

4.7.14 While describing the activity, maximum details may be given to exactly identify the actual occupation and the industry in which that occupation/job is performed.

Examples are

- (i) Driver in a private sugar corporation
- (ii) Clerk in G.E.C.
- (iii) Engineer in GUYSUCO
- (iv) Cultivator of own land
- (v) Cultivator of land on lease

Columns (14) to (17) Subsidiary gainful activity

4.7.15 For each person listed in this block, it has to be ascertained whether he or she worked in a subsidiary capacity during the 365 days preceding the date of survey or not; or in other words, whether he or she had a subsidiary gainful usual status. This has to be ascertained for all the three broad categories of persons initially classified as 'employed', 'unemployed' and 'not in labour force'. To illustrate, a person categorised as working and assigned the principal usual activity status as 'self-employed' may also be engaged for a relatively shorter time during the year as casual wage labour. In such a case, he will be considered to have worked also in a subsidiary capacity (i.e., having a subsidiary gainful status which is different from the principal gainful status). On the other hand, a person may be self-employed in trade for a relatively longer period and simultaneously also engaged in agricultural production for a relatively minor time. In such a case, the principal usual activity status will be self-employed in trade and subsidiary gainful status, self employed in agriculture. Similarly, persons categorised as 'unemployed' or 'not in labour force' on the basis of 'relatively longer time' criterion might have pursued some gainful activity for relatively shorter time during the year. In all the above cases, they will be treated to have had subsidiary gainful usual status. It may be noted that engagement in work in subsidiary capacity may arise out of two situations:

- (i) a person may be engaged for a relatively longer period during the 365 days in one gainful activity/non-gainful activity and for a relatively shorter period in another gainful activity.
- (ii) a person may be pursuing one gainful activity/non-gainful activity almost throughout the year in the principal status and also simultaneously pursuing another gainful activity for relatively shorter time in a subsidiary capacity.

For all persons engaged in any "work" in a subsidiary capacity, the detailed status codes of the gainful activities pursued by them in their subsidiary capacity will be recorded in column 17. Description of the activity, corresponding industry code and occupation code will be recorded in columns (14), col.(15) and col. (16) respectively.

4.7.16 Activity Status: Some Important Clarifications

(i) Household members who have a legal or moral claim on the family enterprise, when they participate in the activities of the enterprise without receiving any wage/salary, will be treated as self-employed. Those members like distant relatives who do not have any legal or moral claim in the enterprise, when working in the enterprise without receiving any wage/salary, will be treated as 'helper'.

(ii) A disabled person/pensioner, reporting to be seeking/available for work, will be treated as unemployed and not as a disabled person/pensioner.

(iii) For determining the activity status code of a Member of Parliament, Municipal Councillor etc. it has to be first ascertained whether they had any other primary gainful occupation or not. If they had other primary gainful occupation, their activity status will be according to that gainful occupation; if not, they will be categorised as self-employed (status code 11).

(iv) A pensioner reported to be engaged in the family enterprise or employed in any other capacity should be considered "working" (or employed), if he/she was engaged in the activity for a relatively long time during the reference year.

(v) The 'meal carriers' (who deliver lunch at various offices), 'night watchman' of a locality, 'cattle herd' etc. are normally employed by a group of households on a regular monthly wage. The 'activity status' of such workers will be the same as that of maid servant/male servant etc. i.e. 'wage/salaried employee'.

(vi) Sometimes it is found that a regular student is currently on the live register of the Employment Exchange and such a situation creates confusion in deciding his activity status. Normally, the person will be categorised as a student. But before categorising him as a student, further probes should be made as to whether he will give up his studies the moment he gets a job. If it is found that he will leave his studies to take up the type of job for which he has registered, he will be considered as unemployed.

Column (18) Number of days stayed away from home during last 30 days

4.7.17 The number of days for which the member 'stayed away from home' during the 30 days preceding the date of enquiry should be recorded here. A continuous absence from home for 24 hours will be reckoned as a 'day stayed away'. That is, the entry will be made in completed number of days and any fraction of a day will be ignored. The location of the place where the person stayed, having been away from his/her own household, may also be within the same village/town and staying away will not only mean physical absence but also non-participation in food consumption from his/her own household.

Column (19) Number of meals usually taken in a day

4.7.18 The number of meals consumed by a person is usually reported as 2 or 3. In rare cases, one may come across a person who may be taking food only once in a day or more than three times a day. While in the former case the number of meals for the person will be 1 per day, in the latter case, however, only 3 should be entered. That is, in this column, the recorded number of meals taken in a day, even if it is reported to be higher, should not exceed 3. A breast-fed baby does not directly share the food consumed by members of the household. Hence for such babies the entry in this column will be '0'. To have a clear idea of what constitutes a meal, the three paragraphs 4.4.7, 4.4.8. and 4.4.9. may be referred to.

Columns (20) to (24) Number of meals taken during last 30 days

4.7.19 It is important to note that entries are to be made in these columns on the basis of the place from where food is served and not the place where food is consumed.

4.7.20 Columns. (20) to (22) pertain to meals taken away from home without payment. Number of meals taken outside home on payment and at home during last 30 days preceding the date of survey for each member of the household will be recorded in column (22) and column (24). There are schools etc. which provide standard food to all or some students as midday meal, etc., free or at subsidised rate. Such meals are to be considered as meals taken away from home. If such food is received free it will be recorded in column (20). Meals received at subsidised rate will be recorded in column (23). There are institutions which provide canteen facilities to their students. Students can purchase food of their choice and to their requirements from those canteens on payment. In such cases also entry will be made in column (23).

4.7.21 Sometimes meals are provided by the employer. These may be as perquisites or as part of wages in kind. These meals are generally consumed at the place of work and are to be considered as meal taken away from home. It may not be rare that meals provided by the employer are brought home by the employees and consumed there. Such meals are also to be considered as meals taken away from home. In column (21), the number of such meals received and consumed during the reference period by an individual member will be recorded. Similarly meals consumed as guests in other households, will also be taken into account while making entries in column (22). For the purpose of making entry in column (23), 'meals received on payment' will mean that the informant has to incur some expense or part with a certain portion of his salary/wage for getting the meals. Meals purchased from hotel, restaurant or an eating house will be considered as 'meals taken away from home on payment' and will have to be counted also for making entry in column (23). Meals taken away from home during the days of absence from the household should also be accounted for in making entries in these columns. Such meals need be counted under columns (20) to (22) and (23).

4.7.22 In column (24), the number of meals taken at home by each member of the household during the period of 30 days preceding the date of survey will be recorded. A meal will be considered to be taken at home if, the meal is prepared at home irrespective of the place where it is consumed. In short, all the meals consumed by a member which are either prepared by the household or purchased from outside and the expenditure relating to which is collected and recorded at appropriate places of block 12 of the schedule should be considered either as 'meals taken away from home"on payment" or as 'meals taken at home'.

4.8.1 Household Income

A working definition of household income, is that is the sum of money income and income in kind and consists of receipts which, as a rule, are of a recurring nature and accrue to the household or its members regularly at annual or more frequent intervals. The rationale for the definition is the assumption that the behaviour of households as consumers is determined by what they perceive as regular income comprising receipts expected to be received regularly with known periodicity or frequency, at least once a year. Thus what distinguishes household income from other receipts is its regularity and recurring character. However, the notions of recurrence and regularity are meant mainly to help define the concept of income in terms of its characteristic features, especially from the point of view of the household and are not to be treated as essential criteria.

Block (8) Income from paid employment

4.8.2 In this Block (8) data on income received by each member of the household from paid employment will be collected. The reference period will be 30 days preceding the date of survey. Wages and salaries cover all payments which employees receive in respect of their work, whether in cash or kind, and before deductions for their contribution to social security, withholding taxes and the like. Reimbursement to employees for travel, entertainment etc. for business of the employer is not included, as wages and salaries. But included are payment of commission, tips and bonuses, cost of living and dearness allowance, payments in respect of vacation, holidays and other relatively short absences from work, when made directly by the employer. Fees to ministers of religion and members of boards of directors are to be treated as wages and salaries. The cost to the employer on food, lodging and ordinary clothing provided free of charge or at reduced costs to the employees is to be considered as wages and salaries in kind, and hence, as household income as well as consumption expenditure for the employee's household.

4.8.3 Payments in kind of wages and salaries should cover the cost to the employer of goods and services provided to the employees free of charge or at markedly reduced costs which are clearly and primarily of benefit to the employees as consumers. When such outlays are of benefit to the employers as well as to the employees, they will be treated as intermediate consumption and not as compensation of employees. Examples are, expenditure by employers on amenities at places of work, medical examinations and recreational facilities.

4.8.4 Free issues of food, beverages, tobacco and clothing, including uniforms, to members of the armed forces are considered as part of their wages, but uniforms and other work clothing supplied free to civilian employees is not considered as part of their wages.

4.8.5 The imputed gross rent of dwellings provided free to the employees is to be included in wages and salaries. So also the family dwellings, but not the barracks, provided to military personnel.

4.8.6 No attempt should be made to impute wages and salaries of unpaid family workers whose income is included in the entrepreneurial income of the household enterprises for which they work. Normally, transactions between members of the household should not be recorded except for domestic servants who are treated members of the household and workers of household enterprises who may be living with the household and, hence, treated as members of the household.

4.8.7 The commodities food etc. that employers provide free of charge or at reduced prices to their employees may be valued at retail market prices in order to reflect the value of the benefits actually received by the employees. The value of free lodging should be valued at the rent usually paid for similar quarters.

4.8.8 The information has to be collected and recorded in respect each member of the household in columns (1) to (18).

4.8.9 Column (1) is for recording the serial number of the member of the household as in Block 6. These are already printed in the schedule.

4.8.10 Column (2) Details of the job of the member during the last 30 days preceding on date of survey will be recorded in this column.

4.8.11 Column (3) & Column (4) The industry and occupation code in respect of the job will be recorded in column (3) and column (4) respectively, after consulting the booklets on SIIC and SICO, supplied to the enumerator. While filling up the entries first the occupation may be filled and then the industry in which the occupation was performed.

4.8.12 Column (5) The number of days worked on the job during the last 30 days may be recorded in this column.

4.8.13 Columns. (6) to (10) relate to the income received in cash during the last 30 days. The component of wages and salaries include wages and salaries, cost of living or dearness allowance, overtime payments, commissions, gratuities, bonuses and other similar elements including payments received for leave periods, prior to deduction made at the source, if any, as taxes, social security contributions, insurance premium, subscription etc. Wages are payments to labour which are generally paid by time rates or piece rates related to time actually worked or work actually done. Salaries on the other hand are usually related to a longer period such as a month or a year and are not strictly related to the time actually worked or work actually done.

Column (6) Basic wage and salary

4.8.14 The basic wage or salary received during the last 30 days preceding the date of survey may be recorded in column (6). Salary is generally for a month and salary received during the last 30 days will relate to a calendar month (last calendar month). In exceptional cases, where the payment actually received may cover more than a month, necessary remarks may be made as a footnote. In case, there is no system of paying cost of living or dearness allowance separately, consolidated salary would be noted. If payment due during the reference period of last 30 days has been delayed for any reason and no payment received, a footnote may be given accordingly and the normal rate of salary indicated together with reasons for delay.

4.8.15 In the case of wage paid jobs for which the wage period may be a week or two and casual jobs for which the payments may be made the same day, the data on wages received during the reference period of 30 days may not be readily available. Data could then be obtained separately for each of the four completed weeks separately on a working sheet, added up and entered in the schedule. Even, if this is also not possible, the data may be obtained for the last week, multiplied appropriately to arrive at the requisite estimate for a month and the results entered in the schedule.

4.8.16 Wages and salaries, should be recorded before deduction, as already indicated, in paragraph 4.8.2.

Column (7) Allowance, commission, gratuities

4.8.17 Allowances like dearness allowance, house rent allowance, overtime allowance and night shift allowance etc, if paid in cash are to be entered here. Commission and gratuities should also be included as allowance in this column. Payments in respect of vacations, holidays and other relatively short absences from work when made by the employer are to be included here.

4.8.18 Column (8) For each person, the total of column (6) and column (7) may be indicated in column (8).

4.8.19 Column (9) is meant for recording deduction at sources like income tax, pension and social security contribution, insurance premium, subscription etc. from the salary/wage.

4.8.20 Column (10) For each person, the net receipt after deduction at source, (i.e.) column (8) - column (9) may be indicated in column (10).

4.8.21 Column (11 to Column (15)) pertain to value of benefits received in kind during the last 30 days preceding the date of survey. As indicated earlier, the cost to the employer of food,

lodging and ordinary clothing provided free of charge or at reduced costs to the employees is to be considered as wages and salaries in kind and treated as household income as well as consumption expenditure for the employees' household.

4.8.22 The value of benefits received in kind in terms of food is to be recorded in column (11), housing in column (12), clothing in column (13) and others in column (14). The total of columns (11) to (14) may be given in column (15).

4.8.23 To arrive at the value to be reported in these columns, a worksheet (No. 8A) has been developed and this may be filled up first as per guidelines given below. Before filling up the worksheet, the sample Enumeration District Number and sample Household Number may be indicated at the top. These are to be copied from items (10) and (12) of Block 1. This may invariably be done for all worksheets used for this schedule.

4.8.24 In the worksheet divided into two sub-blocks, 8A(i) and 8A(ii) account will be taken of all items received as gifts and dole, items received free or at concessional rate like foodgrain, cloth, grocery items, housing etc., as employees from the employer or from others (friends and relatives). Prizes also will be treated as gifts and included here. However, uniform, shoes, umbrella etc. received from employer in due discharge of official duties will not be taken note of. Concessional rates, discounts, rebates etc. received from the seller will not be accounted for. Similarly assistance from hospitals is not to be treated as concession.

4.8.25 In Sub-Block (i) items received from employer and in Sub-Block (ii) items received as gifts or at concessional rates from friends and relatives either on individual account or family account will be recorded. Concession given to school students in regard to food, books etc. will be entered in this Sub-Block. Forced possessions like occupation of house will be considered as gifts. Their value/rent will be evaluated at market rate. If the gift is on family account, this may be entered in Sub-Block (i) on the last line, with necessary remarks.

4.8.26 For both the Sub-Blocks, the reference period is last 30 days preceding the date of survey. Care should be taken that all receipts recorded here and transferred to Block 8 are properly accounted for in the Block 12 on consumption expenditure against relevant items.

4.8.27 The different columns of the worksheet 8A may be filled as per the following guidelines.

4.8.28 Column 1 is the serial number

4.8.29 Column 2 The person number as in Block 6 who received the gifts and concession may be indicated. Items received on family account which may occur in Sub-Block (ii) may be given code 99.

4.8.30 Column 3 the name of the item received is to be recorded here. Separate lines may be used for more than one item received by the same person. No codes are assigned. Entries may be made under the following groups -

Food
Housing accommodation
Clothing
Fuel and light
Other items (specify)

Tea, coffee and other snacks may be shown under "food". Entries may be made in increasing order of relevant person number given in Block 6 and at the end Family Account code 99.

4.8.31 Column (4) & Column (5) Unit and quantity. These are self explanatory.

4.8.32 Columns (6) & (7) Value at market price and actually paid

The retail market price of the items and amount actually paid are to be recorded in columns (6) and (7) respectively. In case of any item received as gifts the entry on column (7) will be 0.

4.8.33 Column (8) Value of concession or gift In this column the difference of columns (6) and (7) will be recorded. Total over all items received either on concession or as free/gift should be obtained for each person shown in column 1 of Sub-Block (i) and Sub-Block (ii) separately and recorded.

4.8.34 After completing the worksheet, the total amount of concession in column (8) may be transferred to the appropriate column of Block 8 viz columns (11), (12), (13) or (14) depending on whether the item relates to food, housing, clothing or others. Thereafter the total of columns (11) to (14) may be given in column (15).

4.8.35 Columns (16) & (17) & (18) Bonuses received during 365 days preceding the date of survey.

The bonuses received in cash and kind during the last 365 days preceding the date of survey will be recorded in columns (16) and (17) respectively. Bonus given in kind will be evaluated at market retail price and given. The total of columns (16) and (17) will be given in column (18).

Block 9 Self-employment activities

4.9.1 Block 9 is divided into two sub-blocks 9.1 and 9.2.

Blocks 9.1 and 9.2 relate to output and input of self-employment activities respectively.

4.9.2 If the members of the household are self-employed in productive activities as employers or own account workers, it is necessary to collect data on income from their self-employment activities in order to arrive at the total income of the household. The phenomenon of self-employment is very widespread in developing countries, especially in the rural areas, mainly in agriculture and other primary activities. Self-employment activities of the household sometimes described as household economic activities or household enterprises may include:

(1) Seasonal agricultural activities, (2) Perennial agricultural activities, (3) Livestock and poultry farming, (4) Fishing and fish-breeding, (5) Forestry and hunting, (6) Mining and quarrying, (7) Manufacture and repairs, (8) Construction, (9) Trade, (10) Transportation and storage, (11) Guest houses and restaurants, (12) Legal services, (13) Engineering, architectural and technical services, (14) Medical, dental, health and veterinary services, (15) Educational, recreational and cultural services, (16) Laundry, cleaning and related services, (17) Barber and beauty services, (18) Photographic services, (19) Other services, excluding domestic services.

4.9.3 For the estimation of income from self-employment information needs to be collected separately on the inputs (including labour inputs) and outputs of each such activity. While the outputs of each activity can be identified and ascertained separately, the inputs, some of which may be common to several activities, cannot possibly be identified, isolated and ascertained separately for each activity. For purposes of the estimation of income from self-employment activities, the household, therefore, is to be taken as a single economic unit. All inputs into the household's economic activities will have to be listed and their values ascertained. The inputs may include:

- (a) agricultural seeds and seedlings
- (b) animal, poultry and fish feed
- (c) primary products used for further processing
- (d) semi-manufactured goods used for further processing
- (e) explosives, chemicals and chemical products
- (f) water, electricity, fuel and lubricants
- (g) other manufactured goods used as inputs
- (h) building materials used for construction
- (i) transportation, storage and communication
- (j) repairs and servicing
- (k) rent, interest, brokerage, commissions and fees
- (l) hired labour
- (m) other miscellaneous costs

4.9.4 The output may include agricultural, livestock, forestry and fishery products, mining and manufacturing products, the outputs of construction, transportation and communication activities, lodging and restaurant services, community, social and personal services etc. In the case of trade, the output may have to be ascertained as the excess of sales over purchases, for which purpose data will be required on the value of all goods purchased for resale and the value of the sales.

4.9.5 Data on all inputs and outputs may be obtained in respect of each household engaged in such activities for the standard reference period of 30 days preceding the date of survey. Care will have to be taken, however, to distinguish inputs of economic activities from goods and services required for domestic consumption. This will indeed be difficult in some cases such as electricity which may be used for domestic as well as economic purposes, in which case the best possible allocation will have to be made. In addition, separate data on inputs and outputs will have to be obtained for agriculture, especially seasonal agriculture, in respect of a whole year for purposes of micro-level estimation of household income. This will again be an extremely difficult task which may, however, be made a little easier by asking for information in respect of each agricultural season for each crop.

4.9.6 Apart from data on output, it would be useful to obtain data on the disposal of the output through sales, transfers, own consumption etc. as a check against the reported data on output especially in the case of agriculture. Data on sales would also help in the valuation of the output. This would, however, be meaningful only in relation to the total output for the year and need not be done for the reference month of 30 days preceding the date of survey.

4.9.7 Self-employment activities include activities undertaken by the household with or without the assistance of hired labour, either on the household premises or outside, stationary or mobile. They may be classified broadly as agricultural and non-agricultural. Agricultural activities include besides crop cultivation, vegetable or fruit gardening and plantations, allied activities such as livestock farming, fishing, hunting and forestry. Non-agricultural activities include mining and quarrying, manufacture and repairs, construction, trade, transport and a wide range of services such as money lending, legal and accountancy services, sanitary, health, medical and dental services, tutorial services, personal services and household services.

4.9.8 Non-agricultural activities undertaken by households are generally small-scale operations with low capital investment and quick turnover. In the absence of formal book-keeping and accounting, the incomes generated through such activities can well be estimated on the basis of data collected with reference to a short reference period such as the last month (i.e.) 30 days preceding the date of survey.

4.9.9 In all cases, information will have to be collected on all outputs and inputs. So far as outputs are concerned, the outputs of each activity being distinct, there should be no problem in obtaining the requisite data in quantitative terms. Their valuation may, however, present problems if the products are not all meant for the market. Household economic activities are, in many cases, meant, to a large extent, for own consumption and, even if they are meant mainly for the market, it is possible that a part of the output is consumed by the household. In some cases, parts of the output may be transferred to the landlord, parts transferred to others as gifts or loans, and parts exchanged for other goods and services on a barter basis. For an accurate assessment of the income generated in both cash and kind, it is important that details be obtained of the disposal of the product in quantitative terms. For the part that has been sold, if any, data should also be obtained on the sale value. The unit price based on the sale value can then be used for estimating the value of the total output and of the parts transferred or bartered in kind.

4.9.10 In principle, data on inputs should also be collected separately in respect of each activity. However, in practice, it may be difficult to obtain the data separately in respect of each activity as some of the items may be common to more than one activity and cannot be isolated. A feasible alternative is to collect data on inputs for all economic activities together, but classified in such a way as would permit isolation of the inputs meant for each major activity to a large extent, leaving aside inputs which cannot be so separated.

4.9.11 Blocks 9.1 and 9.2 have been designed to collect data on output and input on the lines indicated above for the household as a whole. In the Block 9.1 relating to output, provision has been made separately for the following activities

- (1) Agriculture
- (2) Livestock Products
- (3) Fishing and fish breeding
- (4) Hunting and forestry
- (5) Mining and quarrying
- (6) Manufacture and repairs
- (7) Construction
- (8) Guesthouses and restaurants
- (9) Trade
- (10) Transport
- (11) Services
- (12) Miscellaneous

4.9.12 In Block 9.1 all the item heads may not be relevant to all activities. Thus, for instance, the quantities "transferred to landlord as rent" and "transferred to labour as wages" may be applicable only to agricultural activities. The quantity "transferred to others ..." is relevant only to activities 1 to 9, which involve some material production. The quantity "consumed by the household" is also confined to activities 1 to 8. The quantity "used for further processing" is relevant only to activities 1 to 7. For activities 9 to 13, there can be no quantitative figures. The only item to be recorded for these activities is, therefore, the "value of total output", which is the same as value sold. In the case of trade, the value to be recorded is the excess of sales over purchases, for the derivation of which data on sales and purchases may be obtained separately and recorded in the worksheet. In the case of transport and services the value to be recorded is the gross receipts.

4.9.13 Data may be collected for a reference period of 30 days preceding the date of survey for the household as a whole. For agriculture, alone, data may be collected for the 365 days preceding the date of survey. Data may be collected for each crop. Provision has been made for four crops. If the number of crops is more than 4, the first three major crops may be covered separately and the other crops put together against the fourth line. For the annual data, information should be collected for each agricultural season in a worksheet, totalled and then transferred to Block 9.1. In all cases, where data in a particular column is not applicable for a particular activity, the space under the relevant column has been left blank without any boxes. Column-wise instruction follow.

4.9.14 General Columns (3) to (10) can be filled only if the activity involves the production of a single product. In the case of multi-products with different units of quantity of output, aggregation is not possible and these columns cannot be filled in quantitative terms. In such cases the value figures may be reported with a detailed footnote.

4.9.15 Column 1 is for the serial number of activity.

4.9.16 Column 2 lists out all possible activities. Data will be entered in other columns only in respect of those activities applicable to the household, the other lines in respect of inapplicable activities being left blank.

4.9.17 Column 3 gives the local unit of output. This will be applicable only where it is a case of single product. In the case of multi-products with different units, aggregation is not feasible. In such cases the column will be left blank.

4.9.18 Column 4 is for recording the total output in local unit.

4.9.19 Columns 5 to 9 are meant to record the quantity transferred to landlord as rent, labour as wages, others as gift, loan or exchange, consumed by household and used for processing.

4.9.20 Column 10 is for recording the quantity sold. This is obtained by subtracting the total of columns (5) to (9) from column 4.

4.9.21 Column 11 is for recording the value of the quantity sold (i.e.) sale value of the quantity sold.

4.9.22 Column 12 is for recording the value of total output. This may be evaluated using unit value derived from the sales.

Explanatory clarifications on Block 9.1

4.9.23 (i) Apart from a person wholly engaged in an enterprise, persons in paid employment may have some enterprise as secondary source of income like keeping milk yielding animals. Though primarily for domestic consumption, part of it may be sold also. Such enterprises should also be considered.

Block 9.2 Input of self-employment activities

4.9.24 The broad types of inputs have been indicated under paragraph 4.9.3. Information may be collected separately for the following enterprise activities.

- (i) Agriculture
- (ii) Other agricultural activities (i.e.) Livestock products, fishing and fish breeding, hunting and forestry
- (iii) Manufacture and repairs
- (iv) Trade
- (v) Transport
- (vi) Other non-agricultural activities (i.e.) mining and quarrying, construction, guest houses and restaurants and services

4.9.25 For each of these activities one row has been provided. The inputs have been classified into the following:

- (i) Material input
- (ii) Water, electricity, fuel and lubricant
- (iii) Repair and maintenance
- (iv) Rent
- (v) Interest, fee, brokerage and commissions
- (vi) Hired labour
- (vii) Others

4.9.26 Material input will include primary products used for further processing, semi-manufactured goods for further processing and manufactured goods used as inputs. Example of primary products being processed are cases of enterprise making goods such as butter, cheese, flour, wine, oil, cloth or furniture.

Block 10 Property and other incomes during last 30 days and 365 days ending

4.10.1 Income from sources other than employment (i.e.) both paid employment and self-employment already covered in Blocks 8 and 9, includes:

- (i) Property income
- (ii) Current transfers

4.10.2 Property Income Property income has the following components:

- (i) Rents on real estate
 - (i) Net rental value of owner occupied building
 - (ii) Net rent received for other buildings.
 - (iii) Net rent received for lands

(ii) Royalties for copyrights and patents

- (c) Interest received
- (d) Dividends

4.10.3 Current Transfers has the following components:

- (a) Pensions
- (b) Annuities
- (c) Family allowances
- (d) Other social security benefits
- (e) Other incomes (from inheritance, trust funds, alimony, scholarships etc.)

4.10.4 Data on property and other income will be collected for the household as a whole and recorded in this Block. Data will be collected for the reference periods of last 30 days as well as 365 days preceding the date of survey.

4.10.5 Block 10 is divided into two sub-blocks 10(i) and 10(ii). Block 10(i) is for recording entries in respect of rent from real estate and 10(ii) is for recording entries in respect of other property income and other incomes.

4.10.6 Guidelines for filling Block 10(i) relating to rent from real estate are as below.

The aim is to collect data on net rent, after deducting from the gross rent received the costs of maintenance, running costs such as electricity, gas and water if paid by the owner, costs of collection, property taxes and mortgage interest paid, if any. Thus data will have to be collected separately on:

- (i) gross rent received
- (ii) maintenance, running and collection costs
- (iii) property taxes paid, if any
- (iv) mortgage interest paid, if any

It has to be remembered that the income from net rental value of owner-occupied dwelling will appear on the expenditure side also in the relevant Block 12.4.

4.10.7 In the case of owner-occupied dwellings, the imputed gross rental value is to be valued at the market rent of similar facilities. Thus one should take the rent of a similar building in the neighbourhood as the value of gross rent. From the gross rent, the expenditure incurred such as current maintenance, property taxes and mortgage interest should be subtracted to arrive at the net rent. Accordingly separate data have to be collected on:

- (i) maintenance costs
- (ii) property taxes
- (iii) mortgage interest paid, if any

4.10.8 Provision has been made in Block 10(i) for recording entries for two reference periods viz last 30 days preceding the date of survey and last 365 days preceding the date of survey. Columns (3), (5), (7) and (9) relate to "last 30 days" and columns (4), (6), (8) and (10) to last 365 days. Information has to be collected separately for land and buildings.

4.10.9 Column 1 is for recording serial number of the property and serial numbers are already printed.

4.10.10 Column 2 is for recording the category of property (i.e.) whether land or buildings. Under "Building" provision has been made for 2 buildings. In recording entries, first owner-occupied property may be covered, if applicable and then followed by other buildings rented out, if any. If owner-occupied, the words "self-occupied" may be written in column (2) against line 2(i).

4.10.11 Columns (3) & (4) relate to gross rent received, for "last 30 days" and "last 365 days" respectively. This may be ascertained or imputed, as per the guidelines given in paragraph 4.10.6 and 4.10.7 and entered.

4.10.12 Columns (5) & (6) relate to maintenance and running and collection costs, for the reference period. Maintenance costs will include cost of repairs, whitewashing, painting and such items of current maintenance. Running costs and collection costs will not be applicable to owner-occupied buildings.

4.10.13 Columns (7) & (8) relate to property taxes paid, if any for the two reference periods of "last 30 days" and "last 365 days".

4.10.14 Columns (9) & (10) relate to mortgage interest paid, if any. These columns become applicable only in the case when the property is mortgaged.

4.10.15 Block 10 (ii) relates to other property income and other incomes.

4.10.16 Item 1 Royalties are payments received for the use of its intangible assets such as copyrights and patents. The data will be collected for the reference periods of "last 30 days" and "last 365 days" preceding the date of survey.

4.10.17 Item 2 Interest comprises interest received by the household on financial claims such as savings, deposits, bonds and loans and interest received for consumers' credit given to household enterprises. Information will be collected for the dual reference periods of "last 30 days" and "last 365 days".

4.10.18 Item 3 Dividends Data on dividends on shares received by the household will be collected for the dual reference periods of "last 30 days" and "last 365 days" and recorded.

4.10.19 Item 4 Pension All pension amount received will be recorded, as usual, for the two reference periods. Pensions could be paid out of an independently organized Pension Fund relating to specific groups of employees or paid by an employer under an unfunded pension scheme. In the case of contributory pension fund, payments of contribution to pension funds have to be recorded as non-consumption expenditure in Block 13. Receipt of pensions which are part of a social security scheme will not be considered here but shown in item 7 on "other social security benefits".

4.10.20 Item 5 Annuities refers to life insurance annuity benefits received during "last 30 days" and "last 365 days". Payments of contribution to life annuity premium will be recorded in Block 13 on non-consumption expenditure. If the benefits come out of a social security scheme, the same will not be considered here, but recorded against Item 7.

It may be noted that life insurance annuity benefits refer to survivors' current receipts from life insurance. Lump sum life insurance maturity payments and insurance benefits such as casualty insurance schemes are not to be recorded here; they are considered capital transfers and should be recorded in Block 11 on "other receipts".

4.10.21 Item 6 Family allowance is one of the components of social security benefits which would include current transfers from the public authority to the households, unemployment insurance benefits, accident, injury and sickness benefits, old age, disability and survivors' benefits, family allowances etc. The component relating to family allowances, if any, received will be recorded here for the two reference periods.

4.10.22 Item 7 Other Social Security Benefits relate to the benefits other than family allowance. Data may be collected on all such benefits and recorded for the two reference periods.

4.10.23 Item 8 Remittances Remittances and assistance could be from relations, friends and others within the country and from abroad. The data will be collected separately under "local" and "abroad" and recorded for the two reference periods. The assistance will include gifts and items received at concessional rate from all, other than the employer. Data on this will have been collected in worksheet 8A under sub-block (ii). The imputed value of concession will be added to the amount of remittance and cash gifts and cash assistance received during "last 30 days". Similarly for the last 365 days also the data on remittances/cash gifts/cash assistance and assistance in kind may be collected, aggregated and recorded here.

4.10.24 Item 9 Other Income A household may receive social assistance payments from Government agencies, fellowships or scholarships from non-profit institutions, and employees welfare benefits from enterprises. Besides, there may also be cases of periodic payments received regularly from inheritance and trust funds, alimony, etc. All these are to be classified as income from transfers and recorded under this item on "other income." Under this the amount received from paying guests, if any, for the boarding and lodging facilities given to them may also be included. The actual detail of receipts may be indicated under the heading "other income". If there are more than one item, necessary footnote may be given indicating the details of items and the value.

Block 11 Other Receipts during the last 30 days and 365 days ending on:

4.11.1 All receipts of the household, which are occasional (i.e.) not regular and recurrent, are treated as receipts other than income. These include ad hoc receipts such as large-scale transfer of funds as gifts from other households, receipt from sale of household properties and durables (including livestock), withdrawals from savings, lottery prizes, loan obtained, loan repayments (principal) received, lump-sum inheritance, maturity payments (other than annuities) on life insurance policies, lump-sum compensations for injury, legal damages and other casualty claims received. The data on this will also be collected for the two reference periods "last 30 days" and "last 365 days" preceding the survey.

4.11.2 Item 1 Insurance relates to maturity payments on life insurance policies. This will not include annuities.

4.11.3 Item 2 Inheritance Value of properties inherited will be recorded. This should be lump-sum inheritances and not periodic payments from inheritance which will be recorded in Block 10(i), against item 9.

4.11.4 Item 3 Lotteries and games of chance Receipts from lotteries and games of chance will be recorded here.

4.11.5 Item 4 Sale of properties Value of money received from sale of both immovable and movable properties is to be recorded here. This will, thus include apart from land and buildings, movable properties like shares and securities also. The amount actually received (and not the sale price agreed to) in the reference period for the assets sold will be recorded.

4.11.6 Item 5 Sale of durables Value of money realised from sale of household durables will be recorded here. Illustrative examples of durables are given in Block 19 relating to "durables possessed". It may be noted that livestock will also be covered under this.

4.11.7 Item 6 Loan Loan will include all loans taken, whether from individuals or Banks or other institutions. Advances like cycle advance, pay advance, festival advance etc, if received during the reference period, will be treated as loan.

4.11.8 Item 7 Loan repayments refer to repayment of loan, whether part or full (and not interest), given by the household.

4.11.9 Item 8 Withdrawal from savings relates to withdrawal from savings at the beginning of the reference periods. Apart from withdrawals from cash in hand/Banks etc, there will be withdrawals from stocks held at the beginning of the reference period. These should also be valued at current market price and included here.

4.11.10 Item 9 Others (specify) All other receipts will be shown against here. This will include large scale transfers of funds as gifts, lump-sum compensation for injury, legal damages and other casualty claims received. Further the following will also come under the purview of this item.

- (i) retirement/retrenchment benefits including gratuity, Provident Fund etc.
- (ii) If credit purchases have been made during the reference period, while total value of acquisition will be shown as expenditure in the relevant Block, the credit availed of will be taken as receipt other than income and included against this item.
- (iii) In the case of goods acquired on hire purchase basis, the difference between cash price and down payments will be taken as receipt other than income.

- (iv) Some persons may form a group and contribute some money every month regularly to a common pool through the operation of "Saving Club" or "Box" system, so that the total amount may be paid every month to one of the members of the group according to his turn. The actual amount received will be taken into account for the item while the monthly contribution will be shown under the Block 14 on "Disbursements other than expenditure".

If many items come under this head, the same may be separated in the worksheet, totalled and the total transcribed here. If only one or two items occur, these may be specified, together with the value of receipts in the schedule itself.

Block 12 Consumption Expenditure

4.12.1 This is the most important block of the schedule and provides for detailed collection of data on household consumption of goods and services during the reference period of 30 days preceding the date of survey, supplemented by quarterly or annual data, where necessary.

4.12.2 Household consumption expenditure includes all monetary expenditure by the household and individual members on goods and services intended for consumption and value of goods and services received as income in kind and consumed by the household or the individual members of the household. Thus the value of the item produced by the household and utilized for its consumption, net rental value of owner-occupied housing and gross rental value of free housing occupied by the household are also included. All payments made by the household in connection with supply of goods and services (including taxes) and in connection with use for consumption of goods and services such as for education, health and legal services, television and radio license fees are included. Driving permit fees, motor car registration fees, and similar charges, as also subscription or membership dues to trade unions, political associations, fraternal organizations and social clubs are treated as non-consumption expenditure, but included in consumption expenditure for certain purposes. In this survey these are being provided for in Block 13 on non-consumption expenditure. Direct taxes, superannuation and other social security contributions, life insurance premium, savings, bank deposits, contributions to saving clubs or building societies, repayment of loan, cash transfers to and disbursements on behalf of person outside the household will be excluded from the scope of household consumption expenditure. Disbursements in the nature of investment, gambling losses, cash grants and donations (except small recurring contributions to churches, and charitable institutions) are also excluded from the purview of household consumption expenditure.

4.12.3 Consumption expenditure can be measured in terms of acquisition, use or payments. "Acquisition" implies the total value of all goods and services delivered during the reference period, whether the full payment for the goods and services was made during that period or not, and whether they were used during that period or not. "use" implies the total value of all goods and services actually consumed during the reference period irrespective of whether they were acquired during that period or not and whether the full payment therefor was made during that period or not.

"Payment" implies the total payments made for goods and services during the reference period irrespective of whether the goods and services paid for were fully delivered during that period or not, and whether they were used during that period or not.

4.12.4 In the collection of data, all the three approaches are to be used, depending upon the classification of goods into durables, semi-durables and non-durables and other considerations. The classification of the goods and services, used for the international system of National Account (SNA) (United Nations, 1968) is given as Annex I. This is designed to separate goods from services and to draw distinction between durable, semi-durable and non-durable goods. Semi-durable goods differ from durable goods in that their expected life, though generally one year or more as in the case of durable goods, is often significantly shorter and their purchase value is substantially less.

4.12.5 The SNA definition of final consumption expenditure adopts the "acquisition" approach, so far as purchases are concerned. It includes, however, the gross output of industries for use in the household of the owner such as, for example, agricultural products, gross rent of owner occupied dwellings, and payments in kind received as wages and salaries. In these cases, what is counted as consumption expenditure is based on the "use", that is the total value of goods actually consumed during the reference period.

4.12.6 In developing countries the rural population depends largely on its own food for consumption. However, the food produced is not consumed, as and when it is produced but stocked for long periods and withdrawn from the stocks for consumption, as and when required. Acquisition and use (or consumption) are, therefore, vastly different phenomena in such cases. There could also be cases where the household may buy foodgrains in bulk when the prices are low and stock it for use in future. Having regard to all these factors, it is proposed to collect the data in respect of food items adopting the "use" (or actual consumption) approach.

4.12.7 In the case of semi-durable and durable goods, acquisitions are mostly by purchase and the payments approach can be adopted, by and large. But the two cannot be equated, if credit purchase is involved. It is, therefore, preferable to adopt the acquisition approach and record the total value of acquisition as expenditure and the credit availed of as a receipt other than income. There may be cases where advance payments are made for acquisition of goods in short supply, (e.g.) motor vehicles, generator. Here the advance payment should be treated as disbursement other than expenditure, pending receipt of goods. When the goods are actually acquired, their value is entered as consumption expenditure and a corresponding entry made on the receipts side as receipt other than income.

4.12.8 If durable goods are acquired on a hire-purchase basis during the reference period, the record of expenditure on purchases of such goods has to show details of cash price, the amount of down-payment made during the period, the number of instalments specified in the hire-purchase agreement and the amount payable in instalments; the cash price should be shown as the expenditure and the difference between the cash price and the down payment as a receipt other than income. If during the reference period an instalment payment has been made, it should be shown as a disbursement other than expenditure if it is a part of the price, and as interest paid if it is paid as such.

4.12.9 In the case of transport and communication, medical and health services, educational recreational and entertainment services, personal services etc. which are enjoyed from time to time, acquisition, use and payment usually coincide.

4.12.10 In the case of housing, current supplies such as water and electricity are continuously acquired and used, but payments are made periodically. If the periodicity of the payment is monthly or less, the payment approach can well be adopted. If not an alternative approach is called for. If the quantities of supplies consumed during the reference period are known, they can be valued at the current price and related overhead charges can be added. If the quantities are not known, the expenditure involved in the last payment and the period it covered may be ascertained as a basis for estimating the corresponding expenditure for the standard reference period.

4.12.11 The last payment approach can also be adopted for certain expenditures such as school fees which may be incurred at intervals longer than the standard reference period although the services are acquired continuously.

4.12.12 Thus data on consumption expenditure will be collected by different approaches depending upon the nature of goods and services consumed, as follows:

- (a) Acquisition and/or use (i.e.) consumption approach for food and other non-durables.
- (b) Acquisition approach for semi-durables and durables
- (c) Payments approach for housing, transport and communication, medical and health services, educational, recreation and entertainment services, personal services etc. in specific cases such as electricity and water charges and school fees, in which payments are made at intervals longer than a month, expenditure estimates may be derived from data on last payments and the periods covered.

4.12.13 Transactions in kind involving the receipt and disposal of goods and services constitute an important element of the household budgets and need to be entered appropriately on the receipts side as well as on the disbursements side of the household budget for balancing purposes. These transactions include:

- (a) goods and services received as income;
- (b) consumption of home production
- (c) consumption from business stocks;
- (d) owner-occupied housing;
- (e) exchange of gifts.

Goods and services received in kind are to be recorded not only as incomes but also as consumption to the extent they are consumed. Items other than food are treated as consumed as soon as they are received and hence entered as consumption expenditure. In the case of food items, however, if the receipts happen to be large and not totally consumed within the reference period, there may be a case for showing the remainder as additions to stock (or savings) under disbursements. To the extent home production is consumed within the reference period, it is to be treated as consumption expenditure, and the corresponding value entered on the receipts side as withdrawal from stocks (savings). The rental value of owner-occupied housing appears both as income and consumption expenditure. Exchange of gifts in kind is in principle, to be treated in the same way as gifts in cash -- as transfers -- incomes for the recipient and as non-consumption expenditure for the giver.

Insofar they are in the nature of consumer goods meant for consumption they are also added to the consumption expenditure of the recipient household.

4.12.14 Valuation of Goods and services received as income

A household may receive as its income goods and services

- (i) in payment for wages and salaries, rent, interest or dividend (share of profit)
- (ii) in exchange of goods and services of household enterprise (barter)
- (iii) as the outcome of free collection activities.

Regarding (i), the valuation may be done using the local retail market price.

In respect of (ii) also, the valuation may be done using the retail price. If, for instance, a household barter a pound of rice from its own produce for 4 pounds of potatoes from some other household, the potato should be valued at local retail price and shown as an expenditure on potato. Rice, as a source of income from self-employment should be shown on the income side and the quantity exchanged recorded under disposal of output, in Block 9.1.

In respect of (iii), it may be noted it may be the business of the household to collect goods freely (like firewood from forest) and sell them. The other possibility is that the household collects such goods for its own consumption. In the case of the former, if the household collects such goods and uses part of its collection for its own consumption, the value of the goods can be imputed in terms of the price which the household would have charged had it sold those goods. However, if it is not the business of the household to sell freely collected goods, the imputation would have to be made at the retail price of that good prevailing in the local market. In practice, the two should be the same, if the sale foregone is also retail.

4.12.15 Valuation of Consumption of home production

The different types of household productions are:

- (i) subsistence production of primary products, that is characteristic products of agriculture, fishing, forestry, mining and quarrying; the production of all primary products is thus included in gross output whether it is for own consumption, barter or sale;
- (ii) the output of other commodities produced for the market but consumed by the household, and
- (iii) processing of primary commodities by the producers of these items in order to make such goods as butter,

cheese, flour, oil, wine etc. for their own consumption.

All production under the above three categories, to the extent it is consumed by the household, has to be valued at producers' prices, and if these cannot be ascertained, at the prices prevailing in the local market (preferably wholesale) have to be used. It follows that in certain cases such as flowers for which there may be no market value, or which are available for free collection, no such valuation need be attempted.

4.12.16 The form in which the household consumes may not be the same as the form in which the item has been produced. For example, the household farm produces paddy (unhusked rice) but the household does not consume it in that form and has to dehusk paddy, convert it into rice before it is consumed. When these items are purchased, they may or may not be in the form in which the items are originally produced. Rice is generally purchased as rice and not in the form of paddy. There may be cases where the forms of purchase and consumption may often be different from the forms of production. However, in conformity with the approach suggested for consumption expenditure on food consumed from own production, the items of consumption may be recorded in the form in which they are generally used not for consumption (i.e. the form in which they enter the cooking process or are consumed without cooking).

4.12.17 In determining the value of consumption at producer's price, the form in which the product is consumed is again critical. The household which usually sells its product in its primary form and not in its processed form, would not be able to report the producer's price for the processed form. The valuation would, therefore, have to be done at the local market price of the processed form if at all it is sold in the local market in that form, or else fall back on its producer's price in its primary form.

4.12.18 There could be problems in showing even the quantity of consumption in processed form as in the case of milk for instance. In some countries, milk is processed within the household to prepare milk products such as curd, yoghurt, butter and buttermilk to be distinguished from products of which milk forms a constituent. The household may be able to report the quantity of milk produced and the quantity used to further processing but not the quantities of the milk products thus produced and consumed. If market prices are available for each of the milk products, it would be desirable to record the quantities of each milk product consumed and value them at the corresponding market prices. If not the entire consumption may be recorded as milk and valued as such, thus ignoring the value added in processing. Thus in the above example, processing of milk is required to be valued only if milk is produced by the same household. If the milk is purchased and processed, the value added by processing is not to be taken into account.

Valuation of Consumption of Business Stock

4.12.19 In addition to consumption out of home-grown stock account is also taken of the value of goods purchased for resale but consumed by the household as it happens usually in the case of households engaged in trade. The valuation in this case is done at the prices at which the goods have been purchased for resale plus the transport and other charges involved. In practice, however, it would be difficult to obtain the transport and other charge for the amount of goods which the household has consumed. A practical course, therefore, appears to be to use the purchase prices as such at the prices which the trader would have charged for the sale of the goods.

Valuation of Owner-occupied Housing

4.12.20 As already indicated in paragraph 4.10.7, the rent may be estimated by taking the rent of a similar dwelling in the neighbourhood as the value of gross rent of owner-occupied dwelling and deduct the elements of maintenance and repair cost etc. to arrive at the net rent.

4.12.21 Block 12 is sub-divided into 9 sub-blocks as below, each corresponding to one major group of goods and services, with break-up into sub-groups and items.

1. Cash purchase and consumption of food, beverages and tobacco during last 30 days.
2. Expenditure on clothing during last 30 days and 90 days.
3. Expenditure on footwear during last 30 days and 90 days.
4. Expenditure on housing, fuel and power during last 30 days and 90 days (for certain items).
5. Expenditure on furniture, furnishings, equipment and operation during last 30 days and 90/365 days (for certain items).
6. Expenditure on transport and communication during last 30 days and 90 days/365 days (for certain items).
7. Expenditure on medical care and health services during last 30 days and 90/365 days (for certain items).

8. Expenditure on education, recreation, entertainment and cultural services during last 30 days and 90 days/365 days (for certain items).

9. Expenditure on miscellaneous goods and services during last 30 days, 90 days/365 days (for certain items).

Block 12.1 Cash purchases and consumption of food, beverages and tobacco during the last 30 days:

4.12.22 In this sub-block information on the purchases, consumption out of home-grown stock and total consumption of each item of food, beverages and tobacco by the household during the last 30 days prior to the date of survey will be collected. Purchases and consumption of items by members of the household during their days of absence from the usual residence should also be taken into account, as far as possible, while making entries against items of this Block.

4.12.23 Column 1 and 2 Item code and description of items

As indicated in paragraph 4.0.4. a five digit code system for identification of each item of consumption of goods and services has been developed and is to be used. A copy of the booklet entitled "classification and item codes of household goods and services" giving complete list of items and their corresponding five-digit item code has been supplied to the enumerator. The names of items which are generally consumed more frequently are printed in column (2) in the appropriate places of each sub-block with their respective code numbers. Thereafter a few lines have been provided for other items occurring in the list which may have been consumed by the household followed by a few more lines under the caption "others (specify)". All probable additional items, under each sub-group, have been listed alphabetically for ease of references in the booklet. References may be made to the item consumed and items code identified. Thereafter the item codes and description of item may be recorded in columns 1 and 2, for all additional items consumed by the household. If any item is not found in the booklet, the same may be written in the lines below "others (specify)" under column (2), leaving column (1) blank. For each sub-group provision has been made for sub-total. This will be filled after exhausting all items consumed under that sub-group.

Column (3) Standard unit For items listed in the schedule, the standard unit has already been printed. For additional items, the standard unit may be copied from the booklet on item codes. For items coming under "others (specify)". the unit "pound" may be indicated for solids and "pints" for liquids under this column.

Column 4 Local unit Local unit may be indicated in this column for all items including items coming under "others (specify)".

4.12.24 Column 5 Conversion factor is the factor to be used to convert local unit into standard unit. For example, if banana is sold locally in terms of a "bunch", and the standard unit is pounds; if the bunch weighs 8 pounds, then 8.00 is the conversion factor. Conversion factor may be given correct to two decimal places. For item coming under "others (specify)", the conversion factor of the local unit into pound in the case of solid goods and pint in the case of liquids may be indicated in this column.

4.12.25 Column (6) and column (7) Cash Purchase

Column (6) is for recording quantity (in local unit) and its purchase value (including sale tax, consumption tax and such taxes, if any paid) in column (7). In case of credit purchase, if any, of the items in this Block, during the reference period, the entire quantity purchased and the total value of the corresponding quantity should be entered, irrespective of whether a part payment is made during the reference period or not. Credit availed of will be treated as receipt other than income and shown in Block 11. Payments, if any, during the reference period corresponding to some credit-purchase made earlier will be recorded in Block 14.

4.12.26 Column (8) and Column (9) Home grown or produced stock consumed consumption of any of the items, in the sub-block made out of home-grown or home-produced stock (i.e.) out of goods produced by the household in its farm or manufacturing establishments, during the last 30 days will be recorded here. The quantity of an item consumed out of home grown/produced stock will be recorded in column (8) and its value in column (9). The value will be imputed at producers price. Home-produced agricultural produce include any produce obtained from cultivation by household or obtained in the form of rent - share of land leased out. Produce brought from village home and consumed in urban residences will also be treated as home-grown stock. The transport charge for carrying the commodity to the place of residence for consumption should not be added to the producers price but recorded under the appropriate item of transport charges in Block 12.6.

Column (10) and Column (11) Total consumption

4.12.27 These columns relate to the total consumption of the household during the reference period of last 30 days. Column (10) relates to the quantity of total consumption and column (11) to the corresponding value. The "total consumption" include all consumption indicated in columns (8) and (9) as well as consumption out of monetary and non-monetary purchase (barter) and goods received as gifts, loan etc. Consumption out of purchase is not necessarily equal to the total purchase in the current period as recorded in columns, (6) and (7). The total consumption should be strictly restricted to the domestic consumption of the household. While recording consumption, care should be taken to include consumption on ceremonies and other such occasions. The expenditure incurred on account of pet animals will be excluded. These will be recorded in sub-block 12.8 at the appropriate places.

Similarly consumption by the livestock belonging to the household will not be included in the household consumption. Accounting should, however, be made of the livestock products like milk, meat, egg etc. obtained from such livestock and consumed by the household. While making entries on the household consumption, transfer payment in kind like loans, advances, charities, gifts and other payments in kind, if any will be excluded. But consumption from transfer receipt will be included. One point regarding transfer payment in kind needs emphasis. If the household made any transfer payment in terms of commodities like rice, the quantity of commodity so paid should not be shown under domestic consumption of the payer household. The portion out of that receipt, consumed by the recipient household during the reference period will be shown against the consumption of the recipient household. But, if the transfer payment is made in terms of cooked meals, then that will be shown as consumption of the payer household. If the meals were prepared by the household, then the consumption will be shown under the respective items used for preparing the meals and if ready meals were purchased by the household and transferred, then the number of meals served and the value of those will be recorded under "prepared meals and refreshment" (Block 12.1.12) against the payer household. For such meals nothing is to be recorded against the recipient household.

4.12.28 Thus total consumption of the household will comprise consumption made out of:

- (i) commodities purchased in cash
- (ii) home-grown/home-produced stock
- (iii) business stock

- (iv) received in kind as income including those received in exchange of goods and services (barter)
- (v) transfer receipts such as gifts, loans, charities, advances etc., in kind.
- (vi) free collection.

In many cases only component (i) and (ii) above may be applicable. Accordingly provision has been made for these two components and total consumption in the schedule. In all cases of items where the consumption is out of purchase and home grown/produced stock only, columns (10) and (11) may be filled by adding the corresponding quantity and value of consumption out of purchase to the entries in columns (8) and (9) (relating to consumption of home grown/produced stock). In the case of all other items detailed calculations are involved to work out the total consumption. To facilitate this a worksheet No. 12.1A has been developed and this may be used for all such items.

4.12.29 The Worksheet 12.1A has 9 columns.
Columns (1) and (2) on item code and description of item are self-explanatory.

Column (3) is for recording the source of consumption in terms of codes. The code for each of the six sources is already printed at the top of the worksheet. They are:

cash purchase	1
home-grown/home produced	2
business stock	3
received in kind as income (including barter)	4
transfer receipts (gifts, loan, charities, advances etc.)	5
free collection	6

Columns (4); (5) & (6) provide for the standard unit, local unit and conversion factor. The instruction for filling up similar columns have been given under Block 12.1. The same will hold good here.

Column (7) is for recording the quantity of consumption.

Column (8) is for recording the price per local unit. The prices to be used for valuation for various sources of consumption have been explained in paragraph 4.12.14 to 4.12.20. Accordingly, the prices may be indicated. Price may be recorded in GS up to 2 decimal places.

Column (9) is for recording the value of consumption. This will be arrived at by multiplying entries in columns (7) and (8) and recorded in column (9).

After making entries for all sources occurring in column (3), the total quantity and value may be worked out. Thereafter, the entries in columns (1), (2), (4), (5), (6), (7) and (9) will be transferred to the main Block 12.1 under columns (1), (2), (3), (4), (5), (10) and (11). The entries in columns (8) and (9) will be made by transferring entries against the corresponding source code 2 in column (3) of the worksheet.

Explanatory notes on items of sub-block 12.1

4.12.30 Paddy There may be cases where paddy is purchased against cash payments and consumed as rice after husking. In such cases, the quantity and value of paddy will be recorded in columns (6) and (7) under "paddy". The quantity and value of paddy consumed after husking has to be included under rice in col. (10) and (11) respectively and not under "paddy". This may be true of some other items also and a similar procedure may be adopted. Thus entries for purchase and consumption will be made against appropriate items (i.e.) if the form of purchase is different from form of consumption, then entries will be made against two different items and hence, there may be some items against which purchase is recorded but no consumption is shown or vice versa. In the case of home-grown/produced items, entries will be made against the item in which form it was consumed and not against the one form which the item consumed was produced.

4.12.31 If mixed cereal flour is purchased and consumed and if the proportion of different constituents of the mixture is not known and/or might be difficult to obtain, the quantity and value of it will be recorded against the major constituent of the mixed flour.

Pulses and pulse products

4.12.32 Minor group 1.02 relates to pulses and pulse products. Provision has been made for the major pulses generally consumed.

Meat, fish and eggs

4.12.33 Minor group 1.03 relates to meat, fish and eggs. Sub-total has been provided for the sub-group items as a whole and not separately for meat, fish or egg.

Milk and milk products

4.12.34 Minor group 1.04 relates to milk and milk products

4.12.35 Milk and milk products These items relate to milk, baby food and product of milk obtained on transforming milk by heating, churning milk or adding chemicals like acid drops or fermenting agent in the form of 'ghee', 'butter', 'curd', 'channa', 'butter milk' etc. Sweetmeats prepared at home out of milk purchased or home produced will not be treated as milk products and hence will not be accounted against those items. In case a household prepares these sweetmeats from milk, then its consumption will be recorded against milk and other constituent items of the preparations will be entered in their respective locations. Similarly, when milk products like ghee, butter, curd etc. are obtained from milk by the household and is consumed, it will be recorded against milk and not against the particular milk product. For example, a household has consumed 30 pints of milk, out of which 15 pints was converted into curd and consumed. In this case 30 pints of milk will be shown against milk only. But if the milk product is purchased from the market and consumed by the household, the quantity and its corresponding value will be recorded against the particular milk product under columns (6) and (7) as well as under columns (10) and (11).

4.12.36 Item 10401 Fresh milk will mean milk as directly obtained from cow, buffalo, goat or any other livestock. Milk sold in bottles or polypack without being pasteurised will also be covered under this. Milk transformed into curd, ghee etc. only for the purpose of consumption and actually consumed during the reference period will also be included here.

10402 Pasteurised milk Readily drinkable flavoured and bottled milk are pasteurised and will be covered under this.

10410 Baby food This relates to such baby food of which the principal component is milk (e.g.) Lactogen etc. Other foods meant for babies like Cerex will not be accounted here. Such items will come under the respective minor group like cereal and cereal products.

Oils and fats (other than butter)

4.12.37 Minor group 1.05 relates to oils and fats, other than butter which has been considered under minor-group 1.05.

4.12.38 Oils (or oilseeds) used in food preparation will be considered as edible oil such as coconut oil, soyabean oil etc. Such oil as coconut oil used for toilet purpose will not be accounted under this sub-group, but under "goods for personal care".

Condiments and spices

4.12.39 Minor group 1.06 relates to condiments and spices. There are a large variety of spices which are generally used for food preparation. Of these, items like black pepper, red pepper are more commonly used. But on many a occasion purchases are made of "mixed spices" and it may be difficult to collect information on expenditure and consumption of individual item in such case. Hence "mixed spices" has been provided as an item. It is true of other items like "mixed condiments" also.

Vegetable and vegetable products

4.12.40 Minor group 1.07 relates to vegetable and vegetable products. Under this minor group, potatoes, yams, cassava and such tubers have been kept together and distinct from other vegetables and vegetable products. This may be kept in mind while entering additional items; the same may be done at the appropriate places (i.e.) either under tubers group or the other group of vegetables.

Fruits and fruit products

Minor group 1.08 relates to fruit and fruit products.

Sugar, honey and related products

Minor group 1.09 is meant for sugar, honey and related products.

Alcoholic Beverages and Intoxicants

Minor group 1.10 provides for the item coming under alcoholic beverages and intoxicants.

Non-alcoholic beverages

Minor group 1.11 is meant for non-alcoholic beverages like coffee, tea and soft drinks.

Prepared meals and refreshment

Minor group 1.12 is meant for prepared meals and refreshments.

Prepared meals: 'Prepared meals' may be:

- (i) purchased from market i.e., from hotel, restaurant, canteen etc.
- (ii) by paying lump sum to an agency providing catering services for serving meals to guests attending a ceremony performed by the household.
- (iii) received as perquisites from employer's household.

or (iv) received as gift or charity.

As a general principle, for prepared meals, both purchase and consumption will be taken account of in the purchaser household. Thus, in case of (i) entry will be made against the columns on purchase and also on consumption for the household reporting purchase of prepared meals which might have been consumed by household members, employees, guest and other persons. There are factories and offices which have their own canteen providing meals to the employees. Consumption of meals by the employees of those institutions will be recorded here as well as in Block 7. Regarding (ii) entries will be recorded here as well as accounted for in Block 4. Regarding (iii) entries will be made here as well as appropriately accounted for in Blocks 7 and 8. Regarding (iv) this will be recorded here and also appropriately accounted on the receipts side in Block 10(ii), item 8. Sometimes a catering agency is engaged to provide meals only, for which the agency is paid on per plate basis. Some other items like sweets, ice-cream, beverages etc., are purchased separately and served to the guests. The purchase and consumption of those 'other items' will be shown against the respective items and those should be excluded from the item 'prepared meals'.

Food consumed outside home

4.12.41 Food consumed outside home may be of different categories: (i) food consumed in hotels, restaurants, cafes, etc. (ii) food consumed in packaged tours, (iii) food consumed in travel as part of transport services, (iv) food consumed at workplaces, (v) food purchased from shops, snackbars etc. and consumed on the spot, (vi) food consumed at other homes. Categories (i) and (ii) are to be covered in the Miscellaneous major group under expenditure on hotels, restaurants etc. and packaged tours. Category (iii) is covered under Transport and Communication. They need not, therefore, be covered under Food, Beverages and Tobacco. Categories (iv) and (v) are to be covered under minor group 1.12 under Food, Beverages and Tobacco. If the food consumed at the workplace is free of cost, provided by the employer, its value should also be shown as income in kind. Category (vi) is not to be covered as it is taken as expenditure of the host household.

Tobacco and tobacco products

4.12.42 Minor group 1.13 is for Tobacco and Tobacco Products.

Sub-Block 12.2 Expenditure on clothing during the last 30 days and 90 days ending

4.12.43 For items other than food, beverages and tobacco, it is not proposed to collect data on physical quantities, as there is no general need for it unlike in the case of food items where quantity data are essential to undertake studies on food consumption etc. Accordingly it is proposed to collect data on expenditure on purchases and the value of goods and services in kind, the latter including consumption from home production withdrawal from business stocks, income received in kind (including in exchange of goods and services (i.e.), barter, gifts etc. received in kind and free collection. For items other than food, beverages and tobacco, receipts in kind may not, in most cases, be frequent or significant, except possibly, to some extent in clothing, footwear and fuel. It is, therefore, proposed not to provide for data on receipts in kind in a detailed way in the main schedule. The data may be collected under two heads (a) purchases (b) receipts in kind. As indicated earlier in paragraph 4.0.3 depending on the type of goods (durable, semi-durable etc.) and other considerations like frequency of payment, data will need to be collected for a longer reference period than 30 days, viz 90 days or 365 days as the case may be. Accordingly for clothing (semi-durable item) supplementary data for the last 90 days are also required to be collected.

4.12.44 On the above lines, Block 12.2 has been designed for expenditure on clothing. As the items are semi-durables, provision has been made for dual reference period of last 30 days and 90 days before the date of survey.

4.12.45 To facilitate compilation of data for Block 12.2 a worksheet 12.2A has been developed.

4.12.46 Provision has been made separately for ready-made clothes and clothing materials, for easy collection of data. Column-wise instruction follow.

4.12.47 Columns (1) & (2) are for recording item code and description of item. The general guidelines on items printed, provision for additional items etc. already indicated for items under "Food, Beverages and Tobacco" apply here also.

needs a clarification. By "receipt", what is implied is putting the item to domestic use or consumption. Consumption of clothing is defined as an item of clothing being brought in maiden or first use. Out of home produced stock or business stock, those which were consumed, that is, brought into first use during the reference period will only be taken into account for working out the value of receipts out of home-produced or business stocks. For example, if a household weaves two pieces of cloth and puts into use only one piece in the reference period keeping the other for future disposal, the value of one piece only will be considered for recording receipts out of home-produced stock.

4.12.50 As indicated in paragraph 4.10.45 worksheet 12.2A may be used, to note the purchases and receipts under various sources. The guidelines for filling worksheet 12.1A will apply except that instead of "consumption out of", "receipts out of" different sources will be recorded and totalled appropriately; (in the case of home-produced stocks or business stock consumption by maiden use will be taken as receipt). The method of valuation of the "receipt" from different sources will be exactly similar to those indicated for those indicated for filling worksheet 12.1A in respect of food, beverages and tobacco group of items.

4.12.51 When any garment is, stitched at home by the household member, its value will be equal to the value of cloth only. No labour charges for stitching the cloth need be accounted for; unless the sample household is running a tailor shop. In case the household has such a shop and a garment is stitched there, while the value of the cloth will be recorded under "clothing materials", tailoring charges will go under "tailoring and mending charge", vide minor block 2.03, under Sub-Block 12.2.

Column (7) is the total of col. (5) and col. (6). The figure will be in Guyana dollars (whole number without decimals).

Column (8) to Column (10) are similar to columns (5) to (7) excepting that the reference period is for 90 days preceding the date of survey instead of 30 days. All other instructions apply, as in the case of column (5) to column (7).

Sub-Block 12.3 Expenditure on footwear during last 30 days and 90 days preceding the date of survey.

4.12.52 The lay-out of this Sub-block is same as that of Sub-Block 12.2, except that the column heading of col. (4) is "variety code" instead of "category code". The instruction for Sub-Block 12.2 equally apply here. Worksheet 12.3A may be used instead of worksheet 12.2A. The type codes and variety codes to be used are printed in the schedule.

Sub-Block 12.4 Housing, fuel and power

4.12.53 This is divided into two minor blocks on "Housing" (4.01) and "Fuel and Power" (4.02) respectively.

Housing Under housing provision has been made for 8 items. It may be noted there are two detailed blocks on housing viz Blocks 16 and 17, besides Blocks 8 and 10 (and worksheet 8A) to impute the value of rent-free or concessional accommodation and owner-occupied housing. Information to be collected and entered here should be in conformity with those collected for Blocks 8, 10, 16 and 17. This may, therefore, be filled after filling Blocks 16 and 17.

4.12.54 The house occupied by the household may be from private landlord, self-owned (i.e. owner occupied) or provided by employer or provided by others (say relatives, friends). The house occupied may be concessional/free or without any concession.

(i) For houses from private landlords the house rent actually paid has to be recorded. Sometimes rent paid for a house taken in the past is found to be cheap as compared to the current market price. Even then the actual rent paid should be recorded against item 40101. The rent should include the rent for garage, if separately paid. If the rent includes electricity charges, these should be separated and shown in under minor-group 4.02.

(ii) For self-owned (i.e.) owner-occupied house, the imputed value of the house rent has to be recorded. The imputation has to be done at the prevailing market rent in the locality for similar house with similar facilities as already indicated in paragraph 4.10.7 and recorded against 40103.

(iii) For houses provided free or at concessional rate provided by the employers or others, the value of gross rent has to be imputed as in (ii) above and recorded against item 40102. This will also be appropriately accounted for in Block 8 under "value of benefits" received in kind or Block 10, item 8 on remittances and assistance, as the case may be.

(iv) For houses provided at non-concessional rates, by employers, the house rent actually paid has to be recorded against item 40101.

(v) In the case of house which has been forcibly occupied by a household without payments of rent, the gross rent will be imputed and recorded against item 40103. This should also be considered as gifts from others and entered against item 8(i) of Block 10.

4.12.55 Rent for residential land (item 40104)

Generally a house is rented in on a monthly rent, and in such cases no bifurcation into "land rent" and "building rent" is called for. Entries here are expected when land is taken on rent or rent for land under building is paid. In the case of owner-occupied housing, when the owner pays the ground rent as well as property tax, entries under 40103 and 40104 should be mutually exclusive and add up to the current market rent of the house.

4.12.56 Rent for lodging in hotel/boarding house (item 40105)

The rent paid for lodging in boarding houses will be recorded here. There are persons/families staying in hotels on a regular basis (i.e.) not on visits. Rent paid by them will be covered here. Those staying in hotels during tours and visits will be covered in Block 12.9 under "Expenditure in restaurant, cafes and hotels".

4.12.57 Repairs and maintenance (item 40106)

Expenditure on house repair and upkeep, if incurred by the household, whether owner-occupied or taken on rent, will be recorded here. In the latter case, the expenditure should not have been incurred on behalf of the landlord (i.e.) deductible from him. Repair and maintenance includes whitewashing, painting and other item of upkeep.

4.12.58 Water charges (item 40107)

Water charges paid by the household if not included in the rent are to be recorded here. Water bills come every month. Bill during the reference period will be recorded; otherwise the expenditure involved in the last payment and the period it covered may be ascertained and monthly charges estimated and recorded. If the billing is on quarterly basis, the monthly figure may be calculated by dividing the quarterly figure by 3 and recorded in columns 3 to 5 suitably.

4.12.59 Garbage disposal (item 40108)

Charges for removal of garbage, if any, paid during the reference period will be recorded, if the payment is for a month. If the period of payment is not a month, the last payment and the period it covered will be utilized to estimate the monthly charges.

Others (specify) If there are any other expenditure incurred in respect of housing during the last 30 days, the same will be

specified together with the expenditure incurred.

4.12.60 Fuel and power

Sub-group 4.02 refers to fuel and power. The various items have been listed. The following points may be kept in mind.

4.12.61 Electricity (item 40201)

As in the case of water charges, the payment made during the last 30 days may be recorded, if the bill is on a monthly basis. Otherwise the last payment and the period it covered may be ascertained and the monthly expenditure estimated and recorded. If the bills are received on a quarterly basis, the same instructions for water charges, vide for 4.12.58, may be followed.

4.12.62 Domestic gas (item 40203)

A fixed quantity of liquid petroleum gas is filled in a gas cylinder and supplied for domestic consumption. The quantity in pounds for the full cylinder is known (or to be ascertained, if in doubt). If the cylinder, for example, contains 100 pounds of gas (say) and usually the household consumes one full cylinder in Z days, then the value of gas consumed during the last 30 days will be $\frac{100 \times 30}{Z}$ X Price of one full cylinder. This will be

recorded against this item.

4.12.63 Firewood (item 40206) Here there may be besides, purchase, receipts in kind through free collection etc. In such cases the value has to be imputed at appropriate prices as in the case of food, clothing and footwear items and recorded (in column 6).

4.12.64 Apart from food, beverages and tobacco, clothing, footwear, housing, fuel and power, the other five major groups for which expenditure data are to be collected are:

- 12.5 Furniture, furnishing and household equipment and operations
- 12.6 Transport and communication
- 12.7 Medical care and health services
- 12.8 Education, recreation, entertainment and cultural services
- 12.9 Miscellaneous goods and services

In all these groups there are items of durables, semi-durables, and non-durables, besides services. For durables, it is necessary to collect data for a long reference period of 365 days and semi-durables for 90 days. For certain types of services for which periodicity of payment is not a month or infrequent, quarterly data are needed. Thus besides data for 30 days, supplementary data for 90 days (quarter) or 365 days (year) are required to be collected. The items (sub-groups) requiring collection of supplementary data and period for which data required are given below.

1. Furniture, furnishings, equipment and floor coverings (Group 12.5)

		Minor / Item Group / Code
Furniture, fixtures and floor coverings	last 365 days	5.01
Household textiles and other furnishings	last 90 days	5.02
Heating and cooking appliances, refrigerators, washing machines, air-conditioners etc.	last 365 days	5.03
Glassware, tableware and utensils	last 90 days	5.04
2. Transport and communication (Group 12.6)

2.1 Personal transport equipment	last 365 days	6.01
2.2 Operation of personal transport equipment		6.02
Tyres, tubes, parts, accessories and repairs	last 90 days	(60201 & 60313)
2.3 Purchased Transport services		6.03
Air and ocean transport	last 90 days	(60304 & 60313)
2.4 Communication		6.04
Telephone charges	last 90 days	(60403)
3. Medical care and health services (group 12.7)

3.1 Therapeutic appliances and equipment	last 365 days	7.02
3.2 Medical, para-medial and		

dental services	last 90 days	7.03
3.3 Hospital and related care	last 90 days	7.04
4. Education, recreation, entertainment and cultural services (Group 12.8)		
4.1 Education	last 90 days or last payment	8.01
4.2 Equipment and accessories for recreation and enter- tainment	last 365 days	8.03 to 8.06
5. Miscellaneous goods and services (Group 12.9)		
Personal care, personal effects and personal goods		
5.1 Jewellery, watches, etc.	last 365 days	9.03
5.2 Other personal goods	last 90 days	9.04
5.3 Expenditure on hotels, restaurants etc.		
Hotels	last 90 days	90502
5.4 Expenditure on package tours	last 90 days	9.06

4.12.65 There may be cases where durable goods like table, bed etc. are constructed or assembled by purchasing raw materials (like wood in the case of table) and getting the items made. In such cases the value of the goods constructed will include value of raw materials, services and/or labour charges and any other charges. The total value of raw materials and services and labour charges will be taken as "purchased" and recorded in columns (5) or (8) or (11) as the case may be. The purchase value of a consumer durable constructed or repaired by an artisan for his/her domestic use will be the aggregate of the purchase value of the raw material components used and imputed value of his/her services for its construction/repairs. If necessary, the details of various components may be indicated in the worksheets.

Sub-Block 12.5 Furniture, furnishing, household equipment and operations

4.12.66 The following clarifications may please be noted while

filling up entries in this sub-block:

- (i) This major group includes "domestic services" (i.e.) remuneration paid (cash and kind) to domestic servants, cleaners, cooks, baby-sitters etc. Those of them who live with the household and take food with the household are taken as household members. The remuneration paid to such servants and shown as expenditure under this major group should also appear on the income side as income of the domestic servant.
- (ii) Hiring charges for consumer goods like furniture, electric fan, etc. and charges for decoration on ceremonial occasions will be entered against item 50605 on "hire of furniture, furnishings and household equipment".

Sub-Block 12.6 Transport and Communication

4.12.67 The following guidelines have to be kept in mind in filling up this sub-block:

- (i) In many cases, the goods and services are used for both household consumption as well as household enterprises. For example, in cases like professional practitioners and individual proprietors of business, the cost of acquiring an automobile and its running expenses may be treated either as household expenditure or as business expenditure depending on how it is used. In such cases, efforts should be made to sub-divide the cost on the basis of relative extent to which such facilities are utilized for household use and business use. Here one has to rely on the judgement of the informant on the relative proportion of utilization, based on distances travelled for each type of use. In case the information as distance is not available, duration of use (i.e.) number of days or number of hours used for each purpose, may be considered. Failing both "normal use" criterion may be adopted.
- (ii) Similarly, livestock animals like horses, bullocks, etc. and conveyances like horse cart, animal cart etc, when used exclusively for nonproductive purposes, should be considered in this sub-block and expenditure towards their purchase or repair etc. will be noted against the relevant items. If these animals and conveyances are used both for household enterprises and household consumption, the part ascribable to the latter only will be considered to record the value of purchase or the cost of raw materials required for repair etc.
- (iii) The expenditure incurred for journey performed under Leave Travel Concession etc, even if reimbursed, are to be included under "Purchased transport services".

- (iv) The insurance premia on insurance of personal transport equipment will go under "non-consumption expenditure" in Block 13.
- (v) Motor vehicles taxes, driving license fees, etc. will also come under "non-consumption expenditure".

Sub-Block 12.7 Medical care and health services

4.12.68 The following points need to be kept in mind while filling this sub-block:

- (i) Health insurance premia will not be accounted for here and will go under non-consumption expenses.
- (ii) Expenditure incurred in the purchase of medicines or medical services, should be taken into account, even if reimbursed by the employer. The amount reimbursed will also come as income under "value of benefits" in Block 8.

Sub-Group 12.8 Education, recreation, entertainment and cultural services

4.12.69 The following special situation need to be kept in mind while filling up this sub-block:

- (i) while going for cinema or sports events or other places of public amusements, some expenditure may be incurred on travelling and conveyance and also on refreshment. Such expenditure will be excluded from here and will be recorded under appropriate heads specifically meant for these items.
- (ii) occasional payments to the school fund made on account of charities provided for indigent students will not be included here, as these are regarded as transfer payments and will be recorded under "non-consumption" expenditure in Block 13.

Block 13 Non-consumption expenditure

4.13.1 Block 13 provides for various items of non-consumption expenditure. The data will be collected and recorded separately for the reference period of 30 days and 365 days prior to the date of survey.

Item 1 Direct taxes

4.13.2 ^{This} has two components viz Income Tax and other direct taxes which include Wealth Tax, Social Security Tax etc. It may be noted