abad in those cases where it is not computed as a percentage on accrued earnings at basic rates is fixed either at so much per day or at so much per week, hapta, working days in a hapta, working days in two haptas or a month. Speaking generally daily rates for the Dearness Allowance are the exception and monthly rates the rule. The Good Attendance Bonus is generally calculated at so much per week at all centres. The variations in the methods of treatment of the various additions to and the deductions from the earnings from basic rates have already been dealt with in the Chapter on Methods of Wage Payments. This Chapter will therefore be confined to variations in the bases of payment.
74. Many mills adopt time rates on the basis of the number of working days in the month. In such cases those operatives who work throughout the month without absence secure the benefit of the full rate irrespective of the number of holidays in the month. If the mill, however, remains closed for any reason or if a particular worker is played off, a proportionate amount is deducted for the number of days nct worked. Exceptions are often made in the case of the higher paid operatives. If the periodic rate for the number of working days is reduced to a daily rate the latter will vary according to the number of werking days in particular months. The corresponding loss to the operative who remains absent in months having fewer working days is larger than that sustained by the operative who remains absent in months having more working days. Where the "monthly" rate is fixed for 26 days those operatives who put in full time wcrk in a month of 27 working days receive one twentysixths more than the normal rate. Those who work for 26 days get the full wage. For each day's absence under 26 one twentysixths' is deducted. On the other hand, where rates relate to 27 days' work the operative, although he works full time in a wcrking month of 26 days gets one twentysevenths less than if he worked full time in a month of 27 days.
75. In cases where rates are fixed in relation to calendar months, most mills reduce the calculations in respect of earnings to a simple proportion of the number of days actually worked to the number of working days in the month. For example if the monthly rate is Rs. 40 , the operative who loses two days in a month of 27 working days gets ${ }_{27}^{25}$ of Rs. 40 , an operative who loses 4 days in a month of 25 working days gets $\frac{21}{25}$ of Rs. 40 and so on. The method of the treatment of the monthly rate in the illustration given is simple but several mills have very intricate variations the utility of which is difficult to understand and into which it is not necessary to enter. But the work involved in ascertaining the actual number of days worked was in the cases of Bombay and Ahmedabad largely responsible for the delay in presenting the results of the 1926 Census.
76. In considering the question as to how payments of wages are made in individual departments no references will henceforward be made with regard to the different systems adopted in fixing Time Rates. Only broad indications will be given with regard to the predominant methods of wage fixation. It is essential, however, to remember, that

