would be of no value in view of the differences in the number of working days in the two *haptas* selected for each mill, not only for different occupations but also for the same occupations.

33. The figures for average daily earnings in different occupations at each centre are the only figures that can be uniformly presented for all centres. The figures were arrived at by including all allowances of a normal character such as earnings on basic rates, additions for dearness allowances, bonuses for good attendance, and, in the case of the Sholapur mills, the wages earned from the grant of "grace" days and the benefit gained from the grain concession. Earnings of an abnormal character such as those derived from overtime or double substitute work were excluded.

34. With regard to the average monthly earnings for all workers, figures similar to those worked out for Bombay have also been worked out for Sholapur, because the wage period in both the mills included in the Enquiry for that centre covered a full calendar month, but it must be emphasized that in India where the number of working days varies from month to month the average monthly earnings over a period of a year may be substantially less than the earnings for a single month obtained from a census which takes a month of 31 days with 27 working days in the month. The most valuable figures therefore are those for average daily earnings. Moreover, the term "average monthly earnings" has no real meaning in Ahmedabad on account of the existence at that centre of haptas or wage periods varying from 14 to 16 days and containing 11 to 14 working days in the period.

35. After the Census had been taken at Sholapur it was found that one mill worked 27 days and the other only 26. Actually therefore the average monthly earnings of full-time workers for Sholapur are based on a month of 26.7 working days as compared with 27 in Bombay. If it is desired to ascertain what the average monthly earnings of full time workers would be for a uniform month of 27 working days, the daily average earnings should be multiplied by 27. This has actually been done in the case of Ahmedabad where the hapta system precludes the taking of the month as a basis. It is therefore necessary to emphasize that the figures of "possible earnings for a month of 27 working days" are not the result of tabulations from the actual returns for a month. They are merely intended to show what earnings might have been for a calendar month of 27 working days had the system of wage payments in Ahmedabad been based on that obtaining in Bombay and Sholapur.

36. For the same reason the frequency tables have been based on monthly earnings in the case of Bombay and Sholapur and on daily earnings in the case of Ahmedabad.

37. With regard to the tables for frequencies of attendance according to the number of days worked by individual operatives, it has only been possible to prepare these for Bombay. To prepare similar tables for Ahmedabad and Sholapur would have involved immense labour owing to the mills having different maxima for the number of working days in two haptas; and, in the case of Sholapur, to the fact that the maximum was different in each mill.