. (See also instructions on P.244-246).

(11) If VALASSET is coded 5 or 7 then there should be at least one entry at Q81-89. If none of these questions is completed an error message will appear.

Check that the coding at VALASSET agrees with the coding at Q80. For example, if Q80 is coded Y (eligible) then VALASSET should be coded 6 because there are no entries at Q81-89. If Q80 is coded X, Z, R or S then VALASSET should be coded 1-4. (See also instructions on P.244-246).

Note if Q80 is not coded, refer to supervisor

3. For persons who are eligible, there are edit checks linking Q83-88 with the corresponding questions in the earlier part of the B schedule ie Q62 and Q78.

Questions 62 and 78 ask about investments held at present so it is reasonable to assume that if an asset is recorded at Q83-88 then it should also appear at these questions

If any of these error messages appear, it means that there is no corresponding record of the asset at the relevant question, ie Q62 if the informant is 16 or over or Q78 if under 16.

There are several reasons for this. First, the informant may have forgotten to mention it at the earlier question. Second, there may be an interviewer note giving an estimate in the margin of the amount invested but the code has not been entered in the coding column. Third, the code may have been entered but not keyed. In the last two cases the information is already given at Q62 or Q78 so the appropriate code can be entered on a K1, without further reference to Q83-88.

If there is no corresponding record of the asset at Q62 or Q78, the 'total value' of the asset given at Q83-88 can be accepted as the amount of money invested. Refer to prompt card V and enter the appropriate code in the coding column and also on a K1.

The correspondence between the questions is given below:

Q83	-	Q62(b), Q62(c)	,	Q78(b), Q78(c)
Q84	-	Q62(d)	;	Q78(d)
Q85	-	Q62(e)	;	Not applicable
Q86	-	Q62(f)	;	Not applicable
Q87	-	Q62(g)	;	Q78(g)
Q88	-	Q62(a), Q62(h)	;	Q78(a), Q78(h)

4. If the 'amount' or 'value' column at any of these questions (Q81-89) is blank then the entry should have been deleted at the checking stage. However, a validation error message will identify any zero values which still remain. If insufficient information is given to estimate a value (see instructions for the particular question) then delete the entry.

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D SCHEDULE CODING/EDITING INSTRUCTIONS

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MAIN DIARY CHANGES IN 1990

1. 'Point of Purchase' or 'Shop' codes (see Section B)

These are being re-introduced in 1990 but only for 'clothing' items. Note that 'clothing charges' (code 337) should not be shop-coded.

2. Qualifier codes (see Section B)

Qualifier codes 4, 6 and 7 have been deleted but code 3 has been added. Code 3 is now the only qualifier for items acquired with 'plastic' money. It should be used for credit card, charge card, shop card and store card acquisitions but not for items acquired with bankers' cheque cards, electronic transfer of funds (ETF), Switch or Barclays Connect which should be treated as normal expenditure.

3. Annual standing charge paid on credit, charge, shop or store card accounts (see Section C)

A new section with the above title has been included on P.36 of the diary. The amount of any annual standing charge payable on any of the above accounts should be recorded at this section.

4. Holidays abroad (see Section M)

In 1989 there was only one code covering 'holidays abroad' but in 1990 there are three. The reason for introducing these codes is to enable expenditure on holidays abroad in the A Schedule to be compared with similar expenditure in the diary. For example code 754 covers expenditure which would be recorded at Q96(a) and Q97(a) in the A Schedule. Code 758 covers expenditure recorded at Q95 (A Schedule).

5. New and deleted diary codes

Four new diary codes have been introduced and two have been deleted. The new codes are:

- 754 - Accommodation abroad
- 755 - Money spent abroad
- 758 - Package holidays abroad
- 794 - Annual standing charge on credit, charge, shop or store card account

The deleted codes are:

- 408 - Purchase and rental of TV games. This has been merged with 409
- 757 - All holidays outside UK. This has been split into three new codes.

6. Amended diary codes

Quite a large number of items has been added to the diary codes, so when you start coding the 1990 schedules please look through the codes to familiarise yourselves with any additions.

There have also been a few deletions:

- waffles (excluding potato waffles - see 156) deleted from 103 and added to 106
- Ribena deleted from 162 and added to 184
- Passports deleted from 799 - they also occur at 770 where they should be.

Note the following:

- codes 501, 502, 503 and 787 should be used in the A Schedule only, not in the diary.
- code 552 - bus passes for private school pupils and bus clipper cards are not season tickets so code 552 should be used. Travel by school bus for private school pupils should still be coded to 951 or 954.
- code 611 - only the amount paid should be entered, even if the total cost is given.
- code 773 - including items undefined as NHS or private but excluding spectacles.
- code 775 - (excluding spectacles) note if item is undefined it should now be coded to 773 not 775

7 Food bought and consumed away from home

The layout of these codes has been changed with the intention of making them easier to use. No change has been made to their content.

A. GENERAL CODING INSTRUCTIONS

Check that each member of the household aged 16 and over (excluding absent spenders) has a diary.

If there is no expenditure in either week remove the diary from the budget and complete a 'nil expenditure' sheet (one sheet covers both weeks).

If there is expenditure in one of the weeks but not in the other, do not remove the diary from the budget or complete a 'nil expenditure' sheet.

If a person is an absent spender, remove the diary from the budget (if it has been returned) but do not complete a 'nil' expenditure sheet.

If a diary is missing for any spender, other than an absent spender, and no explanation has been given by the interviewer as to why it is missing, refer to RO. Do not complete a 'nil expenditure' sheet.

Each diary should be checked as follows:

1. Check that the Area, Serial and Household numbers agree with those on the outside of the budget cover and that the correct person number has been entered.
2. 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.
3. Check any explanatory notes given on page 39 of the diary.
4. If an entry needs to be amended, it should be crossed through in red (using one line only) and re-written, also in red, on a new line.

Do not cross through the original entry so that it can no longer be seen and do not use pencil or Tippex for amending entries.

Note that if an amendment is made at the editing stage then the entry should be crossed through and re-entered in green.

5. Check that there are no "f" or "p" signs entered in the £ and p columns. Any entry in the pence columns must have two digits. If there are no pence check that 00 is entered.
6. All entries in the diary should be given an item code, including payments by cash, cheque, postal order, giro cheque, credit card, charge card, shop or store card, electronic transfer of funds (ETF), Switch, Barclays Connect etc. Some entries may also need a qualifier code (see Section B). Do not delete any entries unless the instructions say so, in which case all the information relating to the entry should be deleted.
7. If a decision is made about an insufficiently described item record the reason for the decision beside the entry in red.

8. Do not abate any item because of refunds or business expenses either because of an entry at page 36 or because of answers to Q116 (A Schedule) or Q18 or Q45 (B Schedule). This will be carried out at the editing stage.

9 Multiple entries on the same line

Each item should be entered 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 amount paid.

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

- (1) 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 given, re-write the items on separate lines with the appropriate amounts paid and then cross through the original entries. If the individual amounts have been omitted then estimate the price from other similar purchases in the diary or try to find out what is usually paid for the item and enter this amount. If it is a food item then Shaw's Price List may also be consulted.

10 Monthly accounts/grocery accounts covering a number of items

- (1) If a bill, paid during the record-keeping period, has been itemised (ie all the items are listed together with their individual prices) then code the items in the usual way. If the total amount of the bill has been entered it should be deleted (ie crossed through)
- (ii) If a bill, paid during the record-keeping period, has not been itemised but the items acquired on account during the period have been listed together with their individual prices, then the cost of these items should be adjusted using the following formula:

$$\begin{array}{rcl} \text{Cost of item} & \times & \text{Value of bill} \\ \text{acquired on a/c} & & \underline{\hspace{2cm}} & = \text{Amount to enter} \\ & & & \text{in coding column} \end{array}$$

Total value of items acquired
on a/c during the 2 weeks

Code these items in the usual way and delete the total amount of the bill.

- (iii) If no bill is paid during the record keeping period then any items acquired on account should be item coded with qualifier code 9 entered against them.
- (iv) If a non itemised bill has been paid during the record keeping period and the items acquired on account during this period have not been listed then refer to RO.

B. COMPLETING THE 'OFFICE USE' COLUMNS ON THE DIARY PAGES

On the right hand pages of the diary and also in Sections 1 to 4 on P.36-37 there are two 'OFFICE USE' columns.

These columns are:

1. Diary item code

Enter the appropriate 3-digit diary item code in the first 'Office Use' column. Note that in Sections 2 and 3 on P.36 the item code is pre-printed.

2. Qualifier code

Qualifier codes are used to distinguish the various types of expenditure which are relevant to the FES. These codes should be entered in the last 'Office Use' column. If the column is left blank the item will be treated as normal expenditure. Note that in Section 1 on P.36 the qualifier code is pre-printed.

1. Self-supply items, ie items obtained from the informant's own business eg shop or farm. This applies to self-employed persons only.

The words "OWN SHOP" or "OWN FARM" should be entered against the item to indicate that no actual cash was paid out at the time. Such items should be coded according to the item acquired.

2. Items to be claimed or refunded as a BUSINESS EXPENSE (Pre-printed on P.36)
3. Items acquired using a credit card, charge card, shop card or store card. Such items should have "(CREDIT)" written beside the entry.
5. Items coded 404 (carpets) with a value of over £50. Qualifier 5 should be used even if the carpets were acquired using a credit card, charge card, shop card or store card.
9. Items ignored for an unspecified reason. Qualifier 9 is mainly used for non-business expenditure which will be refunded. For example, if a person pays for someone else's meal or bus fare which he expects to be refunded, qualifier 9 should be entered against the relevant item in this person's diary. Note that if the person who refunded the money had been chosen then the repayment should be coded to the item purchased (ie the meal or the bus fare) but no qualifier should be used.

Another example of where qualifier 9 should be used is given in paragraph 9(iii) in Section A.

Note about qualifiers

- | | | |
|------------|---|--|
| A Schedule | - | only qualifier 5 is valid. It may be used at the Loan, HP, Club or Standing Order questions (Q78, 80, 81 or 99). |
| B Schedule | - | No qualifiers are valid |
| Diary | - | All qualifiers are valid |

3. 'Point of Purchase' or 'Shop' code

In 1990, the 'point of purchase' or 'shop' code is being re-introduced but only for clothing items. All items entered in the 'Clothing Section' on the right-hand pages of the diary should have the name of the shop where they were bought written beside them.

The items that are to be given a shop code are listed below:

301	Men's outerwear
305	Men's underwear and hosiery
311	Women's outerwear
315	Women's underwear and hosiery
321	Boys' outerwear
322	Boys' underwear and hosiery
325	Girls' outerwear
326	Girls' underwear and hosiery
330	Clothing materials
331	Men's and boys' headgear
332	Haberdashery
335	Infants' outerwear
336	Infants' underwear and socks
338	Miscellaneous purchases of clothing
341	Men's footwear
342	Women's footwear
343	Children's and infants' footwear
349	Footwear undefined.

Note that 'Code 337 - 'Clothing Charges' is excluded from this list.

3. 'Point of Purchase' or 'Shop' code (continued)

If any of the items entered in the 'Clothing Section' are on the above list and were bought at one of the shops listed below, then a "1" should be entered in the first 'Office Use' column followed by the item code itself.

For example, if a man's overcoat was purchased at Marks and Spencer then enter code 1301 in the first 'Office Use' column, but if such an item was purchased at a shop which is not on the list enter code 301 in the first 'Office Use' column.

Clothing & Footwear Retailers to be 'Shop' coded

Austin Reed	Jaeger
Benetton	K Shoes
BHS (British Home Stores)	Littlewood's
Burton's	Marks & Spencer
C & A	Miss Selfridge
Chelsea Girl	Moss Bros
Debenham's	Next
G A Dunn	Peter Lord
Etam	Richards
Foster Menswear	Russell & Bromley
Freeman, Hardy & Willis (FHW)	Saxone
Horne	Woolworth's

If a clothing item does not have the name of the shop or the words 'Local Shop' written beside it, whether it is entered in the 'Clothing Section' or any other section of the diary, refer to supervisor. The budget should then be sent to Field Branch.

C. CREDIT CARD, CHARGE CARD, SHOP CARD AND STORE CARD ACCOUNTS

1. Credit, charge, shop and store card acquisitions

Items acquired during the record-keeping period using a credit card, charge card, shop card or store card should have "(CREDIT)" written beside the entry. Enter the appropriate item code and qualifier (3) in the relevant columns.

Note that the word "(CREDIT)" should not be written against items acquired using a banker's cheque card, electronic transfer of funds (ETF), Switch, Barclays Connect or any similar cards where a bank account is automatically debited. Such items should be treated as normal expenditure.

2. Credit, charge, shop and store card account payments

If a credit card, charge card, shop card or store card account payment has been made during the record-keeping period this should have been entered in the diary and should be coded 969.

- (a) Any interest shown on the account should appear at Section 2 on P 36. Similarly, if interest has been recorded at Section 2 then there should be a corresponding account payment in the diary

If there is an entry for interest, check that the date of payment falls within the record-keeping period. If it is outside the period, delete the entry.

- (b) Any annual standing charge shown on the account should appear at Section 3 on P 36. Check that the date of payment falls within the record-keeping period. If it is outside the period, delete the entry.

Note that holders of certain types of 'plastic' card, eg Access, American Express, Diners Club, are required to pay an annual subscription or standing charge. This information is being collected for the first time in 1990.

D. BUDGET ACCOUNTS, OPTION ACCOUNTS & MAIL ORDER CLUB PAYMENTS ETC

Items obtained from a budget account or mail order club etc during the record-keeping period should not be entered in the diary. If such an item does appear in the diary it should be deleted ie crossed through.

If the informant has made a payment into a budget account or mail order club etc during the record keeping period it should have been entered in the diary and a description of the account written beside the entry. This should be given code 966.

E. EXPENSES REFUNDED OR CLAIMED (Pages 6-35 of the Diary)

Usually most refunds or claims on the diary pages will be abated because of answers given at Q116 (A Schedule) or Q18 or Q45 (B Schedule).

If, however, there are any other refunds or claims which are not covered by these questions then their abatement will be based on entries at P.36 of the diary (see Section F) To enable the abatement to be carried out it is necessary to check that there is a corresponding entry for each of these items on P.36. This should be done at the coding stage.

If any of these items were purchased using a credit card, charge card, shop card or store card they should be given qualifier code 3 and abated in the normal way. It is therefore necessary to check that these items are also entered on P.36.

F. EXPENSES REFUNDED OR CLAIMED (Page 36 of the Diary)

Notes

- (i) Whenever P.36 occurs below this refers only to items entered in the 'Expenses Refunded or Claimed' section.
- (ii) Qualifier code 2 is pre-printed against all items in this section.

Coding stage

- 1. If there are any items entered on P.36 check to see if they should remain there or be deleted.

- (i) Items which should be deleted from P.36

- (a) Items bought outside the record-keeping period
- (b) Items which are not business expenses.

Items which are not business expenses, eg purchase of tea or coffee for a tea club or a sandwich for a friend, should be deleted from P.36 if they appear there. The corresponding item on P.6-35 of the diary should be given qualifier code 9.

- (c) Insurance claims and local authority grants.

Although a refund may be claimed for repairing damage to a property or a grant received for improving a property, this type of expenditure should not be accepted as refundable.

If any such claims occur on P.36, first check the diary pages (6-35) to make sure that the item has been entered there and then delete the item from P.36. Do not abate or delete the entry on the diary page.

- (d) Items to be abated because of answers in the A or B Schedules.

Items which are to be abated because of answers given at Q.116 (A Schedule) or Q.18 or Q.45 (B Schedule) should not be entered at P.36.

If any such items occur on this page, first check the diary pages (6-35) to make sure that each item has been entered there and then delete them from P.36.

For example, if a self-employed person is claiming for vehicle expenses at Q.45 of the B Schedule, any 538, 539, 542 or 549 entries which appear on P.36 should be deleted.

- (ii) Items which should be entered at P.36

All items which are to be refunded or claimed, except those described at (a) to (d), should be entered at P.36. Such items include meals, drinks, taxis, bus, tube and rail fares, newspapers and postage etc.

If any such items occur on P.36 check that each item has been entered on the relevant page of the diary.

2. After deleting any items which should not have been entered on P 36 the next step is to code the items which remain. These can be divided into four main groups

(i) Meals and non-alcoholic drinks

Check where these were bought (ie workplace/cafe/restaurant etc) and where they were consumed (ie at home, workplace, on or off premises) and code accordingly. See also Section J.

(ii) Alcoholic drinks

Check where these were bought (ie off licence or licensed premises eg workplace, restaurant, pub, hotel, club) and where they were consumed (ie at home or away from home) and code accordingly. See also Section J.

(iii) Meal and drinks (combined)

If any alcoholic drink was included in the cost of a meal, apportion 2/3 to the meal and 1/3 to alcoholic drink. If the meal was consumed 'on premises' then assume the drink was consumed at 'licensed' premises and code accordingly. See also Section K.

(iv) All other items (except meals and alcoholic drinks)

One example is 'travel expenditure to a college training course' Code these items in the normal way.

G. EDITING

1. Warning messages

There is a large number of checks (warning messages) linking the 900 codes with their corresponding variables in the A and B Schedules. Some checks relate to the household (eg rent, mortgage) but most relate to the person (eg. life insurance, personal pensions, loans, educational fees).

Most of these checks relate to payments which are, generally speaking, 'continuous' (eg rent, mortgage, gas, electricity, insurances, loan instalments). If, however, the diary entry is the first payment the person has made then '1st payment' (or 'down payment') should be written beside the entry.

The purpose of these checks is to determine whether there is a corresponding entry in the A or B Schedule. For example, if a person records a payment for a telephone account (Q48) in the diary, but there is no corresponding entry at Q48 a warning message will appear.

Clearly, there may be genuine reasons for this: the household may have just moved into the address or just had a telephone installed, or they may be paying a telephone bill for a second dwelling or on behalf of someone else. It is also possible, however, that the amount has been omitted in error or that it has actually been entered at Q48 but has not been keyed.

Action to be taken

If a warning message appears, proceed as follows:

- (i) If '1st payment/instalment' has been written beside the entry, no further action is required.
- (ii) If '1st payment' (or 'down payment') has not been written, check whether an amount has been entered at the relevant question. If so, enter this on a K1.
- (iii) If no amount has been entered at the question, refer to any interviewer notes and also to any related questions to see if they explain why the data is missing.
- (iv) If it is still not possible to discover why the amount is missing or whether an amount needs to be entered, check the editing instructions for that question in case it needs to be referred to the RO (who may write to the informant), otherwise accept the data as given. If in doubt as to what to do, refer to supervisor.

2. Abatements

The abatement of diary items is based on the answers given to the following questions and must be carried out manually.

- (i) Q116 (A Schedule) - for employees

See instructions at Q116 and the 'General notes on business refunds - employees' which precede these instructions.

- (ii) Q18 (B Schedule) - for employees

See instructions at Q18

(iii) Q45 (B Schedule) - for self-employed

See instructions at Q45 and the procedure described at 'ACTIONS 1, 2 & 3' which follows these instructions.

(iv) Section 1 on P 36 of the diary - for employees or self-employed

All items which should be entered at P.36 (see paragraph 1(11) at Section F) should have a corresponding entry on P 6-35 of the diary

Taking each item given on P.36 in order, find the corresponding entry on P.6-35 and abate it. Enter the abated value against the item and enter the relevant details on a K3. Do not abate or amend the items given on P 36

For example, if there is a claim of £10.00 for petrol on P.36 and the expenditure was incurred on the third day of record-keeping, subtract £10.00 from the amount spent on petrol on this day, enter the abated value against the item and complete a K3. If the amount spent on petrol on that day was exactly £10 00 then the abated value would, of course, be zero.

3. Mileage allowance entered on P 36 (employee only)

Occasionally, a claim for mileage allowance appears on P.36. The procedure for dealing with this depends on whether the allowance is included in the person's net pay

(1) If included in net pay (Q 18 - B Schedule).

Check that any 538, 539, 542 or 549 items entered on P.36 also occur on the relevant pages of the diary, then delete these entries and the mileage allowance from P 36. The completion of a car sheet and the abatement of all the relevant entries in the A and D Schedules should be carried out manually - see instructions at Q18.

(11) If not included in net pay (Q18 - B Schedule).

In this case the mileage allowance should be treated as a 'petrol cost or refund'. If, after referring to any interviewer notes, it does not appear to be a mileage allowance, refer to RO, if not, proceed as follows.

(a) Check that any 538, 539, 542 or 549 items entered on P.36 also occur on the relevant pages of the diary. The abatement should then be carried out manually.

(b) Add up the amount spent in both weeks for each code, then starting with Week 1, abate the entries on P6-35 of the diary in the following code order; 538, 539, 542 and 549. (Do not abate the items on P.36).

The difference between the total amount actually spent in both weeks on the items to be abated and the total amount after abatement should be equal to the mileage allowance (as in Example 1 below) except in cases where the total amount spent is less than the mileage allowance (as in Example 2).

(c) The table below shows the amount spent in both weeks and the amount after abatement for two different examples. In each case the mileage allowance is assumed to be £40.00.

	<u>Example 1</u>		<u>Example 2</u>	
	Amount spent in both weeks	Amount after abatement	Amount spent in both weeks	Amount after abatement
	<u>(£)</u>	<u>(£)</u>	<u>(£)</u>	<u>(£)</u>
Code 538	30.00	-	30.00	-
" 539	-	-	-	-
" 542	5.00	-	-	-
" 549	8.00	3.00	-	-
TOTAL	43.00	3.00	30.00	-

H. FOOD AND DRINK BROUGHT HOME

1. Food and drink (including alcoholic/non-alcoholic and soft drinks) brought home (irrespective of where it was bought) should be entered on the left hand page of the diary.
2. Food and drink brought home includes any food or drink taken to another person's home and consumed there eg for a party.
3. If a composite or bulk purchase is made during the record-keeping period but only the total amount is entered in the diary (eg Groceries £52.60) and no itemised till receipt is attached, code the total amount to 199. If an itemised till receipt is attached but has not been copied into the diary, refer to supervisor. The budget should then be sent to Field Branch. (Remember that the total figure (eg £52.60) must be deleted when the individual items have been entered).
4. If 'fruit and vegetables' appears as a single entry in the diary divide the total amount equally between 'fresh fruit' (code 160) and 'fresh vegetables' (code 152).
5. Food and milk tokens
Tokens should be coded to the relevant item when they are purchased. Tokens for food and milk should be coded to 199 and 143 respectively. When a token is used to pay for food or milk the entry should be deleted otherwise it would result in double counting
6. Concessionary food from an employer should be coded to the type of food purchased.
7. Welfare foods obtained at a reduced price should also be coded to the type of food purchased.
8. Food for pets/animals is defined as any food not fit for human consumption (code 731). If food bought for a pet is fit for human consumption it should be coded as such eg fish should be coded to 134.
9. Food obtained from the garden (including eggs from hens) should be deleted (ie crossed through).

If the informant is a farmer or allotment holder etc and is using the food for his own consumption then this should be coded according to the item and given a qualifier code of 1. The prices entered in the diary should be 'farm gate prices' (refer to supervisor for CSO price list).

If it is known that the produce is sold any expenditure towards its production eg chicken feed, seeds etc should be treated as business expenditure and entered at the 'Expenses Refunded' section on P.36 of the diary. Any profit from the sale of this produce should be recorded at the self-employed questions (Q40-45) if this has not been done already.

I. TAKE-AWAY MEALS BROUGHT HOME

1. Take-away meals brought home should be entered at the bottom of the left hand page of the diary.
2. A tick should be entered against the entry to indicate whether the meal was hot (code 197) or cold (code 196) when it was purchased. If no tick is entered follow the instructions given at codes 196 and 197. For example, 'sandwiches' should be coded as 196, and 'toasted sandwiches' as 197.
3. Fish and chips (with or without vegetables) should be coded as 138.

J. **FOOD AND DRINK BOUGHT AND CONSUMED AWAY FROM HOME**

1. Meals out

Food bought and consumed away from home should be entered in the first section on the right-hand page of the diary. Different codes apply according to where the food was eaten.

(i) Bought and consumed at Workplace (codes 840-842)

eg. canteen, staff dining-room, staff tea-bar, staff tea club, rest-room, vending machine at work. This does not have to be the informant's own workplace; it includes any workplace which he may be visiting. Subsidised meals for students at college should also be included.

(ii) Bought elsewhere but consumed 'On Premises' (codes 843-846)

eg. sandwich bar, cafe, fish and chip shop, restaurant, pub, hotel, cinema, theatre, race course, school shop, tuck shop, church hall.

(iii) Bought elsewhere but consumed 'Off Premises' (codes 847-857)

If the food was not eaten or cannot be eaten on the premises where it was bought (eg kiosk, sweet stall, ice cream van) but is consumed away from home, it should be coded to one of the 'off-premises' codes.

Always code the individual 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 848/855. If the total cost is given as well as the individual items make sure the total is deleted

2. Non-alcoholic drinks, soft drinks, ice cream, sweets, chocolates, biscuits, crisps etc

If these items are consumed away from home they should be entered in the same section as 'meals out' and coded accordingly, (codes 840, 842, 845, 846, 850-854).

If soft drinks appear in the alcoholic drinks section assume they were consumed 'on premises'.

If any of these items are entered on the right hand page of the diary but not in the 'meals out' section, assume they were 'brought home' and code accordingly.

3. Mess Bills

If the cost of the food and drink has not been given separately, then allocate:

2/3 of the amount to food (code 840)

1/3 " " " " drink (code 279)

4. State school meals

State school meals may be entered in the 'meals out' section or elsewhere on the right hand page of the diary. As details should have already been given in the 'A' Schedule, proceed as follows:-

- (i) if entry is under 'workplace' code as 975
- (ii) if entry is under 'cafe, etc' and 'school' is specified as the place where the meal was bought then code as 975, otherwise code to the 'meals out' series
- (iii) if the entry is made during school holiday periods, it should also be coded to the 'meals out' series.

5. Alcoholic drink bought and consumed away from home

Alcoholic drink bought and consumed away from home should be entered in the 'beer, wine, spirits' section on the right hand page of the diary. In this case, different codes apply according to where the drink was bought:

- (i) Off licence (including supermarket etc) (codes 260-269)
- (ii) Other - ie licensed premises (codes 270-279)
eg workplace, restaurant, pub, hotel, club.

K. ALCOHOLIC DRINK TAKEN WITH A MEAL AND CONSUMED AWAY FROM HOME

1. If any alcoholic drink was taken with a meal this should be written beside the entry eg 'wine (with meal)'. The cost of the meal and the drink should therefore be given separately, the former in the 'meals out' section and the latter in the 'beer, wine, spirits' section.
2. If no alcoholic drink is taken with a meal, 'No alcohol' should be written beside the 'meals out' entry.
3. If alcoholic drink is taken with a meal but the amount cannot be separated, 'amount for alcohol not known' should be written beside the entry. In this case, apportion 2/3 to the meal and 1/3 to alcoholic drink. If bought and consumed on premises, as will usually be the case, use code 843 for the meal and 279 for the alcoholic drink, if the drink is not specified.
4. If it is not clear whether any alcoholic drink was included in the cost of a meal, assume meals costing less than £10.00 include no alcoholic drink but meals costing £10.00 or more should be apportioned: 2/3 to the meal (code 843) and 1/3 to alcoholic drink (code 279 - if drink is not specified).
5. If it is not known where the meal was consumed, ie neither code 1 or 2 is ringed, assume that it was eaten 'on premises' if taken with a drink and 'off premises' if not taken with a drink. If it is not clear whether a drink was actually taken with the meal or if no drink was purchased, refer to supervisor.
6. If it is not known where the drink was purchased, ie neither code 1 or 2 is ringed, assume that it was bought at a pub/restaurant (licensed premises) if it was taken with a meal which was consumed 'on premises'. If it is not clear whether the drink was actually taken with a meal or if no meal was consumed, refer to supervisor.

L. PRIVATE ENTERTAINMENT

(Including weddings, anniversaries, parties (excluding children's parties), bar mitzvahs, funerals etc).

1. Contract catering

If an amount of £150 or more is paid to a contract caterer for a wedding, anniversary, party, bar mitzvah, funeral etc then 'CONTRACT CATERER' should be written beside the entry.

The total amount paid could cover a number of expenses eg food, drink, entertainment, hire of hall, accommodation. Do not attempt to estimate the cost of each item but simply code the total amount to 806.

Note that contract catering for funerals should be coded to 807.

Refer to RO all items described as weddings etc which amount to £150 or more and do not have 'CONTRACT CATERER' written beside them.

2. Catering provided by the household

Where the household has provided some or all of the items for the wedding etc (eg the food and drink) then they should have been individually itemised in the diary eg bread, cakes, smoked salmon, champagne etc.

If, however, the entry in the diary states 'food and drink' and no individual prices are given, then allocate 2/3 of the amount to food (code 199 or 843) and 1/3 to drink (code 269, 279 or 289), provided the total amount is less than £150. If it is £150 or more refer to RO.

Note if catering for a funeral is provided by the household then it should be treated as described above.

3. Cheese and wine parties and Christmas parties (including tickets for these parties).

If 'cheese and wine party' or 'Christmas party' has been written beside an entry and the cost of the food and drink has not been given separately then allocate:

1/3 of the amount to food (code 199, 840 or 843)

2/3 " " " drink (code 269, 279 or 289)

Note that all other parties (except children's parties) 2/3 of the amount is allocated to food and 1/3 to drink (see paragraph 2 above).

If, however, 'CONTRACT CATERER' has been written beside an entry then code the total amount to 806.

If the total amount is £150 or more and 'CONTRACT CATERER' does not appear beside the entry, refer to RO.

4. Children's parties

All children's parties should be coded to 753.

M. EXPENDITURE ABROAD DURING RECORD KEEPING PERIOD

These instructions apply to any visit abroad whatever the purpose. Note that 'abroad' includes the Isle of Man, Channel Islands and the Irish Republic.

If the visit is for business purposes, remember that any items to be refunded should be abated in the normal way.

In 1990, there are three new codes for holidays/trips abroad, code 757 has now been deleted.

1. Code 754 - Accommodation abroad

This includes accommodation abroad (and food and travel if all inclusive) in hotels, boarding houses, villas and apartments (the last two usually apply to self-catering holidays). It relates to the same type of expenditure as that covered by Q96(a) and Q97(a) in the A Schedule.

If an advance payment, deposit or the full cost of such a holiday is paid during the record-keeping period, it should be coded to 754.

2. Code 758 - Package holidays abroad

This includes all types of package holiday abroad, including self-catering package holidays. It relates to the same type of expenditure as that covered by Q95 in the A Schedule.

If an advance payment, deposit or the full cost of such a holiday is paid during the record-keeping period, it should be coded to 758.

3. Code 755 - Money spent abroad

This applies to all holidays/trips abroad.

In addition to the total amount actually spent abroad during a holiday, includes advance payments made during the record-keeping period eg.

- holiday insurance (if not included in cost of holiday)
- green card insurance for cars
- international driving licence
- duty free purchases in UK or abroad
- all goods and services purchased abroad
- commission on foreign currency and/or travellers' cheques (in foreign currency or sterling). If the commission is not given separately in the diary, it should be estimated (see code 755 in item code list)

If the holiday starts and ends during record-keeping then the total amount actually spent abroad each day should be recorded in the diary.

If the holiday starts after record-keeping, the total value of the foreign currency and/or travellers' cheques (excluding commission) should be deleted.

If, however, the holiday starts during record-keeping but ends after the record-keeping period finishes then the total amount spent abroad during the record-keeping period will need to be estimated (see example below).

In order to estimate the total amount spent abroad during the record-keeping period the following information is required. This should be recorded in the diary:

- (i) The total amount of money (including foreign currency, travellers' cheques and sterling) they will be taking
- (ii) The date they will be going abroad
- (iii) How long they will be away

Example

A person takes £300 in travellers' cheques and sterling, leaves the UK on the 9th day of record-keeping and is away for 7 days.

Assume he spends all the money he takes with him so his average expenditure per day is $£300 \div 7 = £42.86$.

As he is away for 6 days of the record-keeping period, (including the day of departure) the estimated amount he spends abroad during these 6 days is $6 \times £42.86 = £257.16$. Enter this figure in the amount column and code as 755.

Actual expenditure abroad does not need to be itemised, but if this has been done, add up the amounts for each individual item, enter the total in the amount column and code as 755. Delete the individual entries.

If the amount taken, the date of departure or the length of the holiday are not given, refer to R0.

4. Other types of expenditure on holidays/trips abroad

Apart from the items listed at codes 754, 755 and 758, there are certain types of advance expenditure which should be coded to the item purchased. For example, a coach fare or air fare to a country abroad should be coded as 552 and 553 respectively, provided they were paid for in UK. Passports should be coded as 770 and visas as 799.

N. CASH GIFTS, INFORMAL CASH LOANS & REPAYMENTS OF INFORMAL CASH LOANS

1. Cash gifts to persons IN the household

- (i) If money is given to other spenders (including absent spenders) in the household - code to 986. Payments for services to servants living in the household should be coded to 780.
- (ii) If money is given to non-spenders (under 16) in the household - treat as pocket money and code to 801. If money is given to non-spenders ie persons who have not spent any money during the record-keeping period aged 16 or over - code to 802.

2. Cash gifts and goods or services bought for persons OUTSIDE the household (excluding donations to charities - see 798)

- (i) If money is given to friends or relatives outside the household (whether it is given to pay for a specific item or not) - code to 802
- (ii) If an A or B Schedule item is paid direct for another household - code to 802. (Do not use a 900 series code).
- (iii) If a D Schedule item is paid direct - code to the item purchased

3. 'Informal' cash loans to persons IN and OUTSIDE the household

Money which is clearly identified as a loan should be deleted (ie crossed through) whether the money is loaned to:

- persons in the same household or
- persons outside the household eg a friend or relative

4. Repayments of an 'informal' cash loan to persons IN and OUTSIDE the household

(i) A Schedule items

If the repayment is made to a person in the same household enter code 966 against the item in the diary.

If the repayment is made to a person outside the household (eg a friend or relative) proceed as follows:

Enter code 966 against the item in the diary, then check to ensure that the details have been entered at Q81 (code 6 - if Quarter 1, code 7 from Quarter 2 onwards) or Q73 if the item is a car. If the details have not been entered at either of these questions, refer to RO.

(ii) Diary items

If the repayment relates to a diary item then the entry should be deleted (ie crossed through).

(iii) Item not known

If there is no indication in the diary as to what the repayment is for enter code 966 against the item in the diary.

O. MISCELLANEOUS NOTES ON DIARY ITEMS

1. Car or motorcycle purchase

The purchase of a car or motorcycle is regarded as an 'A' Schedule item. If such an item is purchased outright during the record-keeping period and is therefore recorded in the diary, it should be given a 900 series code:

942 Outright new car purchase

943 Outright second-hand car purchase

944 Outright motorcycle purchase (new and second-hand)

The corresponding codes 501, 502 and 503 should be used only at the loan or HP questions (ie Q78 or Q80) in the A Schedule. Note that if 501, 502 or 503 are used in the diary a validation error will appear.

2. Clothing

Informants should give the sex of the person for whom the item was purchased and the age if the person is under 16. This information is necessary in order to give the item its correct code. If the item was bought for someone in the household the person number may be given instead. In this case the sex and age can be obtained from the household box. If sex and age cannot be deduced from the information given refer to supervisor - if a large amount was spent refer to RO.

Clothing allowances should be coded as 803 and payments to clothing clubs as 966.

3. Insurance policies

If the insurance policy relates to an A Schedule item use the appropriate 900 code. If it is not an A Schedule item then the relevant item code should be used. These are usually 'one off' payments. For example, holiday insurance should be coded 756 or 759 if the holiday is in the United Kingdom and 755 if it is abroad.

4. Repayment of a loan to clear other debts (code 787)

This is a loan taken out to pay off other debts. If such a loan occurs at Q78 in the A Schedule it should be coded as 787, but if a loan payment is made during the record-keeping period it should be coded as 960. Code 787 should not therefore be used in the diary.

5. Maintenance payments

Maintenance payments for household equipment should be coded as follows:

Cassette recorders, televisions, videos etc - code 784

Central heating systems - code 785

Other gas, electric and oil appliances - code 786

6 Postal Orders

If a postal order was purchased during the record-keeping period, the value and the poundage should be shown separately. The purpose for which it was bought and the date it was used or posted should also be written beside the entry.

If it was used or posted during the record-keeping period, code it to the item purchased, otherwise code it to 988. The poundage should be coded to 751.

If the poundage has not been shown separately, refer to supervisor. The budget should then be sent to Field Branch. If it becomes necessary to estimate the poundage, the rates are given at code 751 in the item code list.

7. Tips

Tips should be given the same code as the service or item supplied.

8. Water paid by meter

In certain parts of the country 'metered' water is becoming more common. Under this system the amount charged for water depends on actual consumption instead of rateable value.

As there is no question in the 1990 A schedule which covers this method of payment, the following action should be taken. This applies to England and Wales only (In Scotland there is a community water charge and in N. Ireland, rates and water rates are paid together)

Action to be taken - meter payments

If meter payments for water occur in the diary they should be deleted (ie crossed through) and transferred to Q27, A schedule.

- (1) Add together all the meter payments for water for that household during the two weeks of record-keeping. Such payments could occur in both the HOH's diary and the wife's diary and perhaps, in the diary of any other household member.
- (11) After adding up the payments, delete each of the diary entries.
- (111) Enter the total amount at Q27(b), A schedule.
- (1V) As this total covers a two week period, assume that this is the average amount paid every two weeks, and enter 26 at Q27(a).
- (v) Finally, for the 1st quarter only, ring code 1 at Q27.

Action to be taken - installation costs and meter payments

- (i) If the cost of installing a meter occurs in the diary, this should also be deleted (ie crossed through) and transferred to Q27.
- (11) As this would be a 'one-off' payment, the cost of installation should be divided by 26 to bring it to a two week period and then added to the meter payments, if any.

(iii) For example, if the cost of installation was £130.00, and the total meter payments came to £3.00 for the two week period, the amount to be entered at Q27(b) would be £8.00 ($£130.00 \div 26 = £5.00 + £3.00 = £8.00$). The figure to be entered at Q27(a) would still be 26.

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 breadcakes, butteries, Chapatis, croissants; doughcake, Fadge, Flat cake, garlic bread, Irish potato bread, pitta, take and bake
102	Flour, plain and self-raising	Saffron flour
103	Biscuits, shortbread, wafers, (including chocolate covered)	Bandit, Breakaway, Cheese Nuts, Choc-Teacakes, Cookies, Crunchies, Gingerbread men, Jaffa Cakes, Kit-Kat, Macaroons, Macvita, Marshmallows, Monster Munch, Novo, Oatcakes, Penguins, Rusks, Ryvita, Skips, Slimming biscuits, Squiggles, Toasties, Twix, Wigwams, Yo-Yo.
		All corn based crisps and snacks eg KP snips, Frazzles, Sainsbury's sticks
106	Cakes and other bakery purchases Including: Composite purchases of biscuits, bread, cakes and flour etc	Apple Dumpling (pastry), Bannocks, Bracks (Irish), Bread Pudding, Buns, Cheesecake, Chorley Cakes, Crumpets, Currant bread, Frozen (cooked) cakes (eg eclairs, gateaux, sponge), Flan cases, Fruit pies, Malt loaf, Muffins, Parkin, Pastries Petit Fours, Pikelets, Scones, Torte Fruit, Teabread, Waffles (excluding potato waffles - see 156)
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, Custard powder, Dry Pasta, Familia, Farex, Farinoca, Farola, Flying Start, Lentils, Muesli, Nuggets, Oatmeal, Pearl Barley, Puffed Rice, Quaker Oats, Ready Brek, Rice, Sago, Semolina, Soya Flour, Spaghetti, Special K.
111	Beef and veal (including minced meat)	Beefburgers (unless meal out), beef-ham (raw), beef kebabs, beef loaf, hamburgers, hough, minceburgers, sheet-ribs, sirloin, steaklets
112	Mutton and lamb	Gigot, Lap (breast), lamb kebabs (including kebabs undefined)

FOOD FOR HOME CONSUMPTION - Continued

113	Pork	Pork kebabs, pork slices and cuttings, spare ribs
114	Bacon and ham, uncooked	Belfast, gammon, ham shank, hock, knuckle, ulster fry
116	Offal and other uncooked meat (including meat protein substitute, meat undefined)	Bones, chawl, cheek, chitterlings, elder, goat meat, heart, kidneys, liver, mince savour, oxtail, pig's/sheep's head, pig's trotters, protoveg, soya meat, steak and kidney (uncooked), sweetbreads, tongue, tripe
121	Cooked ham (including canned)	Forespur
	Ham which is sold as sliced or cold is normally cooked and should be coded 121. Uncooked ham is usually in the form of a joint and should be coded 114. 'Fresh' written alongside does not necessarily mean uncooked.	
122	Sausages (uncooked), sausage meat	
123	Cooked meat and meat products canned and bottled meat (including cooked meat undefined) <u>Excluding</u> Sandwiches and meals out - see 196, 197 or 800 series chicken, fish and meat pastes - see 190	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 and beans, canned sausages, canned sliced beef, canned tongue, chicken pie, chicken pie and chips (frozen) chicken rissoles, chopped pork, cooked pork and beef, cooked sausages, cooked tongue, corned beef, delicatessen meats, generally, Duo cans (eg chicken & rice) escargots (snails), frankfurters, frozen roast beef (sliced), game pie, garlic sausage, haggis, ham and egg pie, haslet, hodge, hot dogs, hot pot, Irish stew, liver sausage, luncheon meat, mealy pudding, meat croquettes, meat and potato pies, meat puddings, meat squares, pastrami, patties, pigs pudding, polony, pork cheese, pork fingers, pork pestle, pork pies, sausages in batter, sausage rolls, saveloy, scotch eggs, shepherds pie, sliced braised beef, spam, steak and kidney pancakes, veal and ham pie.

FOOD FOR HOME CONSUMPTION - Continued

127	Poultry, rabbit, game and venison - cooked, uncooked, canned, bottled and frozen	Capon, chicken in aspic, Chicken Kiev, Chinese chicken, ducks, hares, partridges, pigeons, tandoori chicken, turkey loaf (raw), turkeys
134	Fish - fresh, smoked, frozen canned, bottled and buttered	Cockles, crabs, fish cakes (not cooked), fish croquettes (not cooked), frozen fish fingers, frozen fish in a bag, frozen fish and chips, jellied eels, roll mops.
138	Fish and chips with or without vegetables - consumed at home (cooked items only)	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	Excluding rum butter - see 190
142	Margarine (including margarine undefined)	Sunflower
143	Fresh whole milk (excluding skimmed and semi-skimmed - see 147)	Fresh milk, sterilized milk, ultra heat treated (UHT) milk, milk tokens
146	Cheese	Cream cheese, cottage cheese, fromage frais , processed cheese, vegetarian cheese
147	Fresh skimmed milk	Semi-skimmed milk
148	Other milk products (excluding butter - see 141 and cheese - see 146)	Buttermilk, canned and dried milk, sour, fresh and canned cream, milk baby foods, milk shake, other milk products (frozen or unfrozen) mousse, readymade milk shakes/drinks, top of the milk, yoghurt.
149	Lard, cooking and other oils and fats	Butter/Margarine mixtures, Clover, dripping, Flora, Gold, low fat spreads, olive oil, peanut butter, port scratchings, shortex soya margarine, suet, trex, vegetarian fats.

FOOD FOR HOME CONSUMPTION - Continued

152	Fresh vegetables and tomatoes (including vegetables undefined)	Alfafa, broad beans, broccoli, brussel sprouts, cabbage, calabrese, carrots, cauliflower, leeks, mushrooms, onions, plantain, runner beans, shallots, spring greens, spring onions (syboes).
153	Canned, bottled and dried vegetables and tomatoes	Baked beans, beetroot (excluding jar of beetroot see 193), canned vegetable juice, tomato puree.
155	Frozen vegetables	
156	Potato products only (including processed potatoes)	Canned potatoes, frozen chips, hula hoops, instant potato powder, potato cakes/scones/pies/farls, potato croquettes (including croquettes unspecified), potato sticks, potato waffles, puffs, ravers, Smiths Quavers, tinned potatoes, toggles.
158	Potatoes (raw)	
160	Fresh fruit (including fruit undefined)	Apples, avocado pears, bananas, fresh fruit salad, oranges, pears, rhubarb, satsumas, tangerines.
162	Fruit juices and tomato juice (excluding squashes - see 184)	Britvic, concentrated fruit drinks, juice drinks, Non-alcoholic wine, pure lemon juice, PLJ, rosehip syrup.
164	Other processed fruit - canned, bottled, dried or frozen, (including nuts)	Appletree dessert, currants, delrosa, frozen apples, fruit salad, mamade, optrose, peaches, pears, pineapple, prunes, raisins, sultanas, unsweetened fruit and nut bars.
171	Tea	Herbal tea, nestea.
172	Coffee, coffee essence	Nescafe.
173	Proprietary and non-proprietary food drinks (excluding milk baby food - see 148)	Bengers food, Bournvita, Cambridge diet food supplement, chocolate squeezy, 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, treacle.
183	Ice cream	Iced lollies (if they contain ice cream), arctic roll, dark secrets.

FOOD FOR HOME CONSUMPTION - Continued

- 184 Soft drinks
(squashes, cordials, crystals)
Blackcurrant juice, Citrozade, essences for making soft drinks, milk shake syrups, non-alcoholic beer, Norfolk Punch, Ribena, sodastream concentrates, triple 'C'.
- 185 Sweets and chocolates
(excluding chocolate covered biscuits and wafers - see 103)
Chinese figs, crystallised fruits, Curly Wurly, drained and glace fruit, (except drained cherries, glace cherries and candied peel - see 193), Indian sweet, Marathon picnic bars, popcorn, stem ginger.
- 190 Canned and packeted foods, prepared and semi-prepared
Including:
Canned, packeted and bottled baby, junior and geriatric foods other than milk
Excluding:
Cooked meat etc - see 123,
Poultry etc eg.)
Chicken Kiev,) see 127
Chinese chicken -)
Almond paste (incl marzipan), beef olives, bolognaise sauce, Bombay mix, 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 spaghetti sauce (eg tomato), casserole mix, 'cook-in' sauces, cheese or fish pancakes, cheeseburger, all cheese spreads, coleslaw, cream dessert (fool), cream topping, curry sauce, custard (instant or ready made), doughnuts and cakes uncooked and frozen, frozen pastry, garlic butter, hors d'oeuvres, ice cream and yoghurt powders, ice poles, ice pops, instant dessert powders, instant whip, jellies, (incl jellies set with fruit), made up stuffing (eg paxo), 'Make a meal', meat, fish and chicken pastes (ie spread), mincemeat (sweet), packet dumplings, packet icing, popadom, pate, peach melba/sundaes (unless ice cream - see 183), pies (cheese and onion, fish) pea fritters, pineapple fritters, pizza pie, potted meat, prawn cocktail, ravioli, ready made trifles and custard, 'Ready to eat' and 'Ready to heat' meals, rum butter, salads (mixed, potato, vegetable), savour mix, skillet meal, sorbet, taramosalata, Tip top tinned cream, toast toppers, toasty grills, vegetable Bhajis and Samosas, white sauce, Xmas pudding.

FOOD FOR HOME CONSUMPTION - Continued

- | | | |
|-----|---|--|
| 193 | Pickles, sauces, flavourings, colourings, additives | Angelica, apple sauce, artificial sweeteners (eg slimcea, sweetex, sugaree), baking powder, baking soda, Bovril, breadcrumbs, candied fruit and flowers, candied peel, chicken essence, chutney, cocktail cherries, coffee mate, cooking chocolate, cooking wine, Cranberry Sauce, cream of tartar, curry powder and paste, dessicated coconut, drained cherries, fish dressing, flaked/blanched almonds etc, fresh ginger, garlic, gelatine, glace cherries, gravy salt, ground almonds, herbs (eg mint, parsley), hops and malt for making home brewed beer, isinglass, jar of beetroot, Jif-lemon, King Beef (extract), Marmite, mayonnaise, mustard, nibbed nuts, oxo, parmesan, pectin, pepper, pickled foods (eg cabbage, eggs, onions, walnuts) rennet, rice paper, salad cream, 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, tomato ketchup, vinegar, yeast. |
| 196 | <u>Cold take away food items consumed at home</u>

(including items not defined as hot or cold) | Meat pies, salads, sandwiches, sweet pies, 'meals on wheels', 'take away meals'. |
| 197 | <u>Hot take away food consumed at home</u> | Chips on their own, toasted sandwiches, 'meals on wheels', 'take away meals'. |
| 199 | Other food undefined | Food tokens, grocery bills which cannot be itemised, Christmas club hamper, money for cookery class. |

TOBACCO

211 Cigarettes, cigarette tobacco
and cigarette papers

212 Pipe tobacco
(including tobacco undefined)

Chewing tobacco, twist

If tobacco is undefined but cigarette
papers are also purchased code to
211.

213 Cigars and snuff

Whiffs, Manikins.

HOUSING

- 217 Main dwelling (1) - structural space heating installation (contractor). 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 (1) - structural space heating installation (do-it-yourself). 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.
- 219 Standard community charge (for a permanent second dwelling) (2) 1st Qr - Scotland only
2nd Qr - England, Wales and Scotland
- 220 Standard community water charge (for a permanent second dwelling) (2) Scotland only

(1) Main dwelling includes a dwelling into which the household is planning to move as its new main dwelling or a dwelling into which a household member is planning to move eg on marriage.

(2) Permanent second dwelling includes town flat, country cottage, holiday home, beach bungalow, fixed caravan etc).

HOUSING - Continued

- | | | |
|-----|--|---|
| 221 | House purchase (including deposit on a new main dwelling or a dwelling into which a household member is moving into eg on marriage

(Excluding insurance etc for the dwelling in which the household is now living)

(exclude for rented property - see 799) | Buying leasehold or share of property (if main dwelling), insurance on structure, mortgage instalment, payments to 'Self-Build Association', private road construction charges, purchase of a garden plot/plot of land, rates, water rates. |
| 222 | Caravan purchase (including deposit) | Repairs and decorations to mobile homes/caravans (if not a second dwelling). |
| 223 | Main dwelling (1) - other capital improvements (contractor) | Alterations for solar heating, bathroom added, built-in furniture (eg fitted wardrobes, kitchen units) car port, cement base for garage, double glazing, garden shed, materials and labour costs, new garage. |
| 224 | Main dwelling (1) - repairs, decorations and replacements (contractor)

(excluding central heating repairs - see 785) | Materials and labour costs, private road repair charges, rewiring.

Include installation charges for gas/ electric cooker if they can be identified. (If they cannot be split from purchase price -see 411 or 413) |

- (1) Main dwelling includes a dwelling into which the household is planning to move as its new main dwelling or a dwelling into which a household member is planning to move eg on marriage.

HOUSING - Continued

PERMANENT SECOND DWELLING IN UK (Codes 225-230)

(Permanent second dwelling includes town flat, country cottage, holiday home, beach bungalow, fixed caravan etc.)

- | | | |
|-----|--|---|
| 225 | Electricity account payments | |
| 226 | Gas account payments | |
| 227 | Telephone account payments | |
| 228 | Repairs, decorations and replacements (as for 224) (contractor & do-it-yourself) | Central heating repairs, insurance on structure, mortgage instalment, rates, rent, water rates, time share in UK - running costs (if time share is abroad - see 999). |
| | <u>Excluding:</u> | |
| | Rental on self catering holiday homes etc (If abroad - see 757 if in UK - see 759) | Include installation charges for gas/electric cooker if they can be identified. (If they cannot be split from purchase price - see 411 or 413). |
| | Expenditure on new main dwelling prior to moving in (Purchase of dwelling - 221 capital improvements - 223 repairs, decorations - 224) | |
| 229 | TV licences | |
| 230 | Capital improvements (as for 223) (contractor & do-it-yourself) | Built-in furniture, double glazing, installation of structural space heating, time share in UK - purchase and capital improvements (if time-share is abroad - see 999). |
| | <u>Including:</u> | |
| | Purchase of second dwelling | |

Note

Standard community charge and standard community water charge for a permanent second dwelling in SCOTLAND are codes 219 and 220 respectively.

HOUSING - Continued

231	Structural additions for self assembly (excluding furniture - see 401)	Eg flat packed goods such as double glazing units, garages, garden sheds, greenhouses, kitchen units.
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PURCHASE OF MATERIALS AND TOOLS FOR HOUSE MAINTENANCE (codes 232 - 238)

232	Hire of equipment for house maintenance	'Do-it-yourself' work on house maintenance
233	Composite or undefined purchases (codes 235-238)	
235	Fittings (including electrical fittings) (These are items which are fixed to the structure (wall etc) of a building on a permanent basis)	All electric door bells, carpet bar/strips, cat flaps, circuit breakers, curtain rail, door handles, non-electric shower fitting, fireplace wood surround, fixed clothes post, flex, fuse boxes, hooks, junction boxes, light roses, lights and chandeliers, power points, ready made hardboard pelmets, sashcord, sockets, stair grips, toilet seat, trellis, window catch, wooden fence
236	Tools for household repairs, maintenance, decoration and structural additions etc.	Extension ladder, lino knife, paint brushes, paint kettle, rollers, saw bench, scaffolding tubes, scrapers, step ladders, tools (unspecified), workmate.
237	Paint and distemper, wallpaper, timber and hardboard	Dadoline, hardboard to make a pelmet, shelving, wooden floor tiles.
238	Other materials	Aggregates for cement, creosote, draught excluder, emery cloth, fablon, formica, french polish, glass, tiles, heavy glues, hinges, linseed oil, masking tape, 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, teak oil, varnish, wire netting.

FUEL, LIGHT AND POWER

- | | | |
|-----|---|--|
| 240 | Anthracite and boiler fuel
coal bricks, house coal, slack

(excluding coke and premium
smokeless fuels - see 242) | Beans, dry steam coal, multiheat,
ordinary household coal used in open
fires, etc. Ovoids, pease 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. |
| 254 | Gas - slot meter payments

(If household has its own key
treat as account - see 914) | Power keys, slot cards, discs, tokens
Include service charge payments for
gas when they appear in diaries. |
| 255 | Electricity - slot meter
payments

(If household has its own key
treat as account - see 917) | Power keys, slot cards, discs, tokens
Include service charge payments for
electricity when they appear in
diaries. |
| 258 | Other fuel and light

(<u>Including</u> paraffin and fuel
undefined but <u>excluding</u> fuel
oil for central heating) | Calor gas, firelighters, firewood,
gas refills for blow lamps/camping
stoves, underfloor heating charges
where source of heating unknown.

(Liquid paraffin - see 621). |

ALCOHOLIC DRINKS (see Sections J & K)

Alcoholic drink bought and consumed away from home - OFF LICENCES

260	Ale, barley wine, beer, shandy, stout	Low alcohol beers and lagers.
261	Cherry B, cider, perry	Babycham.
263	Wines (fortified)	Aperitif wines, dessert wines, Dubonnet, ginger <u>wine</u> , madeira, montilla, muscatel, port, sherry, tokay, vermouth (including martini, Cinzano), whiskey mac (including Clan Dew, Highland mac, etc).
264	Wines (unfortified)	Champagne, fruit, hock, mead, red, rose, sparkling, tonic, white
265	Wines (unspecified)	Low alcohol wine, any wines inadequately described.
266	Spirits, liqueurs	
269	Alcoholic drink inadequately described or itemised	

Alcoholic drink bought and consumed away from home - LICENSED PREMISES

270	Ale, barley wine, beer, shandy, stout	Low alcohol beers and lagers
271	Cherry B, cider, perry	Babycham
273	Wines (fortified)	Aperitif wines, dessert wines, Dubonnet, ginger <u>wine</u> , madeira, montilla, muscatel, port, sherry, tokay, vermouth (including Martini, Cinzano), whiskey mac (including Clan Dew, Highland mac, etc).
274	Wines (unfortified)	Champagne, fruit, hock, mead, red, rose, sparkling, tonic, white.
275	Wines (unspecified)	Low alcohol wine, any wines inadequately described.
276	Spirits, liqueurs	
279	Alcoholic drink inadequately described or itemised	Round of drinks.

Note

If brand names appear and no other description given, refer to supervisor

Tips (if entered separately) should be given the same code as the drink purchased.

ALCOHOLIC DRINKS - Continued

Alcoholic drink brought home

280	Ale, barley wine, beer, shandy, stout	Low alcohol beers and lagers.
281	Cherry B, cider, perry	Babycham.
283	Wines (fortified)	Aperitif wines, dessert wines, Dubonnet, ginger <u>wine</u> , madeira, montilla, muscatel, port, sherry, tokay, vermouth (including Martini, Cinzano), whiskey mac (including Clan Dew, Highland mac, etc).
284	Wines (unfortified)	Champagne, fruit, hock, mead, red, rose, sparkling, tonic, white.
285	Wines (unspecified)	Low alcohol wine, any wines inadequately described.
286	Spirits, liqueurs	
289	Alcoholic drink inadequately described or itemised	Month's supply of wines and spirits.

Note

If brand names appear and no other description given, refer to supervisor.

CLOTHING AND FOOTWEAR - (See Section O)

Definitions

Adults (men & women) are persons aged 16 or over.
 Children (boys and girls) are persons aged 5-15
 Infants are persons aged under 5.

301	Men's outerwear	All sports clothes, blazers, capes, cardigans, dressing gowns, duffle coats, jackets, kilts, kneepads, overalls, overcoats, raincoats, shirts, shorts, suits, swimming trunks, trousers, waistcoats.
305	Men's underwear & hosiery	Collars, combinations, pants, pyjamas, socks, vests.
311	Women's outerwear	All sports clothes, aprons, blazers, blouses, capes, cardigans, costumes, dresses, dressing gowns, duffle coats, gym slips, jackets, jumpers, leotards, overalls, overcoats, raincoats, shorts, skirts, slacks, suits, swimming costumes, twin sets.
315	Women's underwear & hosiery	Bed-jackets, brassieres, briefs, combinations, corsets, leg warmers, negligees, night-dresses, panties, petticoats, pyjamas, roll-ons, slips, stockings, suspender belts, socks, tights, vests.
321	Boys' outerwear	As for men where applicable.
322	Boys' underwear & hosiery	" " "
325	Girls' outerwear	As for women where applicable
326	Girls' underwear & hosiery	" " "

CLOTHING AND FOOTWEAR - Continued (See Section O)

330	Clothing materials	Leather to make clothes, materials for school sewing.
331	Men's and boys' headgear	
332	Haberdashery Including: items used in the repair of clothing, women's & girls' headgear and headgear undefined	Belts, berets, braces, buttons, caps, darners, embroidery silks, garters, gloves, handkerchiefs, hats, insoles, knitting wool and needles, laces, needles and threads etc, nightdress case, patterns, pins, ribbons, scarves, school badges, sewing - cotton, tape measure, ties, webbing, zips.
335	Infants' outerwear (Excluding bedding - see 407)	Bibs (including plastic), hats, mittens, pram sets.
336	Infants' underwear and socks (Excluding disposable nappies - see 621)	Babies' nappies, (terry and muslin) bodices, knickers, pants, pyjamas, vests.
337	Clothing charges	Hire of clothing, dressmaking charges (excluding repairs and alterations) dress-making dummy.
338	Miscellaneous purchases of clothing (Excluding clothing allowance see 803)	
341	Men's footwear	Boots, shoes, slippers, trainers wellingtons.
342	Women's footwear	Fur bootees, leggings (mock boots), shoes, slippers, trainers.
343	Children's and infants' footwear	Daps, trainers.
349	Footwear undefined.	

DURABLE HOUSEHOLD GOODS

- | | | |
|-----|---|--|
| 401 | <p>Furniture
(new and second hand)</p> <p>(excluding built in furniture
- see 223/230)</p> | <p>Beds, bedroom/dining room suites,
chairs, kitchen and bathroom
cabinets, tables, table sewing box,
TV and video cabinet.</p> |
| 404 | <p>Floor coverings</p> <p>(including laying and making
up charges)</p> <p>(If a value over £50 occurs in
diary, use qualifier 5)</p> | <p>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.</p> |
| 405 | <p>House textiles
(new and second hand)</p> <p>(including making up charges)</p> | <p>Adhesive binding, bedspreads,
blankets, curtain materials, cushion
covers, duvets/continental quilts
and covers, eiderdowns, plastic
shower curtain, rufflette tape,
rydura dusters, sheet (including
rubber), table cloths (including
plastic), tea cosy, towels.</p> |
| 407 | <p>Mattresses
(new and second hand)</p> | <p>Baby's changing pad, bolsters,
cot/pram mattresses, cushions, kapok,
pillows.</p> |
| 409 | <p>Cassette/tape recorders,
radios, record players,
televisions, televideos
(new and second hand)</p> <p>(Excluding non-essential CB
equipment - see 422)</p> | <p>Amplifiers including fitting,
antenna, essential equipment for CB
radio (aerial, power supply and
transceiver), hi-fi equipment, music
centre, personal stereo, radio
clock, speakers, tuners, Satellite
dishes and TV and radio aeriels
(purchase and cost of fitting), TV
games and TV games console (purchase
and rental).</p> |
| 410 | <p>Purchase of home computers
(new and second hand)</p> | <p>Printers, word processors.</p> |
| 411 | <p>Gas cookers
(new and second hand)</p> <p>(including gas cookers with
electric ignition/timing
device etc)</p> | <p>Hob, built in oven.
Include installation charges if they
cannot be split from purchase price
(If they can be identified - see 224
for main dwelling or 228 for second
dwelling).</p> |
| 413 | <p>Electric cookers
(new and second hand)</p> | <p>Hob, built in oven.
Include installation charges if they
cannot be split from purchase price.
(If they can be identified - see 224
for main dwelling or 228 for second
dwelling).</p> |

DURABLE HOUSEHOLD GOODS - Continued

414	Telephone and telephone answering machines (new and second hand)	Attachments for telephone, beepers (if purchased), mobile telephones.
417	Electric washing, drying machines (new and second hand)	Drying cabinets, spin dryers, tumble dryers.
419	Electric refrigerators, freezers (new and second hand)	
420	Purchase of video recorders (new and second hand) (excluding cassettes, discs and accessories - see 604)	
422	Spare parts for cassette/tape recorders, home computers, radios, record players, televisions, TV games and videos	Non-essential equipment for CB radio, (excluding aerial, power supply and transceiver - see 409), transistors, valves.
423	Spare parts for gas and electrical durables	Electric sewing machine needles, vacuum cleaner bags.
425	Other gas appliances (new and second hand)	Fires (ordinary or convector) hair curling tongs/styling brushes (including gas refills), pokers, refrigerators, wall-mounted shower units, water heaters and boilers.
426	Other major electrical appliances (new and second hand)	Discolights, dishwashers, fires (conventional plug-in or convector), lawnmowers (excluding manual and petrol driven - see 434) microwave cookers, sunbeds, vacuum cleaners, wall-mounted shower units, water heaters and boilers.
427	Electrical tools (new and second hand) (including electrical tools undefined)	Drills, paint sprayers, paint strippers, saws.
428	Small electrical/electronic equipment (new and second hand)	Barbecues, burglar alarms (battery or electric), calculators, hair dryers, hair curling tongs/styling brushes, lamps (bedside, standing and table) shavers/toothbrushes (battery or electric), typewriters.

DURABLE HOUSEHOLD GOODS - Continued

- | | | |
|-----|---|--|
| 431 | China, glassware and pottery
(new and second hand)

(excluding mirrors - see 646) | Pyrex ware. |
| 434 | Major household appliances
not powered by gas/electricity
(new and second hand)

(including major appliances
undefined) | Barbecues (excl electric - see 426)
carpet sweepers, fire extinguishers,
garden furniture, garden rollers,
garden (and beach) umbrellas,
knitting machines and ribbers,
lawnmowers (excluding electric - see
426) non-electric calculators/sewing
machines/typewriters, oil-fired
cookers and water heating systems,
paraffin and other non-structural
space heaters, petrol-powered
electric generators, picnic tables,
rotavators, water softeners,
wheelbarrows, spare parts for non-
gas/electric appliances |
| 437 | Electrical consumables | Batteries (dry cell), Christmas
lights, fuses, fusewire, infra red
bulbs, light bulbs, plugs and
adaptors (excluding those designed
for a specific purpose or
appliance) |
| 438 | Garden tools and accessories
(new and second hand) | Garden gloves, garden hose,
handbills, hedge clippers, hoes,
scythes, shears, watering-cans. |
| 439 | Kitchen equipment, tableware,
utensils and cleaning
materials
(new and second hand)

(ie items used in the
preparation, serving and
clearing up of food)

(eg J-cloths, scourers, sponge
cloths, and steelwool) | Bake stone, baking tin, bowl, bread
bin, bread board, chopsticks,
colander, cutlery, dish cloths, fish
slice, frying pan, kettle, kilner
jar, masher, milk cooler, napkin
ring, oven gloves, pastry brush,
potato peeler, pressure cooker,
sandwich box, saucepan, strainer,
teapot spout, teapot stand, tin
opener, tray, tray set, vacuum
flask, wine-making apparatus, wooden
salad bowl and servers. |

DURABLE HOUSEHOLD GOODS - Continued

440 Other household hardware
(new and second hand)

Baby's bath, basin, bathbrush,
bathroom scales, brass log box,
brooms, cash box, chamois leather,
clothes brush, clothes horse line,
clothes prop, coal scuttle, coat
hangers, doorstop, dustbin, dustpan,
fireguard, fire-irons, flints, foam
filling for cushions, gas lighters,
gas mantles, household oil,
industrial gloves, ironing board,
keys and key cutting, lamp shades,
(incl. materials for making) laundry
basket, metal bath, mops,
mousetraps, odd pieces of hose,
padlocks, pail, peg bag, pegs,
penknife, place mats, plastic foam
for kneeler, rope, scissors, shoe
horn, shoeshine sets, sink plug,
soap holder, sparklets/gas refills
for soda stream, table top for
washing machine, tilley lamp,
torches, tub, venetian blinds, water
filter, waste paper basket, WD40,
wick for oil lamp or stove

VEHICLES

501	New cars (A schedule only) (including unspecified whether new or second hand)	Three wheel cars, motor caravans, caravanettes, new car kits for self-assembly Jeeps, landrovers, lorries and vans used for private purposes
502	Second hand cars (A schedule only)	As for 501
503	Motor cycles (A schedule only) (new and second hand)	Motor assisted cycles, moped, scooter, tricycle.
505	Other vehicles (new and second hand)	Bicycles, BMX, canoes, carrycots, dinghies, go-karts, motor cruisers, prams, trailers, tricycles, wheel-chairs (manual or battery driven) yachts.
508	Other vehicles - repairs and servicing (excluding car and motor cycle repairs etc - see 548)	Boat house hire, boat moorings, cycle garage fee, push chair, cycle hire.
510	Motor-cycles - accessories, spare parts and replacements (new and second hand)	Crash helmet, motor-cycle paint.
511	Other vehicles - accessories, spare parts and replacements (new and second hand)	Cycle clips, outboard motors, paddles, pram harness, pram straps.
512	Driving licences	
513	cars - durable accessories and fittings (new and second hand)	Car radios, cassette players and telephones, licence holders, seats and seat covers for babies and children.
514	Cars - spare parts and replacements (new and second hand)	Brake fluid, car paint.
538	Petrol	
539	Diesel oil	
542	Other motor oils	Gear box oil
545	Garage rent, rates (if separate), and ground rent	
546	AA and RAC subscriptions	Other non-profit making motoring associations (eg Civil Service Motoring Association).
548	Cars and motor-cycles - repairs and servicing	Labour and material costs should not be split, Car battery charging.

VEHICLES - Continued

549 Cars and motor cycles -
other costs

Anti-freeze, car dwell meters, car
polishes, car warranty extension,
car wash, distilled water for car
batteries, engineers' reports,
garaging, gas to power cars, MOT
tests, parking fees, parking meters,
shampoos, tolls, tools for motor
vehicles, underseal.

TRAVEL

550	Combined Bus/Rail/Tube tickets. (excluding 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 or all three - but <u>not</u> rail and tube - see 551
551	Rail or tube fares (excluding 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) (excluding season tickets)	Tram, trolleybus, Bus clipper cards, Bus passes for private school pupils.
553	Air travel	
554	Water travel (excluding season tickets)	Ferries, hovercraft, river bus.
555	Taxis including hired cars with driver	
556	Hire or self-drive cars	Cars hired for weddings and funerals, car leasing, Car provision scheme, 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	
558	Other personal travel	Coach tours and excursions (including the cost of meals and drinks if they cannot be coded separately), private bus, ski lifts/tows and cliff lifts.
560	Transportation eg furniture delivery (excluding expenses of moving house - see 804)	Charge for delivering items of furniture etc from shop, or for moving items from one house to another, transport of baggage and animals, transport of car by air, rail or sea.

OTHER GOODS

601	Musical instruments and parts (new and second hand)	Hire of musical instruments, synthesizer.
603	Audio cassettes and records, TV game and home computer cassettes. (new and second hand)	Cassette cases, computer software, "dustbags", record cases, record rack, record tokens, purchase and rental of audio blank and pre- recorded cassettes and accessories for TV games and home computers.
604	Purchase and rental of video cassettes, and accessories	Blank and pre-recorded video cassettes.
611	Spectacles (NHS and other)	Contact lenses (NB - only the amount paid should be recorded).
621	Medicines and medical aids (including items undefined as NHS or other but excluding NHS - see 625) (including baby cream, baby lotion etc only if there is a baby in the household - otherwise see 622)	All medicated sweets eg Tunes, Locketts, Askit powders, Ayds (slimming tablets), babies' bottles, baby cream and baby lotion, baby wipes, Bemax, bottle teats, calamine lotion, clinical thermometers, cod liver oil, contact lens soaking fluid, Complian, contraceptive pills, cotton buds, cotton wool, cough sweets, Dettol, disposable nappies, elastic stockings if not NHS, Froment, glucose, hearing aid battery, hearing aid rental, insect repellent, illicit drugs, Lipsil, liquid paraffin, Metercal, Milton, nappy liners, Plax, sanitary towels, slimming biscuits, slippery elm food, spectacle cleaning fluid/cleaning cloth, surgical goods and dressings, TCP, teething ring, vapourizers eg Wrights (including candles and refill fluid), Virol, vitamin tablets, wheatgerm.

OTHER GOODS - Continued

- 622 Cosmetics |
 (including baby cream, baby
 lotion etc only if there is no
 baby in the household -
 otherwise see 621)
- After shave lotion, "Aqua-marine"
 lotion, astringent lotion, baby
 bath, baby cream, baby lotion,
 barrier creams, bath essences/salts,
 brilliantine and hair creams, bubble
 bath preparations, cleansing cream,
 cold cream, colour rinses, compact
 with powder, 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, perfumery (including
 cologne and toilet water), 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 - not dry
 paper tissues/handkerchieves) 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 handkerchieves/tissues
 (excluding those at 622), pumice
 stone, razors, rubber gloves,
 shampoos, shaving mirror, shaving
 soap/cream, steradent, toiletries
 nes, toilet bag (limit £3), toilet
 sponge, toothbrushes, toothpaste,
 tweezers, wig stand.
- 625 NHS prescription charges and
 payments for NHS medical
 appliances
- NHS elastic stockings. NHS wigs
 and hairpieces. (Non-NHS wigs and
 hairpieces - see 793).
- (excluding contraceptive pills
 - see 621)

OTHER GOODS - Continued

- 631 Games, Toys and Pastimes
(excluding equipment for hobbies see 634, and sports see 641)
Babybouncers/walkers, 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 - see 611)
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 649), scraper board, stamp albums, stamp collecting.
- 641 Sports goods
(excluding sports clothes - see clothing (outerwear))
Bait, camp bed, camping equipment, camping stoves, canvas beach huts, cartridges, children's large play equipment (eg slides, swings), compass, 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, golf clubs/balls, golf gloves, handwarmer, lifebelt/jacket, pellets, roller skates, sleeping bags, tennis, squash and badminton racquets, tents, whistles.
- 642 Leather and travel goods
Baby basket, 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 cases, suitcases, trunks, umbrellas, vanity case, walking sticks, wallets.

OTHER GOODS - Continued

- | | | |
|-----|--|---|
| 645 | Smokers' requisites | Ashtrays, cigar boxes, cigarette cases, lighters, lighter fuel and gas refills, pipes, pouches |
| 646 | Decorative fancy goods | Artificial flowers, birdbaths, fancy china bowl/flower pot, joss sticks, mirrors, optic lights, ornaments, pictures and picture frames, plastic badges, plastic flower pot holders, posters, pot pourri, vases, works of art. |
| 648 | Stationery
(personal and household) | All greetings cards, aluminium foil, artificial Christmas tree, bin liners, binders for mags, calendars, cardboard folders, carrier bags, charity stamps/cards, Christmas decorations, candles (including birthday cake candles), cocktail sticks, correction fluid, crayons, digital watch pen, drinking straws, exercise books, football card photos, gloy, glucine, greaseproof paper, ink, jampot covers, kitchen rolls, lighter types of glue, paper decorations, paper napkins/doyleys, pencils, pens, plastic cutlery, polythene bags, rulers, scrap book, string, 'Stretch & Seal', tinsel, typewriter ribbons, wrapping paper, writing paper/envelopes |
| 649 | Personal effects
(including jewellery, watches, and personal silverware) | Coins and medals made from gold or platinum, compacts without powder, cufflinks, hip flasks, key rings, scent bottles, spectacle chains, watch straps. |
| 650 | Household articles
(including household silverware) | Barometers, electric or wall clocks, silver cutlery, silver tea service, telephone timers, thermometers (excluding clinical thermometers see 621). |
| 721 | Books
(including school and text books but excluding library subscriptions - see 799) | Address books, autograph albums, book club, book tokens, book with cassette, catalogues, colouring book, 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). |

OTHER GOODS - Continued

731	Food for animals and pets, (not fit 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.
733	Seeds, plants, flowers (excluding all fertilisers - see 734)	Compost, flower-pots, gardening clubs, gardening stakes, peat, real Christmas tree, rents for allotment, weed-killer.
734	Plant fertilizers, (liquid pellet and powder) natural manure (excluding peat - see 733)	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, Nitro chalk phosphates, Phostrotabs, Phostrogen, Plantoids, Rose food, special compound (fish), sulphates (iron, potash, ammonia), Tomorite, Toprose, Vitax Q4.
742	Matches, polishes and cleaning materials	Abrasive powders, air freshener, ammonia, Biotex, Brillo pads, dishwasher salt, disinfectants, Domestos, dyes, fabric conditioner (eg Comfort), flash, insecticide, 1 methylated spirits, Nappisan, polishes, record cleaning cloth, rinse aid, soda, shoe cleaning materials, starch, sulphur candle, turpentine.
745	Toilet soap	Liquid soaps.
746	Other soap and soap products	Detergent, dirty paws, dishwasher liquid/powder, Stergene, Swarfega, washing powder, washing-up liquid.
750	Miscellaneous <u>goods</u> not assignable to any other code	Beach hut (if <u>canvas</u> - see 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

- 751 Postage
(see Section O) Giro charges, parcel post, postal order poundage (£1 or less - 24p; £2-£10 - 41p; £10-£20 - 62p), postal orders - see 988.
- 752 Telephone
(excluding household telephone accounts - see 930) Telephone cards, telemessages, car telephone accounts.
- 753 Dances (admission and miscellaneous entertainment) Amusement machines, beetle drives, car boot sales (admission), castles, children's parties, coffee mornings, country houses, dinner dance/supper dance (25% to dance admission, 50% to food and 25% to drink), discotheques, exhibitions, fashion shows, flower shows, fun fairs, holiday school play schemes, horoscopes, horse shows, juke box, mother and toddler groups, museums, night clubs, Social Club entrance, spectator at airports, trips round the bay, visits to Father Christmas, whist drives, women's fellowship (including tea and biscuits), Youth Club entrance fees, zoos.
- 754 Accommodation abroad
Excluding
Package holidays and Self-catering package holidays - see 758

Purchase and running costs of holiday home/Timeshare - see 999

(See Section M) Hotels, boarding houses, villas and apartments (including food and travel if all inclusive)

Including advance payments, deposits, camping site fees.
- 755 Money spent abroad

(whether on a hotel, self-catering or a package holiday/trip)
Excluding
Purchase and running costs of holiday home/Timeshare - see 999

(See Section M) Green card (car), holiday insurance, international driving licence. Commission on purchase of travellers' cheques (min charge £2.50 or 1%) and foreign currency (£1.25 per transaction). "Duty-free" purchases in UK or abroad or during travel, All goods and services purchased abroad.
- 756 Package and non-self catering holidays in UK Holiday camps, hostel charges, money for board to relatives.

SERVICES - Continued

- 758 Package holidays abroad
(including self-catering package holidays)
Excluding
Purchase and running costs of holiday home/Timeshare
- see 999
(See Section M)
- 759 Self-catering holidays in UK
Camping site fees, hire of accommodation (eg caravan for self catering holidays), savings for children's holidays arranged by school (if destination known then code 754, 756, 758 as appropriate).
- 761 Cinema
- 763 Theatres, concerts, circus
Amateur shows, folk group, jazz club (entrance and subscription), theatre agent's fee.
- 764 Participant sports and specialised pastimes
(including subscriptions to sports and social clubs, ad hoc admission and similar charges but excluding residential attendance at health clubs/farms - see 775)
Band levy, billiards, boat hire boating, brass rubbing charges, darts, fee for model, fishing licences, permits and trips, greyhound and pigeon racing, health club activities (eg sauna, solarium), rental for stretch of river, showing animals, skating, snooker, swimming, tennis (use of public court) weight lifting/training.
- 765 Spectator sports
(including football admission)
Boxing, cricket/football/rugby/ tennis matches, horse/dog/speedway/ stock car racing, school sports, swimming, wrestling.
- 768 TV, Radio, TV games console slot meter payments
(If household has its own key treat as account - see 932)
Exclude rental of audio cassettes - see 603, and video cassettes - see 604.
- 770 Stamp duties to Central Authorities
Birth certificate, driving test fee, import duty, passport, search fee at St Catherines House.
- 772 Licences
(excluding TV and driving licences)

SERVICES - Continued

773	<p>NHS payments for dental and other services</p> <p>(Including items undefined as NHS or private but <u>excluding</u> spectacles - see 611)</p>	<p>Amenity hospital bed.</p>
775	<p>Private medical, dental and optician fees</p> <p>(excluding spectacles see 611)</p>	<p>Artificial teeth, chiropodist, ears pierced, eye tests, family planning clinic, health clubs/farms (residential attendance), medical certificate fee, nursing home and convalescent fees, repairs to spectacles.</p>
780	<p>Domestic help (including window cleaning)</p>	<p>Baby sitter, gardener, NI contribution paid for domestics by employer, playgroups, private and local authority day nurseries for children, sweep.</p>
782	<p>Repairs to footwear and materials for home repairs</p> <p>(Excluding repairs to football boots and other sporting footwear - see 788)</p>	<p>Staining footwear.</p>
784	<p>Repairs and maintenance to cassette/tape recorder radio, television, video, TV game, home computer and musical instruments.</p>	<p>Insurance maintenance contracts, insurance against theft for rented items, tuning piano.</p>
785	<p>Repairs and maintenance to central heating systems</p>	<p>Insurance premiums (applies only when 'central heating' is written beside the entry in the Diary).</p>
786	<p>Repairs and maintenance to other gas, electric and oil appliances (not account)</p>	<p>Servicing, freezer maintenance insurance premiums.</p>
787	<p>Repayment of loans to clear other debts</p>	
788	<p>Repairs to personal goods and repairs not codable elsewhere</p> <p>(excluding medical repairs - see 773 or 775)</p>	<p>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.</p>

SERVICES - Continued

789	Interest on credit, charge, shop or store card account	This code is used in the D schedule only (P.36).
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 (excluding NHS wigs and hairpieces - see 625), hire of sunbed, tattoo.
794	Annual standing charge on credit, charge, shop or store card account	This code is used in the D schedule only (P.36)
796	Subscriptions to trades 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/Scout/Guide clubs.
798	Charitable gifts	Benevolent funds, Bob-a-job charitable organisations (including donations), church collections, entrance to bazaar, entrance to jumble sale, pew rent, school fund.
799	Miscellaneous <u>services</u> not assignable to any other code. (Including rent on property prior to moving from present home)	Architect's fees, banns, bank counter charges, bleepers (if rented) cloakroom charges, court payments and costs, do-it-yourself job with a friend's help, emptying cess pit, hire of deck chair, left luggage charges, library subscriptions and fines, management charge for bill paying services (eg Homewise - £5.00 per month, Secure Homes - £1.50 per week), motor vehicle towed away by police, payments to Medical Alert Foundation, newspaper adverts, parking fines, photocopying, platform ticket, post office charges for paying bills, public baths (not swimming), rental (eg holiday TV, vacuum/carpet cleaner, video camera), skip hire, storage, turfing grave, visa.

MISCELLANEOUS

- 801 Children's pocket money
This applies to children under 16 who are in the household
- 802 Cash gifts and goods or services bought for persons outside the household
(including tips not assignable to other codes but excluding donations to charities - see 798)
(see Section N)
- 803 Savings
Annuities, clothing allowance, Christmas party money, defence bonds, deposit accounts, deposits in savings banks, investments in building societies, loan club/Co-op Savings Stamps, premium bonds, save as you earn, savings certificates, savings seals, savings/slate/holiday/Christmas/office clubs, school bank, stocks and shares, tontine, unit trusts. (Christmas club hamper - see 199).
- 804 Expenses of moving house
Conveyancing, estate agents', surveyors' and valuers' fees. Removal charges (if they include labour) and storage charges connected with moving house.
- 805 Legal fees
(excluding fees connected with moving house)
Executors' fees and expenses, payments to legal institutions and legal departments of banks, payments for legal aid, solicitors' fees (excluding conveyancing fees).
- 806 Private entertainment
(excluding children's parties - see 753)
(see Section L)
Contract catering for weddings, anniversaries, parties, bar mitzvahs, (exc funerals - see 807), fees for performers, group travel, hire of accommodation, kiss-o-gram.
- 807 Funeral expenses
(see Section L)
Contract catering for funerals, fees paid direct to clergymen and cemetery authorities, funeral director's fees, grave maintenance charges, hire of hearses.

MISCELLANEOUS - Continued

811	Stakes-football pools	
812	Bookmakers, betting shops, totalisator	
813	Lotteries	
814	Other betting	Bingo (including admission charge) fruit machines, office "tote" pontoon, raffles, spot-the-ball, sweepstakes.
821	Winnings - football pools)
)
822	Winnings - bookmaker, betting shop, tote) These codes are used
) in the D schedule
823	Winnings - lotteries) only (P.37)
)
824	Winnings - other betting (bingo, sweepstake etc))

Notes

1. If winnings from betting have been entered on pages 6-35 of the diary, transfer them to Section 3 on P.37.
2. A premium bond win should be deleted as it is regarded as a windfall.

FOOD BOUGHT AND CONSUMED AWAY FROM HOME

<u>ITEM</u>	<u>EXAMPLES</u>	<u>WORKPLACE</u>	<u>EATEN ON PREMISES</u>	<u>EATEN OFF PREMISES</u>
Hot meals out	<ol style="list-style-type: none"> 1. Non itemised entries described as meal, meal out, breakfast, lunch, dinner, supper, snack, sweet, dessert 2. Chips on their own. 3. Chips priced separately EXCEPT WITH FISH AND CHIPS 4. Soup on its own 	840	843	855
<u>DEFINED AS HOT OR NOT DEFINED AS HOT OR COLD</u>	<ol style="list-style-type: none"> 5. Mushy peas 6. Pizza, quiche 			
Cold meals out	<ol style="list-style-type: none"> 1. Non itemised entries described as meal, meal out, breakfast, lunch, dinner, supper, snack, sweet, dessert 2. Salad 3. Shell fish 4. Tuck shop (undefined) 	840	843	848
<u>DEFINED AS COLD</u>	<ol style="list-style-type: none"> 5. Quiche 			
Fish and Chips (cooked items only)	<p>Cooked fish, cooked fish fingers, cooked fish cakes cooked fish croquettes, cooked fish roas, etc Any of the above on their own or with chips, peas, etc</p> <p>Items described as fish-tea, fish-supper, etc</p>	840	843	847
Cooked meat and meat products not in roll or sandwich Sweet pies	<p>Meat pies, hot dogs, sausage rolls (see list at code 123) Hamburgers Fruit pies Kababs (usually code 856)</p>	840	843	856
<u>DEFINED AS HOT</u>				
Cooked meat and meat products not in roll or filling Sweet pies	<p>Meat pies, delicatessen meats, scotch eggs (see list at code 123) Fruit pies</p>	840	843	857
<u>DEFINED AS COLD OR NOT DEFINED AS HOT OR COLD</u>				

FOOD BOUGHT AND CONSUMED AWAY FROM HOME

ITEM	EXAMPLES	WORKPLACE	EATEN ON PREMISES	EATEN OFF PREMISES
Toasted sandwiches <u>DEFINED AS HOT</u>	Hot rolls with filling Toast (with or without butter) Cheese on toast	841	844	856
Cold sandwiches <u>DEFINED AS COLD OR NOT DEFINED AS HOT OR COLD</u>	Cold rolls with filling Roll or bread (with or without butter)	841	844	857
Cakes, currant bread, pastries, scones, etc.	Apple dumpling (pastry), banana fritters, bannocks, bracks (Irish), bread pudding, buns, cake (eg gateaux, eclaires, sponge), cheesecake, Chorley cakes, crumpets, malt loaf, parkin, Petits Fours, pikelets, teabread, torte.	841	844	849
Non-alcoholic drinks (excluding soft drinks and fruit 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 they contain ice cream), tubs, cornets, Arctic Roll, Dark Secrets	840	846	852
Sweets and chocolates	Excluding biscuits, wafers etc.	840	846	853
Specified other foods	Potato crisps and potato products Fruit and fruit juices Nuts and dried fruit Biscuits, wafers, shortbread, chocolate coated Yoghurts Cheese, including Cheese and Biscuits Iced Lollies (without ice cream or unspecified whether includes ice cream), ice pops, ice poles	840	846	854

Zb\fesdiary

'A' AND 'B' SCHEDULE ITEMS

QUESTION

A19	901	Rent/rent including rates	
	903	Rates (1st qr - M2) (2nd, 3rd & 4th qrs - NI2)	Collective community charge, Personal community charge
A27b	904	Water rates (England and Wales only)	Collective community water charge, Personal community water charge
A28	907	Service charges, Ground rent	Feu duty, (Scotland), chief rent, compulsory or regular maintenance charges, site rent for caravan (sampled address)
A31/34	910	Mortgage payment	Interest, Interest and principal/capital
A54a	913	Central heating oil	
A62	914	Gas account)	Exclude any rental of appliances or regular maintenance
)	
)	
A63	915	Gas board budgeting payment)	
)	
A57	917	Electricity account)	Include standing charges, meter rent and installation
)	
)	
A58	918	Electricity board budgeting payment)	
)	
A41b	920	Structure insurance	Insurance on structure, furniture and contents where they cannot be split, boat insurance (if boat is a home)
A41b	921	Contents insurance	Furniture and contents, personal possessions eg furs, jewellery, TV, boat (if boat is <u>not</u> a home)
			(Exclude maintenance contracts - see 784 - 786)
A40a	922	Mortgage protection policy	
A33a	923	House endowment	

'A' AND 'B' SCHEDULE ITEMS - Continued

QUESTION

A44	924	Life insurance	Friendly Society life assurance, endowment and endowment undefined, education endowment, fixed term assurance, death and burial. (Exclude house endowment - see 923)
A45	925	Private medical insurance	BUPA, HCS, PPA, PPP, WPA
A45	926	Other insurance	Accident insurance, Friendly Societies' sickness insurance, works' sick clubs, insurance for sporting activities, animal insurance, rentokil insurance Include Friendly Societies (see A45 for list of societies) (Exclude Friendly Society life assurance - see 924)
A43	927	Private personal pension	
A48/49	930	Telephone account	Telephone stamps, telephone budgeting payment
A65b	932	TV rental	TV set, cable TV, satellite TV, home computer, combined TV and video rental, TV and radio aerial rental.
A65b	933	Video recorder rental	
A66a	935	TV licence	TV stamps
A68e	940	Vehicle insurance	
A68b	941	Vehicle tax	Vehicle tax stamps
	942	Outright new car purchase	Three wheel cars, motor caravans, caravanettes, new car kits for self-assembly. Jeeps, landrovers, lorries, and vans used for private purposes. (Include unspecified whether new or second hand)
	943	Outright second hand car purchase	As for 942
	944	Outright motorcycle purchase (new and second hand)	Motor assisted cycles, mopeds, scooters, tricycles.

'A' AND 'B' SCHEDULE ITEMS - Continued

QUESTION

A76	950	Season tickets, BR) only)	
A76	951	Season tickets,) bus/tube/BR - any) combination of two) or all three)	Exclude travel for children to <u>State</u> schools
A76	954	Season tickets, all) others)	
A78c	960	Loan instalment payment	
A80h	963	HP or credit sale instalment payment	Include deposits on HP purchases
A81	966	Club instalment payment (including repayments of informal cash loans - see Section N)	Budget or option account, Check trader, Club run by a shop, Mail order club/organisation, Clothing clubs
A77A	969	Credit, charge, shop or store card account payment	
A98b	970	Bank service charges	Exclude interest
A103	975	School meals)	Only for children attending <u>State</u> schools
A104	977	School bus or train) travel and bus or) train passes)	
A107b	980	Fees or maintenance for educational courses	For persons <u>in</u> the household
A108b	981	Fees or private tuition for leisure courses	For persons <u>in</u> the household Exclude membership fees, playgroup, day nursery
A111a	984	Fees or maintenance for educational courses	For children aged 16-24 <u>outside</u> the household
A119a	985	Maintenance or separation allowance	
	986	Money given to other spenders <u>in</u> the household	

'A' AND 'B' SCHEDULE ITEMS - Continued

QUESTION

	988	Money set aside for payment of bills at a later stage (Postal orders - see Section O)	Postal orders paid for but not used during record-keeping (otherwise code to the item purchased) Bank budget account Homewise (exc management charge - see 799) Secure Homes (exc management charge see 799) Money set aside for household repairs, holidays etc
B73a	990	Regular national insurance contributions	
B74a	991	Lump sum national insurance payments	Include NI not specified
B71a	992	Income tax payment	
B68b	995	Payment for coal or coke provided by employer	Haulage charges
B69	996	Purchase of OAP concessionary bus passes, permits, tokens or tickets	
B75a	997	Money sent abroad to private individual	
B75b	998	Money sent abroad to charity	
	999	Any other <u>A & B</u> schedule payments	Include transfers between long term savings accounts, property and timeshare abroad - purchase, capital improvements and running costs.