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Report
of an
Enquiry into the standard and
cost of Living of the working
classes in Rangoon

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Resolution

ON THE

Report of an Enquiry into the Standard and Cost of Living of the Working Classes in Rangoon.

Extract from the Proceedings of the Government of Burma (Judicial Department),
—No. 170V28, dated the 16th June 1928.

READ—

The Report of the Officer-in-charge, Labour Statistics Bureau, Burma, of an Enquiry into the Standard and Cost of Living of the Working Classes in Rangoon and letter No. 365—8L.-25, dated the 15th May 1928, from the Financial Commissioner, Burma (Transferred Subjects).

Resolved that—

The Report be published for general information.

By order of the Governor-in-Council.

H. L. NICHOLS,

*Secretary to the Government of Burma,
Judicial Department.*

From U-CHIT MAUNG (2), B.A., A.T.M., Secretary to the Financial Commissioner, Burma (Transferred Subjects), to the Secretary to the Government of Burma, Judicial Department,— No. 365—8L.-25, dated the 15th May 1928.

SUBJECT :—*Report of an Enquiry into the Standard and Cost of Living of the Working Classes in Rangoon.*

I am directed to invite a reference to Mr. J. B. Marshall's report of the 5th December 1924, on the proposal to institute a Labour Statistics Bureau in Burma, in which collection of statistics relating to the cost of living for various classes of localities was mentioned as one of the functions of the suggested Bureau.

2. I am now to submit, in proof, for the information of the Local Government, a copy of a Report of an Enquiry into the Standard and Cost of Living of the Working Clases in Rangoon, by Mr. J. J. Bennison, I.C.S., Officer-in-charge of the Labour Statistics Bureau. The report contains a quantity of information which the Financial Commissioner (Transferred Subjects) has no doubt, will prove of value for future reference. In Mr. Lloyd's opinion, Mr. Bennison and his assistants are to be congratulated on the successful completion of a laborious task.

3.

* * * *

REPORT

OF AN

Enquiry into the Standard and Cost of Living of the Working Classes in Rangoon

Part I.—The Standard of Living in Rangoon.

SECTION A.—MAIN BUDGET ENQUIRY.

1.—Introduction.

Until comparatively recent years most people were extremely ignorant, and many still are, of the manner of living of other classes of the community than their own. During the second half of the nineteenth century questions were often raised in different countries regarding the standard of living of certain sections of the community, particularly of the working classes, and it was because little or no reliable information was available on the subject that investigations were started. The most satisfactory method of obtaining information about the standard of living of a class of the community is by means of a budget enquiry, in which information is obtained not only of the earnings of the families in that class but also of the articles bought and the prices paid for them.

2. The earliest investigations of any importance are probably those of Le Play, who, from 1829 to 1879, made detailed inquiries into the income, expenditure and general conditions of living of working class families, by living in or near them for some weeks.* This method of inquiry by which very detailed information is obtained from a small number of families, is often referred to as the *intensive* method of investigation, and is typical of the researches of the early investigators, who were usually private individuals or associations. When, however, generalisations were made from such enquiries they were open to

* See his *Les ouvriers européens* which is a series of monographs on the budgets of different families.

serious criticism on the ground that they were not representative. In many cases also they were biased in accordance with the views of the investigators. In order to compile budgets from which general conclusions could be drawn it was necessary for the investigations to be conducted on a much larger scale than was possible by the early investigators, and with a view to meet this need the Governments of different countries and also various public authorities began to conduct budget enquiries. The difference between these more *extensive* enquiries and the intensive enquiries of the early investigators is that in the extensive enquiries an attempt was made to secure information from a large number of families, in order that the peculiarities of exceptional cases might be cancelled. The information obtained was not usually so detailed but there was a greater chance of the results being representative.

3. In any statistical investigation there are two courses open : one is to obtain statistics of all the cases covered by the investigation, which is that of the census, and the other is to obtain only a sample of the total number of cases. In budget enquiries the census method is impracticable and the sampling method must be followed ; but in order that general conclusions can be drawn from the results obtained the sample must be a representative one, otherwise the results are merely representative of the families from which the budgets have been collected. It is a great weakness in many budget enquiries, which nullifies the conclusions drawn from them, that this requirement has not been even approximately fulfilled.*

4. According to resolutions adopted by the International Statistical Institute held in Rome in 1925 there are two chief methods by which a representative sample may be obtained. The first is called the method of *random selection* in which cases are so taken that each has an exactly equal chance of inclusion in the sample. In the second method, that of *purposive selection*, an attempt is made to pick out a number of cases which will together yield the same results as the total number of cases. It is difficult to obtain a representative sample by relying on only one of these methods, and it usually happens that the manner of selecting the cases possesses some of the characteristics of both methods.

5. In addition to furnishing information regarding the standard of living, budget enquiries also supply data for determining the weights for the construction of cost of living index numbers, and it was in this

* According to Mr. Richardson of the International Labour Office, in none of the important family budget enquiries conducted by public authorities in recent years has there been any serious attempt to obtain a representative sample. [See page 9 of the Report of the Third International Conference of Labour Statisticians, Studies and Reports Series N (Statistics) No. 12.]

connection that a resolution was adopted at the Second International Conference of Labour Statisticians held at Geneva in April 1925, to the effect that where family budget enquiries had not been held since 1920-21, it was desirable that such enquiries should be undertaken as soon as economic conditions were sufficiently favourable, and, if possible, not later than 1928.

2.—Scope of the Enquiry.

6. The section of the community with which this enquiry is concerned is the working classes in Rangoon. These have been taken to comprise (a) the skilled and unskilled labourers in factories, (b) miscellaneous industrial labourers employed outside factories, such as coolies working on wharves, steamers and cargo boats, Corporation coolies employed mainly in the Conservancy Department, tram conductors and drivers, (c) casual workers, such as rickshaw and hand-cart pullers, bazaar coolies and sampanwallas, and (d) independent workmen, such as craftsmen employed in the various cottage industries. Shop-keepers and assistants and domestic servants have not been included.

7. The factory labour is mainly Indian and Burmese, about 95 per cent of the unskilled labour and 70 per cent of the skilled labour being Indian. The casual labourers and shipping coolies are also Indians, but those employed in cottage industries are usually Burmese. The most important races among the Indian working classes in Rangoon are the Telugus, Hindustanis, Chittagonians, Tamils and Uriyas, and budgets have been obtained from each of these races. There are a few other races among the Indian working classes but as the number belonging to each of these races is small it was decided to exclude them.

8. Since the conditions of living in different quarters of Rangoon vary somewhat, it was considered necessary to obtain for each race a number of budgets from the different areas proportional to the number of labourers living there. The working class population not being evenly distributed between the fourteen revenue circles of the Corporation of Rangoon, they were combined and grouped into ten suitable divisions. In the case of the factory labourers statements were obtained from the more important factories giving the number of skilled and unskilled labourers of each race employed by them, and since the situation of these factories was known the distribution of these labourers in the different divisions was determined. As regards the miscellaneous industrial labourers figures were obtained from the contractors in the case of shipping coolies, and from the Corporation for Corporation coolies. These coolies live in more or less well defined areas.

The number of casual labourers was calculated from the number of licenses issued. The distribution of these labourers was known approximately. The number and distribution of the artisan workmen were estimated from information supplied by the Superintendent of Cottage Industries. The previous experience of the Burmese Investigator, U Po Wun in that department came in very useful.

9. The census tables were then examined to see if they could furnish any check on the figures thus obtained. At the last census the population of Rangoon was 341,962 of whom 236,689 were males and 105,273 females. The racial distribution was as follows : (see Imperial Table XIII, Parts IIIA, IIIC and IV) :—

Race. (1)	Males. (2)	Females. (3)
Bengalis ...	11,233	1,578
Chittagonians ...	12,625	313
Hindustanis ...	23,609	3,072
Telugus ...	56,884	9,192
Tamils ...	27,763	14,283
Uriyas ...	5,557	404
Other Indians ...	16,866	5,955
Burmese ...	52,167	50,758
Chinese ...	15,928	7,891
Europeans and allied races ...	6,957	5,081
Others ...	7,100	6,746
Total ...	236,689	105,273

Thus out of a total population in 1921 of 341,962 as many as 189,334 were Indians—more than all other races put together—154,537 being males and 34,797 females. These figures are for the whole of Rangoon, and separate figures were required for each division. The original tabulation sheets compiled at the last census were therefore obtained and from these sheets the number of males of each race in each division was worked out. These figures were of course for all classes of people, not only working classes, and for all ages, but in the case of the Chittagonians, Hindustanis, Telugus and Uriyas there are very few that do not belong to the working classes. In the census tables the age distribution of the population is given according to religion, not race, but except in the case of the Tamil families, the number of children among the Indian races in Rangoon is very small,* particularly in the case of the Chittagonians, Hindustanis and Uriyas. After making allowances for the increase in the population since 1921, for the movement of the population from one area to another, for those not belonging to the working classes and for children, estimates were

* About 90 per cent of the male population of both Hindus and Mahomedans were, at the last three census dates, 15 years of age and over.

made of the number of male adults of each race belonging to the working classes in each division, and these figures were used as a check on those previously obtained.

10. The following table shows the number of budgets, both single and family, obtained for each race from the different divisions :—

Classification of all Budgets according to Race and Division.

Division. (1)	Race.					
	Telugus. (2)	Tamils. (3)	Uriyas. (4)	Hindu- stanis. (5)	Chitta- gonians. (6)	Burmese. (7)
I. Kamayut ...	24	1	...	...	5	53
II. North Kemmendine ...	103	12	...	41	23	116
III. South Kemmendine, Ahlone.	72	13	12	91	95	174
IV. Cantonment Civil Area	6	1	...	22	...	19
V. Lanmadaw, Taroktan, North-west Town, South-west Town.	184	24	1	110	75	91
VI. North-east Town, Koongyan, South-east Town.	193	20	...	89	96	45
VII. Botataung, Yegyaw, Lower Pazundaung.	195	58	9	145	113	221
VIII. Theinbyu East, Thein- byu West.	102	2	...	136	18	107
IX. Tamwe, Dawbong, Upper Pazundaung.	115	10	16	61	56	77
X. Dalla, Kanaungto ...	484	148	90	73	173	89
Total ...	1,478	289	128	768	654	992

In the case of the Indian budgets it was decided to collect 4 per cent of the estimated number of workmen, but some budgets were subsequently cancelled so that the percentage is between 3 and 4. For the Burmese budgets, about 6 per cent were collected. It should be noted that the estimate in the case of the Burmese labourers employed outside factories was a very rough one, since accurate statistics were not available of the number employed in different occupations. Also it was often difficult to decide whether or not a particular family should be considered as belonging to the working classes. The dividing line is somewhat arbitrary.

11. The classification of budgets according to race and occupation is shown in the following table :—

Classification of all Budgets according to Race and Occupation.

Occupation. (1)	Race.					
	Telugus. (2)	Tamils. (3)	Uriyas. (4)	Hindu- stanis. (5)	Chitta- gonians. (6)	Burmese. (7)
Skilled factory workers ...	40	16	38	76	147	195
Unskilled factory workers (other than contract coolies) ...	252	10	51	194*	297	51
Rice-mill coolies (contract) ...	291	167	...	...	...	...
Durwans and Peons ...	...	...	...	408	...	...
Tramway workers ...	...	...	21	...	...	...
Corporation coolies ...	148	...	...	...	...	...
Cargo boatmen ...	136	...	...	...	...	...
Stevedore and wharf coolies ...	125	...	...	...	...	...
Coal carriers ...	...	60	18	...	...	...
Handcart pullers ...	235	4	...	...	...	...
Rickshaw pullers ...	208	...	...	...	...	...
Sampanwallas ...	...	...	...	...	149	...
Gharriwallas ...	...	...	...	55	...	...
Compositors (outside fac- tories) ...	...	...	...	...	...	136
Carpenters (private) ...	...	...	...	...	...	119
Cart drivers ...	...	...	...	...	...	99
Motor mechanics and drivers (outside factories). ...	...	...	...	...	...	80
Sandal and umbrella makers ...	...	...	...	...	...	100
Miscellaneous ...	43	32	...	35	61	212
Total ...	1,478	289	128	768	654	992

* Other than durwans and peons.

12. The following table gives the classification of the Indian budgets according to race, religion and caste :—

Classification of Indian Budgets (Single and Family) according to Race, Religion and Caste.

Religion and Caste. (1)	Race.				
	Telugus. (2)	Tamils. (3)	Uriyas. (4)	Hindu- stanis. (5)	Chitta- gonians. (6)
Christians ...	1	1	...	...	...
Mahomedans ...	1	4	...	68	648
Hindus—					
Brahmins ...	...	...	27	294	...
Kshatriyas ...	4	...	...	130	...
Vaiyas ...	2	4	8	6	...
Sudras ...	1,164	267	93	270	6
Non-caste ...	306	13	...	...	...
Total ...	1,478	289	128	768	654

13. The majority of the married Indian labourers who come to Burma leave their wives and children in India, and the Indian budgets collected are therefore mostly single budgets. There are however some Tamil and Telugu families and a few family budgets have been obtained from these races. From the Burmese labourers only family budgets have been collected. The one general restriction that was placed on the type of family was that it should contain no boarders or lodgers. The presence of boarders and lodgers complicates matters considerably and as the number of families containing them was small it was not considered that this restriction would affect materially the representativeness of the sample. The collection of the budgets was spread over the years 1926 and 1927.

3.—Collection of Information.

14. There is considerable variation among the different budget enquiries not only in the period for which information regarding the income and expenditure of the household has been obtained, but also in the manner of collecting this information. In some enquiries records have been kept for a period of one year, in others for a month, or even less. As regards the collection of the information, forms or account books have sometimes been distributed in which the householders were requested to record their income and expenditure. The results obtained in this way have invariably proved disappointing. In some cases agents have been appointed to assist the householders in filling in the data required. Questionnaires have also been used in which the householders were required to give estimates of their income and expenditure. The actual recording of the information has sometimes been done by the householders themselves, or, if agents have been appointed, by the agents.

15. The methods of conducting family budget enquiries were discussed at the Third International Conference of Labour Statisticians held at Geneva in October 1926, and one of the resolutions adopted was to the effect that information should be based on daily records of income and expenditure kept by a member of the family, and if possible for a period of twelve months. This assumes that householders always have sufficient intelligence to keep accounts, but this is rarely the case with the working classes in India.* In the present enquiry the information has usually been based on estimates supplied by the worker. The form used is given in Appendix A and is similar to that used in the Bombay working class budget enquiry. As regards the various particulars for which information was obtained a reference is invited to the form itself. Detailed instructions are also given there

* No representative from India was present at this Conference. Japan appears to have been the only Eastern country which sent representatives.

regarding the filling up of the form. It will be seen that the items of expenditure are classified into the following groups: food, clothing, rent, fuel and lighting, household requisites and miscellaneous items.

16. It might perhaps be mentioned that when commodities were bought on credit at prices exceeding the market price, the market price was entered against the commodity and the excess entered in the miscellaneous group, this excess being considered as interest on a debt. When commodities were obtained from an employer at a concession rate the market price was entered against the commodity and the difference added to the income under value of concessions. Supplies of free firewood and clothing were dealt with similarly.

17. In the case of food, fuel and lighting and items in the miscellaneous group, on which expenditure was incurred almost daily, there was no difficulty in obtaining monthly estimates, but for clothing and household requisites a roundabout method had to be adopted. The monthly expenditure on these articles was obtained by dividing the original cost, when bought, of the articles actually in use, by the number of months they were estimated to last. In the family budgets the expenditure on clothing of each member of the family was recorded separately.

18. The rent paid by a tenant usually includes ground rent payable to the Development Trust and certain taxes payable to the Corporation, such as the general tax and service taxes. These charges have therefore been included under rent. In parts of Rangoon some of these services are not supplied and the rent does not include the corresponding service tax. If in such cases additional expenditure was incurred by the worker on any of these services, e.g. on a waterman, such expenditure was included under rent in order to effect assimilation. Where a house was owned by a worker an estimate of the net revenue which an independent owner of the house would receive was added to the income, while the amount which a tenant would have had to pay for the house was recorded as expenditure under rent. In many cases workers were supplied with free quarters and these were dealt with in a similar manner.

19. There are certain services which in some families are performed by members of the family but which in others are paid for, e.g. cooking and washing. In the case of the Indian races a cook is often supplied free by the employer, but where this is not done, the cooking is usually done by the worker himself or by a member of his family. In Burmese families the cooking is done by a member of the family. It is, however, impossible to estimate the value of this service and it has therefore been omitted both from income and expenditure. In the very few cases among the Indian workers where expenditure was actually incurred for a

cook the amount was deducted from the income and not entered in the budget as expenditure. The estimated value of any washing done by members of the family should theoretically be added to the income, and balanced by an equivalent amount on the expenditure side of the budget. In this case also it is impossible to estimate the value of the service and it has therefore been omitted from both income and expenditure. Where expenditure was actually incurred on a dhobi (washerman) it has been entered in the budget.

20. The actual collection of the forms was done by investigators. It has been explained in the previous paragraphs that estimates were obtained of the number of workers of each race belonging to each of the four main classes of labour in each division, and that the number of budgets collected was a certain percentage of this number. In this way, which is that of *purposive* or *specific* selection, a fairly representative sample was obtained, the investigators being instructed to collect a certain number of budgets of a particular race, from a particular class of labour in a particular division in order to make up the required number.

21. In addition to the three salaried investigators attached to the office, outside investigators were employed. These outside investigators had to undergo a preliminary period of training before being allowed to collect budgets. The investigators visited the houses of the workers one or more times during the month and filled in the required data in the form from estimates supplied by the worker. Much patience and skill were required in order to obtain accurate information. Workers usually overestimate their expenditure and underestimate their income, and it is only after a considerable time spent in argument that the actual facts can be elicited. These estimates are of course not free from errors, but remarkably accurate results can be obtained from such data provided a sufficient number of budgets is taken, and care is taken to ensure that the errors are not biased or systematic. In order that errors and exceptional features in individual budgets might be largely cancelled a large number of budgets was collected. The collection and checking of such a large number was a slow and expensive business, but in the circumstances was necessary if the results were to be of any value.

22. Although in the majority of budgets information was based on estimates supplied by the worker, in some cases it was obtained from actual records. For example, for each of the Indian races a number of budgets was obtained in which the food expenditure was based on records. In the budgets used in the supplementary Burmese enquiry the investigators visited the family daily for the whole month and noted down the expenditure incurred the previous day on articles, such as food, fuel and lighting and items in the miscellaneous group which were

purchased almost daily. By adding the stock at the beginning of the month to the purchases during the month and subtracting the stock at the end of the month, the amount actually consumed during the month was obtained. The cash in hand at the beginning of the month *plus* the money received during the month was checked with cash purchases during the month *plus* cash in hand at the end of the month. The amount of indebtedness at the beginning of the month together with the debt incurred during the month was also checked with the repayment of debt during the month *plus* the amount outstanding at the end of the month. In some cases, these amounts were not known accurately, but the drawing of these balances furnished a useful check on the accuracy of the information. The monthly expenditure on clothing and household requisites in these budgets had to be obtained in the usual way.

23. It might perhaps be mentioned that the information collected daily was at first written down by the investigators on blank sheets of paper in any order, and later on classified. This was soon discovered to be a long and tedious business, and the names of the different commodities were then written in a definite order—the order in which they appear in the budget form in Appendix A—at the heads of columns, and the daily purchases were then entered underneath. This procedure greatly facilitated the totalling and subsequent calculations.

4.—Compilation of Results.

24. In addition to giving general averages for all the budgets collected in an enquiry it is desirable, if the number is adequate, to classify them and give separate averages for each class. The object of this is to show how the standard of living varies from one class to another. For instance, the budgets might be classified according to race, district, occupation or industry. But perhaps the most useful way of classifying budgets is according to income and size of family. In most budget enquiries families have been classified according to the income of the family only, but such a classification is not satisfactory. Families in the higher income classes are often greater in size than those in the lower income classes and it is conceivable that their standard of living might be actually lower than that of the lower income classes. Some account must therefore be taken of the size of the family also. The number of persons might be taken for this purpose, but a "person" is not an exact unit since the consumption of persons of different age and sex is not the same.

25. The problem of measuring the size of the family also arises in comparing the expenditures of different classes. No matter how the families are classified the average size of the families in the different

classes will not be the same, and it is therefore difficult to compare the expenditures in these classes unless there is a suitable scale for measuring the size of the family. The problem is further complicated by the fact that the relationship which exists between the consumption of persons of different age and sex differs from one group of commodities to another.

26. An account of the scales used in different countries is given in the report of the International Labour Office. Most of the scales constructed have been for the food group and have been based on the food requirements in calories of persons of different age and sex. These show considerable variation which may be partly due to differences in living conditions in the different countries. No scale for food appears to have been drawn up for any Eastern country. It does not of course necessarily follow that the relative expenditures on food for persons of different age and sex would be proportional to their food requirements in calories, since the calories in children's food might not cost the same as those in the food of adults, and also children might not always get the calories they require.

27. As regards the other groups of commodities the only method of securing scales appears to be that of obtaining from a number of families the expenditure of each member of the family on the different articles in the group. This is most easily done in the case of clothing, the consumption of which is individual in character. Such a scale has been obtained in this enquiry for the Burmese families (see paragraph 58). This method might also be used for food although difficulties might arise owing to the common consumption of food. For housing accommodation, fuel and lighting and household requisites which are not consumed individually, estimates would have to be made of the expenditure necessary for each member of the family.

28. In the report of the International Labour Office a reference is made to an investigation by Mr. Edgar Sydenstricker and Mr. Willford I. King. In this investigation a scale was drawn up for certain articles of individual consumption based on the actual expenditure incurred on them by persons of different age and sex. This scale was then combined with a scale obtained for the food group and the resulting scale purported to show the relative consumption of persons of different age and sex in respect of articles which represented about 89 per cent of the total expenditure of the families. This scale was then used to represent the relative consumption in respect of all articles. It was originally intended to obtain a similar scale on these lines for the Burmese families. The reasons for not doing so are given in Appendix

29. The compilation of the results in the case of the single budgets did not present any difficulty since there was only one person for each

budget. They were classified according to income. The family budgets were classified according to income per unit. The Lusk coefficients based on food requirements were used to measure the size of the family. In this scale an adult male is taken as unity, a woman as '83, a child 10 but under 14 as '83, a child 6 but under 10 as '70 and a child under 6 as '50. The income per unit was obtained by dividing the income of the family by the size as expressed in these units.

30. For the family budgets averages per family have been given for each class, and also, in the case of the Burmese budgets, averages per unit for all groups except clothing, in which group averages have been given per man, per woman and per child. In all the tables in this Report, except where specifically stated, men and women have been taken to be 14 years of age and over. For the Burmese families averages per family have also been calculated for "families purchasing the commodity" and the "percentage of families purchasing" and the price of the article* have also been given in the same table (e.g. see Table VIII). The price of the article in these tables is the average price for the years 1926 and 1927, as obtained from the budgets. Similar information has been given for the single budgets. In the case of food and clothing the quantities of the different articles consumed or used have been given in addition to the expenditure on them. This has not been done for the other groups as it was either impracticable or impossible to give this information for the majority of the items.

31. The application of the Lusk scale to other groups than food is admittedly unsatisfactory, and the only argument for using it is that suitable scales do not appear to be available. In this connection a resolution adopted at the Third International Conference of Labour Statisticians may be quoted, namely that "for reducing data for families of different size to terms of a common unit, it is desirable, where suitable scales showing the relative consumption of persons of different age and sex are available, to apply one scale to food commodities and a second scale to other items." But as far as is known suitable scales are not in existence for "other articles than food." For the present, therefore, the Lusk scale has been adopted but the composition of the family in each income class has also been given so that if scales are subsequently established they can be used in order to obtain suitable averages per unit for the different groups. It might be mentioned here that since the figures in the tables are given with a certain degree of precision, e.g., expenditures to the nearest pie, and percentages to the nearest tenth, it sometimes happens that a total differs slightly from the sum of the details.

* For the food and clothing groups only.

5.—Results of the Enquiry.

(a) BURMESE FAMILY BUDGETS.

(i) Income and Size of Family..

32. It has already been stated that no family was taken which included boarders or lodgers. A few families were also ruled out because all the members were not solely dependent on the family. Younger brothers and sisters, nephews, nieces and other relations of the parents, who were under fourteen years of age were treated as children since for all intents and purposes they were children. In the supplementary Burmese enquiry a discrimination was made between the husband and adult sons, and between the wife and adult daughters. In this main enquiry all adult males were lumped together, and all adult females were treated similarly. This simple classification was considered preferable to a more elaborate one which took into account the relationship of the adult members to the head of the household.

33. The composition of the average family in each income class is given in the following table* :—

Composition of the Average Family in the Different Income Classes.

	Income per unit.					
	Below Rs. 15.	Rs. 15 and under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25. and under Rs. 30.	Above Rs. 30.	All incomes
Average number of persons per family.						
<i>Earners.</i>						
Men (18 and above) ...	1'00	1'05	1'05	1'02	1'03	1'04
Women (18 and above) ...	'48	'48	'43	'33	'24	'42
Men (14 and under 18) ...	'05	'05	'02	'01	...	'03
Women (14 and under 18) ...	'03	'04	'01	'02	...	'02
Children (10 and under 14) ...	'07	'03	...	...	...	'02
Children (6 and under 10) ...	'01	'01	...	...	...	'01
Total Earners ...	1'64	1'65	1'51	1'37	1'27	1'54
<i>Non-earners.</i>						
Men (18 and above) ...	'17	'13	'05	'02	'01	'09
Women (18 and above) ...	'85	'76	'68	'77	'76	'76
Men (14 and under 18) ...	'16	'05	'03	'02	...	'05
Women (14 and under 18) ...	'11	'11	'07	'02	'01	'08
Children (10 and under 14) ...	'57	'25	'13	'04	'07	'23
Children (6 and under 10) ...	'76	'34	'12	'06	'04	'28
Children (under 6) ...	1'10	'78	'67	'39	'07	'68
Total Non-earners ...	3'71	2'40	1'75	1'31	'96	2'17
Total number of persons ...	5'35	4'05	3'27	2'68	2'23	3'71
Total number of units ...	4'24	3'28	2'65	2'24	1'99	3'01

* This is similar to Table VII in "Has Poverty Diminished?" by A. L. Bowley and M. H. Hogg.

The average family is composed of 3.71 persons or 3.01 units. It is probable that these figures are on the small side. It was very difficult to obtain a sample which was representative in this respect. There was a natural bias on the part of some of the investigators to collect budgets from families of small size as they were less troublesome. This had to be guarded against and many of the budgets of the outside investigators were cancelled for this reason. •

34. It will be seen from the table above that the number of persons in the lowest income class is 5.35 as compared with 2.23 in the highest class. The larger number is mainly due to the greater number of persons under 18. For instance in 100 families in the highest income class there are 104 men and 100 women 18 years of age and over, but only 19 persons under 18, whereas in the lowest income class the number of men has increased by 13 to 117, the number of women by 33 to 133 and the number of persons under 18 by 266 to 285. It would appear from this that grown up children do not stay long with their parents. It will also be noted that the number of earners in the larger families is not very much greater than the number in the smaller ones. Thus in 100 families in the highest income class the number of earners is 127, of which 103 are men and 24 are women 18 years of age and over, whereas in the lowest income class the number of earners in 100 families has increased by only 37 to 164 and of this number, 100 (a decrease of 3) are men and 48 (an increase of 24) are women 18 years of age and over, the remaining 16 being under 18. These remarks, of course, apply only to Burmese working class families in Rangoon and not to Burmese families generally.

35. It is a matter of some interest to note the changes that take place in the fortunes of a family from the date it is formed until it is finally dissolved. According to the investigations of L. Varlez and B. S. Rowntree "there are two critical periods in the life of a working class family, the first being during the first years of marriage when the number of children increases and at the same time the income falls because the wife must give up earning and devote herself altogether to the home, and the second when the children have left home and the husband's earnings have fallen owing to advancing age. Between these two stages there is a period of comparative prosperity, namely, when the children have grown up and contribute by their earnings to the support of the whole family*." In the case of the Burmese families grown up children do not appear to contribute much to the support of the family and the period of comparative prosperity, if it exists at all, is a very brief one.

* See The Swedish Family Budget Enquiry of 1923 in the *International Labour Review* for October 1926.

36. If a reference is made to the figures in the foregoing table for "all incomes" it will be seen that in every 100 families there are 154 earners and 217 non-earners. Of the earners 104 are men and 42 are women 18 years of age and over, and only 8 are under 18; of the 217 non-earners 9 are men and 76 are women 18 years of age and over, 13 are between 14 and 18, and the remaining 119 are children under 14. Of the men and women 18 years of age and over, just under 8 per cent of the men (about 1 in 13) and 64 per cent of the women (about 2 in 3) are non-earners. In the case of those 14 years of age and under 18, three out of every eight boys and one out of every five girls are earners.

37. The classification of families according to the number of earners and non-earners is shown in the following table* :—

Classification according to number of Earners and Non-earners.

Number of Non-earners.	Number of Earners.				
	1	2	3	4 and more.	Totals.
	Percentage of Families.				
0	...	7	1	$\frac{1}{2}$	9
1	14 $\frac{1}{2}$	12	2 $\frac{1}{2}$	$\frac{1}{2}$	29 $\frac{1}{2}$
2	16 $\frac{1}{2}$	7 $\frac{1}{2}$	1 $\frac{1}{2}$	$\frac{1}{2}$	26
3	12 $\frac{1}{2}$	5 $\frac{1}{2}$	1	$\frac{1}{2}$	19 $\frac{1}{2}$
4	6 $\frac{1}{2}$	2	$\frac{1}{2}$	...	9
5	3 $\frac{1}{2}$	$\frac{1}{2}$	...	...	4
6 & more	2	1	...	...	3
Totals ...	55 $\frac{1}{2}$	35 $\frac{1}{2}$	6 $\frac{1}{2}$	2	100

This table is read as follows : 7 $\frac{1}{2}$ per cent of the families had 2 earners and 2 non-earners.

It will be seen that more than half the families have only one wage earner, more than a third have two, and less than 10 per cent have three or more. It is interesting to compare these results with those

* This table is the same as Table VI in "Has Poverty Diminished?"

obtained for working class families in England. In "Has Poverty Diminished?" an enquiry was held into the economic conditions of working class households in certain towns in 1924 (in the case of Stanley the year was 1923). In Stanley 12 per cent of the families contained 3 or more earners, but in Reading there were 19 per cent, in Bolton and Northampton 23 per cent and in Warrington as many as 33½ per cent.

38. As regards the average income of the family this varies from Rs. 54-11-5 in the lowest income class to Rs. 65-13-8 in the highest (see Table I). This is not a very big range, the main reason for the higher economic status of a family being the smaller number of children. The average income for all families is Rs. 58-8-3,* of which Rs. 52-8-4 or about 90 per cent is provided by men (14 years and over), Rs. 5-11-11 or about 10 per cent by women (14 years and over) and 4 annas or less than ½ per cent by children (under 14).† The average earnings of an earning man were Rs. 48-1-5, of an earning woman Rs. 12-14-9, and of an earning child Rs. 9-2-1.‡ The figures for the balance of income over expenditure are not very reliable but they would appear to indicate that most families spend up to the limit of their income.

(ii) Percentage Expenditure on Groups.

39. In Table I the expenditures on the different groups are expressed as percentages of the total expenditure and also of the total income. The percentage expenditures on the groups for all incomes are as follows :—

Food	...	52·8	Fuel and Lighting	...	5·2
Clothing	...	10·6	Household Requisites	...	2·6
House rent	...	13·9	Miscellaneous	...	15·0

In Bombay† the following percentages were obtained for the working classes there :—

Food	...	56·8	Fuel and Lighting	...	7·4
Clothing	...	9·6	Miscellaneous	...	18·5
House rent	...	7·7			

In the Bombay enquiry household requisites were divided between clothing and miscellaneous groups, bedding being included under clothing and cooking pots and furniture under miscellaneous items. Burmese families appear to spend a smaller percentage on food and fuel and lighting but a greater percentage on house rent and clothing. The percentage for miscellaneous items is also slightly less than in Bombay, but there is very little expenditure on liquor by Burmese families, whereas in Bombay it amounts to 4·1 per cent of the total expenditure.

* This compares with Rs. 52-4-6 for the working classes in Bombay (see page 10 of the Report on an Enquiry into Working Class Budgets in Bombay 1923).

† This compares with Rs. 42-5-7 for a man, Rs. 16-11-6 for a woman and Rs. 13-13-5 for a child, in Bombay (see page 10 of the Bombay Report).

‡ See page 14 of the Bombay Report.

40. The relationship between income and the percentage expenditures on groups of commodities appears to have been first studied by Ernst Engel. From data collected by the Belgian Statistical Commission in 1852 and 1854 he formulated certain "laws" which, stated briefly, are that as the income of a family increases a smaller percentage is spent for food, a constantly increasing percentage for education, health, recreation, amusements, etc. and about the same percentage for clothing, rent and fuel and lighting. It is usual in budget enquiries to examine the extent to which these "laws" hold good. If a reference is made to Table I it will be seen that as the income per unit increases, the percentage expenditure on food decreases while that on miscellaneous items increases. For fuel and lighting the percentage remains about the same. On the other hand, the percentage expenditures on clothing, household requisites and house rent all increase. Generally, it may be said of the working classes in most countries that as the economic status of the family rises the percentage expenditure on food decreases, and that on miscellaneous items increases, while for the remaining groups the percentage does not alter so much. In the supplementary Burmese enquiry equations are obtained showing how the percentage expenditures on the different groups change when the income changes, the size of the family being kept constant, and when the size of the family changes, the income remaining unaltered.

(iii) Expenditure on Food.

41. The average quantity and cost of food consumed by Burmese families are given in Table II. For all incomes the monthly expenditure per family is Rs. 29-14-6, the main items being Rs. 9-0-8 on rice, Rs. 5-13-4 on fish, Rs. 3-5-10 on meat, Rs. 2-4-5 on sesamum oil, Rs. 2-6-5 on vegetables and fruit, Rs. 0-13-9 on salt, spices and condiments, and Rs. 5-4-7 on food bought and consumed away from home, of which as much as Rs. 2-2-1 is spent on cups of tea.

42. Since the size of the family varies considerably in the different income classes a better statement for comparing the expenditure in these income classes is Table III which gives the expenditure per unit instead of per family. It will be seen that the quantity of rice consumed per unit increases from 8·83 viss in the lowest income class to 10·42 viss in the highest, the average for all families being 9·34 viss. The increase is greatest in such items as meat, vegetables and cups of tea.

43. In reading Table III it must be remembered that the quantity given in it for say, rice, does not include all the rice that is consumed. In budget enquiries it is usual to enter as a separate item any expenditure on meals bought and consumed away from home. This is given at the bottom of the table and includes expenditure on cups of tea and coffee and "others", this last head being expenditure on made up dishes bought from hawkers. These dishes are usually brought round

by the hawkers and are consumed by the families at home, but since there was a great variety of dishes and it was not known what exactly they contained they were treated as food bought and consumed away from home.

44. Expenditure on cups of tea and coffee was always given separately in the budget, but as a rule only the total expenditure on these dishes was entered. In order to find out how a given expenditure was distributed among them the budgets collected for the supplementary Burmese enquiry were used. In those budgets—about 250 in number—the expenditure on each dish was recorded daily for a month. But since the number of dishes amounted to more than fifty, many of which were taken only very occasionally, twelve of the most important were selected and the expenditure distributed among these twelve. The investigators then obtained from the different vendors the quantities of commodities used in the preparation of each of these twelve, and the amount for which each was sold. In this way the quantities of rice, oil, etc., obtained for a given expenditure on these made-up dishes were worked out. The following are the commodities obtained for an expenditure of one rupee : rice '21 viss, wheat flour '23 viss, pulses '31 viss, fish '06 viss, meat '01 viss, sugar and jaggery '03 viss, sesamum oil '06 viss, fruit and vegetables about a viss, and also various spices and condiments. Pulses are usually taken in the form of *pebyok*, and wheat flour as *nanbya*. As a rule, these are bought from hawkers, and this explains why there is no expenditure on wheat flour in Table III and very little on pulses. When these are taken into account the average monthly consumption of cereals per unit comes to 9'80 viss (rice 9'56 viss) and pulses '37 viss. It must be borne in mind that these figures for the consumption per unit will represent the consumption of an adult male only if the conversion scale is correct. This matter is discussed later in paragraph 51.

45. In Table VIII averages are given for "families purchasing" as well as for "all families." The average price of each commodity and the percentage of families purchasing the commodity are also given. It will be seen that expenditure is incurred on rice, fresh fish, wet salt fish (*ngapi*), salt, onions, and sesamum oil by practically all the families. As regards tea, about 35 per cent of the families (roughly one in three) make their own, and about 67 per cent (two in three) obtain it from tea shops. Some do both, but about 16 per cent of the families do not incur any expenditure on tea at all (this is not given in the table). Less than 5 per cent of the families incur any expenditure on coffee. Potatoes are not bought by all the families, nor is dry salt fish. As regards meat, beef is eaten by about 80 per cent of the families and pork by about 40 per cent, the number of families which consume other kinds of meat being small. About 6 per cent of the families do not buy meat of any kind (this is not given in the table). Practically all the families buy some kind of food from hawkers.

46. In Table VIII the families purchasing a particular article of food do not include those families who obtain the article *only* in "food bought and consumed away from home." The articles in the table to which this might apply are sugar, *gur*, condensed milk, tea, coffee, eggs and perhaps some kinds of meat, and the percentage of families purchasing these articles as given in the table may therefore be slightly less than the percentage of families consuming them. In the case of tea and coffee expenditure on the dry leaves or powder, and on cups is shown separately.

47. In Appendix C the nutritive value (as expressed in calories) of some of the more important articles of food is given. These figures have been supplied by the Harcourt Butler Institute of Public Health. In the last column the cost per thousand calories has been worked out. It will be seen that cereals and pulses are much the cheapest foods from a caloric point of view, rice being only 10 pies per thousand calories. Ghee is much more expensive than vegetable oils. Beef is the cheapest of the meats and mutton the dearest. Sweetened condensed milk is much cheaper than ordinary milk. Fish appears to be the most expensive food of all.

48. The gross calories consumed per day per unit by Burmese families and the articles from which they are obtained are given for each income class in the following table :—

Gross Calories consumed per day per unit by Burmese Families and the Articles from which they are obtained.

Commodity.	Income per unit.											
	Below Rs. 15.		Rs. 15 and under Rs. 20.		Rs. 20 and under Rs. 25.		Rs. 25 and under Rs. 30.		Above Rs. 30.		All incomes.	
	Gross calories consumed per day per unit.											
	No.	Percentage.	No.	Percentage.	No.	Percentage.	No.	Percentage.	No.	Percentage.	No.	Percentage.
Rice ...	1,741	76'0	1,783	71'4	1,915	70'4	2,004	67'9	2,066	65'2	1,845	71'2
Wheat flour ...	39	1'7	46	1'8	49	1'8	53	1'8	60	1'9	47	1'8
Pulses ...	57	2'5	70	2'8	76	2'8	81	2'7	103	3'2	71	2'7
Fish ...	58	2'5	71	2'8	78	2'9	82	2'8	92	2'9	73	2'8
Meat ...	65	2'8	103	4'2	125	4'6	143	4'8	170	5'4	109	4'2
Milk ...	10	'5	18	'7	36	1'3	43	1'4	46	1'5	25	'9
Sugar and gur ...	33	1'4	51	2'0	86	3'1	86	2'9	102	3'2	62	2'4
Sesamum oil ...	222	9'7	272	10'9	254	9'3	344	11'7	396	12'5	268	10'4
Fruit and vege- tables.	67	2'9	86	3'4	103	3'8	117	4'0	133	4'2	92	3'6
Total ...	2,292	100	2,500	100	2,722	100	2,953	100	3,168	100	2,592	10

49. The calories obtained from food bought and consumed away from home have been distributed among the different articles of food according to the proportions given in paragraph 44. The calories from cups of tea and coffee have been divided between milk and sugar. The fruit and vegetables were taken to contain 8·72 calories per ounce, which was the figure obtained by the Harcourt Butler Institute of Public Health from a sample. A very small number of calories obtained from eggs has been included under meat.

50. The percentage of calories obtained from cereals decreases from 77·7 in the lowest income class to 67·1 in the highest, the figure for all incomes being 73. Except in the highest income class, less than 3 per cent. of the calories are obtained from pulses. In the lowest income class 5·3 per cent. of the calories are obtained from fish and meat and in the highest class 8·3 per cent. For all incomes the percentage is 7. About 10 per cent. of the calories are obtained from sesamum oil.

51. The total number of calories consumed per day per unit varies from 2,292 in the lowest income class to 3,168 in the highest. The number for all incomes is 2,592 which is much smaller than the number consumed by the Indian races, the smallest for these races being 2,962 for Chittagonians (see paragraph 75). The daily allowances for Asiatic prisoners in jails is given in Appendix D. The number of calories contained in their diet, as worked out by the office of the Inspector-General of Prisons, is 3,221 for male labouring prisoners and 2,776 for male unconvicted prisoners. It would appear therefore that the number of consumption units as expressed in terms of the consumption of an adult male is too large, i.e. that the requirements in calories of Burmese children or females are not as great as they are represented to be in the Lusk scale of food requirements, which was the scale used to obtain the number of units in the family. Or perhaps some allowance ought to have been made for the reduced consumption of elderly people. On the other hand, the Burman workman is usually a skilled or semi-skilled labourer and is rarely engaged in any really hard muscular work. He therefore needs fewer calories than, say, Telugus who are usually engaged in very hard manual labour. Also a bigger proportion of the calories consumed by Burmese families is obtained from meat and fish and a smaller proportion from cereals and pulses, and it is therefore possible that a Burman absorbs a bigger proportion of calories than an Indian. However, in the absence of a reliable scale giving the food requirements of persons of different age and sex it would be unwise to draw any conclusions.

52. The following table gives the gross calories of protein, carbohydrate and fat consumed per day per unit by Burmese families in the different income classes :—

Gross Calories of Protein, Carbohydrate and Fat consumed per day per unit by Burmese Families.

Income per unit.	Gross calories consumed per day per unit.						Percentage of calories	
	Protein.	Carbo- hydrate.	Fat.	Total.	Animal.	Vegetable.	of animal origin.	from protein.
Below Rs. 15 ...	245	1,704	343	2,292	142	2,150	6·2	10·7
Rs. 15 and under Rs. 20 ...	277	1,793	430	2,500	205	2,295	8·2	11·1
Rs. 20 and under Rs. 25 ...	305	1,975	440	2,721	256	2,465	9·4	11·2
Rs. 25 and under Rs. 30 ...	327	2,076	550	2,953	287	2,666	9·7	11·1
Rs. 30 and above ...	356	2,181	631	3,168	332	2,836	10·5	11·2
All incomes	287	1,870	435	2,592	221	2,371	8·5	11·1

It will be seen that the percentage of calories obtained from foods of animal origin, e.g. meat, fish, milk, eggs, increases from 6·2 in the lowest income class to 10·5 in the highest, the figure for all incomes being 8·5*. The percentage of protein calories for all incomes is 11·1 which is rather low.

53. Families in the lowest income class secured 9,149 calories for each rupee spent and those in the highest class only 6,794. The number for all families is 7,825, which is smaller than the number obtained by the Indian races (see paragraph 79). This may be partly due to the larger percentage of expenditure on meat and fish which are expensive foods from a caloric point of view, but is also due to the greater percentage expenditure on food consumed away from home, which gave only 5,969 calories for every rupee.

(iv) *Expenditure on Clothing.*

54. The monthly expenditure on clothing per family is given in Table IV. The method of obtaining this has been explained in paragraph 17. In this table is also given the number of articles purchased per year†. This has been obtained by multiplying the monthly expenditure by 12 and dividing the product by the price of

* It is interesting to compare these figures with those for Western countries. For instance, in the Swedish Family Budget Enquiry of 1923 about 40 per cent. of the calories consumed by working class families were of animal origin.

† The number purchased per month has not been given as the figures would be so small.

the article. The price of the article was obtained for each income class by dividing the total cost, when bought, of the articles actually in use by the families in that income class, by the number of articles.

55. Since in each budget the monthly expenditure on clothing was obtained for each member of the family the average monthly expenditures per man, per woman and per child have been calculated. The results are given in Table V. The average expenditures per man, per woman and per child are Rs. 2-6-0, Rs. 1-12-2, and Rs. 0-11-2 respectively. It will be seen that men and women in the highest income class spend about twice as much on clothing as those in the lowest income class. For all incomes a woman's expenditure on clothing is about three quarters that of a man.

56. It will be seen from Table IX that cotton *longyis*, shirts (bodices in the case of women) and jackets (*aingyis*) are worn by men and women in practically all families, but all of them cannot afford silk *longyis*, *gaungbaungs* and *pawas*. In about a third of the families shoes are worn by men. Practically all men and women wear shoes or sandals of some kind.

57. In the budget form in which information was collected the principal material of which each article was made was entered, and in the sheets in which the information was tabulated the monthly expenditure on each article was entered separately for each material. It was found that cotton *longyis* are made of woven or printed sarong. Most of the silk *longyis* come from Mandalay, but Tavoy and Shwedaung *longyis* are also fairly common. Bangkôk, Arakan, Pakôkku, Chinese and Japanese *longyis* are also found. Men's shirts are usually made of white twill. Women's bodices are invariably made of longcloth. *Gaungbaungs* and *pawas* are usually of Japanese silk, and men's cotton-banians are also of Japanese make. As a rule women's jackets are made of lawn but longcloth is not uncommon. Men's jackets, on the other hand, are made of a variety of materials. About half the expenditure for men's jackets is on lawn, about a fifth on serge, a tenth on taffeta and the remainder on longcloth, *pinni*, poplin and tweed. This accounts for the high price of men's jackets—as compared with women's—given in Table IX.

58. In the discussion about conversion scales at the Third International Conference of Labour Statisticians held at Geneva in October 1926 it was suggested by Mr. Pribram of the International Labour Office that the Governments of the different countries might conduct investigations with a view to establishing suitable scales for each group of commodities. In the present enquiry this has been done for the clothing group. Budgets were selected of families containing a husband, wife and a child within certain age limits. Male and female children were treated separately. The expenditures on the clothing of the husband, wife and child were then written down and the averages

obtained for the budgets selected. If a family contained two or more children of the same sex within the same age group the average expenditure was taken. The following table shows the relative expenditures, that of the husband being taken as 100:

Age group.	Relative expenditures on clothing for	
	Males.	Females.
Parents ...	100	74
Children, 14 and over ...	79	88
Children, 10 and under 14 ...	44	45
Children, 6 and under 10 ...	31	29
Children, 2 and under 6 ...	20	16
Children, under 2 ...	13	11

Male children during the early years of life appear to have more spent on them than female children, and it will also be noticed that the cost of the clothing of a grown-up daughter is greater than that of a grown-up son, and that both are greater than that of the mother but less than that of the father. Burmese people seem to be different from most other races in that the men like to dress themselves up in fine clothes just as much as, if not more than, the women.

(v) Expenditure on Rent.

59. The average expenditure per family on rent is Rs. 7-14-3. There is considerable variation in the rents paid by Burmese working class families in Rangoon. Some families live in very inferior quarters and pay less than a rupee per month while others pay Rs. 20 or more. In some quarters rents are very high and if a workman has to live in such a quarter in order to be near his work he must pay the rent demanded or incur a large expenditure on travelling. In order to reduce expenses Burmese families often join together and share a room. But though over-crowding exists to a certain extent among Burmese families it is not to be compared with the over-crowding which exists in the registered lodging-houses occupied by the Indian labourers. About 9 per cent. of the families live in their own houses, about 15 per cent. in free quarters provided by employers and the remaining 76 per cent. in rented houses.

(vi) Expenditure on Fuel and Lighting.

60. The expenditure on fuel and lighting is mainly on firewood and kerosene oil. There appears to be no expenditure on charcoal. Electric light is used in very few working class families. Matches and candles are included under "other fuel and lighting". The expenditure on this group is about 5 per cent. of the total expenditure and this percentage does not vary much from one income class to another.

(vii) *Expenditure on Household Requisites.*

61. Although expenditure on household requisites amounts only to about 2½ per cent. of the total expenditure it has been given separately for purposes of comparison with budget enquiries in other countries. The most usual items are mats (usually *thin*), blankets (cotton), pillows, cooking pots and furniture, but the expenditure is very small in each case. Only one family in 16 uses cots or charpoys and about 2 in 5, mattresses. Sheets are usually made of longcloth and are used in a little more than half the families. Mosquito nets are made of longcloth or mull; netting is very rarely used partly because it is too expensive, and partly because a thicker material is often preferred. Nets are used in a little more than half the families.

(viii) *Expenditure on Miscellaneous Items.*

62. This group includes all items not falling under the other groups. The expenditures per family and per unit are given in Tables VI and VII and the expenditure per family purchasing in Table X. Soap is used by practically all families and about three out of four families engage a *dhobi* (washerman). There is no expenditure on liquor. In some Burmese families liquor is consumed but the investigators could never get them to admit it, and it was therefore omitted from the budgets. The most important item of expenditure in this group is tobacco, the average expenditure per family being Rs. 2-6-5, of which Rs. 1-12-4 is spent on *Sebawleik* alone. *Sebawleik* are smoked in practically all families, cheroots in about one family in four, but only one family in 16 smokes cigarettes. Most of the families spend money on betel, the average per family being Rs. 0-12-0. Hair oil is used in nearly all families.

63. The figure for interest on debts is not reliable as it was very difficult to get accurate information. It includes the difference between the credit and cash prices paid for commodities. Burmese families do not mind much being in debt; in fact, many of them prefer to pay credit rather than cash prices (involving payment of higher prices) even when they have the ready money to pay cash.

64. Expenditure on medicines was found in about 14 per cent. of the families, the average being Rs. 0-1-9 per family and Rs. 0-12-8 per family incurring expenditure on them. Most of the large industrial establishments supply medicines free and there are also Corporation and other dispensaries from which free supplies may be obtained.

65. Expenditure on education was found in only about 12 per cent. of the families. Apparently in many of the other families the expenditure incurred was very small and was therefore not shown separately.

66. In about 30 per cent of the families expenditure had to be incurred on travelling to and from work, the average being Rs. 0-14-5 per family, and Rs. 2-15-8 per family incurring expenditure.

(b) INDIAN SINGLE BUDGETS.

(i) *Income and Expenditure.*

67. In the tables where averages have been given for different income classes Tamils and Uriyas have been included with Telugus. According to Table XI the average monthly income of the different races is as follows: Tamils Rs. 27-7-8, Telugus Rs. 28-14-10, Uriyas Rs. 35-0-3, Hindustanis Rs. 26-0-1, and Chittagonians Rs. 29-5-3.* Many of the Hindustanis, however, earn a considerable amount by lending money, but it was very difficult to get them to admit how much they earned in this way and as a rule these earnings were omitted by the investigators. The larger income of the Uriyas is due to the fact that they are usually found only in the better paid occupations. Many of them are skilled workers in dockyards, stone breakers, or tramway conductors or drivers.

68. The average monthly expenditure is as follows: Tamils Rs. 17-12-3, Telugus Rs. 19-11-10, Uriyas Rs. 20-2-8, Hindustanis Rs. 14-13-5, and Chittagonians Rs. 17-5-1. Tamils and Telugus save about a third of their income whereas Uriyas, Hindustanis and Chittagonians save more than 40 per cent. In each case about three quarters of this is remitted to India. The better paid Hindustanis, Chittagonians and Uriyas live on less than half their income. About 90 per cent. of the Tamils, Telugus and Uriyas, and more than 95 per cent. of the Hindustanis make remittances to India regularly (this is not shown in the table).

(ii) *Percentage Expenditure on Groups.*

69. The percentage expenditures on the groups are as follows:—

Percentage Expenditure on Groups.

Race.	Percentage expenditure on					
	Food.	Cloth- ing.	Rent.	Fuel and Lighting	House- hold Requi- sites.	Miscel- laneous.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Tamils ...	54.0	5.9	7.4	5.0	2.3	25.4
Telugus ...	53.6	6.2	7.4	4.7	2.0	26.1
Uriyas ...	51.2	6.7	7.9	4.8	2.1	27.3
Hindustanis ...	61.0	9.4	10.2	5.9	2.6	10.9
Chittagonians ...	60.0	9.7	7.5	4.6	2.2	16.0

* In the Bombay enquiry the average monthly income of single men was Rs. 43-10-3, but these were mostly skilled workmen whereas the Indian workmen in Burma are mainly unskilled (see page 125 of the Bombay Report).

Perhaps the most striking feature of this table is the very much greater percentage expenditure on miscellaneous items by Tamils, Telugus and Uriyas. This is mainly accounted for by the large expenditure by these races on liquor, tobacco and betel which amounts to 14 per cent. 16 per cent, and 12 per cent. respectively of the total expenditure.* The percentage expenditure by Hindustanis on miscellaneous items is only 10·9, most of them being of an economical turn of mind. As regards Engel's "laws" (see paragraph 40) it will be seen from Table XI that for all races as the income rises the percentage expenditure on food decreases, that on miscellaneous items increases, and that on household requisites remains about the same. But the percentage expenditures on the other groups do not conform to Engel's "laws": that on fuel and lighting decreases and that on rent increases for all races as the income rises, whereas for clothing it decreases for the Tamils, Telugus and Uriyas and Hindustanis but increases for the Chittagonians.

(iii) *Expenditure on Food.*

70. The average quantity and cost of food consumed per month are given for the different income classes in Table XII. The average quantity and cost for all incomes for Tamils, Telugus and Uriyas separately are given in Table XV. For all incomes the average monthly expenditures are as follows: Tamils Rs. 9-9-6, Telugus Rs. 10-9-3, Uriyas Rs. 10-5-4, Chittagonians Rs. 10-6-3, and Hindustanis only Rs. 9-0-9.

71. When Tamils, Telugus and Uriyas are taken together the average quantity of rice consumed increases from 10·52 viss in the lowest income class to 14·23 viss in the highest, the average for all incomes being 12·10 viss (Table XII). The average quantities for all incomes for each race separately are as follows: Tamils 11·72 viss, Telugus 12·07 viss and Uriyas 12·77 viss (Table XV). About a viss of pulses, usually arhar dhal, a viss of fish (fresh or salted) and half a viss of meat are consumed every month by each of these races. The kinds of meat ordinarily consumed by Tamils are goat mutton (·33 viss) and fowls (·09 viss); by Telugus goat mutton (·28 viss), fowls (·18 viss) and beef (·03 viss); and by Uriyas goat mutton (·36 viss). Beef is eaten only by a few non-caste Telugus. The consumption of sesamum oil by Tamils and Telugus is about $\frac{1}{3}$ viss per month and by Uriyas only $\frac{1}{4}$ viss as they also use mustard oil (·08 viss). The expenditure on cups of tea is as follows: Tamils Rs. 0-15-5, Telugus Rs. 1-4-11, and Uriyas Rs. 0-8-4. Uriyas often make their own tea. The other food bought and consumed away from home is usually bread.

* In the Bombay enquiry as much as 30·4 per cent. of the total expenditure was spent by single men on miscellaneous items, the liquor accounting for 10 per cent. and tobacco and betel for another 10 per cent. (see page 127 of the Bombay Report).

72. The quantity of cereals consumed by Hindustanis does not vary much in the different income classes: it amounts to 11·86 viss in the lowest class and 12·52 viss in the highest class, the average for all incomes being 12·20 viss. It will be noticed that the consumption of rice decreases and that of wheat increases, as the income rises. In the highest income class about equal quantities of rice and wheat are taken; in the lowest class about 70 per cent. of the cereals consumed is rice. The monthly consumption of pulses, mostly arhar dhal, is about 2½ viss. A small amount of fresh fish is sometimes taken. Milk is consumed in the higher income classes, the quantity in the highest class being about 2 viss per month. Both ghee and mustard oil are used by Hindustanis. The quantity of ghee consumed increases from ·24 viss in the lowest income class to ·45 viss in the highest class, the average for all incomes being ·28 viss. The consumption of mustard oil is roundabout ·16 viss for all incomes. Hindustanis drink very little tea and no coffee and buy very little food from outside stalls.

73. The consumption of rice by Chittagonians is about 11 viss per month for all incomes. Pulses come to 1½ viss, moong dhal being the most popular. Fish is consumed, both fresh (1·29 viss) and salted (·27 viss) and also meat (·33 viss), mainly beef and fowls. Milk is taken only in the higher income classes. Mustard oil (·28 viss) is the only oil used. The monthly expenditure on cups of tea comes to Rs. 1-6-10.

74. In Table XV, the averages for men purchasing the different articles of food are given. In this, and similar tables for the other groups, separate averages are given for Tamils, Telugus and Uriyas. It will be noticed that all Indians with the exception of about 6 per cent. of the Hindustanis, eat rice. Wheat flour itself is purchased only by the Hindustanis (nearly 84 per cent. of them) but the other races take it in the form of bread bought at tea shops. Arhar dhal is taken by all Indians with the exception of Chittagonians, about half of whom only take it. Tamils, Telugus and Uriyas do not often take the other kinds of dhal, but urad and chana are sometimes taken by Hindustanis. Nearly all the Chittagonians take moong. Refined sugar is usually taken only in cups of tea or coffee bought outside but a few Tamils, Uriyas and Hindustanis buy gur or refined sugar and make the tea or coffee themselves. About a quarter of the Hindustanis take fresh fish but practically all the men of the other races take fish, either fresh or salted. Some kind of meat is taken by practically all the Tamils, Telugus and Chittagonians and by about 80 per cent. of the Uriyas but only by about 10 per cent. of the Hindustanis (this is not shown in the table). The Hindustanis who do take meat are all Mahomedans. Tamils and Telugus usually take mutton or fowls, and Chittagonians beef or fowls, but Uriyas take only mutton. About a quarter of the Uriyas buy fresh milk, the average quantity consumed by those taking it amounting to about 2½ viss per month. About 10 per

cent. of the Hindustanis and 5 per cent. of the Tamils also buy it. A certain amount of milk is taken by all races in cups of tea or coffee purchased outside. Ghee is taken by most Hindustanis (87 per cent.) and by about 18 per cent. of the Uriyas but not by the other races. Potatoes are taken by all Indians, and onions by all but Hindustanis. Only about half of the Hindustanis take onions. As regards vegetable oils all Tamils and Telugus use sesamum oil only and all Chittagonians mustard oil only. Uriyas, however, use both sesamum oil (about 70 per cent. of them) and mustard oil (about 30 per cent.). A little more than 80 per cent. of the Hindustanis use mustard oil but most of them also use ghee. All races except Hindustanis spend a fair amount on food consumed away from home, the greater part being on cups of tea.

75. The gross calories consumed per day by the Indian races and the articles from which they are obtained are given in the following table :—

Gross Calories consumed per day by the Indian Races and the Articles from which they are obtained.

Commodity.	Gross calories consumed per day by									
	Tamils.		Telugus.		Uriyas.		Hindu- stanis.		Chitta- gonians.	
	No.	Percentage.	No.	Percentage.	No.	Percentage.	No.	Percentage.	No.	Percentage.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Rice ...	2,261	74.2	2,329	72.3	2,464	74.7	1,453	45.5	2,122	71.6
Wheat flour ...	79	2.6	147	4.6	84	2.5	900	28.3	142	4.8
Pulses ...	206	6.8	200	6.2	209	6.3	449	14.1	272	9.2
Fish ...	41	1.3	45	1.4	44	1.3	7	.2	62	2.1
Meat ...	47	1.5	53	1.7	43	1.3	5	.2	35	1.2
Milk ...	26	.9	29	.9	36	1.1	15	.5	31	1.1
Sugar and gur ...	68	2.2	73	2.3	75	2.3	45	1.5	75	2.5
Ghee ...	1	...	1	...	25	.8	142	4.5	...	...
Vegetable oils ...	162	5.3	172	5.4	167	5.1	81	2.5	142	4.8
Fruit and vegetables ...	160	5.2	166	5.2	151	4.6	87	2.7	81	2.7
Total ...	3,051	100	3,215	100	3,298	100	3,184	100	2,962	100

The calories from cups of tea and coffee have been distributed between milk and sugar. Other food bought and consumed away from home is usually bread in the case of Telugus, Tamils, Uriyas and Chittagonians, and sweet drinks of various kinds in the case of Hindustanis. The calories have been distributed accordingly. Fruit and vegetables were taken to contain 8.72 calories per ounce.

76. It will be noticed that in the case of Tamils, Telugus, Uriyas and Chittagonians a little more than 76 per cent. of the calories are obtained from cereals, while for Hindustanis the percentage is about 74.

The corresponding percentage for Burmese families is 73 (see paragraph 50). The percentage of calories, obtained from pulses is between 6 and 7 for Tamils, Telugus and Uriyas, but for Chittagonians it is about 9 and for Hindustanis about 14. For Burmese families the percentage is only 2.7. The percentage of calories from meat and fish is roundabout 3 for all races except Hindustanis, for whom it is only .4. For Burmese families the percentage is 7.

77. Uriyas consume the greatest number of calories 3,298, followed by the Telugus with 3,215 and the Hindustanis with 3,184. Tamils are next with 3,051 and Chittagonians last with 2,962. These compare not unfavourably with the number consumed by prisoners in jails (see paragraph 51).

78. The gross calories of protein, carbohydrate and fat consumed per day are given in the following table :—

Gross Calories of Protein, Carbohydrate and Fat consumed per day by the Indian Races.

Race and income class.	Gross calories consumed per day.						Percentage of calories	
	Protein.	Carbo- hydrate.	Fat.	Total.	Animal.	Vegetable.	of animal origin.	from pro- tein.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<i>Tamils, Telugus and Uriyas.</i>								
Below Rs. 20 ...	292	2,128	270	2,690	96	2,594	3.6	10.8
Rs. 20 and under Rs. 25 ...	324	2,333	295	2,952	125	2,827	4.2	11.0
Rs. 25 and under Rs. 30 ...	334	2,468	302	3,104	133	2,971	4.3	10.8
Rs. 30 and under Rs. 35 ...	359	2,596	322	3,277	179	3,098	5.5	11.0
Rs. 35 and under Rs. 40 ...	362	2,668	336	3,366	175	3,191	5.2	10.8
Rs. 40 and above ...	445	3,196	399	4,040	231	3,809	5.7	11.0
All incomes ...	349	2,544	318	3,211	154	3,057	4.8	10.9
<i>Hindustanis.</i>								
Below Rs. 20 ...	362	2,369	309	3,040	132	2,908	4.3	11.9
Rs. 20 and under Rs. 25 ...	387	2,446	313	3,146	154	2,992	4.9	12.3
Rs. 25 and under Rs. 30 ...	385	2,508	322	3,215	167	3,048	5.2	12.0
Rs. 30 and under Rs. 35 ...	401	2,554	350	3,305	214	3,091	6.5	12.1
Rs. 35 and under Rs. 40 ...	411	2,535	410	3,356	276	3,080	8.2	12.2
Rs. 40 and above ...	420	2,612	441	3,473	344	3,129	9.9	12.1
All incomes ...	388	2,475	321	3,184	172	3,012	5.4	12.2
<i>Chittagonians.</i>								
Below Rs. 20 ...	327	2,248	303	2,878	134	2,744	4.6	11.4
Rs. 20 and under Rs. 25 ...	330	2,214	266	2,810	142	2,668	5.1	11.8
Rs. 25 and under Rs. 30 ...	354	2,348	271	2,973	141	2,832	4.8	11.9
Rs. 30 and under Rs. 35 ...	364	2,398	261	3,023	158	2,865	5.2	12.1
Rs. 35 and under Rs. 40 ...	375	2,474	275	3,124	178	2,946	5.7	12.0
Rs. 40 and above ...	411	2,626	313	3,390	250	3,140	7.4	12.1
All incomes ...	353	2,334	275	2,962	158	2,804	5.3	11.9

It will be noticed that a very small percentage of calories is obtained from foods of animal origin, and that this percentage increases as the income increases. The percentage of calories from protein is rather low. In the case of Tamils, Telugus and Uriyas the total number of calories increases from 2,690 in the lowest income class to 4,040 in the highest class. For Hindustanis the corresponding figures are 3,040 and 3,473, and for Chittagonians 2,878 and 3,390.

79. The number of calories obtained for a rupee by the different Indian races is as follows : Hindustanis 10,556, Uriyas 9,572, Tamils 9,539, Telugus 9,117 and Chittagonians 8,555. The number is greatest in the case of the Hindustanis mainly because they eat very little meat or fish which are expensive foods, and they buy very little made-up food from shops or hawkers.

80. It will be noticed that in all cases only gross calories have been given. No attempt has been made to estimate the number of calories assimilated. It is understood that the percentage of calories absorbed depends on the nature of the diet and also on the nature of the individual. For instance, McCay* found that when 20 ounces of rice were consumed per day (about 10·42 viss per month) 64 per cent. of the total protein was absorbed, but when 26 ounces of rice were consumed per day (about 13·54 viss per month), the dhals and vegetables remaining the same, only 53·7 per cent. was absorbed.

81. The caloric value of food is not of course the only measure of its nutritive value. It was originally intended that the calcium, phosphorus and iron content and the vitamin value should also be given. But for some of the foodstuffs this information was not available in the Harcourt Butler Institute of Public Health and it was therefore decided not to draw any conclusions regarding the diets of the different races from insufficient data. This might perhaps be done later by the Harcourt Butler Institute of Public Health.

(iv) Expenditure on Clothing.

82. The average monthly expenditure on clothing is as follows : Tamils Rs. 1-0-9, Telugus Rs. 1-3-7, Uriyas Rs. 1-5-9, Hindustanis Rs. 1-6-4, and Chittagonians Rs. 1-10-11 (see Table XI). The average monthly expenditure of a Burman on clothing is Rs. 2-6-0 (see Table V).

83. It will be seen from Table XVI that *dhotis* are worn by practically all Tamils, Telugus, Uriyas and Hindustanis. Chittagonians wear *longyis*. About 75 per cent. of the Tamils, about 18 per cent. of

* See Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India, No. 37—Investigations on Bengal Jail Diets.

the Telugus and about 3 per cent. of the Hindustanis also wear *longyis*. About 50 per cent of the Chittagonians, but hardly any of the other races wear short pants or trousers. About half of the Tamils, Telugus and Chittagonians but more than 80 per cent. of the Uriyas and Hindustanis wear banians or *bandis*. Shirts or half shirts are worn by practically all labourers. Coats appear to be worn by more than 80 per cent. of the Uriyas, the percentages for the other races being as follows : Chittagonians 51, Hindustanis 43, Telugus 31 and Tamils 20. Upper cloths are worn by nearly all Tamils, Telugus and Uriyas who also use them as a head dress. Very few Hindustanis use upper cloths and Chittagonians never use them. Hindustanis usually wear a cap, *pagri* or turban, but about 30 per cent. of them do not wear any head dress at all (this is not given in Table XVI). Practically all Chittagonians wear caps. Tamils, Telugus and Uriyas usually go bare footed but a few Telugus wear sandals. About 70 per cent. of the Hindustanis and Chittagonians wear shoes. Wooden sandals are worn by about two-thirds of the Chittagonians and by about one-third of the Hindustanis. Leather sandals are occasionally worn by Chittagonians.

84. *Dhotis* are usually made of grey shirting but red shirting and mull are occasionally used by Tamils, Telugus and Uriyas. *Longyis* are invariably made of woven sarong. Banians are nearly always of Japanese make. Shirts and half shirts are often made of twill, usually khaki, but longcloth is also used, particularly by Hindustanis and Chittagonians, and fancy shirtings are not uncommon. Coats are either made of drill (khaki or white) or of some check material. The upper cloths of Tamils, Telugus and Uriyas are usually grey or red shirting but mull is also used. Hindustanis' *pagris* are usually made of longcloth and their caps of longcloth or serge. Chittagonians' caps are made of serge, fez, longcloth, mull and very occasionally cane.

(v) Expenditure on Rent.

85. The average monthly expenditure on rent is as follows : Chittagonians Rs. 1-4-10, Tamils Rs. 1-5-1, Telugus Rs. 1-7-3, Hindustanis Rs. 1-8-2 and Uriyas Rs. 1-9-4 (see Table XI). About three-quarters of the Hindustanis and Chittagonians, half of the Tamils and Telugus and a third of the Uriyas live in free quarters supplied by employers, while about 4 per cent. of the Tamils but less than 1 per cent. of the other races have their own houses. In these cases the rents had to be estimated. The remainder lived in rented buildings, usually the lodging houses registered by the Corporation. The appalling conditions under which they live in these registered buildings is discussed in paragraph 239. An attempt was made at the beginning of the enquiry to obtain the number of square feet per individual, but this had to be discontinued as it was impossible to obtain reliable figures.

(vi) *Expenditure on Fuel and Lighting.*

86. This is mainly on firewood and kerosene oil and is less than a rupee per month (see Table XIV). In the saw mills free supplies of firewood are often given. Electric light is sometimes provided free by the employer or landlord and this accounts for the small expenditure on this item. Matches are included under "other fuel and lighting."

(vii) *Expenditure on Household Requisites.*

87. The expenditure on household requisites amounts to about 6 annas per month or just over 2 per cent. of the total expenditure. The usual articles are a charpoy or mat, a blanket, and a few cooking pots. Pillows and sheets are sometimes used. Practically all the Chittagonians use pillows. The furniture is usually a box. Mosquito nets are hardly ever used.

(viii) *Expenditure on Miscellaneous Items.*

88. The main items of expenditure in this group are liquor (Tamils, Telugus and Uriyas only), tobacco and betel. The average monthly expenditure on these three items by the different races is as follows : (see Table XVII).

Average Monthly Expenditure on Liquor, Tobacco and Betel.

Article.	Tamils.			Telugus.			Uriyas.			Hindustanis.			Chittagonians.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Liquor ...	1	7	5	2	0	7	0	15	5	0	0	1	...	...	...
Tobacco ...	0	8	11	0	12	9	0	11	10	0	4	6	0	6	8
Betel ...	0	8	11	0	4	8	0	11	11	0	3	8	0	9	7

89. Expenditure has been given separately in the tables for foreign liquor and country liquor. Foreign liquor has been taken to include whisky, brandy and beer, whether imported or made locally, and country liquor the rest. Some of the workers were not inclined to admit expenditure on liquor and it is probable that the expenditure on this head is greater than that given in the table. It will be noticed that Telugus spend most on liquor. Their favourite drink is *hlawzaye* (*peye*) but toddy, brandy (mostly imported) and beer (both Mandalay and imported) are also consumed in fair quantities. *Shamshu* (country spirit) is taken occasionally. The large expenditure on liquor by Telugus is not surprising. Most of the hard manual work in Rangoon is done by them and when their work is over they are often too tired to take ordinary food. Bad housing conditions, no home life, and the absence of any healthy recreation are also factors. Tamils, like Telugus, prefer

hlawzaye but beer (usually Mandalay) and toddy are also very popular. *Shamshu* and brandy are taken only occasionally. The favourite drink with Uriyas is brandy, usually imported, but beer (Mandalay) and occasionally toddy are also taken. Most of these Uriyas come from the Ganjam district in the Madras Presidency and they appear to have contracted the drinking habit from their Telugu neighbours in the Vizagapatam district. They also come into close touch with the Telugus in the factories in Rangoon. About half of the Tamils and a third of the Telugus and Uriyas did not incur any expenditure on drink (this is not shown in the table).

90. Tobacco is both smoked and chewed by the Indian races. In the case of the Telugus their expenditure on tobacco is mainly for cheroots but a small amount of tobacco is also chewed. About two-thirds of the expenditure of Tamils on tobacco is for cheroots, the remainder being divided between *bidis** and tobacco which is chewed. Nearly two-thirds of the expenditure of Uriyas is also on cheroots, most of the remainder being on *sukha*, which is a preparation of tobacco and spices and is chewed. *Bidis* are occasionally smoked by Uriyas. About two-thirds of the tobacco bought by Hindustanis is chewed, usually with lime but sometimes as *sukha*. The remainder is smoked, usually in the form of a paste which is a mixture of tobacco and jaggery, but *bidis* are also occasionally smoked. The tobacco bought by Chittagonians is usually for smoking : the paste used by Hindustanis is the usual form but *bidis* are also smoked. A certain amount of tobacco is often supplied free with betel. Less than 5 per cent. of the Telugus and Chittagonians, about 10 per cent. of the Tamils and Uriyas but about 70 per cent. of the Hindustanis did not incur any expenditure on tobacco.

91. As regards the figure for interest on debts, most of the coolies employed by maistries (contractors) obtain advances from the maistries, but no interest is said to be charged on these loans. Various deductions are made by maistries from the wages of the coolies (see paragraph 193) but the coolies do not know exactly how much is deducted or for what purpose. The income of these coolies has therefore been taken to be the amount received from the maistry after all deductions had been made. In these circumstances it was not possible to enter under expenditure in the budget form any amount as interest on debts. The figure given in the table represents the interest paid voluntarily by workers on debts contracted from persons other than maistries. Since a large proportion of the Tamil and Telugu workers are maistry coolies this figure gives no indication of the extent of their indebtedness. The proportion of Uriyas employed under maistries is not so great.

* A *bidi* is a small amount of tobacco wrapped up in a leaf and is slightly smaller than the size of a cigarette. It is smoked.

92. Expenditure on religious festivals has been included in the budget as the festivals are regular in character and the amount spent every year can be roughly estimated. Both Hindu and Mahomedan festivals are accompanied by feasting and, in the case of Telugu workmen, by drinking also. Some expenditure is also incurred by Hindus on fruits, flowers, incense, etc., and clothing is sometimes bought and given to the priests. Practically all the working class Tamils, Telugus, Uriyas and Hindustanis in Rangoon are Hindus; Chittagonians are invariably Mahomedans. All races buy new clothes at festival times, if they can afford them, but this expenditure has been included under clothing. Expenditure on marriages and funerals has not been included in the budget as it is not incurred regularly.

93. Although the amounts spent on marriages and funerals were not entered as expenditure in the budget form, this information was collected when available. Except in the case of Tamils, marriages among the Indian working classes in Rangoon do not often take place. A Tamil earning about Rs. 30 a month ordinarily spends about Rs. 200 when he gets married. About half of this is spent on ornaments and clothing and the remainder on feasting and on processions. As regards funerals, in addition to the burial or cremation charges money is also spent on the subsequent ceremonies and feasting. The priests have also to be paid something. Tamils usually spend a large amount on processions to the cemetery. About Rs. 50 is an ordinary amount to be spent on a funeral by the Indian working classes in Rangoon but as much as Rs. 150 is not uncommon.

(c) TAMIL AND TELUGU FAMILY BUDGETS.

94. A few family budgets were collected from Tamils and Telugus and the information tabulated. Only averages per family have been given, and since the single budgets of these races have already been discussed in some detail it is not proposed to say much about these family budgets.

95. It will be noticed from Table XVIII that the size of the family in each case is small. For Tamil families the average income of the family is Rs. 41-4-9, of which Rs. 5-8-2 or about 13 per cent. is earned by women, and practically nothing by children. For Telugu families the average income of the family is Rs. 45-5-10, of which Rs. 7-2-11 or 16 per cent. is earned by women and Rs. 0-12-4 or nearly 2 per cent. by children. All Tamil and Telugu men are earners, their average earnings being Rs. 35-11-9 and Rs. 37-6-8 respectively, which are higher than the average earnings of the single men. The average earnings of the Tamil and Telugu earning women are Rs. 13-1-8 and Rs. 15-9-8 respectively. The main sources of

income of Tamil women are the carrying of coal and paddy. Telugu women, on the other hand, rarely engage in hard manual labour: their earnings are usually obtained by selling chertoots, pickles, firewood, etc. The average earnings of working Telugu children are Rs. 8-3-8. About 35 per cent. of the Tamil women and 45 per cent. of the Telugu women are earners.

96. Tamil families manage to save 13 per cent. and Telugu families 15 per cent. of the monthly income, but while Tamil families remit to India less than 2 per cent. of their income Telugu families remit just over 8 per cent. About 10 per cent. of the Tamil families but more than 40 per cent. of the Telugu families make regular remittances. The reason for this difference is that the Telugu families are often only of a temporary nature, the woman being the mistress of the man who may also have a wife and family in India to support.

97. The percentage expenditures on food and miscellaneous items are greater and less, respectively, than the corresponding percentages in the case of the single budgets.

98. The expenditure on clothing for Tamil women is about 87 per cent. and for Telugu women about 93 per cent. of the expenditures for the men (see Table XX). These are much higher percentages than for Burmese women (see paragraph 55). Practically all Tamil and Telugu women wear saris. *Loungies* and upper cloths are also worn by Tamil women, especially when at work carrying coal or paddy, but not so much by the Telugu women, who, as stated already, do not ordinarily engage in manual labour. Bodices or jackets are usually worn by Tamil women but only by about two-thirds of the Telugu women.

(d) INDIAN OCCUPATIONAL BUDGETS.

99. A few occupational budgets (single men's) of the Indian races are given in Tables XXII—XLI. It will be noticed that among the Telugus the handcart pullers consume the greatest quantity of rice, namely 17'36 viss per month, bag carriers in rice mills coming next with 15'02 viss, then Corporation coolies with 13'33 viss, and then cargo boatmen and rickshaw pullers with 12'75 viss and 12'71 viss respectively. Many of the Telugus spend considerable sums on liquor and cups of tea. For instance, the average monthly expenditure of handcart pullers (Table XXIV) on liquor is Rs. 6-9-9 and on cups of tea Rs. 2-8-11: about 30 per cent. of the total expenditure is spent on these two items. Stevedores and wharf coolies (Table XXVII) spend on an average Rs. 3-12-5 on liquor and Rs. 2-8-11 on cups of tea; and rickshaw pullers (Table XXVIII) Rs. 2-1-10 on liquor and Rs. 3-0-8 on cups of tea. Rickshaw pullers spend more on tea than any other

class of worker. It keeps them going long after they are tired out. *Hlawzaye* (*peye*) and toddy are the favourite drinks with Telugus but when they can afford it brandy and beer are also taken. For instance, practically all handcart pullers take brandy and most of them beer also. Stevedore and wharf coolies also take brandy in fair quantities.

100. Only two occupational budgets for Tamils have been given, namely for paddy carriers and coal carriers. Paddy carriers (Table XXIII) consume 11'19 viss of rice and spend Rs. 1-7-4 on cups of tea and coffee and Rs. 0-13-11 on liquor. Coal carriers (Table XXII) consume 12'52 viss of rice and spend only Rs. 0-8-7 on cups of tea and coffee but Rs. 1-8-3 on liquor. Coffee appears to be taken only by Tamils. The liquor taken by the paddy carriers is usually toddy or *hlawzaye* (*peye*) and by the coal carriers beer, *hlawzaye* and sometimes *shamshu*.

101. Three occupational budgets have been given for Uriyas. The skilled factory workers (Table XXXIII) consume 13'16 viss of rice, the unskilled (Table XXXV) 11'19 viss and the tramway workers (Table XXXIV) 11'88 viss. It will be noticed that there is no expenditure on liquor by the tramway workers. They appear to stick to the rules of their caste more closely than the majority of Uriyas in Rangoon.

102. In the Hindustani budgets (Tables XXXVI—XXXVIII) it will be noticed that the durwans and peons consume much more wheat but less rice than the factory workers or gharriwallas. There is no expenditure on liquor and very little on cups of tea.

103. In the case of the Chittagonian budgets (Tables XXXIX—XLI) the tindals being much better paid spend a little more on meat, milk and cups of tea, but otherwise they eat practically the same things as the oilmen and firemen. Tindals also spend more on clothing. There is no expenditure on liquor in these Chittagonian budgets.

104. A table showing the gross calories consumed per day by men in these occupations is given below :—

Gross Calories of Protein, Carbohydrate, and Fat consumed per day by Indian Races in certain occupations.

Occupation and Race.	Gross calories consumed per day.						Percentage of calories	
	Protein.	Carbo- hydrate.	Fat.	Total.	Animal.	Vegetable.	of animal origin.	from protein
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Coal carriers (Tamils).	333	2,484	257	3,074	84	2,990	2'7	10'8
Paddy carriers (Tamils).	329	2,353	311	2,993	174	2,819	5'8	11'0
Handcart pullers (Telugus).	523	3,921	416	4,860	222	4,638	4'6	10'8
Skilled factory workers (Telugus).	338	2,451	333	3,122	160	2,962	5'1	10'8
Rice bag carriers (Telugus).	374	2,968	328	3,670	142	3,528	3'9	10'2
Stevedore and wharf coolies (Telugus).	372	2,670	322	3,364	214	3,150	6'4	11'1
Rickshaw pullers (Telugus).	365	2,824	295	3,484	217	3,267	6'2	10'5
Corporation coolies (Telugus).	395	2,899	295	3,589	121	3,468	3'4	11'0
Cargo boatmen (Telugus).	367	2,471	296	3,134	115	3,019	3'7	11'7
Paddy carriers (Telugus).	330	2,410	306	3,046	105	2,941	3'4	10'8
Unskilled factory workers (other than contract coolies) (Telugus).	355	2,563	292	3,210	106	3,104	3'3	11'1
Skilled factory workers (Uriyas).	363	2,652	330	3,345	157	3,188	4'7	10'9
Tramway workers (Uriyas).	331	2,561	415	3,307	209	3,098	6'3	10'0
Unskilled factory workers (Uriyas).	315	2,252	313	2,880	156	2,724	5'4	10'9
Durwans and peons (Hindustanis).	438	2,619	309	3,366	150	3,216	4'5	13'0
Gharriwallas (Hindustanis).	333	2,364	301	2,998	146	2,852	4'9	11'1
Unskilled factory workers* (Hindustanis).	368	2,510	317	3,195	146	3,049	4'6	11'5
Tindals (Chittagonians).	378	2,493	296	3,167	229	2,938	7'2	11'9
Firemen (Chittagonians).	349	2,267	267	2,883	161	2,722	5'6	12'1
Oilmen (Chittagonians).	345	2,279	290	2,914	155	2,759	5'3	11'8

* Other than durwans and peons.

SECTION B.—SUPPLEMENTARY BURMESE ENQUIRY.

1.—Introduction.

105. In most branches of human activity estimates and forecasts have to be made. The business man is continually making estimates, and the more accurate his estimates are the more likely is he to succeed in his business. He must also make forecasts of future business conditions, such as the probable course of prices, probable production and probable demand. These forecasts are, as a rule, based on statistics of various kinds, but until comparatively recent years not only were these statistics very incomplete but the interpretation of them was of a very unsatisfactory and unscientific nature. Recently, however, attempts have been made in different countries* to provide business men with indices which are intended to help them in forecasting future business conditions. The need for such indices is obvious, since the severity of trade fluctuations is due in large part to lack of adequate foresight.† These indices have been constructed by using modern statistical methods, and it may be said that the value of statistical technique is due largely to its practical utility in making such estimates and forecasts.

106. An interesting example of the application of statistical methods to the making of estimates is furnished by a family budget study. The distribution of expenditure on the different groups, such as food, rent, clothing, etc., varies according to the income and size of the family, and the problem is to obtain estimates of the amounts which a family of a given size and with a given income will spend, on the average, on these different groups. Since many technical terms have had to be introduced in this enquiry which the non-mathematical reader might have difficulty in understanding, it was decided to separate this from the main budget enquiry. At the same time an attempt has been made to explain these technical terms in the hope that the reader with a slight knowledge of mathematics will be able to follow the argument. These explanations are necessarily brief and somewhat scrappy, and for a fuller understanding reference must be made to any recognised work on statistics.

* The first attempt in this connection was by the Harvard University Committee of Economic Research which has, since 1919, published monthly an "Index of general business conditions." This was followed in 1921 by the London and Cambridge Economic Service, in 1922 by the Swedish Board of Trade, and in 1923 by the University of Paris, all of which now publish similar indices. The United States Department of Commerce also publishes monthly in its Survey of Current Business a series of "business indicators."

† See "Economic Barometers" Studies and Reports Series N (Statistics) No. 5 of the International Labour Office. See also "The Facts of Industry: the case for Publicity" by a Committee of which Lord Astor and Professor A. L. Bowley were members.

2.—Selection of Budgets and Collection of Information.

107. The budgets used for this study were selected from those used in the main enquiry, but in order that the sample should be fairly homogeneous certain restrictions were placed on the type of family selected. For instance, all the families lived in rented houses and consisted of at least a husband and wife, but with no other members except children. Further, the husband was in receipt of a regular income and the total monthly income of the family was less than Rs. 100.

108. In order that the information should be as accurate as possible it was desirable that the monthly expenditure on the different articles should, as far as possible, be based on daily records of the expenditure actually incurred during each day of the month, and not merely on estimates supplied by a member of the family. The manner of collecting the information has been explained in paragraphs 22 and 23 of the main enquiry. Investigators visited the families daily for a month and noted down the income received and expenditure incurred during the previous day. Accurate information was in this way obtained of the expenditure on food, fuel and light, rent and items in the miscellaneous group, and this expenditure amounted on the average to more than 85 per cent. of the total expenditure. The income of the husband was usually obtained accurately, but in a few cases the overtime pay varied a great deal from one month to another and had to be estimated. The earnings of the wife as bazaar seller, cheroot roller, etc., were also obtained with fair accuracy. The earnings of the children as a rule were small.

109. The following is a list of the variables used :—

- X_1 = Monthly income of the family in rupees, and includes earnings of wife and children, gifts, and the value of any concessions.
- X_2 = Size of family as measured in units. The Lusk coefficients based on food requirements were used (see paragraph 29).
- X_3 = Surplus, i.e. the difference between the monthly income and expenditure. A deficit has a minus sign.
- X_4 = Percentage of total expenditure spent on food.
- X_5 = Percentage of total expenditure spent on fuel and lighting.
- X_6 = Percentage of total expenditure spent on rent. It includes any expenditure on a waterman.
- X_7 = Percentage of total expenditure spent on clothing.
- X_8 = Percentage of total expenditure spent on household requisites.
- X_9 = Percentage of total expenditure spent on miscellaneous items. All items not included in the previous groups are included in this group.

X_{10} = Percentage of total expenditure spent on husband's clothing.

X_{11} = Percentage of total expenditure spent on wife's clothing.

X_{12} = Percentage of total expenditure spent on children's clothing.

X_{13} = The total expenditure on clothing for the family divided by the expenditure on the husband's clothing. This was taken in order to see whether the Lusk scale of food requirements is a reliable measure of clothing requirements.

110. For the purpose of making the various calculations the data had to be classified. Table A (page 51) shows how this was done. In this table the classification is according to income and size of family. Similar tables were drawn up between (a) the income and (b) the size of the family and each of the variables X_3 , X_4 , etc.

3.—Estimates.

111. As explained in paragraph 106 the problem is to obtain estimates of X_3 , X_4 , etc., in terms of X_1 (income of family) and X_2 (size of family). Three preliminary estimates will first be obtained, one based on the arithmetic mean, another on the income of the family only and another on the size of the family only. The method of obtaining these estimates will be explained in connection with the percentage expenditure on food.

112. The 250 values for the percentage expenditure on food obtained from the 250 families form what is called a *frequency series*, or, if the values are distributed into classes, a *frequency distribution*. The essence of a distribution can be expressed in three or four significant measures. The most important measure is an *average* of the distribution. There are many averages, such as the mode, median, geometric mean, etc., but the arithmetic mean is perhaps the most useful single average. After finding an average it is generally advisable to determine the extent to which the values are scattered about the average, i.e. a measure of scatter or dispersion is needed. In the case of normal* or approximately

* It is difficult to explain, without going into technicalities, the meaning of a normal distribution, i.e. a distribution according to the so-called normal law of error. This law shows how phenomena are distributed about their average when the number of them is very large and when each phenomenon is the resultant of numerous independent factors none of which is of preponderating importance. The main characteristics of such a distribution are that the values are grouped round a central value (the average), about which they are symmetrically placed, and as the deviations from this average gradually increase the number of values gradually decreases. Many distributions of phenomena conform closely to this normal distribution, e.g. errors of observation, shots at a target. In a perfectly normal distribution the percentage of values falling within any given distance of the average is known exactly, e.g. 68.26 per cent. fall within a distance of the average equal to the standard deviation. In an approximately normal distribution this percentage is not known exactly, but as it is not likely to differ much from the corresponding percentage for a perfectly normal distribution, it is usual to give the standard deviation in such cases as it gives a rough idea of the amount of dispersion.

normal distributions the *standard deviation* is usually taken. It is obtained by adding the *squares* of the deviations from the arithmetic mean, dividing the sum by the number of values, and then taking the square root.

113. It should be noted that the sum of the deviations from the arithmetic mean is zero, and that the sum of the *squares* of the deviations from the arithmetic mean is less than the sum of the squares of the deviations from any other point.* It is because the arithmetic mean possesses these properties that it is usually taken as the most probable value of a normal or approximately normal distribution. If an estimate is based on the arithmetic mean, the standard deviation may suitably be regarded as a measure of its reliability as an estimate. For if the standard deviation is small a large percentage of values will fall close to the arithmetic mean, and an estimate based on it could then be considered a reliable one. If the standard deviation is known the approximate number of values falling within any given distance of the mean can be calculated, assuming, of course, that the distribution is approximately normal. For instance, in the distribution of the percentage expenditures on food the arithmetic mean is 53.34 and the standard deviation 5.19†. If it were a perfectly normal distribution 68.26 per cent. or 171 out of the 250 percentages would fall between the 53.34—5.19 and 53.34 + 5.19, i.e., between 48.15 and 58.53. In other words, the chances would be about 2 to 1 that any percentage taken at random would fall within these limits. Actually the number of percentages which falls within these values is 173.

4.—An Estimate based on the Income of the Family.

114. When the arithmetic mean is taken as an estimate of the percentage expenditure on food no account is taken either of the income or of the size of the family. Since, however, the distribution of expenditure of a family varies according to its income and size it would be reasonable to expect an estimate based on either the income or the size of the family to be more accurate than one obtained without taking these into account.

115. In Chart A ‡—called a *scatter diagram*—the percentage expenditure on food has been plotted against the income. It will be noticed from the distribution of the dots that there is a tendency for the

* If N is the number of points it can be easily shown that the sum of the squares of the distances from any fixed point is equal to the sum of the squares of the distances from the arithmetic mean plus Nd^2 , where d is the distance between the arithmetic mean and the fixed point.

† The arithmetic mean of a distribution is usually represented by M and the standard deviation by the Greek letter σ (sigma). In the case of the variable X_4 (percentage expenditure on food) $M_4 = 53.34$ and $\sigma_4 = 5.19$.

‡ Between pages 50 and 51.

percentage expenditure to fall as the income rises. It would be possible, without making any calculations at all, to draw a straight line running through the middle of the distribution which would give roughly the average relation between the two variables. The straight line actually shown in the chart has been so determined that the sum of the squares of the distances (measured parallel to PL) of all the points from the line, is a minimum,* i.e., if any other line were drawn the corresponding sum would be greater. It is called a *line of regression*. The average percentage expenditure on food corresponding to a given income can be read direct from this chart, or it can be obtained from the equation to this line—called the *regression equation*—which is $X_4 = 63.14 - .154 X_1$. Thus if the monthly income (X_1) is Rs. 55, the percentage expenditure on food (X_4) is $63.14 - (55 \times .154) = 54.67$. If the income increases by Rs. 10 the percentage expenditure on food falls by about $1\frac{1}{2}$.

116. The distances of the points from this line, measured parallel to PL, are called *errors of estimate*. If the sum of their squares is divided by the number of them (250) and the square root taken the *standard error of estimate* or, more briefly, the *standard error* is obtained. It corresponds to the standard deviation in the case of an estimate based on the arithmetic mean, and is a measure of the reliability of an estimate based on the regression equation. Its value here is 4.73, which, as one would expect, is less than the standard deviation 5.19.†

117. The standard error measures the extent to which the values actually conform to the estimate given by the regression equation. But this standard error is expressed in the same units as X_4 , and it has been found more convenient to have an abstract measure of this tendency, i.e., one which is independent of the particular units employed. Such a measure is the *coefficient of correlation* represented by the symbol " r ." It is based on the ratio between the standard error and the standard deviation. The coefficient of correlation between the percentage

expenditure on food (X_4) and income (X_1) is given by $r_{41}^2 = 1 - \frac{\sigma_{4.1}^2}{\sigma_4^2}$.‡

* This is known as the method of least squares.

† The standard error in this case is designated $\sigma_{4.1}$. It is the error when X_4 is estimated in terms of X_1 . An estimate could also be made of X_1 in terms of X_4 , and as a rule, a different line of regression would be obtained, since the errors of estimate would be measured parallel to the other axis.

‡ It is also given by $r_{14}^2 = 1 - \frac{\sigma_{1.4}^2}{\sigma_1^2}$ and it can be shown that $r_{14} = r_{41} = \frac{\sum x_1 x_4}{N \sigma_1 \sigma_4}$ where

x_1 and x_4 are the deviations from the respective means and N is the number of pairs of values, i.e., 250 in this case. This last expression is the one usually given for the coefficient of correlation.

118. In this equation the coefficient of correlation r_{41} may be regarded as a function of the standard error $\sigma_{4.1}$. If there is no dispersion at all about a line of regression the standard error is zero, $r^2 = 1$ and the regression equation describes a perfect relation between the two variables. The correlation is then said to be perfect. If, on the other hand, there is no regression equation, i.e., if no equation can be found which gives a standard error less than the standard deviation,* then $r^2 = 0$, and the variables fluctuate in absolute independence of one another. The limits for r^2 are therefore 0 and 1. By correlation is meant simply the tendency for two (or more) variables to vary together, i.e., a tendency towards concomitant variation. If two variables are correlated they may move in the same or opposite directions, i.e., high values of one variable may be associated with either high or low values of the other: the point is that they are not indifferent to one another†. In practice r has an intermediate value between -1 and +1. The greater the numerical value of r the greater the confidence that may be placed in the regression equation as an expression of the relation between the two variables.

5.—An Estimate based on the Size of the Family.

119. An estimate of the percentage expenditure on food in terms of the income of the family has just been given. A similar estimate can be obtained in terms of the size of the family. In this case the regression equation is $X_4 = 44.18 + 2.802 X_3$, the standard error is 4.60 and the coefficient of correlation is +.460. The standard error is here slightly less, and the coefficient of correlation therefore slightly greater. If the size of the family increases by one unit the percentage expenditure on food increases by 2.8. The variables are therefore positively or directly correlated.

120. These regression equations measure the relation between only two variables. In the estimate based on the size of family nothing is known about the income—it is simply ignored. But it may be asked: how is the percentage expenditure on food affected if the income increases and the size of the family remains constant, or if the size of the family increases and the income remains constant? This information is obtained by the method of *partial correlation* which will now be explained.

* It can be shown that the standard error cannot exceed the standard deviation.

† The sign of r is positive or negative according to whether high values of one variable are associated with high or low values of the other. Since the percentage expenditure on food decreases as the income increases r_{41} is negative, namely—'.410, and the variables are said to be negatively or inversely correlated, as opposed to variables which are positively or directly correlated. The sign of r_{41} is, of course, the sign of the coefficient of X_1 in the regression equation $X_4 = 63.14 - .154 X_1$.

6.—An Estimate based both on the Income and the Size of the Family.

121. The regression equations have been obtained by making the sum of the squares of the errors of estimate a minimum. The actual process is as follows : the relation between the percentage expenditure on food and income is assumed to be of the form $X_4 = a + bX_1$. The difference between the actual X_4 and the estimated one, namely $X_4 - (a + bX_1)$, is obtained for each of the 250 families. These differences, or errors of estimate as they have been called, are then squared and added. The sum is an expression in terms of a and b . The quantities a and b are then chosen so as to make this sum a minimum.* The values of a and b are then substituted in the equation $X_4 = a + bX_1$, and this gives the regression equation.

122. In exactly the same way an estimate can be made of the percentage expenditure on food in terms of both income and size of family. The equation is assumed to be of the form $X_4 = a + bX_1 + cX_2$. As before the sum of the squares of the errors of estimate is obtained and a , b and c chosen so as to make this sum a minimum. The equation obtained in this way is $X_4 = 54.77 - .210X_1 + 3.652X_2$. The standard error of estimate, $\sigma_{4.12}$ (the error when X_4 is estimated in terms of both X_1 and X_2) is 3.65, and the coefficient of correlation—in this case called a *coefficient of multiple correlation* and represented by the symbol $R_{4.12}$ —is .711.†

123. It will be noticed that the standard error is smaller and the coefficient of correlation greater than those obtained previously. The equation is an interesting one. It gives the average percentage of the expenditure spent on food by a family of a given size and with a given income (between Rs. 30 and Rs. 100). It will be seen that if the size of the family (X_2) is kept constant the percentage expenditure on food decreases about 2 per cent. for every increase in income of Rs. 10, and that if the income is kept constant the percentage expenditure on food increases about 3½ per cent. for an increase of one unit in the size of the family.

7.—Errors.

124. The regression equations, standard errors and coefficients of correlation for all the variables are given in Table B. These results have been obtained from a sample of only 250 budgets and the question arises as to whether, if another sample of 250 budgets were taken, the same or different results would be obtained ; and, if different results, whether it would be possible to determine the approximate

* This is most easily done by differentiating with respect to a and b and putting the results equal to zero. Two linear equations in a and b are obtained which can be easily solved.

† It will be seen from the regression equation that X_4 is positively correlated with X_2 and negatively correlated with X_1 . Since a dependent variable may be positively correlated with some independent variables and negatively correlated with others R is always given without sign.

limits to the fluctuations to be expected from different samples. The determination of these fluctuations is one of the most important problems in practical statistics, since it is obvious that if these fluctuations were large it would be impossible to generalise from such a sample. This process of drawing general conclusions from a sample—more properly called *induction*—is often employed in statistical work but the assumptions involved in the process are not always realised.

125. In order to determine these fluctuations it would be possible to take, say, a thousand different samples of 250 budgets each, and for each of the measures—such as a correlation coefficient or the coefficient of X_1 or X_2 in a regression equation—a frequency distribution could be formed of the thousand values so obtained. This distribution would probably approximate a normal distribution. The arithmetic mean and standard deviation of this distribution could then be calculated. This standard deviation would then serve as a measure of the fluctuations to be expected from successive samples.

126. But as a rule it is impracticable to take a large number of samples just for the purpose of calculating the standard deviations of the different measures. Fortunately, they can usually be calculated direct by other means. Thus it can be shown that in the case of a coefficient of correlation the standard deviation, or standard error as it is usually called, is, for a normal distribution, given by $\frac{1-r^2}{\sqrt{N}}$, where N is the number of pairs of values from which the coefficient is calculated. In Table B the coefficients of correlation have been given together with their standard errors. For instance, the coefficient of correlation between the percentage expenditure on food and income is given as $-.410 \pm .053$. In this expression .053 is the standard error. Assuming an approximately normal distribution about two-thirds of the values would not differ from $-.410$ by more than .053, and about 99 per cent. of the values would not differ from it by more than three times .053. For this reason, if a measure calculated from a sample is more than three times its standard error it is usually taken to be "significant", which means that it is extremely improbable that it could be due to chance fluctuations of sampling.* The *partial correlation coefficients* and *partial regression coefficients* are given, with their standard errors, in Table C †

* The *probable error* is sometimes given instead of the standard error as a measure of reliability. In a normal distribution it is equal to .6745 times the standard deviation, and in such a distribution half the values fall within a distance of the arithmetic mean equal to the probable error, i.e., the chances are even that any particular value will differ from the arithmetic mean by an amount greater than the probable error.

† A *partial correlation coefficient* measures the correlation between two variables when one or more other variables are kept constant. For instance, $r_{31.2}$ measures the correlation between X_3 and X_1 when X_2 is kept constant (the variable kept constant comes after the point).

A *partial regression coefficient* measures the change in one variable caused by a change in another when one or more other variables are kept constant. Thus $b_{31.2}$ measures the change in X_3 caused by a change in X_1 when X_2 is kept constant : It is the coefficient of X_1 in an estimate of X_3 based on X_1 and X_2 .

8.—Results.

127. The different estimates obtained for $X_2, X_4, \dots, X_{12}$ together with the corresponding standard errors and coefficients of correlation are given in Table B. It is possible to tell from the estimates containing both X_1 and X_2 what a family of any size and income (between Rs. 30 and Rs. 100) will spend on the average on the different groups. For instance, a family with an income of Rs. 60 and composed of husband, wife and two children aged 8 and 4 would spend, on the average, Rs. 30-14-0 on food, Rs. 3-3-0 on fuel, Rs. 7-14-0 on rent, Rs. 2-13-0 on the husband's clothing, Rs. 2-1-0 on the wife's clothing, Rs. 1-7-0 on the children's, Rs. 1-8-0 on household requisites, Rs. 8-9-0 on miscellaneous items and there would be a saving of Rs. 1-11-0. It will be noticed that in this family the cost of the wife's clothing is about three-quarters, and the children's clothing only one half, that of the husband's clothing.

128. It is also possible to tell from the estimates containing both X_1 and X_2 what adjustments will be made in the distribution of expenditure when the income changes and the size of the family is kept constant, or when the size of the family changes and the income remains unaltered. For instance, if the income is kept constant an increase in the size of the family leads to an increase in the percentage expenditure on food, but a decrease in the case of the other five groups. In the case of fuel and light and household requisites the decreases are very small. The percentage expenditure on children's clothing does actually increase, but it is more than counterbalanced by the decreases for the husband and wife. The changes in the percentage expenditure on the six main groups are shown graphically for a family with an income of Rs. 60 in Chart B.

129. If, however, the income increases and the size of the family remains the same, there is decrease in the percentage expenditures on food and fuel and lighting, but an increase in the surplus and in the percentage expenditures on rent, clothing, household requisites and miscellaneous items. Miscellaneous items account for the greater part of the increase. It will be noticed that the percentage expenditure on the children's clothing increases at a slightly faster rate ('021) than that on the husband's clothing ('017) whereas that on the wife's clothing hardly alters ('005)*. These results are shown graphically for the six main groups of expenditure in Chart C. The family is composed of 3'03 units, i.e., a husband and wife and children aged, say, 4 and 8 years.

* In W. F. Ogburn's "Analysis of the Standard of Living in the District of Columbia" in the Quarterly Publication of the American Statistical Association for June 1919 he found that the percentage of expenditure for women's clothing increased most and for children's clothing least.

130. The relation between X_{13} (total expenditure on clothing divided by the expenditure on husband's clothing) and X_2 (size of the family) is $X_{13} = '82 + '534X_2$. The object of obtaining this equation was to see if the Lusk scale of food requirements is a reliable measure of clothing requirements. If the family is composed of only husband and wife $X_2 = 1'83$ and $X_{13} = 1'80$. If, however, X_2 increases by one unit X_{13} increases by only '534, so that when $X_2 = 5$, $X_{13} = 3'49$ only. The Lusk scale of food requirements does not, therefore, appear to be a reliable measure of clothing requirements as far as Burmese working class families in Rangoon are concerned. As a matter of fact, the children of such families during the first few years of life wear very few, if any, clothes. A scale showing the clothing requirements of Burmese persons of different age and sex is given in paragraph 58 of the main budget enquiry.

131. The following measures have not been given in the tables :—
 M_1 (average income of family) = 63'58 ; $\sigma_1 = 13'79$;
 M_2 (average size of family) = 3'27 ; $\sigma_2 = '85$.

The lines of regression are—

$$X_1 = 50'35 + 4'041X_2, \text{ and}$$

$$X_2 = 2'29 + '015X_1, \text{ while the coefficient of correlation is}$$

$$r_{12} = + '250 \pm '059.$$

9.—Linearity of Regression.

132. It has been assumed in this analysis that the relations between the different variables—in so far as any relations exist at all—can be expressed in a linear form. For instance, it was assumed that the relation between X_4 and X_1 could be expressed by an equation of the form $X_4 = a + bX_1$, which is the equation of a straight line. But if the relation between any two of the variables cannot be adequately expressed by such an equation, the significance of any result obtained by using this equation will thereby be decreased. It would not be wrong to use this equation : all that can be said is that it would not furnish such a good basis for an estimate as one which expressed the true relation between the variables.

133. In order to test whether the equation of a straight line adequately expresses the relation between two variables it will be necessary to introduce another measure of correlation—the *correlation ratio*, represented by the Greek letter η (eta). The only difference between this measure and the coefficient of correlation is that in the case of the latter the deviations are measured from the line of regression, whereas for the correlation ratio the deviations in each column are measured from the mean of that column*. In the case of the correlation ratio a curve

* See Table A which illustrates how the data were classified.

through the means of the columns is the estimate corresponding to the line of regression in the case of the correlation coefficient.* According to the formulæ given for calculating these measures $\eta^2 - r^2$ is equal to the difference between the sum of the squares of the deviations from the line of regression and the sum of the squares of the deviations from the means of the columns, divided by the sum of the squares of the deviations from the mean of all the values, and since in each column the sum of the squares of the deviations from the mean is less than the sum of the squares of the deviations from any other point, it follows that η^2 is always greater than r^2 unless the line of regression passes through all the means.

The difference $\eta^2 - r^2$ is represented by the Greek letter ζ (zeta), and it will be small or large according as the line of regression follows closely the line joining the means or departs materially from it. The magnitude of ζ is a measure of the non-linearity of regression.

134. In order to test whether ζ is "significant" or not, *i.e.* whether the difference between η^2 and r^2 is due merely to a chance fluctuation of sampling or to a real departure of the underlying relation from the linear form, the standard error of ζ must be calculated. This is given approximately by the expression $2\sqrt{\frac{\zeta}{N}}$. In the present case N equals

250. The value of ζ for each pair of variables studied, together with the standard error and the ratio between them are given in Table D. Ordinarily if this ratio is less than 1.7 the line of regression may be considered adequately to represent the underlying relation between the two variables, but if it is more than 3 it is fairly certain that it does not. For instance, it may be safely said that a linear equation does not adequately represent the relation between X_{13} and X_2 since in this case ζ is nearly four times its standard error.

10.—An Alternative Method.

135. Since the distribution of expenditure changes according to the economic status of the family, it would be reasonable to expect that if some unit could be found by which to measure this status, an accurate

* When an estimate is based on a curve other than one passing through the means of the columns the corresponding measure of correlation is often called an *index of correlation*, and is represented by the Greek letter ρ (rho). η may be regarded as a special case of ρ . η of course has no significance unless the curve to which it is applied is given. In fact, each of the measures of correlation, r , η and ρ , simply measures the adequacy of the line or curve in question to describe the relation between the two variables. The coefficient of correlation may be small, not because there is no correlation between the two variables, but because a straight line does not adequately express the relation between them. This fact is often overlooked.

Like r , η and ρ are never greater than 1, but unlike r , they are never negative. It is however possible to determine by an inspection of the correlation table whether the relation between the two variables is direct or inverse or a changing one. It will be remembered that r_{14} equals r_{41} but ordinarily, η_{41} does not equal η_{14} nor does ρ_{41} equal ρ_{14} .

estimate of the distribution of expenditure could be obtained in terms of this unit. The size of the family has been given in terms of units based on the Lusk scale of food requirements. If, therefore, the income of the family is divided by the number of such units, a rough measure of the economic status of the family will be obtained. This variable is the income per unit and will be designated X_0 .

136. The regression equations, standard errors of estimate and correlation coefficients are given in Table E. The value of ζ for each pair of variables together with the standard error and the ratio between them are given in Table F. The regression coefficients and their standard errors are also given in this Table. It will be noticed that except in the case of food and miscellaneous items, the standard errors of estimate are greater, and the coefficients of correlation therefore less, than the corresponding quantities when estimates were made in terms of both X_1 and X_2 .

137. In the case of children's clothing, the percentage expenditure decreases as the income per unit increases. This appears strange when it is realised that the percentage expenditure on children's clothing increases when either the income increases and the size of the family remains constant, or when the size of the family increases and the income remains unaltered. The explanation is that the percentage expenditure on children's clothing decreases as the income per unit increases because the size of the family decreases at the same time. The regression equation for X_2 (size of family) in terms of X_0 (income per unit) is $X_2 = 5.39 - .105 X_0$. Thus when X_0 increases from Rs. 10 per unit to Rs. 30 per unit,* X_2 decreases from 4.34 to 2.24 units, *i.e.* the number of children, expressed in units (not persons), decreases from 2.51 to .41 units. The percentage expenditure on children's clothing when $X_0 = 10$ is 4.59 and when $X_0 = 30$ it is 1.29, so that when the number of children in the family is taken into account the percentage expenditure on children's clothing *per unit* is greater when $X_0 = 30$ than when $X_0 = 10$. In interpreting these results it must therefore be remembered that as the income per unit increases, the size of the family decreases and *vice versa*. The coefficient of correlation between X_2 (size of family) and X_0 (income per unit) is as high as $-.736 \pm .029$.

138. The relation between the percentage expenditure on the six main groups and the income per unit is shown graphically in Chart D. The average income per unit $M_0 = 20.20$ and the standard deviation $\sigma_0 = 5.97$.

* X_0 actually varied from 10 to 37 for the families included in the enquiry.

11.—Conclusion.

139. It must not be thought that these regression equations express the relation between the variables with mathematical precision. The standard errors do certainly measure the errors due to sampling but they can give no indication of the possibility of the sample being biased or unrepresentative, nor can they give any indication of the size or influence of errors in the data. In the present case every attempt has been made to obtain a representative sample and to secure accurate information, but it is impossible to say how far this has been successful. These considerations must be borne in mind in interpreting the results.

140. This method of obtaining estimates can be applied to problems in many spheres of work. For instance, it is reasonable to suppose that the yield per acre of crops depends on the rainfall and temperature during certain months of the year. If, then, statistics were available for several years giving the rainfall and temperature during these months and the yield, an estimate could be made of the yield (the dependent variable) in terms of the rainfall and temperature during these months (the independent variables). This estimate would be the regression equation and the standard error of this estimate and the coefficient of multiple correlation would measure the reliability of estimates based on this equation. The coefficient of any one of the independent variables in the regression equation would show what effect that particular variable had on the yield when all the other independent variables were kept constant.*

141. This method of analysis, by which certain factors can be kept constant while the effects of variations in another are studied, is known as partial or net correlation. But in order that a single factor can be isolated for special study in this way, all the factors which produce variations must be known, and this is not always the case. There is also the difficulty of obtaining reliable statistics of the factors in question, even when they are known. It should also be borne in mind in drawing conclusions from correlations which appear to exist between variables, that measures of correlation do not establish *causal relationships*: they merely measure the *association* between variables. The measurement of correlation is one thing, its interpretation quite another.

* In problems such as this which cover a number of years the time element usually enters into the problem and has to be reckoned with.

CHART A

Showing the relation between the total income and the percentage expenditure on food.

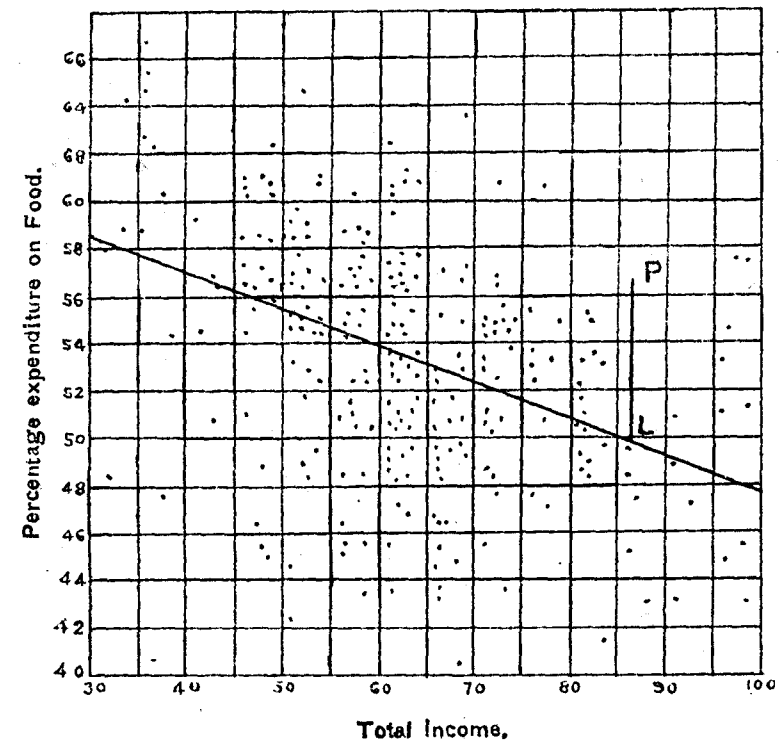


CHART B

Showing the percentage expenditure on the different groups for families with an income of Rs. 60 but of different size.

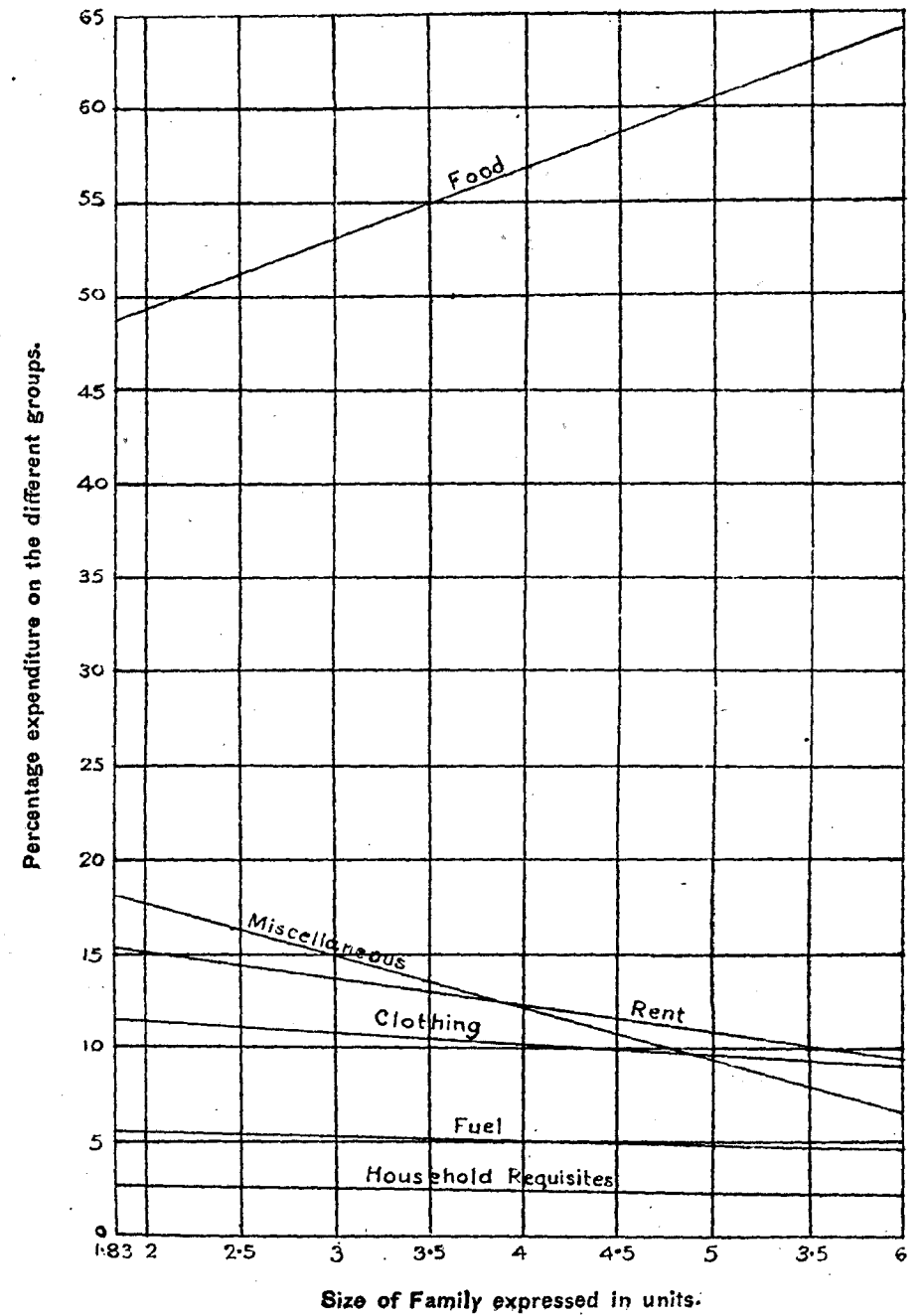


CHART C

Showing the percentage expenditure on the different groups for families of the same size (3.03 units) but with different incomes.

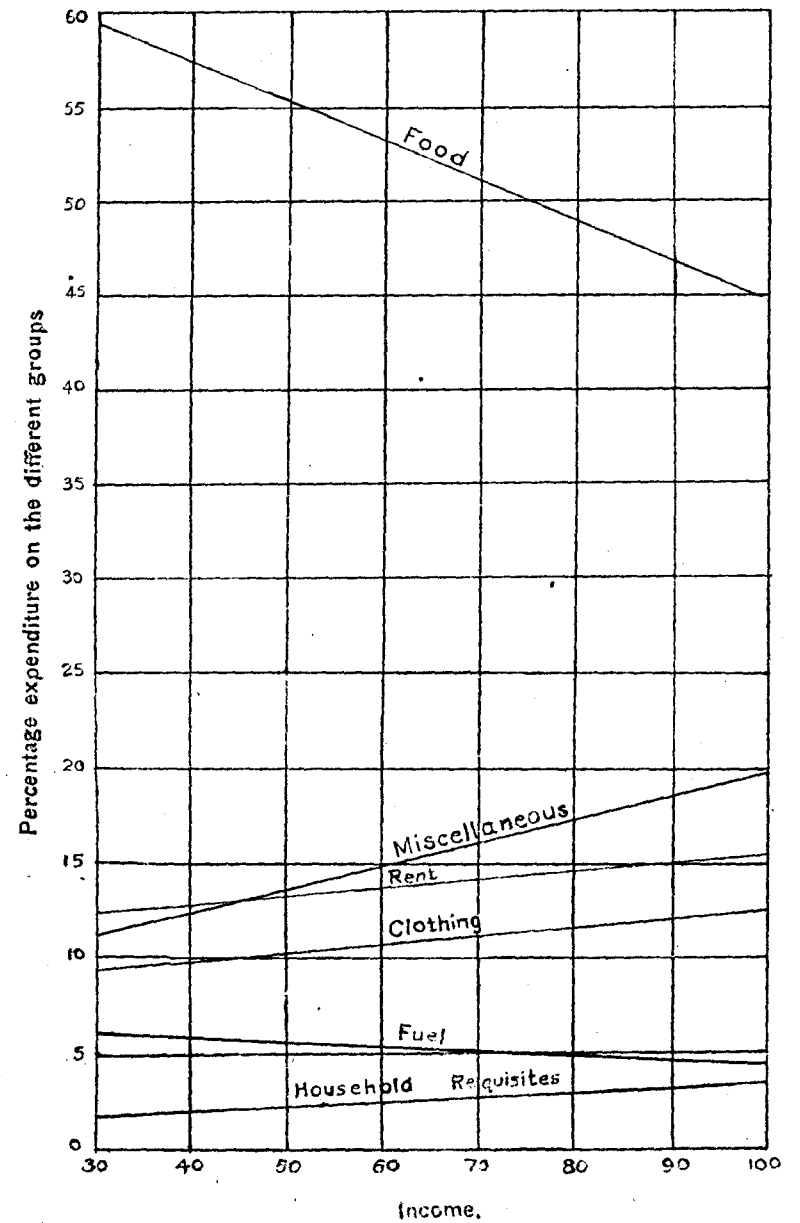


CHART D

Showing the relation between the percentage expenditure on the different groups and the income per unit.

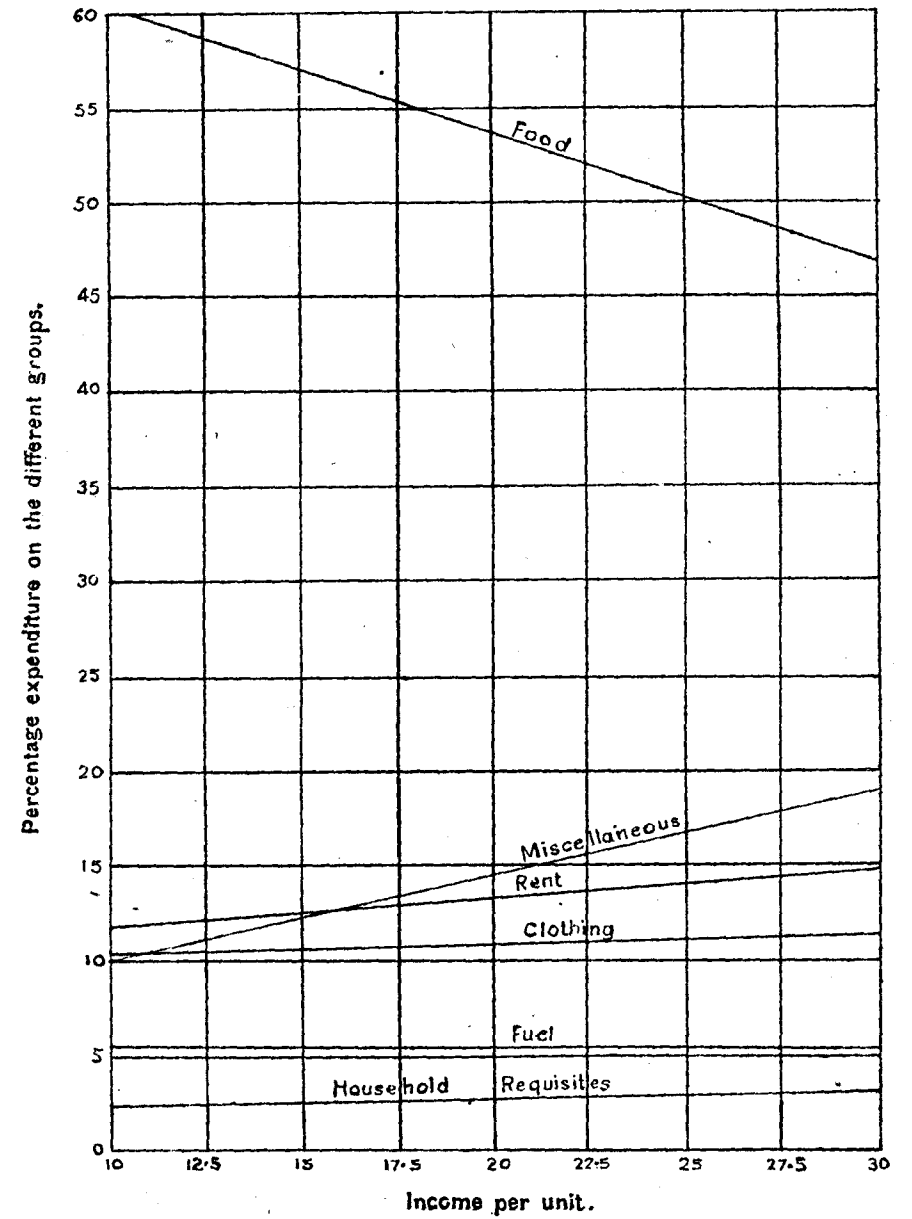


TABLE A.

Classification of Families according to Income and Size.

Income of the Family in Rupees.	Size of the Family Expressed in Units.														Totals
	1'8 and under 2'1	2'1 and under 2'4	2'4 and under 2'7	2'7 and under 3'0	3'0 and under 3'3	3'3 and under 3'6	3'6 and under 3'9	3'9 and under 4'2	4'2 and under 4'5	4'5 and under 4'8	4'8 and under 5'1	5'1 and under 5'4	5'4 and under 5'7	5'7 and under 6'0	
95 and under 100	...	...	1	...	1	1	...	...	3	1	1	...	...	1	9
90 and under 95	...	...	3	...	...	...	1	...	...	...	...	...	...	...	4
85 and under 90	...	...	1	1	...	2	...	...	...	...	...	1	...	...	5
80 and under 85	...	...	1	3	...	5	2	2	1	1	...	1	...	...	16
75 and under 80	...	...	1	1	2	2	2	...	1	...	1	...	...	...	10
70 and under 75	...	1	2	4	...	4	5	6	1	1	1	...	...	...	25
65 and under 70	4	2	4	7	4	4	1	1	3	1	...	...	...	1	32
60 and under 65	2	5	7	8	6	4	8	3	1	1	4	...	...	...	49
55 and under 60	6	2	3	4	3	2	1	5	...	2	4	...	...	...	32
50 and under 55	3	3	4	3	4	6	6	1	1	...	...	...	...	...	31
45 and under 50	2	4	1	5	1	2	3	...	3	...	1	...	...	...	22
40 and under 45	...	4	...	...	...	...	...	...	...	...	...	...	...	...	4
35 and under 40	...	1	2	2	2	...	1	...	...	...	...	...	...	...	8
30 and under 35	1	1	...	...	1	...	...	...	...	...	...	...	...	...	3
Totals	18	23	30	38	24	32	30	18	14	7	12	2	...	2	250

TABLE B.

Estimates with their Standard Errors and the Corresponding Coefficients of Correlation.

Estimated variable.	Estimate.	Standard error of estimate.	Coefficient of correlation.
(1)	(2)	(3)	(4)
X_3 (Surplus) ...	$X_3 = M_3 = 3.27$... $X_3 = -2.88 + .071X_1$... $X_3 = 5.80 - 1.273X_2$... $X_3 = .93 + .097X_1 - 1.664X_2$...	$\sigma_3 = 2.64$... $\sigma_{3.1} = 2.45$... $\sigma_{3.2} = 2.40$... $\sigma_{3.12} = 2.03$...	$r_{31} = +.372 \pm .055$... $r_{32} = -.411 \pm .053$... $r_{3.12} = .639 \pm .037$...
X_4 (Food) ...	$X_4 = M_4 = 53.34$... $X_4 = 63.14 - .154X_1$... $X_4 = 44.18 + 2.802X_2$... $X_4 = 54.77 - .210X_1 + 3.652X_2$...	$\sigma_4 = 5.19$... $\sigma_{4.1} = 4.73$... $\sigma_{4.2} = 4.61$... $\sigma_{4.12} = 3.65$...	$r_{41} = -.410 \pm .053$... $r_{42} = +.460 \pm .050$... $r_{4.12} = .711 \pm .031$...
X_5 (Fuel) ...	$X_5 = M_5 = 5.29$... $X_5 = 6.88 - .025X_1$... $X_5 = 6.50 - .368X_2$... $X_5 = 7.53 - .020X_1 - .284X_2$...	$\sigma_5 = 1.22$... $\sigma_{5.1} = 1.17$... $\sigma_{5.2} = 1.18$... $\sigma_{5.12} = 1.14$...	$r_{51} = -.283 \pm .058$... $r_{52} = -.257 \pm .059$... $r_{5.12} = .343 \pm .056$...
X_6 (Rent) ...	$X_6 = M_6 = 13.44$... $X_6 = 11.89 + .024X_1$... $X_6 = 17.40 - 1.210X_2$... $X_6 = 15.08 + .046X_1 - 1.396X_2$...	$\sigma_6 = 2.51$... $\sigma_{6.1} = 2.49$... $\sigma_{6.2} = 2.29$... $\sigma_{6.12} = 2.21$...	$r_{61} = +.134 \pm .062$... $r_{62} = -.410 \pm .053$... $r_{6.12} = .478 \pm .049$...
X_7 (Clothing) ...	$X_7 = M_7 = 10.85$... $X_7 = 8.37 + .039X_1$... $X_7 = 12.06 - .369X_2$... $X_7 = 9.66 + .048X_1 - .561X_2$...	$\sigma_7 = 2.14$... $\sigma_{7.1} = 2.02$... $\sigma_{7.2} = 2.12$... $\sigma_{7.12} = 2.02$...	$r_{71} = +.251 \pm .059$... $r_{72} = -.147 \pm .062$... $r_{7.12} = .332 \pm .056$...
X_8 (Household requisites).	$X_8 = M_8 = 2.65$... $X_8 = 1.21 + .023X_1$... $X_8 = 2.68 - .009X_2$... $X_8 = 1.46 + .024X_1 - .107X_2$...	$\sigma_8 = .93$... $\sigma_{8.1} = .87$... $\sigma_{8.2} = .93$... $\sigma_{8.12} = .87$...	$r_{81} = +.336 \pm .056$... $r_{82} = -.009 \pm .063$... $r_{8.12} = .349 \pm .056$...
X_9 (Miscellaneous)	$X_9 = M_9 = 14.64$... $X_9 = 9.36 + .083X_1$... $X_9 = 21.90 - 2.219X_2$... $X_9 = 15.60 + .125X_1 - 2.725X_2$...	$\sigma_9 = 3.67$... $\sigma_{9.1} = 3.49$... $\sigma_{9.2} = 3.15$... $\sigma_{9.12} = 2.67$...	$r_{91} = +.312 \pm .057$... $r_{92} = -.515 \pm .046$... $r_{9.12} = .687 \pm .033$...
X_{10} (Husband's clothing).	$X_{10} = M_{10} = 4.55$... $X_{10} = 4.63 - .001X_1$... $X_{10} = 8.21 - 1.118X_2$... $X_{10} = 7.35 + .017X_1 - 1.187X_2$...	$\sigma_{10} = 1.43$... $\sigma_{10.1} = 1.43$... $\sigma_{10.2} = 1.06$... $\sigma_{10.12} = 1.04$...	$r_{10.1} = -.012 \pm .063$... $r_{10.2} = -.667 \pm .035$... $r_{10.12} = .686 \pm .034$...
X_{11} (Wife's clothing).	$X_{11} = M_{11} = 3.38$... $X_{11} = 3.85 - .007X_1$... $X_{11} = 5.91 - .772X_2$... $X_{11} = 5.67 + .005X_1 - .792X_2$...	$\sigma_{11} = 1.07$... $\sigma_{11.1} = 1.06$... $\sigma_{11.2} = .84$... $\sigma_{11.12} = .84$...	$r_{11.1} = -.095 \pm .063$... $r_{11.2} = -.615 \pm .039$... $r_{11.12} = .618 \pm .039$...
X_{12} (Children's clothing).	$X_{12} = M_{12} = 2.90$... $X_{12} = -.05 + .047X_1$... $X_{12} = -2.80 + 1.743X_2$... $X_{12} = -3.85 + .021X_1 + 1.658X_2$...	$\sigma_{12} = 2.06$... $\sigma_{12.1} = 1.96$... $\sigma_{12.2} = 1.43$... $\sigma_{12.12} = 1.40$...	$r_{12.1} = +.311 \pm .057$... $r_{12.2} = +.721 \pm .030$... $r_{12.12} = .733 \pm .029$...

TABLE C.

Partial Correlation Coefficients and Partial Regression Coefficients with their Standard Errors.

Estimated variable.	Partial correlation coefficients and partial regression coefficients when	
	X_2 (size of family) is constant.	X_1 (income of family) is constant.
(1)	(2)	(3)
X_3 (Surplus) ...	$r_{31.2} = +.537 \pm .045$... $b_{31.2} = +.097 \pm .010$...	$r_{32.1} = -.561 \pm .043$... $b_{32.1} = -1.664 \pm .156$...
X_4 (Food) ..	$r_{41.2} = -.610 \pm .040$... $b_{41.2} = -.210 \pm .017$...	$r_{42.1} = +.637 \pm .028$... $b_{42.1} = +3.652 \pm .280$...
X_5 (Fuel) ...	$r_{51.2} = -.234 \pm .060$... $b_{51.2} = -.021 \pm .005$...	$r_{52.1} = -.201 \pm .061$... $b_{52.1} = -.284 \pm .088$...
X_6 (Rent) ...	$r_{61.2} = +.268 \pm .059$... $b_{61.2} = +.046 \pm .010$...	$r_{62.1} = -.463 \pm .050$... $b_{62.1} = -1.396 \pm .169$...
X_7 (Clothing) ...	$r_{71.2} = +.301 \pm .058$... $b_{71.2} = +.048 \pm .010$...	$r_{72.1} = -.223 \pm .060$... $b_{72.1} = -.561 \pm .155$...
X_8 (Household requisites)	$r_{81.2} = +.349 \pm .056$... $b_{81.2} = +.024 \pm .004$...	$r_{82.1} = -.101 \pm .063$... $b_{82.1} = -.107 \pm .067$...
X_9 (Miscellaneous) ...	$r_{91.2} = +.531 \pm .045$... $b_{91.2} = +.125 \pm .013$...	$r_{92.1} = -.645 \pm .037$... $b_{92.1} = -2.725 \pm .204$...
X_{10} (Husband's clothing)	$r_{10.1.2} = +.215 \pm .060$... $b_{10.1.2} = +.017 \pm .005$...	$r_{10.2.1} = -.686 \pm .034$... $b_{10.2.1} = -1.187 \pm .080$...
X_{11} (Wife's clothing) ...	$r_{11.1.2} = +.077 \pm .063$... $b_{11.1.2} = +.005 \pm .004$...	$r_{11.2.1} = -.614 \pm .039$... $b_{11.2.1} = -.792 \pm .064$...
X_{12} (Children's clothing)...	$r_{12.1.2} = +.196 \pm .061$... $b_{12.1.2} = +.021 \pm .007$...	$r_{12.2.1} = +.699 \pm .032$... $b_{12.2.1} = +1.658 \pm .107$...

TABLE D.

The Values of ζ with their Standard Errors and the Ratios between them.

Estimated variable.	Value of ζ	Stand- ard error.	Ratio.	Value of ζ	Stand- ard error.	Ratio.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
X_3 (Surplus) ...	$\zeta_{31} = .035$	.024	1.5	$\zeta_{32} = .010$	.013	.8
X_4 (Food) ...	$\zeta_{41} = .034$	.023	1.5	$\zeta_{42} = .041$	.026	1.6
X_5 (Fuel) ...	$\zeta_{51} = .016$	.016	1.0	$\zeta_{52} = .033$	.023	1.4
X_6 (Rent) ...	$\zeta_{61} = .084$	.037	2.3	$\zeta_{62} = .030$	.022	1.4
X_7 (Clothing) ...	$\zeta_{71} = .006$	.010	.6	$\zeta_{72} = .062$	.032	2.0
X_8 (Household requisites) ...	$\zeta_{81} = .017$	.016	1.0	$\zeta_{82} = .037$	.025	1.5
X_9 (Miscellaneous) ...	$\zeta_{91} = .013$	.014	.9	$\zeta_{92} = .016$	.016	1.0
X_{10} (Husband's clothing) ...	$\zeta_{10,1} = .052$	.029	1.8	$\zeta_{10,2} = .021$	.019	1.2
X_{11} (Wife's clothing) ...	$\zeta_{11,1} = .019$	.018	1.1	$\zeta_{11,2} = .077$	.035	2.2
X_{12} (Children's clothing) ...	$\zeta_{12,1} = .010$	.013	.8	$\zeta_{12,2} = .136$	.048	2.9
X_{13} (Total clothing) $\div$ (Hus- band's clothing).	...	...	...	$\zeta_{13,2} = .231$	.061	3.8

TABLE E.

Estimates with their Standard Errors and the Corresponding Coefficients of Correlation.

Estimated variable.	Estimate.	Standard error of estimate.	Coefficient of correlation.
(1)	(2)	(3)	(4)
X_3 (Surplus) ...	$X_3 = -3.64 + .261X_0$...	$\sigma_{3.0} = 2.13$	$r_{30} = +.592 \pm .041$
X_4 (Food) ...	$X_4 = 66.94 - .673X_0$...	$\sigma_{4.0} = 3.28$	$r_{40} = -.775 \pm .025$
X_5 (Fuel) ...	$X_5 = 5.30 - .0004X_0$...	$\sigma_{5.0} = 1.22$	$r_{50} = -.002 \pm .063$
X_6 (Rent) ...	$X_6 = 10.56 + .143X_0$...	$\sigma_{6.0} = 2.36$	$r_{60} = +.340 \pm .056$
X_7 (Clothing) ...	$X_7 = 9.66 + .059X_0$...	$\sigma_{7.0} = 2.11$	$r_{70} = +.165 \pm .062$
X_8 (Household requisites).	$X_8 = 1.89 + .038X_0$...	$\sigma_{8.0} = .90$	$r_{80} = +.243 \pm .060$
X_9 (Miscellaneous)	$X_9 = 5.62 + .447X_0$...	$\sigma_{9.0} = 2.52$	$r_{90} = +.727 \pm .030$
X_{10} (Husband's clothing).	$X_{10} = 1.77 + .138X_0$...	$\sigma_{10.0} = 1.17$	$r_{10,0} = +.577 \pm .042$
X_{11} (Wife's cloth- ing).	$X_{11} = 1.61 + .088X_0$...	$\sigma_{11.0} = .93$	$r_{11,0} = +.491 \pm .048$
X_{12} (Children's clothing).	$X_{12} = 6.24 - .165X_0$...	$\sigma_{12.0} = 1.81$	$r_{12,0} = -.478 \pm .049$

TABLE F.

Regression Coefficients with their Standard Errors, and the Values of ζ with their Standard Errors and the Ratios between them.

Estimated variable.	Regression coefficient.	ζ	Standard error of ζ	Ratio.
X_3 (Surplus) ...	$b_{30} = +.261 \pm .023$	$\zeta_{30} = .098$	.040	2.5
X_4 (Food) ...	$b_{40} = -.673 \pm .035$	$\zeta_{40} = .011$	.013	.8
X_5 (Fuel) ...	$b_{50} = -.0004 \pm .013$	$\zeta_{50} = .047$	.027	1.7
X_6 (Rent) ...	$b_{60} = +.143 \pm .025$	$\zeta_{60} = .042$	.026	1.6
X_7 (Clothing) ...	$b_{70} = +.059 \pm .022$	$\zeta_{70} = .056$	.030	1.9
X_8 (Household requisites)	$b_{80} = +.038 \pm .010$	$\zeta_{80} = .003$	.007	.5
X_9 (Miscellaneous) ...	$b_{90} = +.447 \pm .027$	$\zeta_{90} = .002$	.006	.4
X_{10} (Husband's clothing)	$b_{10,0} = +.138 \pm .012$	$\zeta_{10,0} = .034$	.023	1.5
X_{11} (Wife's clothing) ...	$b_{11,0} = +.088 \pm .010$	$\zeta_{11,0} = .085$	.037	2.3
X_{12} (Children's clothing)	$b_{12,0} = -.165 \pm .019$	$\zeta_{12,0} = .017$	.017	1.0

PART II.—The Cost of Living in Rangoon.

SECTION A.—PRICE INDEX NUMBERS IN GENERAL.

1.—Index Numbers.

142. The term "index number" has been defined by different writers in various ways. According to Day* it is a number designed to express the *relative* change or difference of a *group* of related variables. This is perhaps as simple a definition as any other. Index numbers should not be confused with relative numbers. If the annual production in Burma of any mineral, say tin, was under consideration, a series of *relative numbers* could be obtained by making the production of one particular year, called the base year, equal to 100. But if the annual production of all minerals in Burma were under consideration, and a series of numbers was needed to measure the output of minerals as a *whole*, such numbers would be termed *index numbers*. Relative numbers are sometimes referred to as index numbers, but it is better to restrict the latter term to figures which represent the combination of a number of series. If the original data are prices the relative numbers are usually called *price relatives*.

2.—Price Index Numbers.

143. Index numbers have been used for measuring changes in a variety of phenomena, but it is chiefly in connection with prices that the technique of their construction has been developed. The first price index number appears to have been constructed by an Italian, G. R. Carli†, who reduced the prices paid for grain, wine and oil in 1750 to percentages of change from their prices in 1500, added the percentages together and divided the sum by three, *i.e.*, it was an arithmetic average of three price relatives. The theory and practice of index numbers was chiefly developed in England. During the Napoleonic wars there were violent price fluctuations and several attempts were made to measure these fluctuations. But it was not till the second-half of the 19th century that index numbers of prices began to be published regularly in England. The earliest was that of the London Economist,

* See Statistical Analysis by Edmund E. Day, Chapter XX, page 328.

† See pages 7—10 of Bulletin No. 284 of the United States Bureau of Labour Statistics: Index Numbers of Wholesale Prices in the United States and Foreign Countries, by Wesley C. Mitchell, from which this is taken.

which was begun in 1869. Then came Sauerbeck's in 1886. Both these index numbers were for wholesale prices and, were simple arithmetic averages of price relatives. Apparently reliable data were not then available for the determination of weights. Within recent years it has been realised that price movements are much more important in some commodities than in others, and the price relatives have usually been weighted according to their importance. Thus the present Board of Trade index of wholesale prices is a weighted geometric average of price relatives. Retail price index numbers and cost of living index numbers are of much more recent growth. Practically all the current cost of living index numbers have been compiled since the war.

3.—Weighted Arithmetic Averages of Price Relatives.

144. When price relatives are weighted the money value of the different commodities produced, exchanged or consumed is usually taken to be a measure of their importance. But this money value changes from one year to another and the problem at once arises as to when these values should be calculated. If the index compares prices at one date with those at another date* the values might be calculated at either of the two dates. For instance, if p'_0, p''_0, p'''_0 . . . are the prices of different commodities at date 'o', the *base date* (the subscript in the p 's indicates the date and the superscript, the different commodities); q'_0, q''_0, q'''_0 . . . the corresponding quantities; p'_1, p''_1, p'''_1 the prices of these commodities at date "1"—which will be referred to as the *selected date*; and q'_1, q''_1, q'''_1 . . . the corresponding quantities, then the values of the commodities will be $p'_0 q'_0, p''_0 q''_0, p'''_0 q'''_0$. . . at the base date and $p'_1 q'_1, p''_1 q''_1, p'''_1 q'''_1$. . . at the selected date. A price index weighted with values at the base date will be—

$$\frac{\frac{p'_1}{p'_0} p'_0 q'_0 + \frac{p''_1}{p''_0} p''_0 q''_0 + \frac{p'''_1}{p'''_0} p'''_0 q'''_0 \dots}{p'_0 q'_0 + p''_0 q''_0 + p'''_0 q'''_0 \dots}$$

The price relatives (*e.g.*, $\frac{p'_1}{p'_0}$) are here multiplied by the weights (*e.g.*, $p'_0 q'_0$), and the sum of the quantities so obtained is then divided by the sum of the weights. This fraction may be written $\frac{\sum \frac{p_1}{p_0} p_0 q_0}{\sum p_0 q_0}$. In this expression "Σ", the Greek letter Sigma or "S" (the initial letter of sum), means "the sum of such terms as". Similarly a price-index weighted with values at the selected date will be $\frac{\sum \frac{p_1}{p_0} p_1 q_1}{\sum p_1 q_1}$

* Some price index numbers compare prices at the same time at different places. In this Report only index numbers which compare prices at the same place at different times will be considered although the remarks would probably apply equally well to the other class of index numbers.

145. There are two other methods of weighting which are analogous to these. In one of them the weights are obtained by multiplying the prices at the base date by the quantities at the selected date, and in the other the prices at the selected date are multiplied by the quantities at the base date. These two formulæ are numbered II and III below; formulæ I and IV have been described above:—

$$\frac{\sum \frac{p_1}{p_0} p_0 q_0}{\sum p_0 q_0} \dots\dots\dots I.$$

$$\frac{\sum \frac{p_1}{p_0} p_0 q_1}{\sum p_0 q_1} \dots\dots\dots II.$$

$$\frac{\sum \frac{p_1}{p_0} p_1 q_0}{\sum p_1 q_0} \dots\dots\dots III.$$

$$\frac{\sum \frac{p_1}{p_0} p_1 q_1}{\sum p_1 q_1} \dots\dots\dots IV.$$

146. It can be shown that formula III is greater than formula I and formula IV greater than formula II unless all the price relatives are equal.* Formulæ III and IV may be rejected as they possess what Irving Fisher calls "bias," i.e., they are subject to a foreseeable tendency to err in one particular direction.† The remaining formulæ can be written—

$$\frac{\sum p_1 q_0}{\sum p_0 q_0} \text{ and } \frac{\sum p_1 q_1}{\sum p_0 q_1}$$

* If $x^2 = \frac{p_1}{p_0} p_1 q_0$ and $y^2 = p_0 q_0$

$$\text{then } \frac{\sum \frac{p_1}{p_0} p_1 q_0}{\sum p_1 q_0} - \frac{\sum \frac{p_1}{p_0} p_0 q_0}{\sum p_0 q_0} = \frac{\sum x^2 \sum y^2 - (\sum xy)^2}{\sum xy \sum y^2},$$

The numerator = $\sum (x' y' - x'' y'')^2$ where the summation extends to all pairs of commodities. Substitution of the original values gives—

$$\frac{\sum \frac{p_1}{p_0} p_1 q_0}{\sum p_1 q_0} - \frac{\sum \frac{p_1}{p_0} p_0 q_0}{\sum p_0 q_0} = \frac{\sum p_0' q_0' p_0'' q_0'' \left(\frac{p_1'}{p_0'} - \frac{p_1''}{p_0''} \right)^2}{\sum p_1 q_0 \sum p_0 q_0}$$

$$\text{Similarly } \frac{\sum \frac{p_1}{p_0} p_1 q_1}{\sum p_1 q_1} - \frac{\sum \frac{p_1}{p_0} p_0 q_1}{\sum p_0 q_1} = \frac{\sum p_0' q_1' p_0'' q_1'' \left(\frac{p_1'}{p_0'} - \frac{p_1''}{p_0''} \right)^2}{\sum p_0 q_1 \sum p_1 q_1}$$

As stated above the summation in the numerators extends to all pairs of commodities. These expressions are both positive unless all the price relatives are equal, in which case they vanish. As far as is known, these expressions have never appeared before. Irving Fisher on page 384 (First Edition) of "The Making of Index Numbers" and F. C. Mills on pages 209-10 of "Statistical Methods" show that formula III will ordinarily be greater than formula I and formula IV greater than formula II, but they do not obtain mathematical expressions for the differences, or show that these differences vanish only when all the price relatives are equal.

† See page 86 (first edition) of his "The Making of Index Numbers."

In these forms they are not averages of relatives at all but ratios of aggregates, i.e., each is the ratio between the cost of a fixed quantity of goods at the selected date to the cost at the base date. Practically all index numbers are either averages of relatives or ratios of aggregates.* Just as a price *relative* may be considered as measuring either the percentage change in the price of a commodity from one date to another or the ratio of the cost of a fixed amount of the commodity at one date to that at another, so a price *index* may be considered as measuring either the average percentage change in the prices of certain commodities from one date to another, i.e., an average of price relatives, or the ratio of the cost of a fixed amount of commodities at one date to that at another, i.e., a ratio of aggregates. Each conception appears appropriate for certain purposes. A cost of living index is perhaps best regarded as a ratio of aggregates.

147. Any arithmetic average of price relatives, simple or weighted, can, of course, be expressed as a ratio of aggregates, inasmuch as $\frac{\sum \frac{p_1}{p_0} w}{\sum w}$ can be written $\frac{\sum p_1 \cdot \frac{w}{p_0}}{\sum p_0 \cdot \frac{w}{p_0}}$. Other things being equal an index expressed

as a ratio of aggregates is to be preferred to one expressed as a weighted arithmetic average of price relatives, since its meaning can be more easily grasped.

4.—Other Averages of Price Relatives.

148. In the preceding paragraph arithmetic averages of price relatives have been discussed. Other averages are, however, in use. The most common are the geometric average, weighted or simple, and the median. In fact, if data are not available for the determination of weights the simple geometric average and median are generally to be preferred to the simple arithmetic average. This is because frequency distributions† of price relatives are often—especially if the dates far apart—asymmetrical or skew. This is due to the fact that a price relative has no upper limit—an increase of 100, 500 or 1,000 per cent. or more is possible—but 100 per cent. is the maximum decline possible, which occurs when the price falls to zero. If, however, the logarithms of the price relatives are plotted instead of the actual values, or what amounts to the same thing, if the actual values are plotted on a ratio or logarithmic chart, a much more symmetrical distribution is obtained. This tendency

* There is another type, namely, ratios of averages, but they are, for all intents and purposes, the same as ratios of aggregates.

† See paragraph 112 of the supplementary Burmese enquiry for the meaning of a frequency distribution.

for price relatives to follow a geometric law of dispersion is a strong argument for the use of the geometric average in taking simple averages of these relatives. Weighting the price relatives of course alters things to a certain extent, but ordinarily, whenever percentages of change are being averaged, the use of the geometric mean, either simple or weighted, would appear to be advisable. It should be noted that in skew distributions the arithmetic mean is usually farther from the mode than either the geometric mean or median, and is therefore not so representative. The nature of a distribution of price relatives may have a definite bearing on the selection of the appropriate average. It will be seen later that the purpose the index number has to serve may also govern the type of average used.

5.—Ratios of Aggregates.

149. In paragraph 146 two ratios of aggregates have been given, namely, $\frac{\sum p_1 q_0}{\sum p_0 q_0}$ and $\frac{\sum p_1 q_1}{\sum p_0 q_1}$. In the first formula the weights are based on the quantities of the base year, and in the second, on those of the selected year. They are the two fundamental forms and there appears to be no reason for preferring one to the other. A compromise is usually effected, such as :—

$$\sqrt{\frac{\sum p_1 q_0}{\sum p_0 q_0} \times \frac{\sum p_1 q_1}{\sum p_0 q_1}},$$

which is the geometric mean. This is Irving Fisher's "ideal" index number.* Another compromise may be effected by taking the arithmetic mean of the weights, namely

$$\frac{\sum p_1 \left(\frac{q_0 + q_1}{2} \right)}{\sum p_0 \left(\frac{q_0 + q_1}{2} \right)}, \text{ i.e., } \frac{\sum p_1 (q_0 + q_1)}{\sum p_0 (q_0 + q_1)}.$$

150. When accuracy, simplicity and rapidity of calculation are all taken into account this last formula is perhaps as good as any other index number for comparing the prices at one date with those at another, when quantities are available for both dates. Usually, however, a price index number has to serve for several dates, e.g., it might have to express the change in the level of prices over a period of ten years or so. In such a case a series of what are called chain index numbers could be computed in which the weights and prices are those of contiguous years. But it has been shown† that the errors involved in following this method are cumulative and may be serious if the links are chained for a number of years. It is also open to the objection that both prices and quantities are changed in each application of the formula and it is almost impossible to say what proportion of the final result is accounted for by changes in

* See his "The Making of Index Numbers."

† See article by Warren M. Persons in the *Review of Economic Statistics* for May 1921, pages 103—113, in which he has used the "ideal" index.

prices and what part by changes in quantities : it is a composite which represents neither price movements nor quantity changes separately.* As a rule the purpose of a price index number is to measure the movement of prices only. There is also the practical objection that, except in special cases, yearly, to say nothing of monthly, weights are not usually available. In general, therefore, it is better to use a formula with fixed weights when an index number is required for a number of years. Such an index number measures the change in one factor only, namely, the price, and is therefore more easily understood.

151. If the weights are those of the base year the aggregative type of index number, i.e., one which is a ratio of aggregates, becomes $\frac{\sum p_1 q_0}{\sum p_0 q_0}$.

If other weights are chosen it may be written $\frac{\sum p_1 w}{\sum p_0 w}$. The aggregative index with constant weights is particularly suitable for cost of living index numbers ; it measures the change in the cost of a fixed quantity of goods. These fixed weights must, of course, be fairly representative throughout the period, and a change made as soon as they cease to be. This point is discussed later in paragraphs 155 to 160.

6.—Purpose of Price Index Numbers.

152. One of the first points to be decided in the construction of an index number is the purpose to be served by it, since this determines what commodities have to be selected, and it may also have some bearing on the type of average employed. To give an illustration: the National Bank of Commerce in New York has constructed a price index, which it publishes monthly in the *Commerce Monthly*, the purpose of which is to construct an indicator which will respond with the utmost promptness and sensitiveness to the varying fortunes of business. It is not intended to picture the general price level but to show in what direction those prices most closely related to business activity are moving. It is therefore restricted to the more basic raw materials, as they are widely traded in and feel economic pressure quickly ; information as to their prices is also definitely and speedily available. Such an index has to combine great sensitiveness to price change with ability to escape, in some measure at least, the distorting effects both of abnormal fluctuation and immobility, and this has been accomplished by employing an averaging process based on a modified median.†

153. Index numbers are sometimes constructed with no clearly defined purpose. For instance, most of the wholesale price index numbers purport to measure the general level of prices or the purchasing power

* See page 363 of *Statistical Analysis* by Edmund E. Day.

† See article by E. M. Miller and F. J. Cavanaugh on "Price Index of the National Bank of Commerce in New York" in the *Journal of the American Statistical Association* for June 1927.

of money. Such an index ought strictly to include representative data from all the various goods and services for which money is exchanged, *e.g.*, rents, wages, salaries, discount and interest rates, prices of stocks and shares, besides the various other commodities which are sold at retail as well as wholesale rates. As far as is known no index at present does this.

154. In general the total field of prices to be covered by an index number can be divided into groups, each with its own characteristic price fluctuations. It is difficult to isolate these groups as the inter-relations which prevail within the price system are extremely complicated. But it must be remembered that most, if not all, index numbers are made from samples, and if the index is to be of any value it must be a representative sample, and include commodities from all the various groups which have characteristic peculiarities of fluctuation. Ordinarily, the greater the number of commodities which can be included in a sample, the more likely are the results to be representative. This is one of the most important, as well as difficult, aspects of the problem of index number construction and, unfortunately, has not been given the attention it deserves.

7.—Accuracy of Price Index Numbers.

155. It has been seen that most index numbers are made from samples and they are, therefore, subject to the errors due to sampling. These are errors due to incompleteness of data. In the case of unweighted averages the calculation of the probable error is not very difficult, but for other averages it is very troublesome.*

156. But there are also errors in index numbers caused by errors in the data. It is commonly believed that errors in weights are not so important as errors in prices and it is perhaps worth while examining this to see how far it is true. The aggregative type of index number $\frac{\sum p_1 w}{\sum p_0 w}$ will be used. This formula, or what amounts to be the same thing, the weighted arithmetic average of price relatives, is used in practically all cost of living index numbers.

* Truman L. Kelley in "Certain Properties of Index Numbers" in the Quarterly Publication of the American Statistical Association for September 1921 has suggested $.6745 \sigma \sqrt{\frac{1-r}{2}}$ as a measure of the probable error for an index number

which is a ratio of aggregates. r being the coefficient of correlation between the series of index numbers for two random halves into which the series of quotations is divided, and σ the mean of the standard deviations of the two sub-series. This formula is based upon certain assumptions including that of random sampling, but if 25 or more per cent. of the possible quotations are utilised material error in the formula is introduced, the true probable error being less than that given by the formula. In the construction of the cost of living index numbers in this Report the expenditure on the commodities included amount to more than 80 per cent. of the total expenditure.

157. To use the methods of the differential calculus: if δI is the change produced in the index number I by a change $\delta p_1'$ in the price p_1' of a particular commodity in the selected year, then—

$$I + \delta I = \frac{\sum p_1 w + w' \delta p_1'}{\sum p_0 w}$$

$$\text{and } \therefore \delta I = \frac{w' \delta p_1'}{\sum p_0 w} = \frac{p_1' w'}{\sum p_0 w} \cdot \frac{\delta p_1'}{p_1'}$$

$$\text{which gives } \frac{\delta I}{I} = \frac{p_1' w'}{\sum p_1 w} \cdot \frac{\delta p_1'}{p_1'}$$

Thus the ratio of the percentage error in the index, namely $\frac{\delta I}{I}$, to the percentage error in the price of a commodity in the selected year, namely $\frac{\delta p_1'}{p_1'}$, is equal to the ratio between the cost of this commodity in the aggregate, namely $p_1' w_1'$, to the total cost of the aggregate in the selected year, namely $\sum p_1 w$.

158. Similarly the error produced in I by an error in p_0' is given by

$$I + \delta I = \frac{\sum p_1 w}{\sum p_0 w + w' \delta p_0'} = \frac{\sum p_1 w}{\sum p_0 w \left(1 + \frac{w' \delta p_0'}{\sum p_0 w} \right)}$$

$$= \frac{\sum p_1 w}{\sum p_0 w} \left\{ 1 - \frac{w' \delta p_0'}{\sum p_0 w} \right\} \text{ approximately, if the error is small.}$$

$$\text{This gives } \delta I = - \frac{\sum p_1 w}{\sum p_0 w} \cdot \frac{w' \delta p_0'}{\sum p_0 w}$$

$$\text{and } \therefore \frac{\delta I}{I} = - \frac{w' \delta p_0'}{\sum p_0 w}$$

$$= - \frac{p_0' w'}{\sum p_0 w} \cdot \frac{\delta p_0'}{p_0'}$$

This is similar to the first result except that it has a negative sign, which means that I decreases if p_0' increases, and *vice versa*. This relation of course holds, and then only approximately, only when the error is small.

159. The effect of an error in the weights has now to be considered. It is given by—

$$\begin{aligned}\delta I &= \frac{\sum p_1 w + p_1' \delta w'}{\sum p_0 w + p_0' \delta w'} - \frac{\sum p_1 w}{\sum p_0 w} \\ &= \frac{(p_1' \sum p_0 w - p_0' \sum p_1 w) \delta w'}{\sum p_0 w (\sum p_0 w + p_0' \delta w')} \\ \text{This gives } \frac{\delta I}{I} &= \frac{\left(\frac{p_1' w'}{\sum p_1 w} - \frac{p_0' w'}{\sum p_0 w} \right) \frac{\delta w'}{w'}}{\left(1 + \frac{p_0' \delta w'}{\sum p_0 w} \right)} \\ \text{which may be written } \frac{\delta I}{I} &= \frac{\frac{p_0' w'}{\sum p_1 w} \left(\frac{p_1'}{p_0} - \frac{\sum p_1 w}{\sum p_0 w} \right) \frac{\delta w'}{w'}}{\left(1 + \frac{p_0' \delta w'}{\sum p_0 w} \right)} \\ &= \frac{\frac{p_0' w'}{\sum p_1 w} \left\{ \frac{p_1'}{p_0} - I \right\} \frac{\delta w'}{w'}}{\left(1 + \frac{p_0' \delta w'}{\sum p_0 w} \right)} * \\ &= \frac{p_0' w'}{\sum p_1 w} \left\{ \frac{p_1'}{p_0} - I \right\} \frac{\delta w'}{w'} , *\end{aligned}$$

approximately, if the error in weights is small. Thus in addition to the reducing factor $\frac{p_0' w'}{\sum p_1 w}$ there is, in addition, the factor $\left(\frac{p_1'}{p_0} - I \right)$ which will ordinarily be considerably less than unity and may be very small indeed. Thus a commodity may be a very important one but if its price relative does not differ much from the index it is not necessary for its weight to be determined with any great accuracy. In normal times, if the interval between the dates is not great, the price relatives should not differ a great deal from themselves and therefore from the index, and accuracy in weighting is not of very great importance. An index calculated with weights belonging to one of the two dates will therefore not differ greatly from one based on weights belonging to the other date. It is for this reason that it is possible in normal times to obtain an accurate price index, even though the consumption of the commodities may have altered somewhat between the two dates.

8.—Continuity of Price Index Numbers.

160. It has been shown that if a price index number is to measure only changes in prices the weights used must be constant over the period covered by the index. But it is also necessary that these weights

* $\frac{p_1'}{p_0}$ and I are, of course, expressed as fractions.

should be representative over this period. It follows that prices at two dates can be compared only if the consumption of the commodities at the two dates is sensibly the same, since it is only in such cases that fixed weights can be obtained which are truly representative. Changes in the consumption of commodities may be very small from year to year but may become appreciable over a period of, say, 50 years. In comparing prices over such a long period the position is also aggravated by the fact that the price relatives will probably be very divergent, and this makes the need for accuracy in weighting all the greater.* It becomes necessary therefore to change the weights from time to time. The frequency with which this should be done depends on how quickly conditions change. Ordinarily it is advisable, even in normal times, to test the weights at regular intervals, since changes in the production of commodities and the demand for them take place so quickly that some commodities rise to importance and others drop out of it within a decade.

SECTION B.—COST OF LIVING INDEX NUMBERS FOR RANGOON.

1.—Introduction.

161. The term "cost of living" is not always used in the same sense. For instance, the statement is often made that the cost of living is higher now than it was before the war. If made by a workman this may mean that his wages now do not buy as much as his wages did before the war.† With this meaning there are two variable elements, namely, wages and prices. Or again it may mean that the money cost of maintaining the workman's present standard of living is greater than the cost of maintaining his standard of living before the war. With this interpretation the

* For instance, in the wholesale price index for India compiled by the Director-General of Commercial Intelligence the base year is 1873. In the year 1920 the price relatives, 39 in number, varied from 61 to 509. The index number, obtained by taking the simple arithmetic average of the price relatives, is 281. Such an index is of little, if any, value. It is understood that its revision is now under consideration. It might be noted that if price relatives had been calculated for 1873 with 1920 as base the simple arithmetic average of these relatives would have been 43, i.e., the increase in prices between 1873 and 1920 would be proportional to an increase from 43 to 100, i.e., from 100 to 233. This is very different from the increase given when 1873 was taken as the base year, namely from 100 to 281. It has been shown that a simple arithmetic average of price relatives is equivalent to a ratio of aggregates in which the weights are the quantities that can be bought for a fixed amount at the base date (see paragraph 147). A change of base therefore changes the weights because the prices of the commodities are not the same at the two dates. The simple geometric average in this case is 260.

† This is the interpretation given by Royal Meeker. See his article on "The possibility of compiling a cost of living index" in the U.S.A. *Monthly Labour Review* for March 1919.

variable elements are prices and the standard of living. Or again it may mean that the money cost of maintaining a certain fixed standard of living, possibly that before the war, is greater now than it was before the war. In this case there is only one variable element, namely prices. It may also mean—though the workman might not admit it—that he has now greater difficulty in maintaining his present standard of living on his present wages than he had before the war in maintaining his standard of living then on his wages at the time. Here there are three variable elements, namely, prices, wages and the standard of living. There are possibly other interpretations.

162. Measurements of each of these changes might be useful for different purposes. For instance, a measurement of the quantities of goods and services which wages will buy now with what wages would have bought before the war (the first interpretation) would measure the change in *real wages*. A comparison between the cost in 1918 of maintaining the actual standard of living in 1918 with the cost in 1914 of maintaining the actual standard of living in 1914 (the second interpretation) was made by the *Sumner Committee* in 1918*. But it is only for measuring the changes in the cost of living caused by changes in prices only (the third interpretation) that cost of living index numbers have been used.

2.—Cost of Living Index Numbers.

163. A cost of living index is a price index in which the weights of the commodities are determined according to the importance of those commodities in consumption, and it has been shown that if a price index is to measure only changes in prices the weights must be constant over the period for which the index is required. Thus, if the changes in the cost of living of a particular family are being measured the weights of the commodities must be based on the importance of these commodities in the consumption of this family. And if fixed weights can be obtained which are roughly representative of this family's consumption throughout the period for which the index is required, then the corresponding index will measure fairly accurately the changes in its cost of living over this period, particularly if the dispersion of the price relatives is not great (see paragraph 159). Similarly if fixed weights can be obtained which are roughly representative of the consumption of several families, *i.e.*, of a section of the community, then the corresponding cost of living index will measure fairly accurately the changes in the cost of living of this section of the community.

164. In many countries cost of living index numbers have been constructed for the whole community composed of families of very

different standards of living, but the more homogeneous the section of the community and the more restricted the area (since prices vary from place to place) the more likely is it that a cost of living index will measure accurately the changes in the cost of living of the families included. A cost of living index constructed for a particular class of the community should therefore not be used for measuring the changes in the cost of living of any other class unless there are reasonable grounds for thinking that the standards of living of the two classes are not very dissimilar. For example, the British Government has been severely criticised because it has used the Ministry of Labour cost of living index which is based on the expenditure of a working class family, to measure the changes in the cost of living of civil servants and retired officers of the Army and Navy for the purpose of fixing their pay or pensions.

165. It should also be borne in mind that the increase in the cost of living from one date to another has not one definite value, like the length of a stick. Certain weights are used in the calculation of the index number which measures this increase and these weights are a compromise between weights representative of the consumption at each date. This compromise can be effected in many ways, and although some compromises might be better than others it cannot be said that any one index is absolutely correct and that the others are only approximations to it. It might perhaps be thought useless to attempt to measure a fictitious thing which has no definite value. But if the "living" at the two dates is comparable, and information as to prices and quantities at the two dates is available, then the cost of living index numbers obtained by taking the various compromises will ordinarily not differ a great deal from one another—provided, of course, a reliable formula has been used—and for all practical purposes any one of them might be taken to measure the change in the cost of living. At the same time it should be remembered that the value of an index number is dependent on the weights used in calculating it.

3.—Determination of Weights.

166. The most satisfactory way of determining the average consumption of a number of families is by means of a budget enquiry. This method is equally appropriate for the community as a whole or for any class or group of the community. What is sometimes called the aggregate expenditure method has also been used when the object has been to measure the change in the cost of living of the community as a whole. When this method is used the aggregate consumption of certain articles by the whole community is obtained, usually by adding imports to production and subtracting exports. But accurate values can be

* Cd. 8980.

obtained only for a very limited number of articles, and as a rule this method is now used only when no data are available from budget studies.

167. In the present enquiry separate cost of living index numbers have been calculated for (a) Burmese, (b) Tamils, Telugus and Uriyas, (c) Hindustanis and (d) Chittagonians, and the budgets collected for these races have been used to determine the weights. The formula used for calculating the index numbers may be written $\frac{\sum p_1 q}{\sum p_0 q}$. In this formula the prices p_0 are the prices at date "0," the base date, which has been taken to be the year 1913. The quantities " q ," which are the weights, represent the consumption during the years 1926 and 1927 since these were the years in which the budgets were collected. The prices " p_1 " are the prices at any selected date "1" for which the index number is required. The formula may also be written $\frac{\sum \frac{p_1}{p_0} p_0 q}{\sum p_0 q}$ which is a weighted arithmetic average of price relatives in which the weights are $p_0 q$, i.e., prices in the base year 1913 multiplied by quantities representative of the consumption during 1926-27.

168. The weights are given in Table XLII. This table also shows how the index numbers are calculated. These weights are based on the monthly consumption of a single individual (Indian races) or of a family (Burmese) but they must not be taken to represent the actual consumption of the commodities in question. Some commodities have been omitted and others have been combined and represented by one commodity. Two kinds of rice have been included for the Burmese and Hindustanis since both are consumed in fair quantities. Only one kind of pulses has been included although in some cases more than one are consumed. Potatoes and onions have been included but no fruit or other vegetables since it was impossible to obtain reliable prices. Clothing and household requisites have been taken together since bedding and clothing are made of similar materials. The articles made of cotton included in the index have been taken to represent all articles made of cotton, and similarly for articles made of silk. In the miscellaneous group the only items included are soap, cheroots, and, in the case of the Tamils, Telugus and Uriyas, liquor also. Under cheroots is included all expenditure on tobacco. The commodities included in the different index numbers represent more than 80 per cent. of the actual expenditure.

4.—Collection of Prices.

169. The collection of monthly retail prices since 1913 of the different articles included in the cost of living index numbers has been an exceedingly difficult task. Ordinarily retail shop keepers do not keep

accounts of sales, and even when they do, the accounts are usually destroyed after a few years. But after a diligent search some reliable shops were at last found in which records were available since 1913. These records were often mixed up with other matter and many weary hours were spent by the investigators in picking out what was wanted. For some of the commodities the prices collected by the Corporation were used.

170. In the case of rents some difficulty was experienced since the increase has not been the same in all quarters. In the case of the Indian races who, when they are not given free quarters by employers, occupy the registered lodging houses in the centre of the town, the increase has been greater than for the Burmese who prefer to live farther out. As regards the houses occupied by Burmese families, many are more or less of a temporary nature, being composed of planks, mat and *dhanni* and it was impossible to find out the rent of these buildings in 1913 since they were not then in existence. The figures for rent were obtained from Mr. C. B. Rennick, F.S.I., Assessor to the Corporation, who very kindly went through the assessment records since 1913 and worked out two sets of index numbers—one for Indians, based on the increase in rents in the centre of the town and the other for the Burmese based on the increase in areas a little farther out.

171. As regards current prices these are collected by the investigators from certain shops. In many of the shops from which the working classes buy their goods there is no recognised price. The seller fixes his price according to the knowledge of the buyer. A Telugu coolie has very little idea of what he ought to pay and usually pays much more than the proper price. From many shopkeepers it is impossible to obtain reliable prices of anything. Adulteration is common, in fact, anything which can be adulterated is adulterated. A large number of shops has therefore had to be ruled out because the goods sold there are not fixed in quality or grade or because there is no regular selling price. The shops from which prices are now collected sell goods of recognised qualities or grades and their prices are fixed. The number of such shops is not as large as might have been desirable but a few reliable prices were considered to be better than a large number of unreliable ones.

172. The number of quotations taken during the month from each shop varies for the different commodities. For instance, in the case of rice, chillies, potatoes, onions, fish, beef, the prices of which change fairly rapidly, ten quotations are taken during the month but for cheroots only two quotations are taken. In all cases the simple arithmetic average of the different quotations is taken.

5.—Index Numbers for Rangoon.

173. The cost of living index numbers are given in Table XLIII. Separate index numbers are also given for the main groups of expenditure and for cereals. For the Hindustanis both rice and wheat flour are included under cereals but for the other races only rice is included. During the early years of the war the retail price of rice was abnormally low, particularly in 1917 and the early months of 1918. It began to rise towards the end of 1918, and reached a maximum about the end of 1921. In 1922 it fell. The price of clothing began to rise towards the end of 1915 and reached a maximum in 1919 and 1920. In these years cotton goods were about treble the prewar price. Since 1920 the price of cotton goods has been falling gradually. Very little increase in rents appears to have taken place between 1913 and 1915, but from 1916 there was a steady increase which was checked by the Rent Control Act in 1920. There was a further increase in rents in January 1927 when rent control ceased. The prices of the articles in the miscellaneous group, namely soap (country cake), tobacco and liquor (country), have risen very little above their prewar values and the index for this group is therefore appreciably below the cost of living index.

174. It will be noticed that the cost of living has increased more for the Hindustanis than for the other races. This is mainly due to the fact that they use ghee which has gone up appreciably in price, whereas the other races use only sesamum or mustard oil which have not gone up so much. Also they eat more arhar dhal and wheat flour. Fresh fish is consumed by all races, particularly by the Burmese. During the rains it is very scarce and the price rises accordingly. This causes the Burmese index number to rise several points. It is not known whether the working class families continue to buy the same quantity of fish at the enhanced price: if they do, then the index number will represent the increased cost. But it is probable that they buy something cheaper, e.g. beef, and yet obtain the same amount of nutriment. It is natural to avoid commodities which have risen much in price and substitute others which have risen less, and this process of substitution can often be carried on within certain limits without any reduction of standard. But of course no account can be taken of such substitutions in the cost of living index. The weights in the index numbers represent the consumption during 1926-27, but it is believed that there has been very little change since 1913 in the commodities consumed by the working classes.

175. The following table gives the percentage group expenditure in the base year 1913 :—

Percentage Group Expenditure.

Group.	Burmese.	Tamils, Telugus and Uriyas.	Hindustanis.	Chittag gonians.
Food	59·2	50·7	61·8	61·6
Clothing and Household Requisites.	11·3	6·5	8·1	8·1
Rent	13·9	8·0	11·0	9·1
Fuel and Lighting ...	4·9	5·7	7·8	5·1
Miscellaneous	10·7	29·1	11·4	16·2
Total	100·0	100·0	100·0	100·0

176. The changes in the cost of living of the different races have been illustrated graphically in Chart E. These diagrams have been drawn on a logarithmic or ratio scale and the reason for using this scale will now be explained. Ordinarily, a ratio scale is used and not a natural scale when the object is to measure the proportional increase rather than the actual increase. An example will perhaps make the meaning clearer. In Chart F two diagrams have been drawn, one on the natural scale and the other on the ratio scale. The one on the natural scale has been taken from Diagram No. 17 opposite page 315 of "India in 1925-26 : " it shows the variations in the values of the exports of (i) jute, raw and manufactures and (ii) metals and ores during three recent years as compared with the averages of the prewar and war periods.* The other chart illustrates the same information but is drawn on a ratio scale.

177. If it was desired to show the actual increase in the total value of exports contributed by the different articles of export then this would be brought out quite clearly by the diagram on the natural scale, since on this scale equal increases are represented by equal vertical distances. If, on the other hand, it was desired to compare the rates at which the exports of different articles were increasing, this would not be shown clearly by the diagram on the natural scale : one might perhaps imagine from the fact that the graph for metals and ores in this diagram is nearly parallel to the base, while that for jute is decidedly oblique to it, that

* This is a bad statistical diagram, since equal intervals of time have not been represented by equal abscissæ, but it will do to illustrate the point here.

the exports of metals and ores had not increased as fast as those of jute. The comparison between the rates of increase is shown clearly in the diagram on the ratio scale. In this diagram the vertical spacing has been so chosen that equal vertical distances do not represent equal *absolute increments* but equal *proportional increments*, i.e., equal rates of change. Thus, equal rates of increase are represented by equal slopes, whether the line occurs at the top of the diagram or at the bottom. It will be seen from the diagram on the ratio scale that since the pre-war period the exports of metals and ores have increased at a much greater rate than those of jute.

178. Ordinarily the movements of prices are best represented on a ratio scale since it is the proportional changes rather than the absolute changes, which are important. As a rule, it is the proportional changes in prices rather than the absolute changes, which are most highly correlated with changes in economic conditions. In fact, it may be said, in general, that a relation is more likely to be found between the proportional changes in quantities than between their absolute changes. Relations can sometimes be found to exist between quantities simply by drawing them on a ratio chart.*

179. The errors produced in the index numbers by errors in the prices and weights are given in Table XLIV. It will be noticed that the percentage errors produced in the index by a 10 per cent error in the weights are much less than those produced by a similar error in the prices. In very few of the commodities does even 100 per cent error in the weight produce more than 1 per cent error in the index.

* The ratio chart is extremely useful to business men since the changes in the sales, profits, turnover, costs of materials, wages, etc., can all be entered on one chart and the rate at which each is changing can be seen at a glance. But it is not used to anything like the extent that it ought to be, even in America. For a short description of the ratio chart and some of the uses to which it may be applied reference is invited to "The Ratio Chart in Business" by Percy A. Bivins, published by the Codex Book Company, New York.

CHART E.

Showing the change in the cost of living of the working classes in Rangoon
since 1913

A. BURMESE.

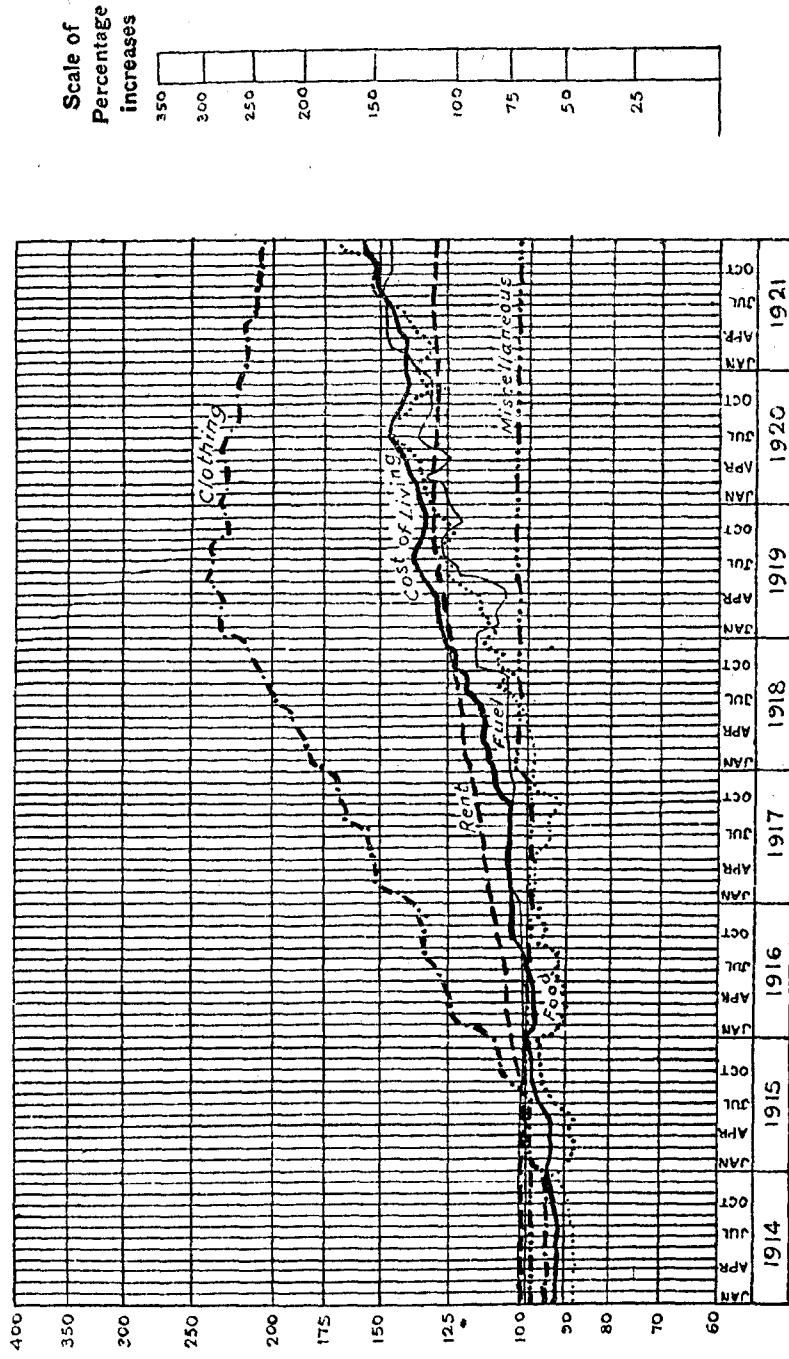


CHART E.

Showing the change in the cost of living of the working classes in Rangoon
since 1913—contd.

A. BURMESE—contd.

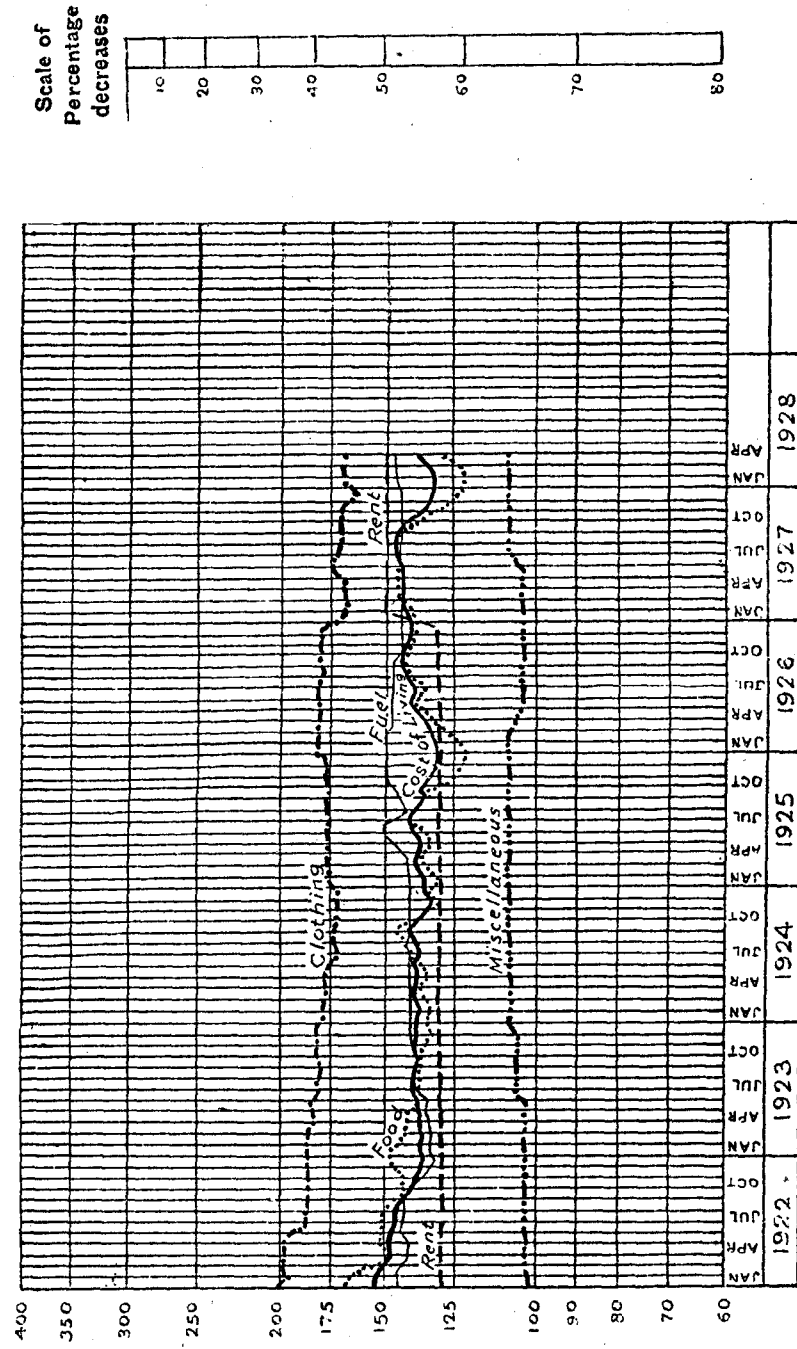


CHART E.

Showing the change in the cost of living of the working classes in Rangoon since 1913--contd.

B. TAMILS, TELUGUS AND URIYAS.

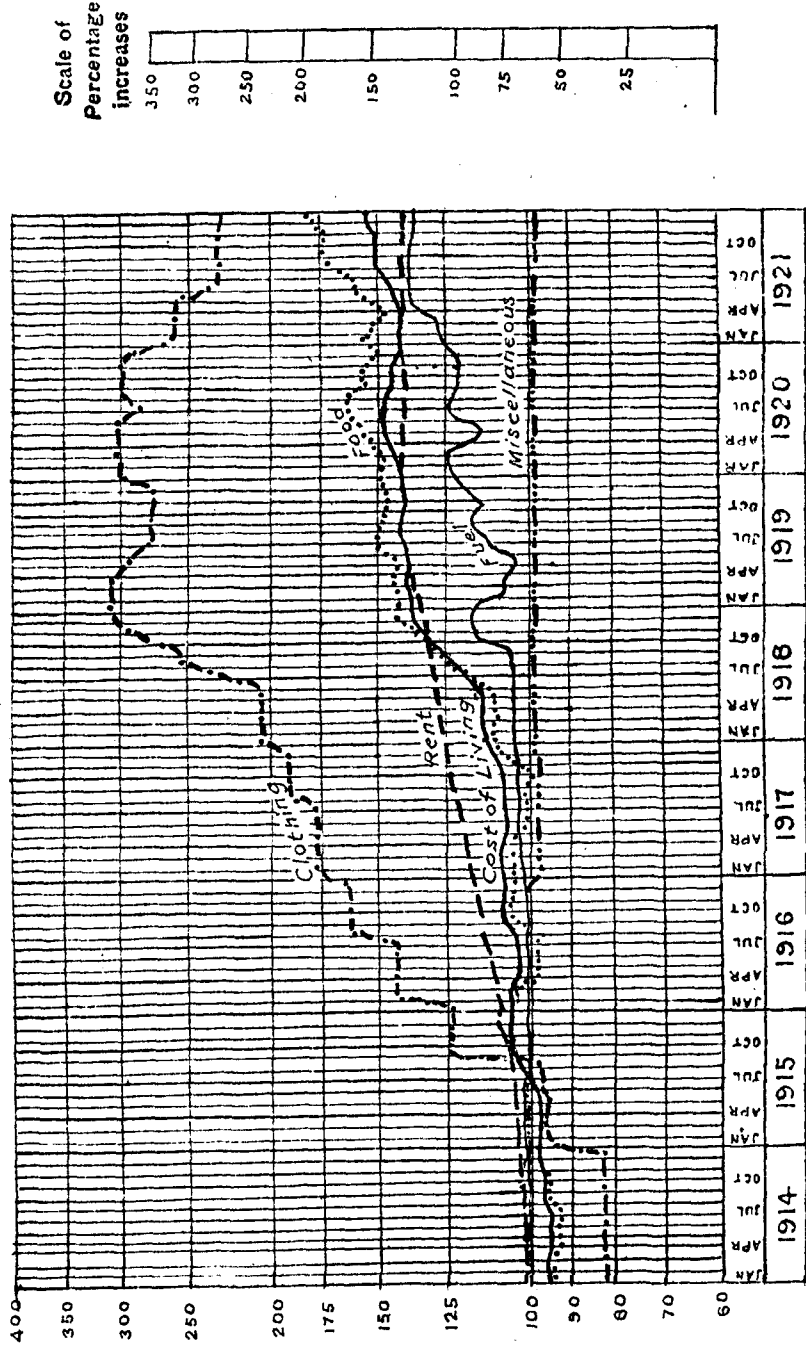


CHART E.

Showing the change in the cost of living of the working classes in Rangoon since 1913--contd.

B. TAMILS, TELUGUS AND URIYAS--contd.

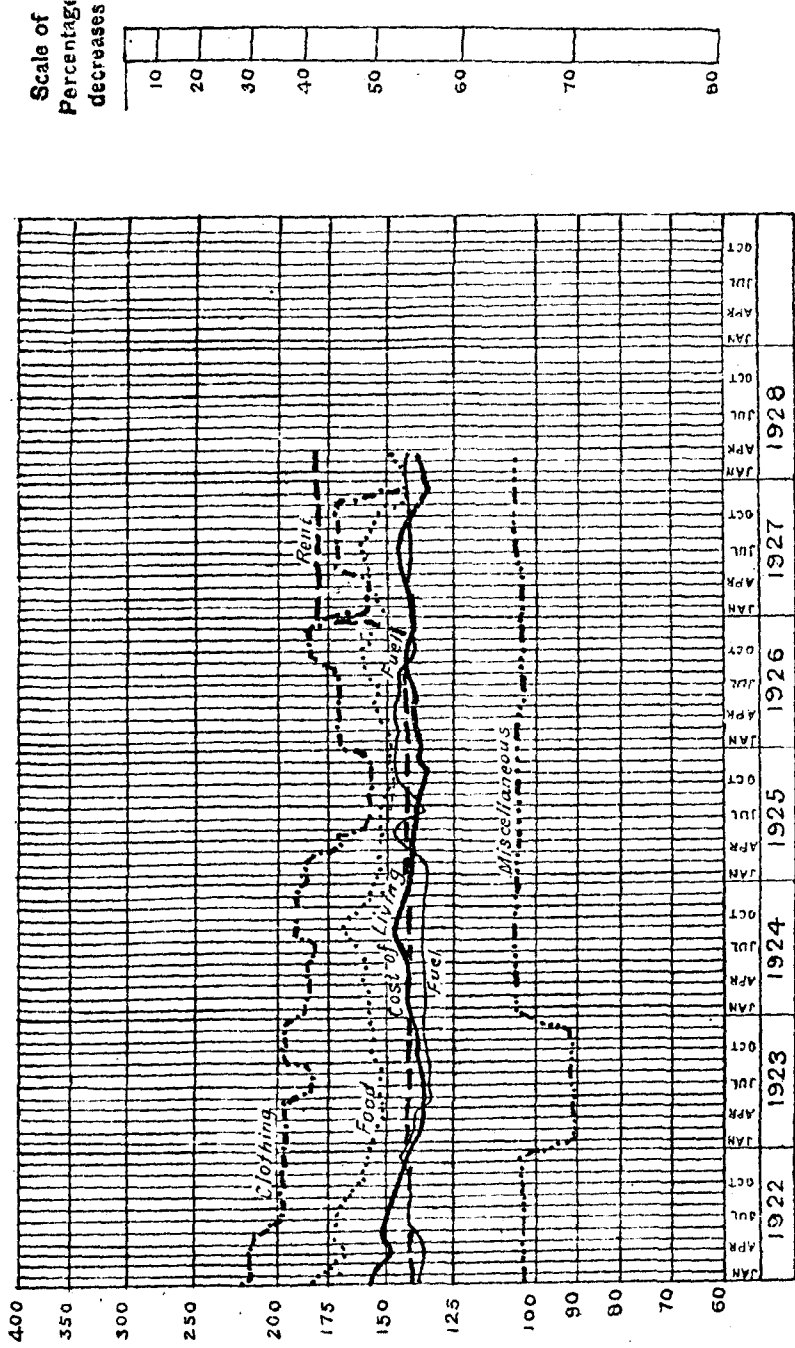


CHART E.

Showing the change in the cost of living of the working classes in Rangoon since 1913--contd.

C. HINDUSTANIS.

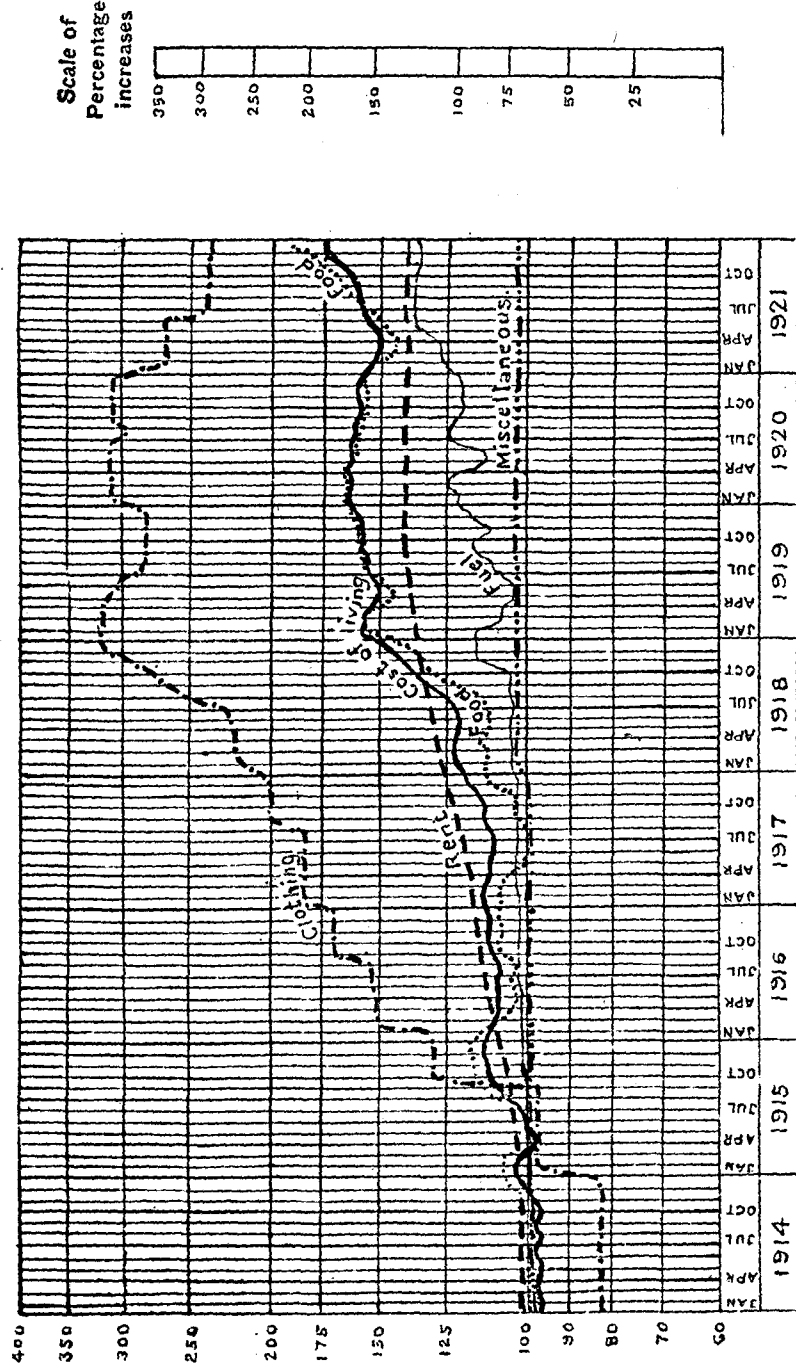


CHART E.

Showing the change in the cost of living of the working classes in Rangoon since 1913--contd.

C. HINDUSTANIS--contd.

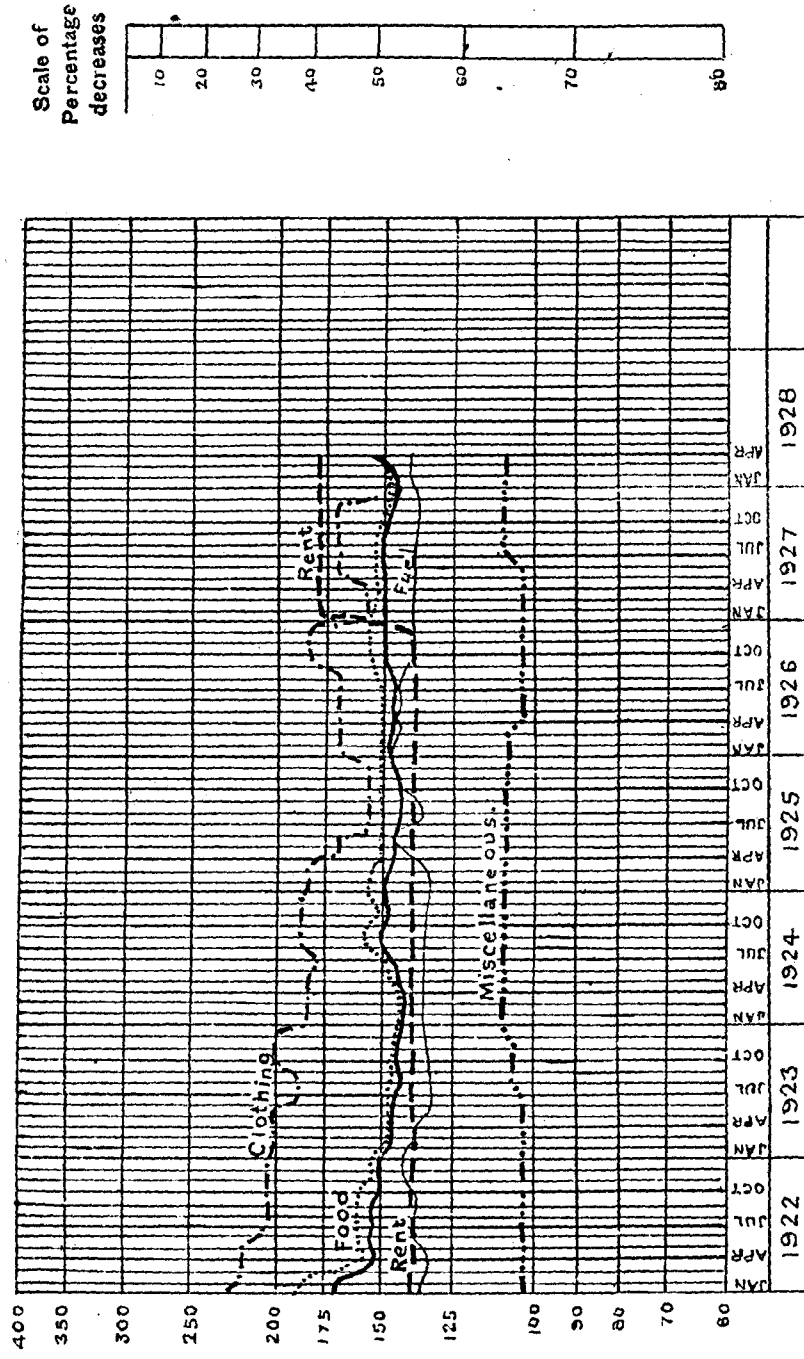


CHART E.

Showing the change in the cost of living of the working classes in Rangoon since 1913—contd.

D. CHITTAGONIANS.

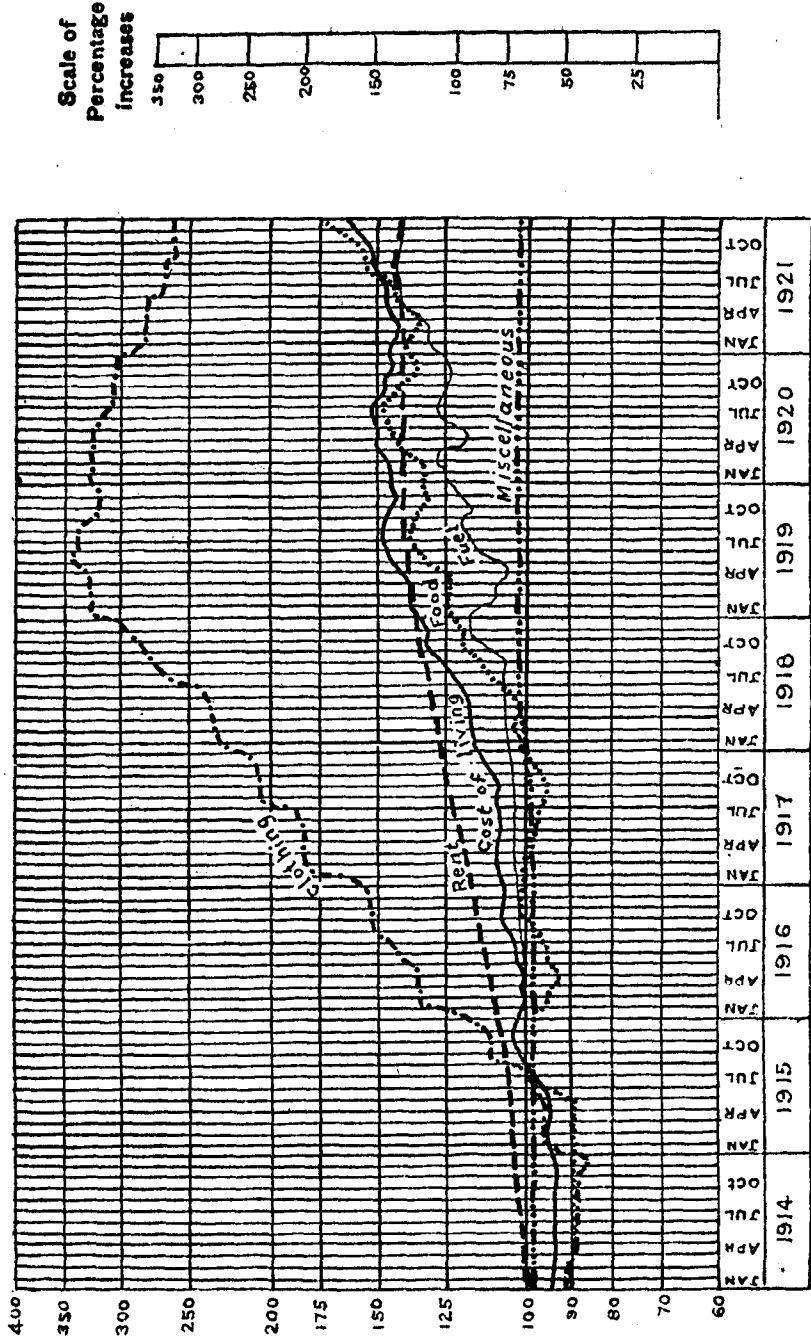


CHART E.

Showing the change in the cost of living of the working classes in Rangoon since 1913—contd.

D. CHITTAGONIANS—contd.

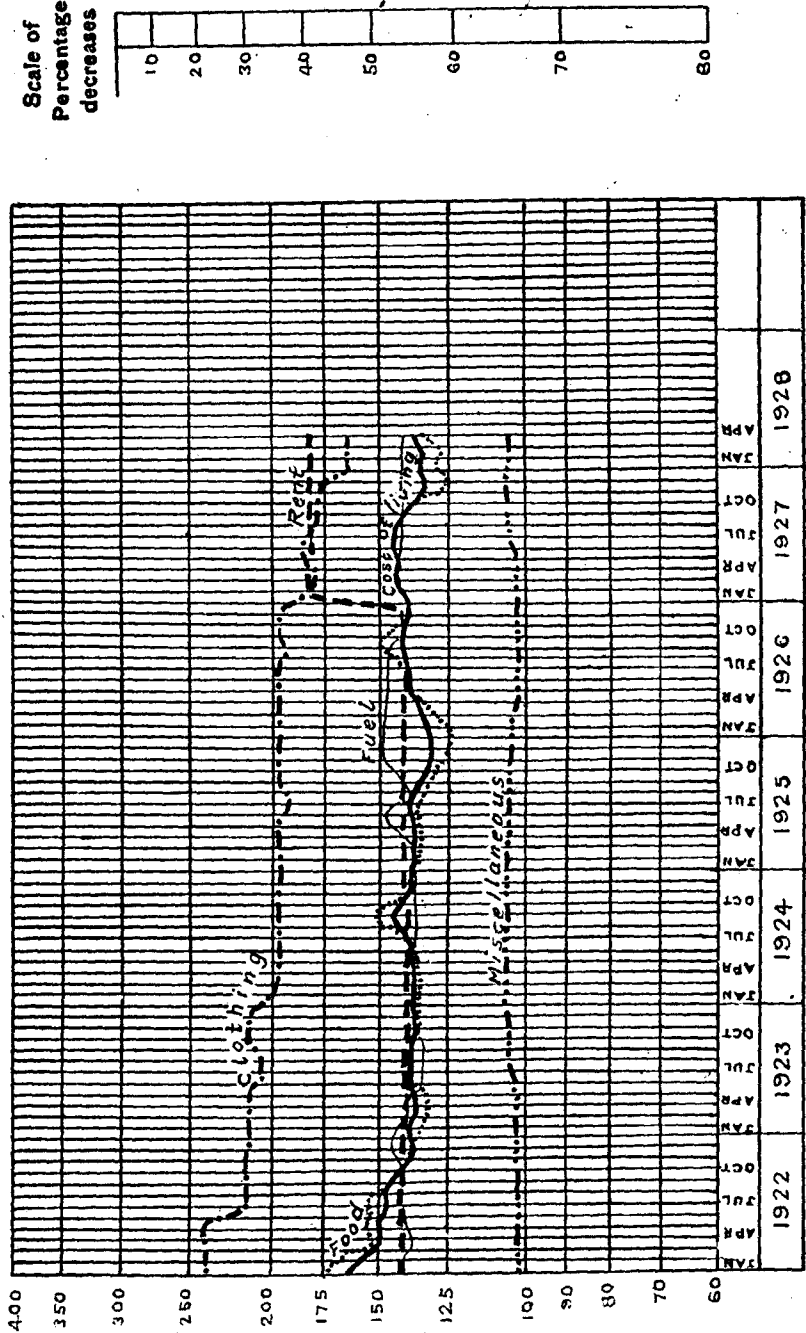
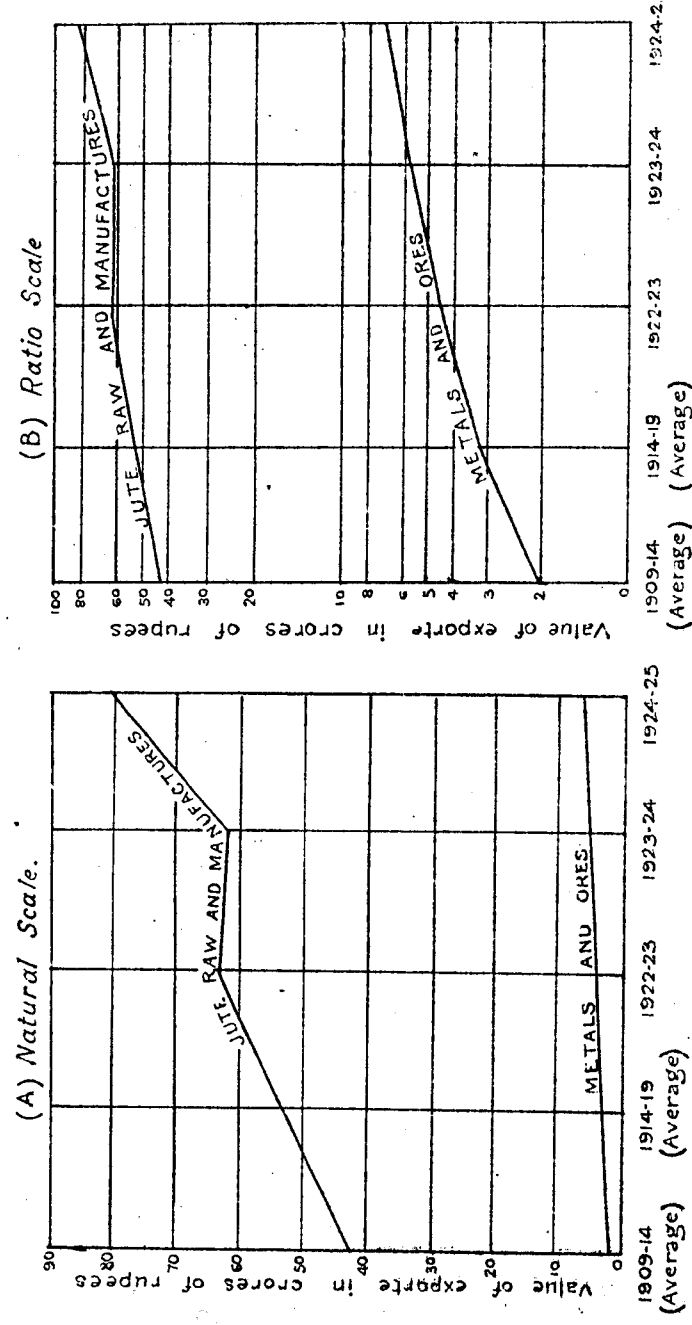


CHART F.

Showing the variations in the values of the exports from British India of
(i) Jute, raw and manufactures and (ii) metals and ores.



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PART III.—Conditions of Labour in Rangoon.

1.—Introduction.

180. In this section it is proposed to deal with the labour only in those industries or occupations in which a substantial number of workers is engaged. It may conveniently be divided into (1) Factory labour ; (2) Labour employed outside factories, *e.g.*, shipping and transport labour and labour employed by public bodies ; and (3) Casual labour which includes rickshaw and handcart pullers and sampan-wallas. Factory labour will be dealt with first.

2.—Factory Labour.

(a) LABOUR IN RICE MILLS.

(i) *Size of the Industry.*

181. Rice milling is the most important industry in Rangoon. In 1926 according to the annual report of the Chief Inspector of Factories the number of rice mills in Rangoon was 51. It is a seasonal industry and the number employed in it varies somewhat during the year. Except for a small number of men required to look after the mill machinery, etc., who are mainly Chittagonians and are paid direct by the employer, practically all the labourers employed in rice mills are maistry coolies, *i.e.*, coolies who are recruited and paid by the employers' labour contractors or maistries. During the busy season which extends from January to April, the number of Chittagonians employed is about 2,000 and the number of maistry coolies about 14,000, of whom about 10,000 are Telugus and about 4,000 Tamils. There are also some Hindustanis among the maistry coolies but their number is small. Most of the Chittagonians and about 6,000 Telugus and 2,000 Tamils stay on in the mill barracks during the slack season. The Chittagonians are recruited locally and paid direct by the employers and no special interest attaches to them. But the manner of recruitment of most of the maistry coolies is peculiar to rice mills and on account of the special interest attached to this class of labour it is discussed in some detail in the following pages.

(ii) *Nature of the Contract.*

182. The general practice in all rice mills of any size is for the employer to enter into a contract with a maistry for the supply of unskilled labour for the various operations carried on from the point at which paddy arrives at the mill to the point at which rice is shipped into cargo boats

for export. In most contracts no mention is made of the number of workmen required : the maistry agrees to supply sufficient labour as and when required day or night at the piece rates laid down in the contract. A sum of money usually between Rs. 3,000 and Rs. 5,000 is always deposited by the maistry with the firm as security for the due performance of his duties under the contract, and this deposit is liable to be forfeited if the maistry fails to discharge his obligations. In some cases the person who obtains the contract does not carry out any part of the work himself, but gives it out to another contractor. This sub-contractor has, of course, to pay a substantial sum for obtaining the work. The existence of this sub-contractor may not be known to the employer who deals only with the person who signs his contract.

183. The main branches of work provided for in the contract are :—

- (1) Carrying paddy in baskets from boat or rail to godowns ;
- (2) Carrying paddy in baskets from godowns to hopper (feeding the hopper) ;
- (3) Bagging and weighing the rice on the mill floor, and dragging the bags of rice to the stitching place ;
- (4) Stitching the bags of rice ;
- (5) Carrying the bags to godowns and stacking them there ; and
- (6) Carrying the bags from the godowns to the jetty and shipping them into cargo boats.

The coolies engaged in these operations will be referred to as paddy carriers [classes (1) and (2)], bagging coolies [class (3)], stitching coolies [class (4)] and bag carriers [classes (5) and (6)]. About two-thirds of the maistry coolies in rice mills are paddy carriers, about one-fifth bag carriers and the remainder are about equally divided between bagging and stitching coolies.

184. The person who arranges for the supply of the labour at the mill is generally known as the head maistry. In most mills the bag carriers are recruited, paid and supervised by the head maistry himself, but in the case of the other coolies this is usually done by sub-maistries. Sometimes a head maistry may have a few of his own paddy carriers, and very occasionally there are sub-maistries for the bag carriers. The head maistry is ordinarily paid a premium by each of the sub-maistries in charge of bagging and stitching for the privilege of getting the work. In a mill which runs for the greater part of the year and where the outturn is fairly large, this premium may be as much as Rs. 500 per year. No such payment is made by the sub-maistries in charge of paddy carriers.

(iii) Recruitment of Labour.

185. Most of the paddy carriers are recruited in India. The sub-maistries either themselves go to India or send their agents there about October to negotiate with prospective recruits. These recruits are

generally well-known to the sub-maistries and are often residents of the same or a neighbouring village. Advances are paid to them, about Rs. 25 being the usual amount, but as much as Rs. 100 may be paid if the recruit has a little property. With this advance the recruit may pay off any small debt outstanding ; he also leaves a certain amount with his family to cover their maintenance charges for some weeks. The recruits are then brought to Rangoon by the sub-maistries or their agents who bear all the expenses for the journey. On arrival in the mill the recruits are usually made to sign their names or give their thumb impressions on a printed form of agreement or on a piece of blank paper. The amount is afterwards entered by the maistries. Sometimes they are made to sign promissory notes for sums never less than the total amount spent on them.

186. In addition to the men recruited in India a fairly large number of paddy carriers is recruited locally. These coolies have usually come to Rangoon independently of the maistries. They divide themselves into gangs each of which nominates a leader from among its members and they visit the mills just before they begin to get busy, see the head maistry and come to an understanding with him about the wages to be paid. They usually remain in the mill during the busy months only and are ordinarily given what is known as *backsheesh*. This *backsheesh* which is first given as a loan is eventually treated as a gift if the men receiving it serve under the head maistry until the close of the busy season. The head maistry holds the leader responsible for all his men. The practice in respect of *backsheesh* in almost all mills is for the head maistry to get the leader to sign an on-demand promissory note, in which no amount is entered or a higher amount than the *backsheesh* received is shown. This promissory note is returned or destroyed at the end of the busy season, provided, of course, the men do not run away. The amount of *backsheesh* varies with the number of men in the gang, one containing 25 men being paid about Rs. 250 or Rs. 300, which works out to between Rs. 10 and Rs. 12 for each man. These *backsheesh* coolies get paid at the same rates as the coolies recruited in India. In some cases these locally recruited gangs are not given *backsheesh* and are then paid at slightly higher rates.

187. In addition to these two classes of paddy carriers who are paid at piece rates a few coolies are sometimes obtained locally by the head maistry and paid at daily rates. This usually happens only when the mill is very busy and the number so employed is ordinarily very small.

188. Practically all the bagging and stitching coolies are recruited locally by the bagging and stitching sub-maistries respectively who give them loans which are recovered from their wages. Ordinarily about Rs. 50 is advanced to each cooly at the beginning of the year.

189. The majority of the bag carriers are recruited locally by the head maistry. In the large mills in Kanaungto each man is given a *backsheesh* of Rs. 95. In the mills on the Pazundaung creek *backsheesh*, when given, is Rs. 65 or Rs. 70. When it is not given the bag carriers are paid at higher rates.

(iv) *Payments by Employer.*

190. The following are the rates usually paid by the employer to the head maistry for the more important kinds of work in rice mills :—

Landing paddy	...	From Rs. 0-15-0 to Rs. 1-4-0 per 100 baskets.
Feeding the hopper	...	From Rs. 0-6-0 to Rs. 0-9-0 " "
Bagging, weighing and stitching (double)	Rs. 1-6-0	... " bags.
Stacking	...	From Rs. 1-4-0 to Rs. 1-12-0 " "
Shipping	...	From Rs. 3-0-0 to Rs. 4-0-0 " "

The different rates for the same kind of work are due to the different distances the bags or baskets have to be carried. In the case of landing paddy from boats, the depth of the boats is also taken into account. As a rule a combined rate is given for bagging, weighing and stitching. In one or two mills the contract does not prescribe a tariff but an overhead rate for all operations. In addition to these rates, all the big rice millers pay the head maistry a percentage surcharge on the amount of the bill. This surcharge was introduced in 1920 because the head maistries represented to the millers that they were sustaining losses. This surcharge was 25 per cent. in 1920-22, 10 per cent. in 1923-25 and 20 per cent. in 1926 and 1927. It is understood that the surcharge has been reduced to 15 per cent. this year.

(v) *Deductions by the Head Maistry.*

191. The head maistry always keeps the surcharge for himself, but in addition he makes other deductions from the amount he receives from the employer. For instance, he either pays at lower rates than those at which the employer has paid him or he takes a percentage commission. In some cases he makes deductions in both ways. Other petty deductions are also made. For instance in the work done by paddy carriers and bagging and stitching coolies the head maistry takes account only of multiples of fifty. Thus if 2,947 baskets of paddy are landed from a boat he pays for only 2,900, although the employer pays him for 2,947. In the case of stacking and shipping bags of rice multiples of ten only are taken into account. In the case of paddy landed from a boat the amount due for unloading each boat is calculated. For other operations the amount due for work done is calculated every week. The head maistry also keeps for himself any odd annas and pies, i.e., if the amount due to a sub-maistry comes to Rs. 197-13-9, the head maistry pays him only Rs. 197.

192. In the case of the paddy coolies who usually have sub-maistries, the amount deducted by the head maistry before payment to the sub-maistry varies from about 6 per cent. (in the busy season) to about 12 per cent. (in the slack season) of the amount (excluding the surcharge) received from the employer. The percentage deducted by the head maistry before paying the bagging and stitching sub-maistries is the same all the year round and varies from about 10 to 15. The bag carriers are usually the head maistry's own coolies and the percentage deducted by him is about 10 per cent. for the coolies who receive no *backsheesh* and about 30 per cent. for those who do. These bag carriers have to do very heavy work and are usually in great demand.

(vi) *Deductions by Sub-maistries.*

193. The deductions made by the sub-maistries are similar to those made by the head maistry. The sub-maistry either pays at lower rates than those at which the head maistry has paid him or he charges a percentage commission. Annas and pies are also neglected and in distributing the amount among all the coolies he takes two or more shares for himself. The nature and amount of the deductions made by the head maistry and sub-maistries may be illustrated by an example. The figures given are for a week's outturn by the bagging and stitching coolies in a fairly large mill during the busy season and are believed to be somewhere near the truth, but the deductions vary considerably in the different mills.

Amount received by the head maistry from the employer.

4,567 bags (single stitched, bagged and weighed	Rs.	A.	P.
@ 1/4 per 100 bags	...	57	1 0
31,689 bags (double stitched, bagged and weighed) @ 1/6 per 100 bags	...	435	11 0
		492	12 0
Surcharge of 20 per cent	...	98	8 9
Amount received by the head maistry from the employer	...	591	4 9

Amount received by the stitching sub-maistry from the head maistry.

* 4,550 bags (single stitched) @ Rs. 0-9-6 per 100 bags	...	27	0 3
* 31,650 bags (double stitched) @ Rs. 0-9-6 per 100 bags	...	187	14 9
		214	15 0

* Only multiples of 50 bags are taken into account.

Less—

	Rs.	A.	P.
5 per cent. commission on Rs. 214-15-0			
	Rs. 10-12-0		
Wages of clerk	Rs. 1-0-0	11	12 0
Balance		203	3 0
Amount received by the stitching sub-maistry		203	0 0*

Amount received by stitching coolies from the sub-maistry.

4,550 bags (single) @ Rs. 0-8-0 per 100 bags ...	22	12	0
31,650 bags (double) @ Rs. 0-8-0 per 100 bags ...	158	4	0
	181	0	0

This is distributed among 34 coolies but the sub-maistry counts himself as 6 so the amount is divided by 40 which comes to about Rs. 4-8-5 and as odd pies are not paid each coolie gets Rs. 4-8-0.

	Rs.	A.	P.
Amount received by stitching coolies (34) ...	153	0	0

Amount received by the bagging sub-maistry from the head maistry.

	Rs.	A.	P.
4,550 (single) @ Rs. 0-10-0 per 100 bags ...	28	7	0
31,650 (double) @ Rs. 0-10-0 per 100 bags ...	197	13	0
	226	4	0

Less—

	Rs.	A.	P.
5 per cent. commission on			
Rs. 226-4-0	11	5	0
Wages of clerk	1	0	0
	12	5	0
Amount received by the weighing sub-maistry	213	15	0
	213	0	0*

Amount received by bagging coolies from the sub-maistry.

The bagging sub-maistry deducts 5 per cent. from the amount received by him (Rs. 213) which leaves Rs. 202-5-7 or Rs. 202 neglecting annas and pies. There were 34 bagging coolies so this amount is divided by 36 (the sub-maistry counting himself as 2 coolies) which comes to Rs. 5-9-9 or Rs. 5-9-0 when pies are neglected.

Amount received by bagging coolies (34) ... Rs. 189-2-0.

* Any odd annas and pies are subtracted from the amount due.

Thus the Rs. 591-4-9 paid by the mill for weighing, bagging and stitching bags is distributed as follows :—

	Rs.	A.	P.
Head maistry	175	4	9
Stitching sub-maistry	50	0	0
Bagging sub-maistry	23	14	0
Stitching coolies (34 at Rs. 4-8-0) ...	153	0	0
Bagging coolies (34 at Rs. 5-9-0) ...	189	2	0
Total	591	4	9

194. There are other ways in which the head maistry and sub-maistries make a little out of the coolies. For instance, in almost all mills—at any rate in the busy season—the sub-maistries themselves run a mess or arrange with cooks to supply the coolies with food. In both cases the messing charges are deducted by the sub-maistries from the wages of the coolies, and they naturally see that they don't lose over it. There is also a custom according to which the proceeds of a week's bill every year—usually before the close of the busy season—are kept by the head maistry. In return for this he pays for the messing charges of the sub-maistries and coolies, which, of course, are much less than he ordinarily pays them. Wages in the busy season are usually paid by the head maistry and sub-maistries once a fortnight although the head maistry is paid by the employer every week. During the slack season there is no regular payment of wages to the coolies. They are given a rupee or two now and then just to keep them from starving.

(vii) Indebtedness of the Coolies.

195. Practically all the paddy carriers and the bagging and stitching coolies are indebted to their sub-maistries. The general practice is for the employer to advance money to the head maistry at the beginning of the season, and he makes advances to the sub-maistries of the paddy carriers, who in turn make advances to the coolies. The sub-maistries of the bagging and stitching coolies do not as a rule take advances from the head maistry. The paddy carriers recruited in India always arrive in this country indebted to the sub-maistries and usually remain so for the rest of their lives. Whenever they want to return to India the sub-maistry allows them only on condition that they come back when required. After some months' stay they usually return after getting a fresh advance to defray expenses on the way. The sub-maistry keeps in touch with the coolies when they are in India and if they refuse to come back he threatens to sue them for the debt and attach their property. Thus many of these paddy carriers are men who have worked for the sub-maistry for a number of years. The bagging and stitching coolies usually pay off their advances towards the end of the year and then obtain fresh advances.

196. Repayments of advances by the coolies to the sub-maistries or by the sub-maistries to the head maistries, are usually made only when the mill is fairly busy, say from January to July or August. In the other months earnings are not ordinarily sufficient to allow of any repayments of advances being made.

197. Accounts are not regularly kept by the sub-maistries and the coolies never know the exact extent of their indebtedness. The advances received by the head maistry from the employer are always paid off before the end of the busy season. The employer deducts an instalment from each weekly bill submitted by the head maistry. The sub-maistries pay advances to the coolies in order to retain a hold on them. They prefer coolies from their own or neighbouring villages so that if the coolies run away their property can be more easily attached. The coolies too are often at the end of their resources and are willing to do anything in order to raise a little ready money. *Backsheesh* is usually demanded by coolies as they want to make sure of at least part of their wages.

(viii) *Attitude of the Employers.*

198. As a rule the employers know little or nothing about the relations between the maistries and their coolies. The coolies are afraid to represent their grievances to the employers and the employers, on the other hand, do not think it is their business to interfere. The main concern of the employers is, of course, to get the work done with as little trouble as possible. They do not claim that the maistry system has no faults or that it is not expensive, but the majority are of the opinion that on the whole it works satisfactorily. They think they would have very great difficulty in obtaining their labour requirements except through these maistries and without paying advances and they are naturally reluctant to change over from a system, which though it may have drawbacks, at any rate works.

199. When the system of obtaining labour for rice mills through maistries was first introduced many years ago coolies were not coming in as freely as they do now and it was difficult to induce coolies to come to Burma without paying advances. But conditions have changed considerably in recent years. At the present time large numbers of coolies come over from Madras paying their own way independently of maistries and find employment as stevedores and wharf coolies, rickshaw and handcart pullers or in factories other than rice mills. These factories pay their labour direct and have no difficulty in obtaining their requirements locally. Most of the casual workers would prefer to work in rice mills if they could be paid by the employers. With the exception of bag-carrying which is of a strenuous nature practically all the labour in rice

mills can be done by any unskilled coolie. The demand for labour in rice mills is not the same all the year round but the work could probably be spread over the year more evenly than is done at present

200. The position has also been affected by the repeal of the Workmen's Breach of Contract Act. As this becomes more widely known the number of coolies running away is bound to increase, with resultant losses to the maistries who will naturally ask for increased rates from the employers. But the employers cannot afford to pay increased rates for milling. As a matter of fact exporters are now finding it increasingly difficult to compete with other rice-producing countries. A reduction in the cost of milling as well as in the cost of production of paddy appears to be called for, and it might be worth while for the owners of large mills to consider whether a less expensive system of obtaining their labour requirements cannot be evolved. The tendency in most civilised countries is for labour to be paid direct by the employer. It is the only satisfactory method of payment.

(b) LABOUR IN SAW MILLS.

201. Next in importance is the saw milling industry. According to the report of the Chief Inspector of Factories there were 37 saw mills in Rangoon in 1926. The number of workmen employed in saw mills is about 7,500, of whom about 1,600 are skilled. Of the skilled workmen about 600 are Telugus, 100 Uriyas, 250 Chittagonians, 600 Burmese and about 50 Chinese. Of the unskilled about 4,000 are Telugus, 700 Uriyas, 600 Chittagonians and about 600 Hindustanis. The skilled Telugus and Uriyas are usually sawyers and beltmen and the unskilled carry timber inside the mill. Telugus are also employed for shipping the timber into cargo boats. The skilled Chittagonians look after the engines and the unskilled are timber watchmen and raftsmen. The Burmese workmen are usually fitters, carpenters and sawyers. The Chinese are all carpenters and the Hindustanis usually peons or durwans.

202. All the skilled and the unskilled workers other than Telugus and Uriyas are recruited direct by the saw mills themselves. The Telugu and Uriya coolies who carry timber inside the mills are obtained through maistries who are the paid servants of the mills and whose duty it is to keep the staff up to strength. In the bigger saw mills a carrier is paid a monthly wage of Rs. 17 plus a bonus of Rs. 2 if he works for 25 days in a month. For every day's absence he loses besides the wage for that day, Rs. 0-4-0 out of the Rs. 2 bonus. The pay of the maistry varies in different mills from Rs. 30 to Rs. 70.

203. In all big saw mills the work of transporting timber from the godowns to the wharf and shipping it into cargo boats is entrusted to a separate maistry and not to any of those in charge of the coolies inside the mill. In one or two mills the maistry in charge of shipping as well as the coolies are paid monthly salaries, but often the maistry is on a contract with the employer at piece rates. Shipping timber is of a strenuous nature and a coolie doing this kind of work is usually paid Rs. 30 per month. Where the shipping maistry is a paid servant of the employer his pay is roundabout Rs. 45 per month.

204. The wages of the shipping coolies in saw mills are always paid through their maistry. All other skilled and unskilled workers are paid direct by the employer.

205. The shipping coolies are all Telugus, mostly from the Godavari and Kistna districts, while the Uriya and Telugu carriers come from the Ganjam and Vizagapatam districts of the Madras Presidency.

(c) LABOUR IN OTHER FACTORIES.

206. Of the other factories in Rangoon employing a large number of workmen, the more important ones are the Burma Oil Co's Installation and Workshop at Dunneedaw, Adamjee Hajee Dawood's Match Factory, Upper Pazundaung and the Irrawaddy Flotilla Co.'s Dockyard at Dalla and Foundry at Ahlone. In these four establishments alone about 7,500 workmen find employment of whom about 3,000 are skilled. Of the skilled workmen about 1,000 are Burmese, 275 Telugus, 550 Uriyas, 465 Chittagonians, 250 Chinese, about 450 belonging to other Indian races and a few Anglo-Indians. Of the unskilled about 640 are Burmese, 2,375 Telugus, 650 Uriyas, 130 Chittagonians, the remainder belonging to other Indian races. The unskilled Burmese are mainly employed in the match factory for filling boxes with matches. Except for a small number of workers who are paid by piece through their maistries or squad leaders, payment of wages is made direct to all workmen.

3.—Labour employed Outside Factories.

(a) SHIPPING LABOUR.

(i) General Remarks.

207. Except rice and timber which are brought in cargo boats from the mills to the steamers all important exports find their way into the steamers through the wharves. The goods are moved from the Port Commissioners' godowns to the crane at the wharf head and attached to the sling by the coolies employed by their labour contractor. In the

case of rice and timber the mill enters into a contract with a cargo boat owner for the supply of the necessary boats, and the boats are loaded by the coolies on the mill establishments. On arrival alongside the ship the crew of the boat fastens the goods on to the sling coming down from the ship and there their duty ends. The work of lifting the cargo from the wharf or cargo boat, as the case may be, lowering it into the ship and packing it in the hold, is done by the stevedore's coolies.

208. As regards imports all cargo other than coal and salt is discharged from steamers on to the wharf head. This is done by the stevedore coolies. The cargo is then moved into the Port Commissioners' godowns by the coolies employed by their labour contractor. Coal and salt are handled in a different manner, and the work is done by a separate set of coolies.

209. Shipping labour in Rangoon has therefore been taken to include stevedore coolies, wharf coolies, cargo boatmen, and coal and salt coolies and is discussed separately under these heads.

(ii) Stevedore Coolies.

210. All the shipping companies, except the British India Steam Navigation Company, enter into a contract with a stevedore for the proper storage in the hold or the discharge out of it of the cargo carried by their steamers. The stevedore obtains his labour requirements through his head maistry who is in some cases on a contract with him. The British India Steam Navigation Company, on the other hand, have a Cargo Superintendent who does this work and he is given a head maistry and a labour clerk on fixed salaries.

211. Stevedore coolies work in gangs, the strength of each gang varying with the commodity handled. Ordinarily there is one gang for each hatch, made up as follows :—

Gang maistry	...	1
Winchmen	...	2
* Kamalis	...	4
Coolies	...	14 †

212. The rates usually paid by stevedores to the head maistry are :—

Winchmen	...	From Rs. 2-2-0 to Rs. 2-4-0 per shift.
Kamalis	...	From Rs. 2-12-0 to Rs. 2-13-0 per shift. †
Coolies	...	From Rs. 1-8-6 to Rs. 1-9-0 per shift.

Except in one firm of stevedores head maistries are not paid anything by the stevedores. They usually make deductions of one anna per head from the rates given them by the stevedores. But where

* Kamalis are coolies skilled in packing cargo.

† In the case of some of the smaller steamers the number of coolies is usually 12. The British India Steam Navigation Company's rate is Rs. 1-13-0 as their steamers have short voyages and experienced kamalis are not required.

coolies are paid only Rs. 1-8-6 per shift a deduction of only half an anna is made. These are the main sources of the head maistry's income. Head maistries are also said to obtain money from their winchmen, *kamalis* and gang maistries for bazaar expenses and charities but it is very difficult to obtain any reliable information from the labourers on this point.

213. Except in the Cargo Department of the British India Steam Navigation Company where he is paid a daily wage of Rs. 1-13-0 the gang maistry is treated as a coolie in respect of wage. But there is a custom whereby the number of coolies actually working in a gang is one short of the number ordered by the stevedore, and the wages of this coolie are also taken by the gang maistry. Except in the case of the British India Steam Navigation Company, where gang maistries and winchmen are paid direct by the Cargo Superintendent, payment of wages is made to the head maistry who distributes them to the gang maistries, winchmen and *kamalis*. The gang maistry disburses the wages to the coolies.

214. The deduction of one anna per head from the wage of each class of labourer and the short employment of a gang by one are admitted by the head maistry and known to the stevedore. Not infrequently, however, the number of men employed short is more than one.

215. Stevedore gangs work in shifts, one from 6 or 7 a.m. to 5 p.m. and the other from 6 or 7 p.m. to 5 a.m., i.e. from 10 to 11 hours a day. The work goes on without any break, the operatives taking a short time off by turn for refreshments, etc. The demand for stevedore labour is not uniform, the busy season being from January to April when there is a heavy export trade in rice. The other exports and imports provide more or less uniform work to the stevedores throughout the year. A stevedore coolie works on an average about 4 or 5 days a week. The number of coolies engaged in stevedoring is between 3,000 and 4,000, the majority of whom are Telugus from the Godavari and Kistna districts of the Madras Presidency.

(iii) Wharf Coolies.

216. As explained already the labourers dealt with in this paragraph are on the establishment of the labour contractor of the Port Commissioners and work in conjunction with the stevedore coolies. The contractor is under an agreement with the Port Commissioners for the performance of the work at the wharves on a prescribed tariff. He employs for the purpose 16 permanent gangs of 15 men each including the maistry. The maistries are paid Rs. 40 per mensem and the coolies Rs. 30 to Rs. 35. Besides these 240 labourers, he has about 60 gangs of similar composition who are engaged when required. In these gangs the

maistries are paid Rs. 3 per day and the coolies Rs. 1-8-0. All these wharf coolies are Telugus, most of them coming from the Godavari and Kistna districts of the Madras Presidency but a few come also from the Vizagapatam district.

217. Stevedore and wharf coolies are recruited locally. Normally no advances are given, but small amounts are paid in advance to gang maistries in the busy rice milling season with the object of obtaining a hold on them. These advances are recovered from their bills.

(iv) Cargo Boatmen.

218. In 1927 the number of cargo boats registered was 770 and the crew prescribed for these on the basis of tonnage capacity was 6,432. But very few, if any, cargo boats have their full complement. As a rule cargo boats contain about three-quarters of the number for which the owner pays, the wages of the absent men being shared by the tindal and his assistants. Taking this into consideration, the number of men employed in cargo boats in Rangoon may be estimated at 4,800. They are mostly Telugus from Coromandel ports and are recruited locally. During the busy season—January to February or March—tindals are usually paid Rs. 25 and the crew Rs. 18 per mensem, and for the rest of the year Rs. 20 and Rs. 14 respectively.

(v) Coal and Salt Coolies.

219. Coal and salt work is included in the contracts entered into by the shipping companies with the stevedore. The latter obtains his supply of labour from a maistry whom he pays at so much per ton handled. This maistry is different from the stevedore's head maistry.

220. When coal is discharged, from 14 to 20 men (Tamils) are employed at each hatch. The two winchmen and the foreman are paid by the maistry a daily wage between Rs. 2-4-0 to Rs. 3¹ each. Ten or twelve men stay in the hold filling the tubs, while two stand at the edge of the steamer and pour the contents of the tub into the boat. These men are given Rs. 2 each per day.

221. For shifting coal from the hold to the bunker, boys are usually employed as the low roof of the hold does not admit of grown-up adults moving about with ease. These boys are usually paid a rupee each per day while the men who trim the coal in the bunker receive Rs. 2 each per day.

222. Salt is discharged in the same way as coal except that each tub is weighed before the contents leave the ship. In addition to the foreman and winchmen between 25 and 30 men are employed at each hatch.

They are usually Telugus and are paid Rs. 1-8-0 a day. There is no change in the personnel or wage of the foreman and winchmen, whether coal or salt is handled, as the same maistry does the work in both cases.

223. The operations connected with the transport of coal or salt between the steamer and the depôts or godowns on the shore are carried out by a boat owner who enters into a contract with the importers for the purpose. For landing coal from the boats, Tamils and Uriyas are ordinarily employed. They are usually recruited from India and the methods of payment adopted are very similar to those described in the case of paddy carriers in rice mills. The salt coolies, on the other hand, are usually Telugus and are recruited locally. They are paid at daily rates which vary from Re. 1 to Rs. 1-8-0. The number of men engaged in handling coal (including those at discharging and bunkering coal) is about 2,000 of whom about two-thirds are Tamils and the rest Uriyas.

(b) LABOUR EMPLOYED BY PUBLIC BODIES.

224. The Corporation is the largest employer of labour among the public bodies in Rangoon, the number of workmen being about 5,000* most of whom are Telugus. They are mainly engaged in conservancy and anti-plague operations and in the maintenance of roads and sewers. About 3,800 Telugus are employed in the Conservancy Department alone.

225. The Commissioners for the Port of Rangoon employ about 2,250* workmen, about 1,750 being in the Engineering Department and the remainder on the launches, barges, etc. About 1,250 are Telugus, 600 Chittagonians, 200 Uriyas and the remainder mainly Indians of other races. Particulars of the labour employed by the labour contractor of the Port Commissioners are given in paragraph 216.

226. The work carried out by the Development Trust is usually done by contractors, only a small number of workmen being employed direct.

(c) TRANSPORT LABOUR.

227. The only important organised transport service in Rangoon is maintained by the Rangoon Electric Tramways and Supply Company, which provides employment for about 1,500* skilled and 1,100* unskilled workers. Of these about 840 are Uriyas (440 skilled), about 740 Telugus (190 skilled), about 380 Burmans (practically all skilled), about 240 Chittagonians (140 skilled), about 75 Anglo-Indians (skilled) and 75 Chinese (skilled). The remainder belong to other Indian races. No contract labour is employed by this company, all its operatives being recruited locally and paid direct.

* Some of these work in factories but are treated here for the sake of convenience.

4.—Casual Labour.

(a) RICKSHAW PULLERS.

228. All the rickshaw pullers are Telugus and most of them come from the Vizagapatam district of the Madras Presidency though there are also a few from the neighbourhood of Nellore. The number of rickshaw puller licenses at the end of 1927 was 8,140. Making allowances for those who resort to rickshaw pulling as a subsidiary occupation, for those who cease pulling shortly after taking out licenses, and for those who pull without a license, the number of pullers at the end of 1927 may be roughly estimated at somewhere roundabout 7,000.

229. The present type of rickshaw with rubber tyres first made its appearance on the streets in large numbers in 1914 consequent on the introduction of a rule in that year insisting on the rickshaw being so equipped. Formerly the majority had iron tyres. From 1,167 at the end of 1914 the number of licensed rickshaws rose steadily to 2,812 in 1920. Complaints were then received that the increasing number of rickshaws was interfering with other traffic, and it was decided to restrict the number to 2,000. With this end in view a gradual process of reduction in the number of licenses issued was introduced and by April 1921 the figure decreased to 2,224. This resulted in licensed rickshaws obtaining artificial values, in some cases amounting to three times their actual cost. The hire demanded by the owner also went up enormously. This led to public agitation against restriction, and it was then decided to allow a gradual increase in licenses with a view to the final abolition of the limitation after the owners who had paid exorbitant prices had had time to adjust themselves to the change in the position. Towards the end of 1923 all restriction was removed and the number of licensed rickshaws then rose to 3,413. In 1924 the number of licenses issued reached the record figure of 4,982, but in the next year the number fell to 3,785. At the end of 1926 there were 4,280 licensed rickshaws in Rangoon, the increase being probably due to the introduction of a hire purchase system by the importers. By this time motor buses in large numbers had arrived in Rangoon. The earnings of the rickshaw pullers dropped rapidly and the number of licensed vehicles on the 1st January 1928 was only 3,881, i.e. a fall of 400 in the course of 1927. The medical examination of rickshaw pullers was first introduced in June 1926.

230. For every rickshaw there are two pullers, one from 6 a.m. to 2 or 3 p.m., and the other from 2 or 3 p.m. till day break. The hire charged for a new rickshaw is Re. 0-14-0 during the day and Re. 1 for the night. For the older rickshaws the rates are less by two to four annas. During December and January when many Telugus go out to the paddy fields for harvesting, a reduction in the rates is made.

Since the arrival of the motor buses, owners have not been so strict about exacting the full rate from pullers and not infrequently are satisfied with 8 or 10 annas.

231. The usefulness of the rickshaw in Rangoon as a comfortable mode of conveyance for the person of modest means, particularly in the rainy season, is generally admitted and it is doubtful whether the motor buses will succeed in driving them off the streets entirely. Although as an occupation rickshaw pulling has certain objectional features, for the puller it provides a means of livelihood when probably no other is available, and other considerations do not apparently weigh much with him.

(b) HANDCART PULLERS.

232. Handcart pullers are mainly Telugus from the Vizagapatam and Godavari districts of the Madras Presidency, though there are also a few Tamils from the southern districts of Madras engaged in this work. From 1921 onwards there have always been about 2,000 handcarts licensed to ply for hire in Rangoon. This excludes about 700 private carts owned by big firms for the conveyance of their own goods from wharves to godowns or from godowns to railway goods sheds or other places. Ordinarily each cart has three men, but two men are sometimes seen at work with a cart which is not fully loaded and occasionally also there are more than three men when the load is heavy. The number of handcart pullers in Rangoon may therefore be roughly estimated at 8,000.

233. Since the termination of the war the number of handcarts in Rangoon has risen steadily while the number of bullock-carts has decreased from 2,200 in 1921-22 to 805 in 1927-28. The bullock-carts have felt the competition of the motor-lorries, but the handcarts appear to be holding their own. They are very suitable for short distances in the centre of the town.

234. The handcart-men are usually out with their carts by 7 a.m. and they return home about dusk. The hire charged by the owner for a handcart is Rs. 2 per week. The hand-cartmen have to carry heavy burdens in loading and unloading the cart in addition to pulling. They are stronger, healthier and earn more than the rickshaw pullers.

(c) SAMPANWALLAS.

235. The only other casual occupation in which a substantial number of men is engaged is that of the sampanwalla. The number of sampans registered in 1927 was 4,415. Except for a small number of Tamils and Burmans plying in the Kanoungto and Pazundaung Creeks, the

sampanwallas in Rangoon are all Chittagonians and their number may be taken to be about 5,000 since there are occasionally two men to each sampan.

5.—Employment of Women and Children

236. There are not many women and children employed in factories in Rangoon. A few Tamil women work as paddy carriers in rice mills and as coal carriers in depôts, and there are also some Burmese women in match factories. A few lads are employed as paddy carriers in rice mills and as "saw dust boys" in saw mills, but most of them are over 15 years of age.

6.—Supply and Demand.

237. The supply of labour in Rangoon is usually adequate. In December and January there is sometimes a shortage of paddy carriers in rice mills as the coolies have not yet returned from the fields, while in the rains there is usually a surplus. In Appendix E is given the number of deck passengers which passed between Rangoon and ports in India during the years 1921-25 inclusive. It will be noticed that November and December are the heaviest months for immigrant traffic and March, April and May the heaviest for emigrant traffic. The majority of Indian labourers come to Burma because of economic pressure, a bad harvest in Madras being usually followed by a heavy influx of immigrants. The labourers who come in November and December do not ordinarily go back in the ensuing April—May. Their object in coming to Burma is to save as much as possible and as a rule they stay for two or three years or for even longer periods before going back. In the majority of the occupations open to the immigrant a regular income is not assured and there is therefore very keen competition for jobs in establishments in which wages are paid regularly. Maistries in these establishments often have to pay heavy premiums for securing their positions, and they in turn extort premiums and monthly contributions from the coolies under them.

7.—Housing.

238. In the large mills and factories some sort of housing accommodation is usually provided for the majority of workers, but in the smaller mills and factories housing is either not provided at all or, if provided, can accommodate only a very small proportion. The accommodation provided is usually in the form of barracks which are suitable only for single men. In most of the rice mills married workers are employed but in practically all of them married quarters are not provided. These families put up improvised gunny, plank or mat partitions for

purposes of privacy. Not having been provided for in the original plans as passed by the Buildings Department of the Corporation, they are often objected to by the Corporation authorities.

239. The Indian working classes who are not provided with quarters by employers usually obtain accommodation in the buildings registered in the Municipal books as lodging houses. It is not unusual to find a tenement room $12\frac{1}{2}' \times 40'$ occupied by as many as 40 or 50 people. The practice is for the room to be taken out by a maistry at a fixed rent and with a view to making as much profit as possible he crams it with as many coolies as it will hold. In some rooms there are two sets of tenants, one set occupying it during the day and the other during the night. Families are often found in these lodging houses, gunny-bag partitions being erected to secure a certain amount of privacy. In the dry season the men usually sleep on the footpaths and pavements and use the rooms only for cooking food and for storing their belongings—usually a deal-wood box. But during the rains they crowd into these lodging houses until there is hardly an inch of space left either inside the room or outside on the stairs. In view of its important bearing on the general health of the city, this matter has recently been investigated and reported on by a Special Committee appointed by the Local Government to enquire into the Public Health of Rangoon.

8.—Sanitation and Medical Relief.

240. Except in three or four big factories where a resident doctor is employed, very little is done in the way of providing medical assistance to the labourers. In the other large factories there is usually a visiting doctor but he pays very little attention to the coolies, and in many cases does not know the languages spoken by them. In the smaller factories there is no doctor at all.

9.—Social Conditions.

241. Most of the married Indian labourers who come to Burma leave their wives and families in India. They naturally do not want to be bothered with their wives and children in a new country where they are not certain of obtaining work and where they do not intend to reside permanently. There is also the caste prejudice against travelling by sea which is particularly strong with Uriyas. Then there is the difficulty of finding suitable accommodation since married quarters are ordinarily not provided in factories and rents in the town are very high. It will be seen from the table given in paragraph 9 of the Main Budget Enquiry that the ratio of males to females (all classes) at the 1921 Census varied from about 2 : 1 in the case of Tamils to about 40 : 1 for Chittagonians. Tamils do not appear to be so strict regarding their caste as the other

Indian races. The majority of Indian labourers have therefore practically no home life during their sojourn in Burma and this is apparently largely responsible for many of their vices here. The presence of a large number of men living away from their families gives rise to traffic in women and prostitution. In the absence of their families they take more readily to drinking and to a certain extent to opium eating also.

10.—Competition between Indian and Burmese labour in Industry.

242. In 1921 a Special Industrial Census was taken of establishments in which ten or more persons were employed. The following statement gives the number of labourers, skilled and unskilled, in the whole province :—

Number of labourers in industrial establishments employing ten or more persons.

Race.	Number of labourers.		
	Skilled.	Unskilled.	Total.
European and Anglo-Indian	421	170	591
Chinese and Japanese	1,545	3,158	4,703
Home races	8,048	19,985	28,033
Indians	12,533	61,983	74,516
Total	22,547	85,296	107,843

It will be seen that Indians supplied 55 per cent. and home races 36 per cent. of the skilled labour, while in the case of unskilled labour, Indians supplied 73 per cent. and the home races only 23 per cent. Taking skilled and unskilled labour together Indians supplied 69 per cent. and the home races 26 per cent.

243. In order to understand why Indians have obtained such a large share in the industrial life of the province it will be necessary to go back a number of years. It is clear from the Census Reports for 1901 and 1911 that after the annexation there was a large amount of waste land in the province available for cultivation at very little cost, and that during the next twenty years or so there was a gradual extension of the cultivated area, the increase being particularly rapid between 1900 and 1906. These years were marked by a movement of the indigenous population from the towns to these uncultivated areas. This increased agricultural prosperity of the country was reflected in the industries, most of which were concerned with the disposal of its agricultural produce, and as the indigenous population was confining itself largely to agricultural extension

the deficiency of labour in the commercial and industrial occupations was filled by immigrant races, mainly Indian, who were quite prepared to undertake the mechanical and routine occupations of modern industry. There was also, in some years, a deficiency of agricultural labour at harvest time, and the cultivator in the Delta came to rely more and more on Indian labour for the reaping of his crop, rather than depend on the labourers from Upper Burma who came down only when they had had a bad harvest. Indian capital also played a part in financing these extensions of cultivation.

244. Conditions now appear to have changed. The land has not the same attraction for the Burman as it used to have. According to the Season and Crop Reports there is still a large amount of culturable waste land, but this does not represent the area which can be cultivated at a profit or without a large expenditure of capital. It is probable therefore that unless the methods of agriculture are improved a keener competition will take place between the Burman and the Indian for a share in the urban life of the province especially in the more skilled occupations such as engineering for which the Burman is very well fitted, but which he has hitherto, owing to being engaged in agricultural pursuits, largely abandoned to the Indian. But although the Burman may be expected to take an increasing share in industry the province will be dependent on Indian labour for many years to come especially for the hard, monotonous unskilled work which is so distasteful to the Burman. In Rangoon, Burmese unskilled labour is practically non-existent and it is difficult to imagine how industry could be carried on without the disciplined gangs of Indian coolies.

245. Every year there is a large excess of Indian immigrants over emigrants and it might be imagined that this excess comes into direct conflict with the indigenous population in competing for work in the various spheres of employment. The bulk of the Indian traffic passes through Rangoon or Akyab district. In the case of Akyab in addition to the traffic by sea between Chittagong and Akyab there is also overland traffic. No figures appear to be available of this overland traffic, but according to the Akyab District Gazetteer immigration from Chittagong into Akyab is proceeding faster than emigration. As regards Rangoon, during the years 1905-24 inclusive the number of passengers who arrived in Rangoon exceeded the number who left it by 1,056,308, which is about 53,000 per year. Since something like 90 per cent of the traffic through Rangoon is between Rangoon and India and more than 95 per cent of the passengers to and from India are Indians, 40,000 would appear to be a conservative estimate of the annual average increase in the Indian population between 1905-24 due to immigration. But the actual increase in the Indian population is much smaller than this. The Indian population at the last three census dates has been

calculated by Mr. Grantham. It is given in the following table (see marginal table 22 on page 223 of the 1921 Census Report) :—

Census.	Indians in Burma (nearest whole thousand).			Percentage of females to total population.
	Persons.	Males.	Females.	
1921 ...	887	654	233	26·27
1911 ...	745	558	187	25·10
1901 ...	590	442	148	25·08

It will be seen that the average yearly increase between 1901 and 1921 is about 15,000 which is a much smaller figure than 40,000. The reason for this is the high death rate and low birth rate among the Indian population. The low birth rate is due to the small percentage of females (see table above). The Indian population in Burma tends to decrease naturally and the greater the population the greater is the decrease. If the birth and death rates and the excess of immigrants over emigrants remain unaltered a state of equilibrium will be reached when the decrease in the population due to natural causes is equal to the excess of immigrants over emigrants. For the same reason the population of Rangoon tends to decrease naturally, since the percentage of females—due to the larger number of Indian males than females—is small. For the last three census dates this percentage was about 30. The population is maintained by immigration from outside, mainly India.

Acknowledgment.

246. I should like to express my thanks to all those who have assisted in this enquiry. Information has been collected from a number of sources and without the willing co-operation of those who were in a position to supply this information it would not have been possible to complete the enquiry. I am particularly indebted to Mr. C. B. Rennick, F.S.I., Assessor to the Rangoon Corporation, for his assistance in calculating the increase in rents, and to Mr. J. B. Marshall, C.I.E., I.C.S., and Mr. W. H. C. Prideaux, A.M.I.E.E., both of whom read parts of the draft Report and made valuable suggestions. I am also grateful to Lieutenant-Colonel R. McCarrison, C.I.E., I.M.S., Lieutenant-Colonel J. Taylor, D.S.O., I.M.S., and Lieutenant-Colonel G. G. Jolly, C.I.E., I.M.S., for their help in connection with food values, and to Professor H.S. Jevons, I.E.S. Acknowledgment is also due to the Director of Public Health, the Commissioner of Excise, the Commissioner of Settlements and Land Records, the Commissioner of Police, the Superintendent of Cottage Industries, the Corporation of Rangoon, the Commissioners for the Port of Rangoon, and to the many employers labour contractors and merchants from whom information was obtained.

247. As regards the staff of this office, Mr. S. Bhattacharyya, the Senior Investigator, has been with me from the beginning and has been of invaluable assistance, particularly in the compilation of the tables. Mr. K. V. V. Iyer, the Telugu Investigator, who came in October 1926, has been responsible for the collection of information regarding conditions of labour in Rangoon, and Part III of the Report is based chiefly on drafts submitted by him. U Po Wun, the Burmese Investigator, also came in October 1926. He supervised the collection of the Burmese budgets and did very good work in connection with the supplementary Burmese enquiry. My Assistant Mr. Dharmaraj came only in June 1927. His previous experience in the Secretariat came in useful.

248. My grateful thanks are also due to Mr. R. W. Bishop, Superintendent of Government Printing, for the promptness with which the Report has been printed.

J. J. BENNISON,
Officer-in-Charge.

THE LABOUR STATISTICS BUREAU,
SECRETARIAT.
Rangoon, 11th May 1928.

STATISTICAL TABLES.

A.—Burmese Family Budgets.

TABLE
Average Monthly Income
(Burmese

Income per unit.	Number of families.	Number of			Number of units.	Average monthly income from			Total income.
		Men.	Women.	Children.		Men.	Women.	Children.	
						Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Under Rs. 15 ...	167	1'38	1'47	2'50	4'24	48 3 5	5 10 8	0 13 4	54 1 5
Rs. 15 and under Rs. 20.	325	1'27	1'38	1'40	3'28	49 14 5	6 11 7	0 3 11	56 13 11
Rs. 20 and under Rs. 25.	280	1'15	1'19	'93	2'65	53 2 5	5 15 1	0 1 9	59 3 3
Rs. 25 and under Rs. 30.	122	1'06	1'14	'48	2'24	55 13 3	4 12 11	...	60 10 2
Rs. 30 and above	98	1'04	1'01	'18	1'99	62 10 0	3 3 8	...	65 13 8
All incomes ...	992	1'21	1'28	1'22	3'01	52 8 4	5 11 11	0 4 0	58 8 3

Incomes and Expenditures Expressed

Under Rs. 15 ...	88'1	10'4	1'5	100
Rs. 15 and under Rs. 20.	87'7	11'8	'4	100
Rs. 20 and under Rs. 25.	89'8	10'0	'2	100
Rs. 25 and under Rs. 30.	92'1	7'9	...	100
Rs. 30 and above	95'1	4'9	...	100
All incomes ...	89'8	9'8	'4	100

Percentage Expendi

Under Rs. 15 ...	
Rs. 15 and under Rs. 20.	
Rs. 20 and under Rs. 25.	
Rs. 25 and under Rs. 30	
Rs. 30 and above	
All incomes ...	

and Group Expenditure. Families.)

Average monthly expenditure on						Total expenditure.	Balance of income over expenditure.	Remittance to dependants.
Food.	Clothing	House rent.	Fuel and Lighting.	Household Requisites.	Miscellaneous.			
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
31 14 0	5 10 6	6 9 9	2 12 3	1 3 7	6 15 0	55 1 1	-0 5 8	0 1 5
30 11 7	5 13 9	7 3 0	2 14 2	1 6 3	7 11 8	55 12 5	1 1 6	0 2 6
29 7 5	6 0 3	8 4 11	2 15 4	1 8 4	8 10 8	56 14 11	2 4 4	0 1 4
27 11 11	6 1 10	9 0 8	3 0 11	1 10 4	9 9 8	57 3 4	3 6 10	0 15 11
27 13 5	6 12 1	9 12 4	3 2 9	1 13 3	11 11 1	61 0 11	4 12 9	1 12 9
29 14 6	5 15 10	7 14 3	2 15 0	1 7 7	8 7 9	56 10 11	1 13 4	0 6 2

as Percentages of Total Income.

58'3	10'3	12'1	5'1	2'2	12'7	100'6	-'6	'2
54'0	10'3	12'6	5'1	2'4	13'6	98'1	1'9	'3
49'8	10'2	14'0	5'0	2'6	14'6	96'2	3'8	'1
45'8	10'1	14'9	5'0	2'7	15'8	94'3	5'7	1'6
42'3	10'3	14'8	4'8	2'8	17'8	92'7	7'3	2'7
51'1	10'2	13'5	5'0	2'5	14'5	96'9	3'1	'7

ture on Groups.

57'9	10'3	12'0	5'0	2'2	12'6	100
55'1	10'5	12'9	5'2	2'5	13'9	100
51'8	10'6	14'6	5'2	2'7	15'2	100
48'5	10'7	15'8	5'3	2'9	16'8	100
45'6	11'1	16'0	5'2	3'0	19'1	100
52'8	10'6	13'9	5'2	2'6	15'0	100

TABLE
Average Quantity and Cost of Food
(Burmese)

Income per unit.	Under Rs. 15.	Rs. 15 and under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and above.	All incomes.
Number of families ...	167	325	280	122	98	992
Average number of units ...	4.24	3.28	2.65	2.24	1.99	3.01
Average monthly income ...						
	Quantity consumed per month per family.					
Rice ... Viss	37.49	29.57	25.71	22.70	20.76	28.10
Pulses ... "	13	16	17	15	23	16
Sugar, refined ... "	08	13	39	31	29	23
Gur ... "	04	04	03	01	02	03
Tea ... lbs.	29	25	36	29	22	29
Coffee ... Ticals	10	20	40	100	60	40
Fish, fresh ... Viss	4.31	4.04	3.51	3.16	3.15	3.74
Fish, salted, dry ... "	34	44	39	40	39	40
Fish, salted, wet (ngapi) ... "	95	82	75	60	62	77
Beef ... "	2.10	2.53	2.39	2.20	2.24	2.35
Mutton ... "	01	01	05	02	02	01
Fowls ... "	14	20	26	28	33	23
Pork ... "	01	01	06	02	01	01
Duck ... "	11	10	06	08	08	09
Dried meat ... No.	24	91	1.46	1.77	1.17	1.09
Eggs ... "	—	—	—	—	—	—
Milk, condensed ... Viss	61	58	56	71	47	59
Salt ... "	33	29	28	29	30	29
Tamarind ... "	—	—	—	—	—	—
Spices and other condiments ... "	—	—	—	—	—	—
Potatoes ... Viss	47	55	49	54	47	51
Onions ... "	1.48	1.47	1.50	1.41	1.33	1.46
Fruit and other vegetables ... "	—	—	—	—	—	—
Sesamum oil ... Viss	1.66	1.56	1.16	1.36	1.39	1.42
Other food ... "	—	—	—	—	—	—
Food bought and consumed away from home :—						
Tea ... Cups	33	41	42	38	43	39
Coffee ... "	—	—	—	1	1	—
Others ... "	—	—	—	—	—	—
Total Food ...	—	—	—	—	—	—

NOTE.—1 viss=3.60 lbs. and 1 tical=.01 viss.

II.

consumed per month per Family.
Families.)

Under Rs. 15.	Rs. 15 and under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and above.	All incomes.
167	325	280	122	98	992
4.24	3.28	2.65	2.24	1.99	3.01
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
54 11 5	56 13 11	59 3 3	60 10 2	65 13 8	58 8 3
Cost per month per family.					
11 10 3	9 6 3	8 6 5	7 9 7	7 1 2	9 0 8
0 0 11	0 1 1	0 0 11	0 1 1	0 1 9	0 1 1
0 0 9	0 1 4	0 4 1	0 3 7	0 3 3	0 2 6
0 0 2	0 0 3	0 0 3	0 0 1	0 0 2	0 0 3
0 3 6	0 3 6	0 5 2	0 4 3	0 3 9	0 4 1
0 0 1	0 0 1	0 0 3	0 0 10	0 0 6	0 0 3
4 6 2	4 7 4	3 15 10	3 11 5	3 15 2	4 2 9
0 8 6	0 12 4	0 13 2	0 13 2	0 13 5	0 12 2
1 0 2	0 14 11	0 14 1	0 13 1	0 12 5	0 14 5
2 3 3	2 11 0	2 9 4	2 7 2	2 7 2	2 8 5
...	0 0 4	0 0 1	0 0 9	0 0 7	0 0 4
0 0 4	0 0 10	0 1 10	0 3 4	0 4 0	0 1 8
0 5 1	0 7 3	0 9 8	0 10 5	0 12 0	0 8 5
0 0 4	0 0 7	0 0 7	0 1 0	0 0 2	0 0 7
0 2 8	0 2 4	0 2 1	0 3 0	0 2 9	0 2 5
0 0 3	0 0 10	0 1 0	0 1 5	0 1 2	0 0 11
0 1 2	0 2 0	0 6 5	0 6 6	0 7 0	0 4 2
0 1 10	0 1 9	0 1 8	0 1 10	0 1 7	0 1 9
0 2 5	0 2 1	0 2 0	0 2 1	0 2 0	0 2 2
0 10 0	0 9 7	0 9 6	0 10 9	0 10 1	0 9 10
0 2 4	0 2 11	0 2 10	0 3 1	0 2 6	0 2 9
0 7 10	0 7 11	0 7 11	0 7 5	0 7 6	0 7 10
1 11 3	1 11 8	1 12 4	1 11 3	1 12 3	1 11 10
2 7 3	2 5 3	2 4 5	2 1 0	2 1 3	2 4 5
0 0 1	0 0 6	0 0 7	0 0 7	0 1 9	0 0 7
1 11 8	2 3 6	2 4 3	2 0 5	2 5 8	2 2 1
0 0 5	0 0 1	0 0 4	0 1 0	0 0 5	0 0 4
3 11 3	3 6 1	2 14 8	2 9 9	2 9 11	3 2 2
31 14 0	30 11 7	29 7 5	27 11 11	27 13 5	29 14 6

TABLE

Average Quantity and Cost of Food
(Burmese)

Income per unit.	Under Rs. 15.	Rs. 15 and under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and above.	All incomes.
Number of families ...	167	325	280	122	98	992
Average number of units ...	4.24	3.28	2.65	2.24	1.99	3.01
Average monthly income ...						
	Quantity consumed per month per unit.					
Rice ... Viss	8.83	9.02	9.69	10.13	10.42	9.34
Pulses ... "	.03	.05	.06	.07	.12	.05
Sugar, refined ... "	.02	.04	.15	.14	.14	.08
Gur ... "	.01	.01	.01	.01	.01	.01
Tea ... lbs	.07	.07	.14	.13	.11	.10
Coffee ... Ticals	.02	.06	.20	.45	.30	.10
Fish, fresh ... Viss	1.01	1.23	1.32	1.41	1.58	1.24
Fish, salted, dry ... "	.08	.13	.15	.18	.20	.13
Fish, salted, wet (ngapi) ... "	.22	.25	.28	.27	.31	.26
Beef ... "	.49	.77	.90	.98	1.13	.78
Mutton ... "	...	...	...	.01	.01	...
Fowls ... "	...	.01	.02	.04	.06	.02
Pork ... "	.03	.06	.10	.12	.17	.08
Duck ... "	...	...	.01	.01	...	...
Dried meat ... "	.03	.03	.02	.04	.04	.03
Eggs ... No.	.06	.29	.55	.79	.59	.36
Milk, condensed ... "	...	...	...	...	...	...
Salt ... Viss	.14	.18	.21	.32	.24	.20
Tamarind ... "	.08	.09	.11	.13	.15	.10
Spices and other condiments ... "	...	...	...	...	...	...
Potatoes ... Viss	.11	.17	.19	.24	.24	.17
Onions ... "	.35	.45	.56	.63	.67	.48
Fruit and other vegetables ... "	...	...	...	...	...	...
Sesamum oil ... Viss	.39	.48	.44	.61	.70	.47
Other food ... "	...	...	...	...	...	...
Food bought and consumed away from home :—						
Tea ... Cups	8	12	16	17	21	13
Coffee ... "	...	...	...	...	...	...
Others ... "	...	...	...	...	...	...
Total Food	...	...	...	...	...	...

NOTE.—1 viss=3.60 lbs. and 1 tical=61 viss.

III.

consumed per month per Unit.

Families.)

Under Rs. 15.	Rs. 15 and under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and above.	All incomes.
167	325	280	122	98	992
4.24	3.28	2.65	2.24	1.99	3.01
Rs. A. P. 54 11 5	Rs. A. P. 56 13 11	Rs. A. P. 59 3 3	Rs. A. P. 60 10 2	Rs. A. P. 65 13 8	Rs. A. P. 58 8 3
Cost per month per unit.					
2 11 11 0 0 3 0 0 2 0 0 1 0 0 10 ...	2 13 10 0 0 4 0 0 5 0 0 1 0 1 1 ...	3 2 8 0 0 4 0 1 7 0 0 1 0 1 11 ...	3 6 3 0 0 6 0 1 7 0 0 1 0 1 11 ...	3 8 9 0 0 11 0 1 7 0 0 1 0 1 11 ...	3 0 1 0 0 4 0 0 10 0 0 1 0 1 4 ...
1 0 6 0 2 0 ...	1 5 9 0 3 9 ...	1 8 1 0 4 11 ...	1 10 6 0 5 11 ...	1 15 9 0 6 9 ...	1 6 2 0 4 0 ...
0 3 10 0 8 4 ...	0 4 7 0 13 1 ...	0 5 4 0 15 7 ...	0 5 10 1 1 6 ...	0 6 3 1 3 8 ...	0 4 10 0 13 5 ...
0 0 1 0 1 2 0 0 1 0 0 8 0 0 1 0 0 3 0 0 5 0 0 7	0 0 3 0 2 2 0 0 2 0 0 9 0 0 3 0 0 7 0 0 5 0 0 8	0 0 8 0 3 7 0 0 3 0 0 9 0 0 5 0 2 5 0 0 8 0 0 9	0 1 6 0 4 8 0 0 5 0 1 4 0 0 8 0 2 11 0 0 10 0 0 11	0 2 0 0 6 0 0 0 1 0 1 5 0 0 7 0 3 6 0 0 9 0 1 0	0 0 7 0 2 10 0 0 2 0 0 10 0 0 4 0 1 5 0 0 7 0 0 9
0 2 4 0 0 7 0 1 10 ...	0 2 11 0 0 11 0 2 5 ...	0 3 7 0 1 1 0 3 0 ...	0 4 10 0 1 5 0 3 4 ...	0 5 1 0 1 3 0 3 9 ...	0 3 3 0 0 11 0 2 7 ...
0 6 5 0 9 3 ...	0 8 5 0 11 4 0 0 1	0 10 8 0 13 9 0 0 3	0 12 2 0 14 9 0 0 4	0 14 2 1 0 8 0 0 10	0 9 3 0 12 1 0 0 3
0 6 7 0 0 1 0 14 0	0 10 10 ...	0 13 8 0 0 1 1 1 7	0 14 6 0 0 5 1 2 8	1 2 11 0 0 2 1 5 1	0 11 3 0 0 1 1 0 8
7 8 3	9 5 11	11 1 11	12 6 2	13 15 10	9 15 0

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TABLE
Average Number of Articles of Clothing purchased per year per Family
(Burmese)

Income per unit.	Under Rs. 15.	Rs. 15 and under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and above.	All incomes.
Number of families ...	167	325	280	122	98	992
Average number of men ...	1'38	1'27	1'15	1'06	1'04	1'21
Average number of women	1'47	1'38	1'19	1'14	1'01	1'28
Average number of children	2'50	1'40	'93	'48	'18	1'22
Average monthly income ...						
Number of articles purchased per year per family.						
MEN'S CLOTHING.						
Longyi, silk ... No.	'28	'48	'51	'52	'58	'47
Longyi, cotton ... "	4'60	4'45	4'24	3'83	3'96	4'30
Banians ... "	2'42	2'31	2'51	2'65	2'71	2'48
Shirts ... "	3'26	3'45	3'28	3'14	3'45	3'34
Jackets ... "	1'21	1'42	1'28	1'30	1'51	1'34
Gaungbaungs ... "	'90	'88	'90	'90	'93	'86
Shoes ... Pairs	'14	'13	'15	'20	'26	'16
Sandals, leather* ... "	'65	'89	'90	1'07	1'12	'90
Sandals, wooden ... "	1'25	1'20	1'47	1'47	1'66	1'29
Umbrellas ... No.	'24	'33	'35	'32	'37	'33
Other clothing ... "	—	—	—	—	—	—
Total Men's Clothing	—	—	—	—	—	—
WOMEN'S CLOTHING.						
Longyi, silk ... No.	'33	'48	'54	'58	'64	'50
Longyi, cotton ... "	4'51	4'65	4'40	5'51	4'15	4'49
Bodices ... "	3'81	3'9	3'96	4'17	4'74	4'07
Jackets ... "	4'84	4'75	4'55	4'61	4'73	4'66
Pawas ... "	'42	'56	'53	'57	'55	'52
Sandals, leather* ... Pairs	'82	1'12	1'20	1'40	1'44	1'16
Sandals, wooden ... "	1'46	1'38	'99	'75	'53	1'17
Umbrellas ... No.	'16	'21	'23	'24	'21	'22
Other clothing ... "	—	—	—	—	—	—
Total Women's Clothing	—	—	—	—	—	—
CHILDREN'S CLOTHING.						
Longyi, silk ... No.	'21	'25	'21	'14	'11	'21
Longyi, cotton ... "	4'91	3'02	2'75	1'18	1'10	2'89
Banians ... "	2'12	'81	'67	'15	'17	'80
Shirts ... "	2'67	1'05	'81	'59	'49	1'08
Bodices ... "	2'13	'79	'35	'5	'16	'70
Jackets ... "	2'93	1'73	1'52	'83	'66	1'65
Baby frocks ... "	6'30	2'96	2'36	1'42	1'16	2'96
Baby caps ... "	'68	'15	'17	'12	'10	'24
Shoes ... Pairs	'29	'16	'16	'12	'10	'18
Sandals, leather* ... "	'67	'43	'30	'18	'25	'41
Sandals, wooden ... "	'70	'43	'20	'12	'24	'48
Umbrellas ... No.	'03	'02	'02	'01	'03	'02
Other clothing ... "	—	—	—	—	—	—
Total Children's Clothing	—	—	—	—	—	—

* Includes

IV.
and Average Monthly Expenditure per Family on these Articles.
Families.)

Under Rs. 15.	Rs. 15 and under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and above.	All incomes.
167	325	280	122	98	992
1'38	1'27	1'15	1'06	1'04	1'21
1'47	1'38	1'19	1'14	1'01	1'28
2'50	1'40	'93	'48	'18	1'22
Rs. A. P. 54 11 5	Rs. A. P. 56 13 11	Rs. A. P. 59 3 3	Rs. A. P. 60 10 2	Rs. A. P. 65 13 8	Rs. A. P. 58 8 3
Monthly expenditure per family.					
Rs. A. P. 0 4 4	Rs. A. P. 0 7 7	Rs. A. P. 0 8 3	Rs. A. P. 0 8 8	Rs. A. P. 0 10 6	Rs. A. P. 0 7 8
0 8 5	0 8 8	0 9 4	0 9 5	0 10 1	0 9 1
0 2 9	0 2 9	0 3 3	0 3 6	0 3 8	0 3 1
0 8 1	0 8 7	0 8 9	0 8 10	0 10 0	0 8 9
0 6 7	0 8 8	0 9 0	0 9 2	0 10 8	0 8 8
0 2 7	0 2 7	0 2 9	0 2 10	0 3 0	0 2 7
0 0 8	0 1 0	0 1 2	0 2 0	0 3 3	0 1 4
0 1 3	0 1 10	0 1 11	0 2 4	0 2 7	0 1 11
0 0 7	0 0 7	0 0 8	0 0 8	0 0 9	0 0 7
0 0 10	0 1 2	0 1 4	0 1 4	0 1 10	0 1 3
0 0 6	0 0 9	0 1 1	0 1 7	0 2 0	0 1 1
2 4 6	2 12 2	2 15 6	3 2 4	3 10 4	2 14 0
0 4 8	0 7 0	0 7 11	0 9 1	0 10 2	0 7 5
0 8 4	0 8 9	0 8 4	0 8 8	0 8 3	0 8 6
0 3 9	0 4 2	0 4 3	0 4 8	0 5 6	0 4 4
0 8 11	0 9 8	0 9 7	0 9 10	0 10 7	0 9 7
0 1 11	0 2 8	0 2 8	0 2 11	0 3 1	0 2 7
0 1 6	0 2 3	0 2 5	0 2 11	0 3 0	0 2 4
0 0 8	0 0 8	0 0 6	0 0 5	0 0 4	0 0 7
0 0 4	0 0 6	0 0 7	0 0 9	0 0 9	0 0 7
0 0 1	0 0 2	0 0 2	0 0 4	0 0 4	0 0 2
1 14 2	2 3 10	2 4 5	2 7 7	2 10 0	2 4 1
0 1 7	0 1 11	0 1 8	0 1 2	0 1 2	0 1 8
0 5 7	0 3 7	0 3 4	0 1 6	0 1 5	0 3 5
0 1 6	0 0 7	0 0 6	0 0 2	0 0 2	0 0 7
0 3 8	0 1 6	0 1 4	0 1 3	0 1 1	0 1 8
0 1 4	0 0 6	0 0 4	0 0 2	0 0 2	0 0 6
0 3 4	0 2 2	0 2 0	0 1 3	0 1 1	0 2 1
0 3 6	0 1 10	0 1 8	0 1 3	0 1 1	0 1 11
0 1 4	0 0 4	0 0 4	0 0 4	0 0 3	0 0 6
0 0 9	0 0 5	0 0 5	0 0 5	0 0 6	0 0 6
0 0 11	0 0 7	0 0 5	0 0 4	0 0 6	0 0 7
0 0 3	0 0 2	0 0 1	0 0 1	0 0 1	0 0 2
0 0 1	0 0 1	0 0 1	...	0 0 1	0 0 1
...	0 0 1	0 0 1	...	0 0 2	0 0 1
1 7 10	0 13 9	0 12 4	0 7 11	0 7 9	0 13 9

slippers.

TABLE
*Average Number of Articles of Clothing purchased per year per Man, per
per Man, per Woman
(Burmese)*

Income per unit.	Under Rs. 15.	Rs. 15 and under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and above.	All incomes.
Number of families ...	167	325	280	122	98	992
Average number of men ...	1.38	1.27	1.15	1.06	1.04	1.21
Average number of women	1.47	1.38	1.19	1.14	1.01	1.28
Average number of children	2.50	1.40	.93	.48	.18	1.22
Average monthly income ...						
MEN'S CLOTHING.						
Number of articles purchased per year per man.						
Longyi, silk ... No.	.20	.38	.44	.49	.56	.39
Longyi, cotton ... "	3.33	3.51	3.68	3.61	3.81	3.55
Banians ... "	1.76	1.82	2.18	2.50	2.61	2.05
Shirts ... "	2.36	2.72	2.85	2.96	3.32	2.76
Jackets ... "	.88	1.12	1.12	1.23	1.45	1.11
Gaungbaungs ... "	.66	.70	.78	.85	.90	.71
Shoes ... Pairs	.10	.10	.13	.19	.25	.13
Sandals, leather* ... "	.47	.70	.78	1.01	1.08	.74
Sandals, wooden ... "	.91	.95	1.28	1.39	1.59	1.06
Umbrellas ... No.	.17	.26	.31	.30	.35	.27
Other clothing ...	—	—	—	—	—	—
Total Men's Clothing —	—	—	—	—	—	—
WOMEN'S CLOTHING.						
Number of articles purchased per year per woman.						
Longyi, silk ... No.	.22	.35	.45	.51	.63	.39
Longyi, cotton ... "	3.07	3.37	3.70	3.96	4.11	3.51
Bodices ... "	2.59	2.88	3.33	3.66	4.70	3.18
Jackets ... "	3.29	3.44	3.82	4.04	4.68	3.64
Pawas ... "	.29	.40	.45	.50	.55	.41
Sandals, leather* ... Pairs	.56	.81	1.00	1.23	1.43	.91
Sandals, wooden ... "	1.00	1.00	.83	.66	.52	.92
Umbrellas ... No.	.11	.15	.19	.21	.21	.17
Other clothing ...	—	—	—	—	—	—
Total Women's Clothing —	—	—	—	—	—	—
CHILDREN'S CLOTHING.						
Number of articles purchased per year per child.						
Longyi, silk ... No.	.08	.18	.22	.28	.62	.17
Longyi, cotton ... "	1.96	2.16	2.95	2.46	6.08	2.37
Banians ... "	.85	.58	.72	.32	.94	.66
Shirts ... "	1.07	.75	.87	1.22	2.74	.88
Bodices ... "	.85	.56	.3	.30	.91	.58
Jackets ... "	1.17	1.24	1.63	1.73	3.64	1.35
Baby frocks ... "	2.52	2.11	2.54	2.96	6.45	2.42
Baby caps ... "	.27	.11	.18	.25	.53	.19
Shoes ... Pairs	.12	.11	.18	.25	.56	.15
Sandals, leather* ... "	.27	.30	.32	.38	1.39	.34
Sandals, wooden ... "	.28	.31	.22	.25	1.33	.39
Umbrellas ... No.	.01	.02	.02	.02	.14	.02
Other clothing ...	—	—	—	—	—	—
Total Children's Clothing —	—	—	—	—	—	—

* Includes

V.

*Woman and per Child, and Average Monthly Expenditure on these Articles
and per Child.
Families.)*

Under Rs. 15.	Rs. 15 and under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and above.	All incomes.
167	325	280	122	98	992
1.38	1.27	1.15	1.06	1.04	1.21
1.47	1.38	1.19	1.14	1.01	1.28
2.50	1.40	.93	.48	.18	1.22
Rs. A. P. 54 11 5	Rs. A. P. 56 13 11	Rs. A. P. 59 3 3	Rs. A. P. 60 10 2	Rs. A. P. 65 13 8	Rs. A. P. 58 8 3
Monthly expenditure per man.					
0 3 1	0 6 0	0 7 2	0 8 2	0 10 1	0 6 4
0 6 1	0 6 10	0 8 1	0 8 11	0 9 8	0 7 6
0 2 0	0 2 2	0 2 10	0 3 4	0 3 7	0 2 7
0 5 10	0 6 9	0 7 7	0 8 4	0 9 7	0 7 3
0 4 9	0 6 10	0 7 10	0 8 8	0 10 3	0 7 2
0 1 11	0 2 0	0 2 5	0 2 8	0 2 11	0 2 2
0 0 6	0 0 9	0 1 1	0 1 11	0 3 2	0 1 1
0 0 11	0 1 5	0 1 8	0 2 3	0 2 6	0 1 7
0 0 5	0 0 5	0 0 7	0 0 7	0 0 9	0 0 6
0 0 7	0 0 11	0 1 2	0 1 3	0 1 9	0 1 0
0 0 4	0 0 7	0 0 11	0 1 6	0 1 11	0 0 11
1 10 5	2 2 9	2 9 4	2 15 6	3 8 1	2 6 0
Monthly expenditure per woman.					
0 3 2	0 5 0	0 6 8	0 7 11	0 10 1	0 5 10
0 5 8	0 6 4	0 7 0	0 7 7	0 8 2	0 6 8
0 2 7	0 3 0	0 3 7	0 4 1	0 5 5	0 3 5
0 6 1	0 6 11	0 8 1	0 8 7	0 10 6	0 7 6
0 1 4	0 1 11	0 2 3	0 2 7	0 3 1	0 2 0
0 1 0	0 1 7	0 2 1	0 2 6	0 3 0	0 1 10
0 0 5	0 0 6	0 0 5	0 0 5	0 0 4	0 0 5
0 0 3	0 0 4	0 0 6	0 0 8	0 0 9	0 0 5
0 0 1	0 0 2	0 0 2	0 0 3	0 0 4	0 0 1
1 4 7	1 10 0	1 14 7	2 2 9	2 9 7	1 12 2
Monthly expenditure per child.					
0 0 8	0 1 4	0 1 10	0 2 5	0 6 6	0 1 4
0 2 3	0 2 7	0 3 7	0 3 2	0 7 11	0 2 10
0 0 7	0 0 5	0 0 6	0 0 4	0 0 11	0 0 6
0 1 6	0 1 1	0 1 5	0 2 7	0 6 0	0 1 5
0 0 6	0 0 4	0 0 4	0 0 4	0 0 11	0 0 5
0 1 4	0 1 7	0 2 2	0 2 7	0 6 0	0 1 8
0 1 5	0 1 4	0 1 10	0 2 7	0 6 0	0 1 7
0 0 6	0 0 3	0 0 4	0 0 8	0 1 5	0 0 5
0 0 4	0 0 4	0 0 5	0 0 10	0 2 9	0 0 5
0 0 5	0 0 5	0 0 5	0 0 8	0 2 9	0 0 6
0 0 1	0 0 1	0 0 1	0 0 2	0 0 5	0 0 2
...	0 0 1	0 0 1	...	0 0 5	0 0 1
...	0 0 1	0 0 1	...	0 0 11	0 0 1
0 9 6	0 9 10	0 13 3	1 0 6	2 11 1	0 11 3

slippers.

TABLE VI.

*Average Monthly Expenditure per Family on Rent, Fuel and Lighting,
Household Requisites and Miscellaneous Items.*

(Burmese Families.)

Income per unit.	Under Rs. 15.	Rs. 15 and under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and above.	All incomes.
Number of families ...	167	325	280	122	98	992
Average number of units	4.24	3.28	2.65	2.24	1.99	3.01
Average monthly income	Rs. A. P. 54 11 5	Rs. A. P. 56 13 11	Rs. A. P. 59 3 3	Rs. A. P. 60 10 2	Rs. A. P. 65 13 8	Rs. A. P. 58 8 3

Monthly expenditure per family.

Rent ...	6 9 9	7 3 0	8 4 11	9 0 8	9 12 4	7 14 3
Firewood ...	1 9 10	1 11 0	1 11 7	1 12 4	1 13 6	1 11 5
Kerosene oil ...	0 13 6	0 14 7	0 15 1	0 15 0	0 15 9	0 14 8
Electric light ...	0 1 5	0 0 4	0 0 5	0 0 8	0 1 1	0 0 8
Other fuel and lighting	0 3 6	0 4 3	0 4 2	0 5 0	0 4 6	0 4 2
Total Fuel and Lighting	2 12 3	2 14 2	2 15 4	3 0 11	3 2 9	2 15 0
Cots or charpoys ...	0 0 1	0 0 1	0 0 2	0 0 3	0 0 6	0 0 2
Mats ...	0 3 1	0 2 10	0 2 10	0 2 11	0 3 3	0 2 11
Mattresses ...	0 0 7	0 1 1	0 1 8	0 2 1	0 2 2	0 1 5
Blankets ...	0 4 2	0 3 9	0 3 5	0 3 4	0 3 8	0 3 8
Sheets ...	0 0 9	0 1 3	0 1 5	0 1 8	0 2 0	0 1 4
Pillows and pillow cases	0 3 6	0 3 9	0 3 7	0 3 8	0 4 5	0 3 9
Mosquito nets ...	0 1 1	0 1 9	0 2 4	0 2 7	0 2 11	0 2 0
Cooking pots ...	0 4 2	0 4 4	0 4 5	0 4 6	0 4 11	0 4 5
Furniture ...	0 2 3	0 3 5	0 4 6	0 5 3	0 5 5	0 4 0
Total Household Requi- sites.	1 3 7	1 6 3	1 8 4	1 10 4	1 13 3	1 7 7
Barber ...	0 5 0	0 3 11	0 3 9	0 3 3	0 3 10	0 3 11
Dhobi (washerman) ...	0 7 8	0 10 8	0 11 11	0 13 8	1 2 2	0 11 8
Soap and soapnut ...	0 8 1	0 8 2	0 7 2	0 7 6	0 8 0	0 7 9
Cheroots ...	0 8 1	0 8 0	0 7 10	0 5 4	0 7 7	0 7 5
Sebawleik ...	1 10 5	1 11 2	1 12 5	1 15 1	1 15 7	1 12 4
Cigarettes ...	0 0 1	0 0 4	0 2 2	0 4 3	0 6 4	0 1 11
Other preparations of tobacco ...	0 0 2	0 0 2	...	0 2 2	0 4 2	0 0 9
Betel ...	0 11 7	0 12 4	0 11 9	0 11 4	0 13 3	0 12 0
Amusements ...	0 5 5	0 7 2	0 13 8	1 1 2	1 8 5	0 11 8
Hair oil ...	0 3 8	0 4 1	0 3 6	0 4 0	0 3 10	0 3 10
Interest on debts ...	0 6 0	0 3 7	0 7 8	0 7 5	0 6 3	0 5 11
Religious festivals ...	0 13 10	1 0 6	1 0 8	1 0 11	1 4 5	1 0 6
Medicines ...	0 1 2	0 1 7	0 2 0	0 2 3	0 2 6	0 1 9
Education ...	0 4 4	0 5 2	0 4 1	0 3 1	0 2 0	0 4 2
Travelling expenses (to and from work) ...	0 9 3	0 12 10	1 0 5	0 13 6	1 8 3	0 14 5
Others ...	0 0 5	0 1 11	0 1 8	0 10 9	0 10 5	0 3 6
Total Miscellaneous ...	6 15 0	7 11 8	8 10 8	9 9 8	11 11 1	8 7 9

TABLE VII.

*Average Monthly Expenditure per Unit on Rent, Fuel and Lighting, House-
hold Requisites and Miscellaneous Items.*

(Burmese Families.)

Income per unit.	Under Rs. 15.	Rs. 15 and under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and above	All incomes.
Number of families ...	167	325	280	122	98	992
Average number of units	4.24	3.28	2.65	2.24	1.99	3.01
Average monthly income	Rs. A. P. 54 11 5	Rs. A. P. 56 13 11	Rs. A. P. 59 3 3	Rs. A. P. 60 10 2	Rs. A. P. 65 13 8	Rs. A. P. 58 8 3

Monthly expenditure per unit.

Rent ...	1 8 11	2 3 1	3 2 2	4 0 7	4 14 7	2 9 11
Firewood ...	0 6 1	0 8 3	0 10 5	0 12 8	0 14 10	0 9 1
Kerosene oil ...	0 3 2	0 4 5	0 5 8	0 6 8	0 7 11	0 4 11
Electric light ...	0 0 4	0 0 1	0 0 2	0 0 4	0 0 7	0 0 3
Other fuel and lighting	0 0 10	0 1 3	0 1 7	0 2 3	0 2 3	0 1 5
Total Fuel and Lighting	0 10 5	0 14 1	1 1 10	1 5 10	1 9 6	0 15 7
Cots or charpoys ...	...	...	0 0 1	0 0 1	0 0 3	0 0 1
Mats ...	0 0 9	0 0 10	0 1 1	0 1 4	0 1 8	0 1 0
Mattresses ...	0 0 2	0 0 4	0 0 8	0 0 11	0 1 1	0 0 6
Blankets ...	0 1 0	0 1 2	0 1 3	0 1 6	0 1 10	0 1 3
Sheets ...	0 0 2	0 0 5	0 0 6	0 0 9	0 1 0	0 0 5
Pillows and pillow cases	0 0 10	0 1 2	0 1 4	0 1 8	0 2 3	0 1 3
Mosquito nets ...	0 0 3	0 0 6	0 0 11	0 1 2	0 1 6	0 0 8
Cooking pots ...	0 1 0	0 1 4	0 1 8	0 2 0	0 2 5	0 1 6
Furniture ...	0 0 6	0 1 1	0 1 8	0 2 4	0 2 9	0 1 4
Total Household Requisites	0 4 7	0 6 9	0 9 2	0 11 9	0 14 8	0 7 10
Barber ...	0 1 2	0 1 2	0 1 5	0 1 5	0 1 11	0 1 4
Dhobi (washerman) ...	0 1 10	0 3 3	0 4 6	0 6 1	0 9 2	0 3 11
Soap and soapnut ...	0 1 11	0 2 6	0 2 9	0 3 4	0 4 0	0 2 7
Cheroots ...	0 1 11	0 2 5	0 2 11	0 2 5	0 3 10	0 2 6
Sebawleik ...	0 6 3	0 8 3	0 10 9	0 13 11	0 15 10	0 9 5
Cigarettes ...	...	0 0 1	0 0 10	0 1 11	0 3 2	0 0 8
Other preparations of tobacco ...	...	0 0 1	...	0 1 0	0 2 1	0 0 3
Betel ...	0 2 9	0 3 9	0 4 5	0 5 1	0 6 8	0 4 0
Amusements ...	0 1 3	0 2 2	0 5 2	0 7 8	0 12 3	0 3 11
Hair oil ...	0 0 10	0 1 3	0 1 4	0 1 10	0 1 11	0 1 3
Interest on debts ...	0 1 5	0 1 1	0 2 11	0 3 4	0 3 2	0 2 0
Religious festivals ...	0 3 3	0 5 0	0 6 4	0 7 5	0 10 3	0 5 6
Medicines ...	0 0 3	0 0 6	0 0 9	0 1 0	0 1 3	0 0 7
Education ...	0 1 0	0 1 7	0 1 6	0 1 5	0 1 0	0 1 5
Travelling expenses (to and from work) ...	0 2 2	0 3 11	0 6 2	0 6 0	0 12 2	0 4 9
Others ...	0 0 1	0 0 7	0 0 8	0 4 10	0 5 3	0 1 2
Total Miscellaneous ...	1 10 2	2 5 8	3 4 4	4 4 7	5 14 0	2 13 1

TABLE VIII.

Average Quantity and Cost of Food consumed per month per Family, averages being given for all Families and for Families Purchasing the Article.

(Burmese Families.)

Number of families	...	...	992
Average number of units	...	...	3'01
Average monthly income	...	...	Rs. 58-8-3

Item.	All families.		Price of article.	Families purchasing.		
	Quantity consumed per month per family	Monthly expenditure per family.		Percent- age of all families.	Quantity consumed per month per family	Monthly expendi- ture per family
		Rs. A. P.	Rs. A. P.			Rs. A. P.
Rice ... Viss	28'10	9 0 8	0 5 2	100'0	28'10	9 0 8
Sugar, refined ... "	'23	0 2 6	0 10 10	15'7	1'48	0 15 9
Gur ... "	'03	0 0 3	0 8 4	12'9	'24	0 1 8
Tea ... lbs.	'29	0 4 1	0 14 2	35'2	'82	0 11 8
Coffee ... Ticals	'40	0 0 3	0 0 8	3'8	11'00	0 7 2
Fish, fresh ... Viss	3'74	4 2 9	1 1 10	99'8	3'75	4 2 11
Fish, salted, dry ... "	'40	0 12 2	1 14 5	68'7	'58	1 1 8
Fish, salted, wet (ngapi) ... "	'77	0 14 5	1 2 9	99'0	'78	0 14 7
Beef ... "	2'35	2 8 5	1 1 2	82'6	2'85	3 0 11
Mutton ... "	'01	0 0 4	2 1 4	1'0	'70	1 13 6
Fowls ... "	'05	0 1 8	2 1 4	8'4	'56	1 3 11
Pork ... "	'23	0 8 5	2 4 7	41'6	'55	1 4 3
Duck ... "	'01	0 0 7	3 10 4	2'9	'42	1 2 6
Dried meat ... "	'09	0 2 5	1 10 10	22'9	'38	0 10 8
Eggs ... No.	1'09	0 0 11	0 0 10	10'3	10'56	0 8 7
Milk, condensed ... —	—	0 4 2	—	10'7	—	2 6 9
Salt ... Viss	'59	0 1 9	0 3 0	98'5	'59	0 1 9
Tamarind ... "	'29	0 2 2	0 7 6	91'5	'32	0 2 4
Spices and other condiments ... —	—	0 9 10	—	100'0	—	0 9 10
Potatoes ... Viss	'51	0 2 9	0 5 5	65'6	'78	0 4 3
Onions ... "	1'46	0 7 10	0 5 4	99'4	1'47	0 7 10
Fruit and other vegetables ... —	—	1 11 10	—	98'7	—	1 12 2
Sesamum oil ... Viss	1'42	2 4 5	1 9 8	99'8	1'43	2 4 6
Other food ... —	—	0 1 8	—	—	—	—
Food bought and consumed away from home :—						
Tea ... Cups	39	2 2 1	0 0 10	67'5	58	3 2 6
Coffee ... "	...	0 0 4	0 0 11	1'1	33	1 15 0
Others ... —	—	3 2 2	—	97'1	—	3 3 8
Total Food ... —	—	29 14 6	—	—	—	—

NOTE.—1 viss=3'60 lbs. and 1 tical='01 viss.

TABLE IX.

Average Number of Articles of Clothing purchased per year per Family and Average Monthly Expenditure per Family on these Articles, averages being given for all Families and for Families purchasing the Article.

(Burmese Families.)

Number of families	...	992
Average number of men	...	1'21
Average number of women	...	1'28
Average number of children	...	1'22
Average monthly income	...	Rs. 58-8-3

Item.	All Families.		Price of article.	Families Purchasing.		
	Number of articles purchased per year per family	Monthly expenditure per family.		Percentage of all families.	Number of articles purchased per year per family	Monthly expenditure per family.
MEN'S CLOTHING.						
Longyi, silk ... No.	47	Rs. A. P. 0 7 8	Rs. A. P. 12 3 5	76'8	'61	0 10 0
Longyi, cotton ... "	4'30	0 9 1	1 9 5	99'8	4'30	0 9 1
Banians ... "	2'48	0 3 1	0 14 11	80'9	3'07	0 3 10
Shirts ... "	3'34	0 8 9	1 15 5	94'8	3'53	0 9 3
Jackets ... "	1'34	0 8 8	4 13 9	97'5	1'37	0 8 11
Gaungbaungs ... "	'86	0 2 7	2 4 3	63'1	1'36	0 4 1
Shoes ... Pairs	'16	0 1 4	6 6 2	32'0	'49	0 4 2
Sandals, leather* ... "	'90	0 1 11	1 9 7	46'9	1'92	0 4 1
Sandals, wooden ... "	1'29	0 0 7	0 5 5	47'8	2'70	0 1 3
Umbrellas ... No.	'33	0 1 3	2 13 9	52'5	'62	0 2 5
Other clothing ...	—	0 1 1	—	—	—	—
Total Men's Clothing	—	2 14 0	—	—	—	—
WOMEN'S CLOTHING.						
Longyi, silk ... No.	'50	0 7 5	11 2 9	78'5	'63	0 9 6
Longyi, cotton ... "	4'49	0 8 6	1 6 9	98'9	4'54	0 8 7
Bodices ... "	4'07	0 4 4	0 12 9	98'5	4'13	0 4 5
Jackets ... "	4'66	0 9 7	1 8 8	99'2	4'70	0 9 8
Pawas ... "	'52	0 2 7	3 11 8	69'9	'74	0 3 8
Sandals, leather* Pairs	1'16	0 2 4	1 8 2	55'0	2'11	0 4 3
Sandals, wooden ... "	1'17	0 0 7	0 6 0	53'4	2'20	0 1 1
Umbrellas ... No.	'22	0 0 7	2 0 1	43'4	'50	0 1 4
Other clothing ...	—	0 0 2	—	—	—	—
Total Women's Clothing.	—	2 4 1	—	—	—	—
CHILDREN'S CLOTHING.						
Longyi, silk ... No.	'21	0 1 8	6 0 11	28'9	'71	0 5 9
Longyi, cotton ... "	2'89	0 3 5	0 14 3	46'0	6'28	0 7 5
Banians ... "	'80	0 0 7	0 8 9	29'5	2'72	0 2 0
Shirts ... "	1'08	0 1 8	1 2 7	31'6	3'41	0 5 4
Bodices ... "	'70	0 0 6	0 8 7	19'5	3'60	0 2 7
Jackets ... "	1'65	0 2 1	0 15 2	39'8	4'13	0 5 3
Baby frocks ... "	2'96	0 1 11	0 7 9	35'1	8'43	0 5 6
Baby caps ... "	'24	0 0 6	1 9 5	21'6	1'09	0 2 4
Shoes ... Pairs	'18	0 0 6	2 1 6	20'5	'87	0 2 7
Sandals, leather* ... "	'41	0 0 7	1 1 2	10'4	3'94	0 5 7
Sandals, wooden ... "	'48	0 0 2	0 4 2	12'3	3'90	0 1 4
Umbrellas ... No.	'02	0 0 1	2 0 4	3'7	'56	0 2 3
Other clothing ...	—	0 0 1	—	—	—	—
Total Children's Clothing.	—	0 13 9	—	—	—	—

* Includes slippers.

TABLE X.

Average Monthly Expenditure per Family on Rent, Fuel and Lighting, Household Requisites and certain Miscellaneous Items, averages being given for all Families and for Families purchasing the Article.

(Burmese Families.)

Number of families 992
 Average number of units 3'01
 Average monthly income Rs. 58-8-3

Item.	All families.	Families purchasing.	
	Monthly expenditure per family.	Percentage of all families.	Monthly expenditure per family.
	Rs. A. P.		Rs. A. P.
Rent	7 14 3	100'0	7 14 3
Firewood	1 11 5	99'5	1 11 7
Kerosene oil	0 14 8	97'9	0 15 0
Electric light	0 0 8	2'1	2 0 0
Other fuel and lighting	0 4 2	87'6	0 4 10
Total Fuel and Lighting	2 15 0	—	—
Cots or charpoys	0 0 2	6'2	0 2 7
Mats	0 2 11	99'8	0 2 11
Mattresses	0 1 5	39'4	0 3 7
Blankets	0 3 8	99'6	0 3 8
Sheets	0 1 4	57'0	0 2 4
Pillows and pillow cases	0 3 9	99'5	0 3 9
Mosquito nets	0 2 0	55'0	0 3 8
Cooking pots	0 4 5	99'5	0 4 5
Furniture	0 4 0	89'7	0 4 6
Total Household Requisites	1 7 7	—	—
Barber	0 3 11	75'5	0 5 3
Dhobi (washerman)	0 11 8	76'8	0 15 2
Soap and soapnut	0 7 9	91'3	0 8 6
Cheroots	0 7 5	26'4	1 12 1
Sebawleik	1 12 4	96'9	1 13 3
Cigarettes	0 1 11	6'8	1 12 5
Betel	0 12 0	83'9	0 14 4
Amusements	0 11 8	34'2	2 2 2
Hair oil	0 3 10	95'2	0 4 0
Religious festivals	1 0 6	91'5	1 2 0
Medicines	0 1 9	13'8	0 12 8
Education	0 4 2	12'4	2 1 7
Travelling expenses (to and from work)	0 14 5	30'2	2 15 8
Others	0 10 2	—	—
Total Miscellaneous	8 7 9	—	—

STATISTICAL TABLES.

B.—Indian Single Budgets.

TABLE
Average Monthly Income and Group
(Tamils, Telugus

Income class.	Number of budgets.	Average monthly income.	Average monthly		
			Food.	Clothing.	House rent.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Under Rs. 20 ...	58	18 1 6	7 13 11	0 15 11	0 15 4
Rs. 20 and under Rs. 25 ...	367	21 14 0	9 3 3	1 1 5	1 3 5
Rs. 25 and under Rs. 30 ...	491	26 7 5	9 10 11	1 2 8	1 5 5
Rs. 30 and under Rs. 35 ...	300	31 7 7	11 5 0	1 4 4	1 9 0
Rs. 35 and under Rs. 40 ...	243	36 5 7	11 6 6	1 4 9	1 10 0
Above Rs. 40 ...	140	46 6 9	14 4 8	1 9 4	2 3 3
All incomes (Tamils, Telugus and Uriyas).	1,599	29 4 9	10 7 8	1 3 6	1 7 4
All incomes (Tamils) ...	132	27 7 8	9 9 6	1 0 9	1 5 1
All incomes (Telugus) ...	1,339	28 14 10	10 9 3	1 3 7	1 7 3
All incomes (Uriyas) ...	128	35 0 3	10 5 4	1 5 9	1 9 4

Expenditures Expressed as

Under Rs. 20 ...	100	43·5	5·5	5·3
Rs. 20 and under Rs. 25 ...	100	42·1	5·0	5·5
Rs. 25 and under Rs. 30 ...	100	36·6	4·4	5·1
Rs. 30 and under Rs. 35 ...	100	35·9	4·0	5·0
Rs. 35 and under Rs. 40 ...	100	31·4	3·6	4·5
Above Rs. 40 ...	100	30·8	3·4	4·7
All incomes (Tamils, Telugus and Uriyas).	100	35·8	4·2	5·0
All incomes (Tamils) ...	100	34·9	3·8	4·8
All incomes (Telugus) ...	100	36·6	4·2	5·0
All incomes (Uriyas) ...	100	29·5	3·9	4·5

Percentage Expendi

Under Rs. 20 ...	55·5	7·1	6·8
Rs. 20 and under Rs. 25 ...	55·8	6·6	7·4
Rs. 25 and under Rs. 30 ...	53·5	6·4	7·4
Rs. 30 and under Rs. 35 ...	53·3	6·0	7·4
Rs. 35 and under Rs. 40 ...	52·4	6·0	7·4
Above Rs. 40 ...	50·4	5·6	7·8
All incomes (Tamils, Telugus and Uriyas).	53·4	6·2	7·4
All incomes (Tamils) ...	54·0	5·9	7·4
All incomes (Telugus) ...	53·6	6·2	7·4
All incomes (Uriyas) ...	51·2	6·7	7·9

XI.

Expenditure of Single Men.
and Uriyas.)

expenditure on			Total expenditure.	Balance of income over expenditure.	Remittance to dependants.
Fuel and Lighting.	Household Requisites.	Miscellaneous.			
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
0 12 7	0 4 5	3 4 9	14 2 11	3 14 7	3 7 2
0 13 3	0 5 4	3 13 1	16 7 9	5 6 3	3 4 8
0 14 8	0 6 1	4 9 7	18 1 4	8 6 1	6 10 8
0 15 7	0 6 6	5 10 11	21 3 4	10 4 3	8 1 3
1 0 3	0 7 2	5 15 4	21 12 0	14 9 7	10 6 2
1 2 6	0 7 9	8 9 10	28 5 4	18 1 5	13 12 4
0 15 0	0 6 3	5 2 2	19 9 10	9 10 11	7 7 8
0 14 2	0 6 7	4 8 2	17 12 3	9 11 5	6 11 4
0 15 0	0 6 3	5 2 6	19 11 10	9 3 0	7 4 9
0 15 5	0 6 8	5 8 1	20 2 8	14 13 7	10 3 7

Percentages of Income.

4·3	1·5	18·2	78·4	21·6	19·1
3·8	1·5	17·5	75·4	24·6	15·0
3·5	1·4	17·4	68·3	31·7	25·2
3·1	1·3	18·1	67·4	32·6	25·7
2·8	1·2	16·4	59·8	40·2	28·6
2·5	1·0	18·6	61·0	39·0	29·7
3·2	1·3	17·5	67·0	33·1	25·5
3·2	1·5	16·4	64·7	35·3	24·4
3·2	1·4	17·8	68·2	31·8	25·2
2·8	1·2	15·7	57·6	42·4	29·2

ture on Groups.

5·5	2·0	23·2	100
5·0	2·0	23·2	100
5·1	2·1	25·4	100
4·6	1·9	26·8	100
4·7	2·1	27·4	100
4·1	1·7	30·4	100
4·8	2·0	26·2	100
5·0	2·3	25·4	100
4·7	2·0	26·1	100
4·8	2·1	27·3	100

TABLE

Average Monthly Income and Group
(Hindu

Income class.	No. of budgets.	Average monthly income.	Average monthly	
			Food.	Clothing.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Under Rs. 20 ...	94	18 6 3	7 11 10	1 2 10
Rs. 20 and under Rs. 25 ...	354	22 8 4	8 11 0	1 5 9
Rs. 25 and under Rs. 30 ...	175	26 7 5	8 14 9	1 6 1
Rs. 30 and under Rs. 35 ...	62	31 10 7	9 14 5	1 8 2
Rs. 35 and under Rs. 40 ...	44	37 13 8	11 1 7	1 9 8
Above Rs. 40 ...	39	51 8 3	12 6 6	1 14 9
All incomes ...	768	26 0 1	9 0 9	1 6 4

Expenditures Expressed

Under Rs. 20 ...	100	42.1	6.4	
Rs. 20 and under Rs. 25 ...	100	38.6	6.0	
Rs. 25 and under Rs. 30 ...	100	33.7	5.2	
Rs. 30 and under Rs. 35 ...	100	31.3	4.8	
Rs. 35 and under Rs. 40 ...	100	29.3	4.2	
Above Rs. 40 ...	100	24.1	3.7	
All incomes ...	100	34.8	5.4	

Percentage Expen

Under Rs. 20 ...	63.7	9.7	
Rs. 20 and under Rs. 25 ...	61.3	9.6	
Rs. 25 and under Rs. 30 ...	61.3	9.5	
Rs. 30 and under Rs. 35 ...	59.8	9.1	
Rs. 35 and under Rs. 40 ...	60.6	8.8	
Above Rs. 40 ...	56.5	8.7	
All incomes ...	61.0	9.4	

XI—contd.

Expenditure of Single Men.

stanis.)

expenditure on			Miscellaneous.	Total expenditure.	Balance of income over expenditure.	Remittance to dependants.
House rent.	Fuel and Lighting.	Household Requisites.				
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
0 15 5	0 12 8	0 5 0	1 2 8	12 2 5	6 3 10	4 14 7
1 6 2	0 14 6	0 5 11	1 7 6	14 2 10	8 5 6	6 3 9
1 7 2	0 13 6	0 6 2	1 9 4	14 9 0	11 14 5	9 2 9
1 12 9	0 14 11	0 6 9	1 15 9	16 8 9	15 1 10	11 10 6
1 15 7	0 15 0	0 7 8	2 3 5	18 4 11	19 8 9	14 4 9
3 1 6	0 15 5	0 8 5	3 1 0	21 15 7	29 8 8	25 9 0
1 8 2	0 14 2	0 6 2	1 9 10	14 13 5	11 2 8	8 10 0

as Percentages of Income.

5.3	4.3	1.7	6.3	66.1	33.9	26.7
6.2	4.0	1.6	6.5	62.9	37.1	27.7
5.5	3.2	1.5	6.0	55.0	45.0	34.7
5.7	2.9	1.3	6.3	52.3	47.7	36.8
5.2	2.5	1.3	5.8	48.4	51.6	37.8
6.0	1.9	1.0	5.9	42.7	57.3	49.6
5.8	3.4	1.5	6.2	57.1	42.9	33.2

diture on Groups.

8.0	6.5	2.6	9.6	100	
9.8	6.4	2.6	10.4	100	
9.9	5.8	2.6	10.9	100	
10.9	5.6	2.5	12.0	100	
10.8	5.1	2.6	12.1	100	
14.1	4.4	2.4	13.9	100	
10.2	5.9	2.6	10.9	100	

TABLE

Average Monthly Income and Group
(Chitta)

Income class.	No. of budgets.	Average monthly income.	Average	
			Food.	Clothing.
(1)	(2)	(3)	(4)	(5)
		Rs. A. P.	Rs. A. P.	Rs. A. P.
Under Rs. 20	27	18 14 1	9 3 11	1 2 2
Rs. 20 and under Rs. 25	228	22 14 6	9 5 6	1 5 3
Rs. 25 and under Rs. 30	150	26 5 9	10 0 9	1 9 3
Rs. 30 and under Rs. 35	129	31 3 6	10 12 3	1 13 3
Rs. 35 and under Rs. 40	63	36 9 1	11 6 8	2 2 1
Above Rs. 40	57	54 12 6	13 14 3	2 11 10
All incomes	654	29 5 3	10 6 3	1 10 11

Expenditures expressed

Under Rs. 20	100	4.20	6.0
Rs. 20 and under Rs. 25	100	40.8	5.8
Rs. 25 and under Rs. 30	100	38.1	6.0
Rs. 30 and under Rs. 35	100	34.5	5.9
Rs. 35 and under Rs. 40	100	31.2	5.8
Above Rs. 40	100	25.4	5.0
All incomes	100	35.4	5.7

Percentage Expen

Under Rs. 20	65.5	8.1
Rs. 20 and under Rs. 25	62.7	8.9
Rs. 25 and under Rs. 30	61.2	9.6
Rs. 30 and under Rs. 35	59.6	10.1
Rs. 35 and under Rs. 40	56.3	10.5
Above Rs. 40	54.2	10.7
All incomes	60.0	9.7

XI--concl.

Expenditure of Single Men.
gonians.)

monthly expenditure on				Total expenditure.	Balance of income over expenditure.	Remittance to dependants.
House rent.	Fuel and Lighting.	Household Requisites.	Miscellaneous.			
(6)	(7)	(8)	(9)	(10)	(11)	(12)
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
0 12 4	0 12 4	0 5 0	1 13 11	14 1 8	4 12 5	3 14 4
0 15 7	0 12 6	0 5 2	2 2 8	14 14 8	7 15 10	6 0 2
1 4 3	0 12 11	0 5 8	2 5 10	16 6 8	9 15 1	7 9 2
1 6 8	0 13 0	0 6 4	2 13 8	18 1 2	13 2 4	9 14 2
1 10 11	0 12 9	0 7 3	3 12 10	20 4 6	16 4 7	12 2 3
2 3 5	0 13 10	0 9 1	5 5 4	25 9 9	29 2 9	21 7 11
1 4 10	0 12 10	0 6 1	2 12 4	17 5 1	12 0 2	9 0 3

as Percentages of Income.

4.1	4.1	1.7	9.9	74.7	25.3	20.6
4.2	3.4	1.4	9.5	65.1	34.9	26.2
4.8	3.1	1.3	9.0	62.3	37.7	28.7
4.5	2.6	1.3	9.1	57.9	42.1	31.7
4.6	2.2	1.2	10.4	55.5	44.5	33.2
4.0	1.6	1.0	9.7	46.8	53.2	39.2
4.4	2.7	1.3	9.4	59.0	41.0	30.7

diture on Groups.

5.5	5.5	2.2	13.2	100		
6.5	5.2	2.2	14.5	100		
7.7	4.9	2.2	14.4	100		
7.8	4.5	2.2	15.9	100		
8.3	3.9	2.2	18.8	100		
8.6	3.4	2.2	20.8	100		
7.5	4.6	2.2	16.0	100		

TABLE
Average Quantity and Cost of Food
(Tamils, Telugus)

Income class.	Under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and under Rs. 35.	Rs. 35 and under Rs. 40.	Above Rs. 40.	All incomes.
Number of budgets	58	367	491	300	243	140	1,599
Average monthly income.							
Quantity consumed per month.							
Rice Viss	10'52	11'31	12'03	12'15	12'53	14'23	12'10
Arhar ... "	'86	1'08	1'01	1'04	1'03	1'22	1'05
Moong ... "	'09	'01	'01	'03	'01	'06	'02
Chana ... "	...	...	'01	'01	'02	'10	'02
Sugar, refined ... "	...	...	'01	'01	'01	'09	'01
Gur ... "	...	'01	'01	...	'03	'14	'02
Tea ... lbs	...	...	'01	'01	...	'01	'01
Coffee Ticals	...	'31	...	...	'41	1'70	'29
Fish, fresh Viss	'63	'77	'62	'80	'71	'90	'73
Fish, salted, dry ... "	'30	'33	'35	'32	'32	'34	'33
Beef ... "	'01	'01	'03	'06	'03	'04	'03
Mutton ... "	'23	'23	'25	'30	'34	'47	'29
Fowls ... "	'10	'13	'12	'21	'18	'19	'15
Other meat ... "	...	'01	'01	'01	...	...	'01
Milk, fresh ... "	...	'08	'05	'03	'08	'44	'09
Ghee ... "	...	'01	...	'01	'01	'01	'01
Salt ... "	'52	'54	'51	'53	'51	'56	'53
Tamarind ... "	'58	'55	'61	'61	'69	'55	'60
Spices and other condiments ...	—	—	—	—	—	—	—
Potatoes Viss	'45	'44	'66	'57	'80	'66	'61
Onions ... "	'52	'60	'56	'64	'60	'63	'59
Fruit and other vegetables ...	—	—	—	—	—	—	—
Sesamum oil Viss	'32	'33	'32	'33	'36	'39	'34
Other food ...	—	—	—	—	—	—	—
Food bought and consumed away from home :—							
Tea ... Cups	9	15	21	30	32	38	24
Coffee ... "	1	1	1	...	1	1	1
Others ...	—	—	—	—	—	—	—
Total Food	—	—	—	—	—	—	—

NOTE.—1 viss=3'60 lbs. and 1 tical='01 viss.

XII.

consumed per month by Single Men.
and Uriyas.)

Under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and under Rs. 35.	Rs. 35 and under Rs. 40.	Above Rs. 40.	All incomes.
58	367	491	300	243	140	1,599
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
18 1 6	21 14 0	26 7 5	31 7 7	36 5 7	46 6 9	29 4 9
Cost per month.						
2 14 10	3 5 2	3 8 8	3 9 9	3 10 3	4 5 5	3 9 1
0 5 4	0 6 7	0 6 3	0 6 6	0 6 3	0 7 7	0 6 5
0 0 8	0 0 1	0 0 1	0 0 2	0 0 1	0 0 5	0 0 2
...	...	0 0 1	0 0 1	0 0 1	0 0 6	0 0 1
...	...	0 0 1	0 0 1	0 0 1	0 0 11	0 0 1
...	0 0 1	0 0 1	...	0 0 4	0 1 5	0 0 2
...	0 0 1	0 0 1	...	...	0 0 2	0 0 1
0 8 10	0 10 9	0 9 3	0 11 9	0 10 9	0 13 6	0 10 8
0 6 2	0 6 5	0 6 11	0 6 0	0 6 10	0 6 0	0 6 6
0 0 2	0 0 1	0 0 7	0 1 1	0 0 5	0 1 1	0 0 7
0 7 9	0 7 8	0 8 5	0 10 8	0 11 5	1 0 1	0 9 9
0 5 0	0 6 5	0 5 9	0 9 11	0 8 9	0 9 2	0 7 5
...	0 0 1	0 0 1	0 0 1	...	0 0 1	0 0 1
...	0 0 8	0 0 5	0 0 3	0 0 7	0 3 8	0 0 9
...	0 0 5	0 0 3	0 0 9	0 0 4	0 0 9	0 0 5
0 1 7	0 1 7	0 1 6	0 1 7	0 1 7	0 1 7	0 1 7
0 3 9	0 3 11	0 4 0	0 4 3	0 4 5	0 4 2	0 4 1
0 5 11	0 7 6	0 7 4	0 8 4	0 8 0	0 9 4	0 7 9
0 2 3	0 2 2	0 3 8	0 3 0	0 4 4	0 3 6	0 3 3
0 3 1	0 3 4	0 3 3	0 3 8	0 3 7	0 3 5	0 3 5
0 9 1	0 8 6	0 9 9	0 10 5	0 12 3	0 13 2	0 10 3
0 7 8	0 8 1	0 7 3	0 8 0	0 8 3	0 9 4	0 7 11
...	0 0 2	0 0 8	0 0 1	...	0 0 6	0 0 4
0 7 3	0 11 7	1 0 6	1 9 7	1 10 1	1 14 7	1 3 5
0 0 6	0 1 5	0 0 8	0 0 4	0 0 7	0 1 1	0 0 9
0 4 1	0 6 5	0 5 5	0 10 8	0 9 0	1 4 7	0 8 6
7 13 11	9 3 3	9 10 11	11 5 0	11 6 6	14 4 8	10 7 8

TABLE
Average Quantity and Cost of Food
(Hindu

Income class.	Under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and under Rs. 35.	Rs. 35 and under Rs. 40.	Above Rs. 40.	All incomes.
Number of budgets	94	354	175	62	44	39	768
Average monthly income.							
	Quantity consumed per month.						
Rice ... Viss	8'34	7'26	8'16	7'54	6'41	6'41	7'53
Wheat flour ... "	3'52	4'79	4'30	5'06	5'94	6'11	4'67
Arhar ... "	2'12	2'21	2'00	1'85	1'93	1'80	2'08
Urad ... "	'18	'10	'10	'09	'14	'14	'12
Moong ... "	'01	'10	'02	'09	'04	'08	'07
Musur ... "	...	'02	'01	'13	...	'01	'02
Chana ... "	'10	'15	'23	'23	'28	'22	'18
Sugar, refined ... "	'01	'04	'05	'08	'19	'16	'05
Gur ... "	'01	'02	'01	...	...	...	'01
Tea ... lbs.	'01	'02	'01	'01	'04	'03	'01
Fish, fresh ... Viss	'13	'12	'27	'24	'39	'29	'19
Beef ... "	'03	'01	'01	'02	'01	'04	'01
Mutton ... "	'01	'01	'07	'06	'08	'04	'03
Fowls ... "	'01	...	...	'01	'01	'03	...
Milk, fresh ... "	'01	'11	'15	'60	1'28	2'02	'31
Ghee ... "	'24	'28	'27	'32	'38	'45	'28
Salt ... "	'40	'42	'48	'51	'51	'53	'45
Spices and other condiments ...	—	—	—	—	—	—	—
Potatoes ... Viss	'78	1'14	1'43	1'56	1'66	1'65	1'25
Onions ... "	'19	'19	'30	'32	'37	'37	'24
Fruit and other vegetables ...	—	—	—	—	—	—	—
Mustard oil ... Viss	'20	'16	'17	'15	'18	'14	'16
Food bought and consumed away from home :—							
Tea ... Cups	...	1	2	5	5	9	2
Others ...	—	—	—	—	—	—	—
Total Food ...	—	—	—	—	—	—	—

Note—1 viss=3'60 lbs.

XII—contd.

consumed per Month by Single Men.
stanis.)

Under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and under Rs. 35.	Rs. 35 and under Rs. 40.	Above Rs. 40.	All incomes.
94	354	175	62	44	39	768
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
18 6 3	22 8 4	26 7 5	31 10 7	37 13 8	51 8 3	26 0 1
Cost per month.						
2 7 4	2 3 6	2 9 11	2 6 9	2 1 7	2 1 3	2 5 5
1 7 11	2 1 5	1 12 4	2 1 4	2 7 8	2 8 1	1 15 9
0 15 2	1 0 4	0 14 6	0 13 8	0 14 6	0 13 4	0 15 3
0 1 2	0 0 8	0 0 7	0 0 6	0 0 10	0 0 10	0 0 9
0 0 1	0 0 10	0 0 3	0 0 10	0 0 4	0 0 7	0 0 6
...	0 0 2	0 0 1	0 0 10	...	0 0 1	0 0 2
0 0 7	0 0 10	0 1 2	0 1 3	0 1 6	0 1 2	0 1 0
0 0 1	0 0 4	0 0 6	0 0 8	0 1 8	0 1 5	0 0 6
0 0 1	0 0 2	0 0 2	...	...	...	0 0 2
0 0 2	0 0 4	0 0 1	0 0 2	0 0 3	0 0 6	0 0 3
0 2 4	0 2 6	0 5 3	0 5 3	0 7 7	0 7 8	0 3 11
0 0 7	0 0 2	0 0 1	0 0 5	0 0 3	0 0 9	0 0 3
0 0 4	0 0 6	0 2 5	0 2 8	0 2 11	0 1 6	0 1 3
0 0 3	...	...	0 0 6	0 0 6	0 1 4	0 0 2
0 0 1	0 1 2	0 1 10	0 7 2	0 14 9	1 8 2	0 3 8
1 0 4	1 3 7	1 2 6	1 6 0	1 10 5	2 1 3	1 4 2
0 1 2	0 1 3	0 1 4	0 1 5	0 1 6	0 1 7	0 1 4
0 4 6	0 4 9	0 4 11	0 5 2	0 5 7	0 5 5	0 4 11
0 3 5	0 5 0	0 5 11	0 6 7	0 6 10	0 6 8	0 5 4
0 0 11	0 0 11	0 1 6	0 1 7	0 1 10	0 1 9	0 1 2
0 7 4	0 8 11	0 5 6	0 6 5	0 7 3	0 7 4	0 7 6
0 5 3	0 4 2	0 4 2	0 3 6	0 4 7	0 3 7	0 4 3
...	...	...	...	...	...	...
0 0 7	0 0 6	0 2 0	0 4 1	0 3 10	0 7 1	0 1 7
...	0 1 1	0 1 11	0 1 9	0 1 3	0 5 2	0 1 7
7 11 10	8 11 0	8 14 9	9 14 5	11 1 7	12 6 6	9 0 9

TABLE
Average Quantity and Cost of Food
(Chitta)

Income class	Under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and under Rs. 35.	Rs. 35 and under Rs. 40.	Above Rs. 40.	All incomes.
Number of budgets.	27	228	150	129	63	57	654
Average monthly income.							
	Quantity consumed per month.						
Rice ... Viss	11'20	10'90	11'30	11'10	11'20	11'10	11'00
Arhar ... "	'17	'28	'23	'22	'29	'25	'25
Urad ... "	'57	'31	'38	'39	'43	'46	'38
Moong ... "	'52	'58	'61	'63	'59	'61	'60
Musur ... "	03	'09	'08	'06	'08	'06	'08
Chana ... "	'01	'10	'21	'20	'18	'16	'16
Fish, fresh ... "	1'04	1'18	1'33	1'43	1'28	1'43	1'29
Fish, salted, dry ... "	'32	'28	'27	'26	'26	'27	'27
Beef ... "	'13	'21	'21	'20	'18	'21	'20
Mutton ... "	'03	'01	'01	'01	'02	'04	'01
Fowls ... "	'09	'10	'08	'10	'19	'26	'12
Milk, fresh ... "	—	—	—	'02	'00	'64	07
Salt ... "	'50	'49	'52	'52	'51	'53	'51
Spices and other condiments ... —	—	—	—	—	—	—	—
Potatoes ... Viss	1'20	1'10	1'20	1'30	1'30	1'30	1'20
Onions ... "	'47	'45	'44	'43	'42	'46	'44
Fruit and other vegetables ... —	—	—	—	—	—	—	—
Mustard oil ... Viss	'37	'28	'28	'25	'26	'27	'28
Other food ... —	—	—	—	—	—	—	—
Food bought and consumed away from home :—							
Tea ... Cups	22	20	21	29	35	50	26
Others ... —	—	—	—	—	—	—	—
Total Food ...	—	—	—	—	—	—	—

Note.—1 viss=3'60 lbs.

XII—concl'd.

consumed per month by Single Men.

gonians.)

Under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and under Rs. 35.	Rs. 35 and under Rs. 40.	Above Rs. 40.	All incomes.
27	228	150	129	63	57	654
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
18 14 1	22 14 6	26 5 9	31 3 6	36 9 1	54 12 6	29 5 3
Cost per month.						
3 1 4	3 0 3	3 3 9	3 2 11	3 3 0	3 3 2	3 2 2
0 1 4	0 2 1	0 1 9	0 1 8	0 2 3	0 1 11	0 1 11
0 3 1	0 1 10	0 2 3	0 2 5	0 2 7	0 2 10	0 2 3
0 4 3	0 4 8	0 5 2	0 5 4	0 4 11	0 5 1	0 4 11
0 0 2	0 0 8	0 0 8	0 0 6	0 0 7	0 0 6	0 0 7
0 0 1	0 0 6	0 1 1	0 1 0	0 0 11	0 0 10	0 0 10
1 2 8	1 6 2	1 11 1	1 13 8	1 10 10	1 14 2	1 9 10
0 8 8	0 9 0	0 8 7	0 8 1	0 8 1	0 8 8	0 8 7
0 2 10	0 4 4	0 4 5	0 4 1	0 3 8	0 4 3	0 4 2
0 1 3	0 0 5	0 0 7	0 0 2	0 0 9	0 1 3	0 0 6
0 3 6	0 3 11	0 3 4	0 4 8	0 8 9	0 12 0	0 5 1
—	—	—	0 0 3	0 0 11	0 6 9	0 0 9
0 1 6	0 1 6	0 1 7	0 1 7	0 1 7	0 1 7	0 1 6
0 7 1	0 6 8	0 6 8	0 6 9	0 6 8	0 7 2	0 6 9
0 6 3	0 5 0	0 5 8	0 5 9	0 6 0	0 6 0	0 5 7
0 2 6	0 2 3	0 2 1	0 1 11	0 2 0	0 2 2	0 2 2
0 5 7	0 5 6	0 5 7	0 5 10	0 5 2	0 5 7	0 5 7
0 9 2	0 7 4	0 7 2	0 6 7	0 6 11	0 7 2	0 7 2
—	0 0 1	—	0 0 1	—	0 0 9	0 0 2
1 4 8	1 3 5	1 2 2	1 7 2	1 13 3	2 9 6	1 6 10
0 2 1	0 3 9	0 7 1	0 11 9	0 13 11	1 8 11	0 8 10
9 3 11	9 5 6	10 0 9	10 12 3	11 6 8	13 14 3	10 6 3

TABLE
Average Number of Articles of Clothing purchased per year and

Income class.	Under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and under Rs. 35.	Rs. 35 and under Rs. 40.	Above Rs. 40.	All incomes.
(Tamil, Telugus							
Number of budgets	58	367	491	300	243	140	1,599
Average monthly income.	—	—	—	—	—	—	—
Number of articles purchased per year.							
Dhotis ... No.	2'81	2'94	3'21	3'21	3'13	3'45	3'12
Longyi cotton "	24	32	29	23	20	20	25
Short pants and trousers "	02	03	08	01	03	11	05
Banians and bandis. "	83	81	89	1'18	1'27	1'95	1'03
Half shirts and shirts "	2'40	2'25	2'21	2'39	2'45	2'66	2'36
Coats ... "	14	17	19	28	26	44	23
Upper cloths ... "	2'54	2'27	2'02	2'13	2'01	1'57	2'07
Shoes ... Pairs	...	...	...	...	02	04	01
Sandals, leather "	...	01	02	03	02	04	08
Umbrellas ... No.	11	06	10	10	08	07	08
Others ... "	—	—	—	—	—	—	—
Total clothing ...	—	—	—	—	—	—	—

(Hindu

Number of Budgets	94	354	175	62	44	39	768
Average monthly income.	—	—	—	—	—	—	—
Number of articles purchased per year							
Dhotis ... No.	3'04	2'98	3'03	3'18	3'31	3'18	3'03
Longyi, cotton "	11	02	...	08	13	21	05
Short pants and trousers "	...	02	...	03	05	31	03
Banians and bandis. "	1'36	1'75	1'85	1'98	2'12	2'14	1'73
Half shirts and shirts "	1'86	1'80	1'78	1'83	1'87	1'85	1'81
Coats ... "	11	31	32	33	35	55	31
Upper cloths ... "	06	08	10	05	...	...	07
Turbans and pagris. "	00	22	17	16	15	12	17
Caps, longcloth and mull "	1'19	06	41	40	38	49	77
Caps, fez, velvet and serge "	06	08	09	12	10	12	09
Shoes ... Pairs	59	55	60	79	66	1'02	61
Sandals, wooden "	44	47	26	29	28	24	38
Umbrellas ... No.	25	29	32	40	42	39	31
Others ... "	—	—	—	—	—	—	—
Total clothing ...	—	—	—	—	—	—	—

XIII.

Average Monthly Expenditure on these Articles by Single Men.

Under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and under Rs. 35.	Rs. 35 and under Rs. 40.	Above Rs. 40.	All incomes.
and Uriyas).						
58	367	491	300	243	140	1,599
Rs. A. P. 18 1 6	Rs. A. P. 21 14 0	Rs. A. P. 26 7 5	Rs. A. P. 31 7 7	Rs. A. P. 36 5 7	Rs. A. P. 46 6 9	Rs. A. P. 29 4 9
Monthly Expenditure.						
Rs. A. P. 0 5 11	Rs. A. P. 0 6 3	Rs. A. P. 0 7 0	Rs. A. P. 0 7 2	Rs. A. P. 0 7 6	Rs. A. P. 0 8 9	Rs. A. P. 0 7 1
0 0 5	0 0 7	0 0 7	0 0 6	0 0 5	0 0 5	0 0 6
...	0 0 1	0 0 2	...	0 0 1	0 0 4	0 0 1
0 0 9	0 0 9	0 0 10	0 1 2	0 1 3	0 2 0	0 1 0
0 4 10	0 5 1	0 5 2	0 5 7	0 5 9	0 6 9	0 5 6
0 0 7	0 0 9	0 0 10	0 1 5	0 1 6	0 2 7	0 1 2
0 3 1	0 3 5	0 3 6	0 3 10	0 3 8	0 3 4	0 3 7
...	...	...	...	0 0 1	0 0 3	0 0 1
...	...	0 0 1	0 0 1	0 0 1	0 0 2	0 0 1
0 0 3	0 0 2	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3
...	0 0 3	0 0 2	0 0 2	0 0 2	0 0 7	0 0 2
0 15 11	1 1 5	1 2 8	1 4 4	1 4 9	1 9 4	1 3 6
stanis).						
94	354	175	62	44	39	768
Rs. A. P. 18 6 3	Rs. A. P. 22 8 4	Rs. A. P. 26 7 5	Rs. A. P. 31 10 7	Rs. A. P. 37 13 8	Rs. A. P. 51 8 3	Rs. A. P. 26 0 1
Monthly Expenditure.						
Rs. A. P. 0 7 8	Rs. A. P. 0 7 10	Rs. A. P. 0 8 0	Rs. A. P. 0 8 6	Rs. A. P. 0 8 10	Rs. A. P. 0 8 9	Rs. A. P. 0 8 0
0 0 3	0 0 1	...	0 0 2	0 0 4	0 0 8	0 0 1
...	0 0 1	...	0 0 1	0 0 2	0 0 9	0 0 1
0 1 10	0 2 5	0 2 7	0 2 9	0 3 0	0 3 3	0 2 5
0 4 6	0 4 10	0 4 11	0 5 2	0 5 3	0 5 3	0 4 11
0 0 8	0 1 11	0 2 0	0 2 1	0 2 3	0 3 10	0 1 11
0 0 1	0 0 2	0 0 2	0 0 1	...	...	0 0 2
0 0 3	0 0 9	0 0 7	0 0 7	0 0 8	0 0 7	0 0 7
0 0 6	0 0 5	0 0 2	0 0 2	0 0 2	0 0 3	0 0 4
0 0 1	0 0 2	0 0 2	0 0 3	0 0 2	0 0 4	0 0 2
0 1 10	0 1 10	0 2 1	0 2 9	0 2 11	0 5 0	0 2 2
0 0 3	0 0 3	0 0 2	0 0 2	0 0 2	0 0 2	0 0 3
0 0 8	0 0 11	0 1 1	0 1 4	0 1 5	0 1 5	0 1 0
0 0 2	0 0 1	0 0 2	0 0 4	0 0 5	0 0 7	0 0 2
1 2 10	1 5 9	1 6 1	1 8 2	1 9 8	1 14 9	1 6 4

TABLE

Average Number of Articles of Clothing purchased per year

Income class.	Under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and under Rs. 35.	Rs. 35 and under Rs. 40.	Above Rs. 40.	All incomes.
(Chitta)							
Number of Budgets	27	228	150	129	63	57	654
Average monthly income.							
	Number of articles purchased per year.						
Dhotis ... No.	'03	'05	'16	'12	1'20	'24	'11
Longvis, cotton "	2'79	3'00	3'02	3'19	3'45	3'82	3'14
Short pants and trousers.	'38	'79	1'18	1'23	1'40	1'77	1'08
Banians and bandis.	'92	'72	1'19	1'24	1'22	1'39	1'03
Half shirts and shirts.	2'68	3'19	3'14	3'05	3'15	3'76	3'17
Coats ... "	'11	'14	'23	'40	'44	'60	'28
Caps, longcloth and mull.	'71	'57	'62	'43	'43	'43	'52
Caps, fez, velvet and serge.	'12	'16	'17	'32	'30	'35	'22
Shoes ... Pairs	'42	'46	'61	'71	'99	1'01	'66
Slippers ... "	...	...	'06	'13	'08	'20	'06
Sandals, leather ... "	...	'04	'01	'03	'11	'07	'04
Sandals, wooden ... "	'96	'58	'70	'71	'63	'73	'67
Umbrellas ... No.	'10	'25	'35	'40	'44	'45	'33
Others ... —	—	—	—	—	—	—	—
Total Clothing —	—	—	—	—	—	—	—

XIII—contd.

and Average Monthly Expenditure on these Articles by Single Men.

Under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and under Rs. 35.	Rs. 35 and under Rs. 40.	Above Rs. 40.	All incomes.
gonians.)						
27	228	150	129	63	57	654
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
18 14 1	22 14 6	26 5 9	31 3 6	36 9 1	54 12 6	29 5 3
Monthly expenditure.						
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
0 0 1	0 0 1	0 0 4	0 0 3	0 0 6	0 0 8	0 0 3
0 6 10	0 7 5	0 7 9	0 8 3	0 9 3	0 11 0	0 8 1
0 0 11	0 1 9	0 2 8	0 2 10	0 3 5	0 4 7	0 2 6
0 0 11	0 0 9	0 1 4	0 1 5	0 1 7	0 2 2	0 1 3
0 5 4	0 6 5	0 6 5	0 7 0	0 7 7	0 9 7	0 6 11
0 0 7	0 0 10	0 1 4	0 2 5	0 2 8	0 4 2	0 1 9
0 0 5	0 0 6	0 0 6	0 0 4	0 0 5	0 0 5	0 0 5
0 0 3	0 0 4	0 0 5	0 0 9	0 0 10	0 1 2	0 0 7
0 1 10	0 2 1	0 2 9	0 3 7	0 5 2	0 6 9	0 3 3
...	...	0 0 2	0 0 4	0 0 3	0 0 8	0 0 2
...	0 0 1	...	0 0 1	0 0 3	0 0 2	0 0 1
0 0 5	0 0 3	0 0 4	0 0 4	0 0 3	0 0 4	0 0 4
0 0 3	0 0 8	0 1 0	0 1 2	0 1 4	0 1 5	0 1 0
0 0 5	0 0 1	0 0 2	0 0 3	0 0 5	0 0 9	0 0 4
1 2 2	1 5 3	1 9 3	1 13 3	2 2 1	2 11 10	1 10 11

TABLE XIV.

*Average Monthly Expenditure of Single Men on Rent, Fuel and Lighting,
Household Requisites and Miscellaneous Items.*

(Tamils, Telugus and Uriyas.)

Income class.	Under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and under Rs. 35.	Rs. 35 and under Rs. 40.	Above Rs. 40.	All incomes.
Number of budgets	58	367	491	300	243	140	1,599
Average monthly income.	Rs. A. P. 18 1 6	Rs. A. P. 21 14 6	Rs. A. P. 26 7 5	Rs. A. P. 31 7 7	Rs. A. P. 36 5 7	Rs. A. P. 46 6 9	Rs. A. P. 29 4 9
Monthly Expenditure.							
Rent ...	Rs. A. P. 0 15 4	Rs. A. P. 1 3 5	Rs. A. P. 1 5 5	Rs. A. P. 1 9 0	Rs. A. P. 1 10 0	Rs. A. P. 2 3 3	Rs. A. P. 1 7 4
Firewood ...	0 8 11	0 9 3	0 10 4	0 11 3	0 11 10	0 13 4	0 10 7
Kerosene oil ...	0 2 1	0 2 3	0 2 3	0 2 9	0 2 7	0 3 6	0 2 6
Electric light ...	0 0 10	0 1 0	0 0 11	0 0 9	0 0 6	0 0 7	0 0 10
Other fuel and lighting ...	0 0 9	0 0 9	0 1 2	0 0 10	0 1 4	0 1 1	0 1 0
Total Fuel and Lighting ...	0 12 7	0 13 3	0 14 8	0 15 7	1 0 3	1 2 6	0 15 0
Cots or charpoys ...	0 0 9	0 0 9	0 0 10	0 0 10	0 1 0	0 1 0	0 0 10
Mats ...	0 0 2	0 0 4	0 0 4	0 0 3	0 0 2	0 0 2	0 0 3
Mattresses ...	...	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
Blankets ...	0 1 1	0 1 2	0 1 5	0 1 6	0 1 6	0 1 5	0 1 5
Sheets ...	0 0 3	0 0 4	0 0 6	0 0 7	0 0 11	0 1 2	0 0 7
Pillows and pillow cases ...	0 0 3	0 0 4	0 0 5	0 0 5	0 0 5	0 0 5	0 0 5
Cooking pots ...	0 1 7	0 1 9	0 1 10	0 2 0	0 2 2	0 2 3	0 1 11
Furniture ...	0 0 4	0 0 7	0 0 8	0 0 9	0 0 10	0 1 1	0 0 9
Total Household Requisites ...	0 4 5	0 5 4	0 6 1	0 6 6	0 7 2	0 7 9	0 6 3
Barber ...	0 4 0	0 4 2	0 4 3	0 4 8	0 4 10	0 6 2	0 4 7
Dhobi (washerman) ...	0 3 6	0 4 5	0 5 8	0 6 4	0 6 10	0 9 11	0 6 0
Soap and soapnut ...	0 1 3	0 1 4	0 1 8	0 1 3	0 1 8	0 1 6	0 1 6
Liquor, foreign ...	0 1 1	0 4 8	0 4 10	0 6 6	0 10 11	2 14 9	0 9 7
Liquor, country ...	1 2 2	1 1 3	1 3 4	1 11 11	1 7 6	1 0 11	1 4 10
Cheroots ...	0 9 3	0 9 5	0 9 8	0 12 2	0 11 11	0 15 2	0 11 1
Other preparations of tobacco ...	0 1 0	0 1 5	0 1 11	0 1 1	0 1 6	0 2 6	0 1 7
Betel ...	0 2 7	0 3 1	0 5 9	0 5 9	0 8 2	0 7 0	0 5 6
Hair oil ...	0 1 8	0 1 11	0 2 3	0 2 3	0 2 5	0 3 5	0 2 3
Interest on debts ...	0 3 4	0 5 0	0 6 4	0 9 7	0 6 11	0 9 6	0 6 11
Religious festivals ...	0 5 0	0 5 7	0 7 8	0 8 0	0 9 4	0 9 10	0 7 7
Others ...	0 2 1	0 2 8	0 4 3	0 5 4	0 7 4	0 8 7	0 4 10
Total Miscellaneous	3 4 9	3 13 1	4 9 7	5 10 11	5 15 4	8 9 10	5 2 2

TABLE XIV—contd.

*Average Monthly Expenditure of Single Men on Rent, Fuel and Lighting,
Household Requisites and Miscellaneous Items.*

(Hindustanis.)

Income class.	Under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and under Rs. 35.	Rs. 35 and under Rs. 40.	Above Rs. 40.	All incomes.
Number of budgets	94	354	175	62	44	39	768
Average monthly income.	Rs. A. P. 18 6 3	Rs. A. P. 22 8 4	Rs. A. P. 26 7 5	Rs. A. P. 31 10 7	Rs. A. P. 37 13 8	Rs. A. P. 51 8 3	Rs. A. P. 26 0 1
Monthly expenditure.							
Rent ...	Rs. A. P. 0 15 5	Rs. A. P. 1 6 2	Rs. A. P. 1 7 2	Rs. A. P. 1 12 9	Rs. A. P. 1 15 7	Rs. A. P. 3 1 6	Rs. A. P. 1 8 2
Firewood ...	0 9 4	0 9 10	0 10 2	0 10 10	0 10 4	0 10 7	0 10 0
Kerosene oil ...	0 2 0	0 1 11	0 2 2	0 2 8	0 2 11	0 3 1	0 2 2
Electric light ...	0 1 3	0 2 8	0 1 0	0 1 1	0 1 5	0 1 4	0 1 10
Other fuel and light- ing ...	0 0 1	0 0 2	0 0 2	0 0 4	0 0 3	0 0 5	0 0 2
Total Fuel and Lighting ...	0 12 8	0 14 6	0 13 6	0 14 11	0 15 0	0 15 5	0 14 2
Cots and charpoys ...	0 0 5	0 0 8	0 0 9	0 0 10	0 0 10	0 1 0	0 0 8
Mats ...	0 0 1	0 0 1	0 0 3	0 0 4	0 0 1	0 0 2	0 0 2
Mattresses ...	...	0 0 1	0 0 1	0 0 1	0 0 2	0 0 3	0 0 1
Blankets ...	0 0 11	0 1 3	0 1 4	0 1 4	0 1 4	0 1 8	0 1 3
Sheets ...	0 1 3	0 1 2	0 1 0	0 1 2	0 1 11	0 1 7	0 1 2
Pillows and pillow cases ...	0 0 4	0 0 5	0 0 4	0 0 7	0 0 8	0 0 10	0 0 5
Mosquito nets ...	...	...	...	...	0 0 1	0 0 3	...
Cooking pots ...	0 1 8	0 1 10	0 1 11	0 1 11	0 1 10	0 1 11	0 1 10
Furniture ...	0 0 3	0 0 4	0 0 6	0 0 7	0 0 7	0 0 9	0 0 5
Others ...	0 0 3	0 0 1	...	...	...	...	0 0 1
Total Household Requisites ...	0 5 0	0 5 11	0 6 2	0 6 9	0 7 8	0 8 5	0 6 2
Barber ...	0 3 10	0 4 5	0 4 2	0 4 3	0 4 9	0 5 8	0 4 4
Dhobi (washerman) ...	0 0 6	0 1 9	0 1 9	0 3 1	0 4 1	0 6 5	0 2 1
Soap and soapnut ...	0 3 4	0 3 10	0 3 11	0 3 3	0 3 3	0 2 1	0 3 8
Liquor, country ...	...	...	0 0 1	0 0 2	0 0 2	...	0 0 1
Tobacco ...	0 3 6	0 4 5	0 4 10	0 5 0	0 5 6	0 6 1	0 4 9
Betel ...	0 2 4	0 3 4	0 3 6	0 5 4	0 5 8	0 6 4	0 0 8
Hair oil ...	0 0 9	0 0 8	0 0 8	0 0 5	0 0 5	0 0 8	0 0 8
Interest on debts ...	...	0 0 2	0 0 2	0 1 1	0 0 9	0 1 3	0 5 3
Religious festivals ...	0 4 2	0 4 3	0 4 10	0 7 7	0 9 3	0 13 2	0 1 5
Others ...	0 0 3	0 0 9	0 1 6	0 1 6	0 1 8	0 7 4	0 1 4
Total Miscellaneous	1 2 8	1 7 6	1 9 4	1 15 9	2 3 5	3 1 0	1 6 10

TABLE XIV—concl.

*Average Monthly Expenditure of Single Men on Rent, Fuel and Lighting,
Household Requisites and Miscellaneous Items.*

(Chittagonians.)

Income class.	Under Rs. 20.	Rs. 20 and under Rs. 25.	Rs. 25 and under Rs. 30.	Rs. 30 and under Rs. 35.	Rs. 35 and under Rs. 40.	Above Rs. 40.	All incomes.
Number of budgets	27	228	150	129	63	57	654
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Average monthly income.	18 14 1	22 14 6	26 5 9	31 3 6	36 9 1	54 12 6	29 5 3

Monthly Expenditure.

	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Rent ...	0 12 4	0 15 7	1 4 3	1 6 8	1 10 11	2 3 5	1 4 10
Firewood ...	0 8 7	0 8 8	0 8 3	0 8 4	0 8 3	0 8 0	0 8 5
Kerosene oil ...	0 2 3	0 2 2	0 1 11	0 2 2	0 2 6	0 2 8	0 2 3
Electric light ...	0 1 3	0 1 3	0 2 3	0 2 0	0 1 6	0 2 9	0 1 10
Other fuel and lighting ...	0 0 3	0 0 4	0 0 5	0 0 5	0 0 4	0 0 4	0 0 4
Total Fuel and Lighting ...	0 12 4	0 12 6	0 12 11	0 13 0	0 12 9	0 13 10	0 12 10
Cots or charpoys ...	...	...	...	...	0 0 2	0 0 2	0 0 1
Mats ...	0 1 1	0 1 0	0 1 1	0 1 3	0 1 3	0 1 5	0 1 2
Mattresses ...	...	0 0 1	0 0 3	0 0 5	0 0 7	0 0 10	0 0 3
Blankets ...	0 1 0	0 1 1	0 1 2	0 1 3	0 1 3	0 1 6	0 1 2
Sheets ...	0 0 1	0 0 2	0 0 6	0 0 8	0 1 0	0 1 4	0 0 6
Pillows and pillow cases ...	0 0 8	0 0 8	0 0 8	0 0 8	0 0 9	0 1 0	0 0 9
Mosquito nets ...	...	...	...	0 0 1	0 0 1	0 0 5	0 0 1
Cooking pots ...	0 1 10	0 1 9	0 1 7	0 1 6	0 1 6	0 1 7	0 1 8
Furniture ...	0 0 3	0 0 4	0 0 5	0 0 6	0 0 7	0 0 10	0 0 6
Total Household Requisites ...	0 5 0	0 5 2	0 5 8	0 6 4	0 7 3	0 9 1	0 6 1
Barber ...	0 3 11	0 4 0	0 4 1	0 4 3	0 5 3	0 6 6	0 4 5
Dhobi (washerman) ...	0 0 11	0 0 7	0 1 4	0 3 1	0 6 1	0 8 6	0 2 6
Soap and soapnut ...	0 3 5	0 4 2	0 4 0	0 3 10	0 2 9	0 2 8	0 3 9
Cheroots ...	...	...	...	0 0 1	...	0 0 3	...
Other preparations of tobacco ...	0 5 1	0 6 0	0 6 2	0 6 8	0 7 7	0 10 7	0 6 8
Betel ...	0 9 3	0 8 0	0 8 6	0 10 1	0 11 8	0 15 9	0 9 7
Hair oil ...	0 0 3	0 0 3	0 0 3	0 0 9	0 1 4	0 2 3	0 0 8
Interest on debts ...	...	0 1 0	0 0 9	0 0 5	0 0 2	0 0 3	0 0 8
Religious festivals ...	0 4 0	0 4 11	0 6 2	0 9 8	0 12 8	1 2 1	0 8 0
Others ...	0 3 0	0 5 10	0 6 6	0 7 0	0 13 5	1 4 7	0 8 2
Total Miscellaneous	1 13 11	2 2 8	2 5 10	2 13 8	3 12 10	5 5 4	2 12 4

TABLE XV.

*Average Quantity and Cost of Food consumed per month by Single Men,
averages being given for All Men and for Men purchasing the Article.*

(Tamils.)

Number of budgets ... 132
Average monthly income ... Rs. 27-7-8

Item.	All men		Price of article.	Men purchasing.		
	Quantity consumed per month per man.	Monthly expenditure per man.		Percentage of all men.	Quantity consumed per month per man.	Monthly expenditure per man.
		Rs. A. P.	Rs. A. P.			Rs. A. P.
Rice ... Viss	11'72	3 6 1	0 4 7	100'0	11'72	3 6 1
Arhar ... "	1'03	0 6 3	0 6 1	99'2	1'04	0 6 4
Moong ... "	'01	0 0 1	0 8 1	6'1	'22	0 1 9
Chana ... "	'03	0 0 2	0 5 9	10'6	'28	0 1 6
Gur ... "	'06	0 0 6	0 9 5	6'1	'94	0 8 1
Coffee ... Ticals	1'10	0 0 6	0 0 5	6'1	'19	0 7 8
Fish, fresh ... Viss	'57	0 9 7	1 0 10	94'7	'60	0 10 2
Fish, salted, dry ... "	'37	0 7 8	1 4 9	90'9	'41	0 8 5
Mutton ... "	'33	0 10 11	2 1 1	87'9	'37	0 12 5
Fowls ... "	'09	0 3 4	2 5 0	36'4	'25	0 9 2
Milk, fresh ... "	'07	0 0 7	0 10 0	5'3	'19	0 11 0
Salt ... "	'53	0 1 7	0 3 0	100'0	'53	0 1 7
Tamarind ... "	'58	0 3 7	0 6 2	100'0	'58	0 3 7
Spices and other condiments ...	—	0 6 9	—	100'0	—	0 6 9
Potatoes ... Viss	'69	0 3 9	0 5 5	88'6	'78	0 4 2
Onions ... "	'56	0 3 4	0 5 11	100'0	'56	0 3 4
Fruit and other vegetables ...	—	0 9 6	—	97'7	—	0 9 9
Sesamum oil ... Viss	'32	0 7 4	1 6 11	100'0	'32	0 7 4
Other food ...	—	0 1 0	—	—	—	—
Food bought and consumed away from home :—						
Tea ... Cups	20	0 15 5	0 0 9	67'4	29	1 6 10
Coffee ... "	3	0 2 11	0 1 0	6'1	50	3 0 0
Others ...	—	0 4 10	—	36'4	—	0 13 6
Total Food	—	9 9 6	—	—	—	—

NOTE.—1 viss=3'60 lbs. and 1 tical= '01 viss;

TABLE XV—*contd.*

Average Quantity and Cost of Food consumed per month by Single Men, averages being given for All Men and for Men purchasing the Article.

(Telugus).

Number of budgets ... 1,339
Average monthly income ... Rs. 28-14-10

Item.	All men		Price of article.	Men purchasing.		
	Quantity consumed per month per man.	Monthly expenditure per man.		Percentage of all men.	Quantity consumed per month per man.	Monthly expenditure per man.
		Rs. A. P.	Rs. A. P.			Rs. A. P.
Rice ... Viss	12'07	3 8 10	0 4 9	100'0	12'07	3 8 10
Arhar ... "	1'05	0 6 5	0 6 1	99'6	1'05	0 6 5
Moong ... "	'02	0 0 2	0 8 4	6'8	'35	0 2 4
Chana ... "	'02	0 0 1	0 5 5	2'9	'54	0 2 8
Fish, fresh ... "	'74	0 10 8	0 14 5	96'4	'77	0 11 0
Fish, salted, dry ... "	'33	0 6 6	1 3 8	90'4	'37	0 7 3
Beef ... "	'03	0 0 8	1 3 7	4'6	'74	0 14 9
Mutton ... "	'28	0 9 6	2 1 11	79'0	'35	0 12 0
Fowls ... "	'18	0 8 6	2 15 3	72'2	'25	0 11 9
Milk, fresh ... "	'04	0 0 5	0 10 0	1'3	3'04	1 12 3
Salt ... "	'53	0 1 7	0 3 0	100'0	'53	0 1 7
Tamarind ... "	'63	0 4 4	0 6 11	99'9	'63	0 4 4
Spices and other condiments ... —	—	0 7 11	—	100'0	—	0 7 11
Potatoes ... Viss	'58	0 3 0	0 5 2	78'6	'73	0 3 10
Onions ... "	'61	0 3 6	0 5 9	98'9	'62	0 3 6
Fruit and other vegetables ... —	—	0 10 1	—	98'4	—	0 10 3
Sesamum-oil ... Viss	'34	0 8 1	1 7 9	99'5	'35	0 8 2
Other food ... —	—	0 0 5	—	—	—	—
Food bought and consumed away from home:—						
Tea ... Cups	26	1 4 11	0 0 10	73'9	35	1 12 3
Coffee ... "	1	0 0 7	0 1 1	1'8	31	2 1 10
Others ... —	—	0 9 2	—	48'1	—	1 3 0
Total Food —	—	10 9 3	...	...	...	...

NOTE.—1 viss=3'60 lbs.

TABLE XV—*contd.*

Average Quantity and Cost of Food consumed per month by Single Men, averages being given for All Men and for Men purchasing the Article.

(Uriyas.)

Number of budgets ... 128
Average monthly income ... Rs. 35-0-3

Item.	All men.		Price of article	Men purchasing.		
	Quantity consumed per month per man.	Monthly expenditure per man.		Percentage of all men.	Quantity consumed per month per man.	Monthly expenditure per man.
		Rs. A. P.	Rs. A. P.			Rs. A. P.
Rice ... Viss	12'77	3 14 5	0 4 11	100'0	12'77	3 14 5
Arhar ... "	1'08	0 6 7	0 6 1	100'0	1'08	0 6 7
Moong ... "	'01	0 0 1	0 8 4	4'7	'24	0 1 10
Chana ... "	'04	0 0 2	0 4 2	10'2	'40	0 1 11
Sugar, refined ... "	'11	0 1 1	0 9 10	16'4	'67	0 6 6
Gur ... "	'14	0 1 5	0 10 1	8'5	'64	1 0 3
Tea ... lbs.	'05	0 0 10	1 0 6	14'1	'36	0 6 0
Coffee ... Ticals	1'70	0 0 8	0 0 4	10'2	17'00	0 6 10
Fish, fresh ... Viss	'72	0 11 10	1 0 5	95'3	'75	0 12 5
Fish, salted, dry ... "	'33	0 5 0	0 15 2	66'4	'50	0 7 6
Mutton ... "	'36	0 11 5	1 15 9	78'1	'46	0 14 8
Fowls ... "	...	0 0 2	2 14 10	1'6	'25	0 12 0
Milk, fresh ... "	'65	0 4 10	0 10 5	27'4	'239	1 1 7
Ghee ... "	'05	0 3 7	4 7 8	18'0	'30	1 4 2
Salt ... "	'51	0 1 6	0 2 11	100'0	'51	0 1 6
Tamarind ... "	'39	0 2 10	0 7 3	82'0	'48	0 3 5
Spices and other condiments ... —	—	0 7 5	—	100'0	—	0 7 5
Potatoes ... Viss	'82	0 4 8	0 5 8	95'3	'86	0 4 11
Onions ... "	'49	0 3 1	0 6 4	95'3	'51	0 3 3
Fruit and other vegetables ... —	—	0 12 4	—	99'2	—	0 12 5
Mustard oil ... Viss	'08	0 2 3	1 12 1	28'1	'30	0 7 7
Sesamum oil ... "	'25	0 6 8	1 10 8	71'1	'36	0 9 5
Other food ... —	—	0 0 4	—	—	—	—
Food bought and consumed away from home :—						
Tea ... Cups	10	0 8 4	0 0 10	32'0	32	1 10 1
Coffee ... "	1	0 0 8	0 1 0	2'3	27	1 11 4
Others ... —	—	0 5 2	—	34'4	—	0 15 0
Total Food ...	—	10 5 4	—	—	—	—

NOTE.—1 viss = 3'60 lbs. and 1 tical = '01 viss.

TABLE XV—contd.

Average Quantity and Cost of Food consumed per month by Single Men, averages being given for All Men and for Men purchasing the Article.

(Hindustanis.)

Number of budgets				768			
Average monthly income				Rs. 26-0-1			
Item.		All men.		Price of article.	Men purchasing.		
		Quantity consumed per month per man.	Monthly expenditure per man.		Percentage of all men.	Quantity consumed per month per man.	Monthly expenditure per man.
			Rs. A. P.	Rs. A. P.			Rs. A. P.
Rice	... Viss	7.53	2 5 5	0 5 0	94.3	7.98	2 7 4
Wheat flour	... "	4.67	1 15 9	0 6 10	83.7	5.58	2 5 11
Arhar	... "	2.08	0 15 3	0 7 4	96.6	2.16	0 15 10
Urad	... "	.12	0 0 9	0 6 3	22.9	.50	0 3 1
Moong	... "	.07	0 0 6	0 7 8	9.4	.70	0 5 9
Musur	... "	.02	0 0 2	0 6 3	2.7	.89	0 5 6
Chana	... "	.18	0 1 0	0 5 7	24.7	.72	0 3 11
Sugar, refined	... "	.05	0 0 6	0 8 9	9.1	.62	0 5 5
Gur	... "	.01	0 0 2	0 8 4	3.1	.50	0 4 3
Tea	... lbs.	.01	0 0 3	0 15 9	6.3	.25	0 4 1
Fish, fresh	... Viss	.19	0 3 11	1 4 7	25.8	.74	0 14 10
Beef	... "	.01	0 0 3	1 3 3	3.7	.34	0 6 8
Mutton	... "	.03	0 1 3	2 4 9	7.6	.44	1 1 0
Fowls	... "	...	0 0 2	2 9 8	1.8	.22	0 9 1
Milk, fresh	... "	.31	0 3 8	0 11 10	9.1	3.42	2 7 9
Ghee	... "	.28	1 4 2	4 8 0	87.1	.31	1 7 2
Salt	... "	.45	0 1 4	0 3 0	99.9	.45	0 1 5
Spices and other condiments.	—	—	0 4 11	—	100.0	—	0 4 11
Potatoes	... Viss	1.25	0 5 4	0 4 3	98.3	1.27	0 5 5
Onions	... "	.24	0 1 2	0 4 10	51.8	.47	0 2 3
Fruit and other vegetables	... —	—	0 7 6	...	90.8	—	0 8 3
Mustard oil	... Viss	.16	0 4 3	1 10 7	82.6	.20	0 5 1
Food bought and consumed away from home :—							
Tea	... Cups	2	0 1 7	0 0 10	7.0	27	1 6 11
Others	... —	—	0 1 7	—	—	—	—
Total Food ...							
		—	9 0 9	—	—	—	—

NOTE.—1 viss=3.60 lbs.

TABLE XV—concl'd.

Average Quantity and Cost of Food consumed per month by Single Men, averages being given for All Men and for Men purchasing the Article.

(Chittagonians.)

Number of budgets		...	...	...	654		
Average monthly income ...		...	...	...	Rs. 29-5-3		
Item.		All men.		Price of article.	Men purchasing.		
		Quantity consumed per month per man.	Monthly expenditure per man.		Percent- age of all men.	Quantity consumed per month per man.	Monthly expendi- ture per man.
			Rs. A. P.	Rs. A. P.			Rs. A. P.
Rice	... Viss	11'00	3 2 2	0 4 7	100'0	11'00	3 2 2
Arhar	... "	'25	0 1 11	0 7 8	48'7	'52	0 3 11
Urad	... "	'38	0 2 3	0 5 11	61'9	'61	0 3 8
Moong	... "	'60	0 4 11	0 8 2	92'1	'65	0 5 4
Mesur	... "	'08	0 0 7	0 7 4	18'9	'40	0 3 2
Chana	... "	'16	0 0 10	0 5 3	31'2	'50	0 2 6
Fish, fresh	... "	1'29	1 9 10	1 4 0	100'0	1'29	1 9 10
Fish, salted, dry	... "	'27	0 8 7	1 15 9	91'7	'29	0 9 4
Beef	... "	'20	0 4 2	1 4 10	88'9	'23	0 4 9
Mutton	... "	'01	0 0 6	2 1 4	6'2	'24	0 8 7
Fowls	... "	'12	0 5 1	2 10 4	59'5	'20	0 8 7
Milk, fresh	... "	'07	0 0 9	0 10 8	1'0	6'69	4 7 5
Salt	... "	'51	0 1 6	0 2 11	99'8	'51	0 1 7
Spices and other condiments	—	—	0 6 9	—	100'0	—	0 6 9
Potatoes	... Viss	1'20	0 5 7	0 4 8	100'0	1'20	0 5 7
Onions	... "	'44	0 2 2	0 4 11	99'5	'45	0 2 2
Fruit and other vegetables	—	—	0 5 7	—	98'2	—	0 5 8
Mustard oil	... Viss	'28	0 7 2	1 9 7	99'9	'28	0 7 2
Other food	—	—	0 0 2	—	—	—	—
Food bought and consumed away from home :—							
Tea	... Cups	26	1 6 10	0 0 10	81'7	32	1 12 0
Others	... —	—	0 8 10	—	—	—	—
Total Food	—	—	10 6 3	—	—	—	—

NOTE.—1 viss = 3.60 lbs.

TABLE XVI.

Average Number of Articles of Clothing purchased per year and Average Monthly Expenditure on these Articles by Single Men, averages being given for All Men and for Men purchasing the Article.

Tamils. Telugus.

Number of budgets ... 132 1,339
Average monthly income Rs. 27-7-8 Rs. 28-14-10

Item.	All men.		Price of article.	Men purchasing.		
	Number of articles purchased per year per man.	Monthly expenditure per man.		Percentage of all men.	Number of articles purchased per year per man.	Monthly expenditure per man.

Tamils.

		Rs. A. P.	Rs. A. P.			Rs. A. P.
Dhotis ... No.	2'60	0 5 10	1 10 10	95'5	2'72	0 6 1
Longyis, cotton "	'88	0 1 11	1 10 2	75'0	1'17	0 2 7
Banians and bandis "	1'15	0 1 1	0 11 4	52'3	2'19	0 2 1
Half shirts and shirts ... "	2'04	0 4 10	1 12 5	98'5	2'07	0 4 11
Coats ... "	'10	0 0 6	3 11 8	19'7	'51	0 2 6
Upper cloths ... "	1'01	0 1 9	1 4 9	97'0	1'04	0 1 10
Shoes ... Pairs	'02	0 0 1	4 8 0	3'0	'59	0 3 8
Sandals, leather ... "	'01	...	2 4 0	1'5	'43	0 1 11
Umbrellas ... No.	'20	0 0 7	2 5 8	28'8	'68	0 2 2
Others ... —	—	0 0 2	—	—	—	—
Total Clothing —	—	1 0 9	—	—	—	—

Telugus.

		Rs. A. P.	Rs. A. P.			Rs. A. P.
Dhotis ... No.	3'08	0 7 0	1 11 1	99'7	3'09	0 7 0
Longyis, cotton "	'21	0 0 5	1 8 2	18'1	5'15	0 2 4
Short pants and trousers ... "	'06	0 0 2	1 12 9	2'9	1'92	0 4 8
Banians and bandis "	1'12	0 1 1	0 11 7	48'8	2'30	0 2 3
Half shirts and shirts ... "	2'36	0 5 6	1 11 11	96'6	2'44	0 5 8
Coats ... "	'21	0 1 1	3 13 10	30'5	'69	0 3 7
Upper cloths ... "	2'22	0 3 10	1 4 9	99'3	2'23	0 3 10
Shoes ... Pairs	'01	...	4 6 8	1'1	'61	0 3 7
Sandals, leather ... "	'03	0 0 1	2 3 9	4'9	'43	0 1 10
Umbrellas ... No.	'07	0 0 3	2 5 11	16'5	'45	0 1 5
Others ... —	—	0 0 3	—	—	—	—
Total Clothing —	—	1 3 7	—	—	—	—

TABLE XVI—contd.

Average number of Articles of Clothing purchased per year and Average Monthly Expenditure on these Articles by single men, averages being given for All Men and for Men purchasing the Article.

Uriyas. Hindustanis.

Number of budgets ... 128 768
Average monthly income Rs. 35-0-3 Rs. 26-0-1

Item.	All men.		Price of article.	Men purchasing.		
	Number of articles purchased per year per man.	Monthly expenditure per man.		Percentage of all men.	Number of articles purchased per year per man.	Monthly expenditure per man.

Uriyas.

		Rs. A. P.	Rs. A. P.			Rs. A. P.
Dhotis ... No.	3'99	0 9 2	1 11 7	100'0	3'99	0 9 2
Banians and bandis "	1'11	0 1 1	0 11 9	85'2	1'30	0 1 3
Half shirts and shirts "	2'70	0 6 5	1 12 8	99'2	2'72	0 6 6
Coats ... "	'54	0 2 9	3 13 2	82'8	'65	0 3 4
Upper cloths ... "	1'09	0 2 0	1 6 1	98'4	1'10	0 2 0
Sandals, leather Pairs	'01	...	2 13 3	1'6	'49	0 1 10
Umbrellas ... No.	'06	0 0 2	2 7 8	14'1	'45	0 1 6
Others ... —	—	0 0 2	—	—	—	—
Total Clothing —	—	1 5 9	—	—	—	—

Hindustanis.

		Rs. A. P.	Rs. A. P.			Rs. A. P.
Dhotis ... No.	3'03	0 8 0	1 15 8	99'7	3'04	0 8 0
Longyis, cotton "	'05	0 0 1	1 13 1	2'9	1'75	0 2 11
Short pants and trousers ... "	'03	0 0 1	1 14 8	1'8	1'65	0 4 7
Banians and bandis "	1'73	0 2 5	1 0 10	82'2	2'11	0 2 11
Half shirts and shirts ... "	1'81	0 4 11	2 0 4	99'1	1'83	0 5 0
Coats ... "	'31	0 1 11	4 10 11	43'1	'72	0 4 5
Upper cloths ... "	'07	0 0 2	1 6 0	5'2	1'34	0 3 2
Turbans and pagris "	'17	0 0 7	2 11 8	16'3	1'04	0 3 7
Caps, longcloth and mull ... "	'77	0 0 4	0 5 2	49'2	1'56	0 0 8
Caps, fez, velvet and serge ... "	'09	0 0 2	1 7 6	15'9	'57	0 1 1
Shoes ... Pairs	'61	0 2 2	2 10 6	71'4	'85	0 3 0
Sandals, wooden ... "	'38	0 0 3	0 7 1	36'6	1'04	0 0 8
Umbrellas ... No.	'31	0 1 0	2 6 5	59'5	52	0 1 8
Others ... —	—	0 0 2	—	—	—	—
Total Clothing —	—	1 6 4	—	—	—	—

TABLE XVI—concl'd.

Average Number of Articles of Clothing purchased per year and Average Monthly Expenditure on these Articles by Single Men, averages being given for All Men and for Men purchasing the Article.

(Chittagonians.)

Number of budgets ... 654
Average monthly income ... Rs. 29-5-3

Item.	All men.		Price of article.	Men purchasing.		
	Number of article purchased per year per man.	Monthly expenditure per man.		Percentage of all men.	Number of articles purchased per year per man.	Monthly expenditure per man.
Chittagonians.						
		Rs. A. P.	Rs. A. P.			Rs. A. P.
Dhotis ... No.	11	0 0 3	1 10 5	32	3.43	0 7 9
Longyis, cotton... "	3.14	0 8 1	1 14 11	99.3	3.16	0 8 2
Short pants and trousers ... "	1.08	0 2 6	1 11 10	50.7	2.13	0 4 11
Banians and bandis ..	1.03	0 1 3	0 14 7	48.7	2.11	0 2 7
Half shirts and shirts ... "	3.17	0 6 11	1 10 3	99.0	3.20	0 7 0
Coats ... "	28	0 1 9	4 9 9	51.4	54	0 3 5
Caps, longcloth and mull ... "	52	0 0 5	0 9 11	64.1	81	0 0 8
Caps, fez, velvet and serge ... "	22	0 0 7	1 14 4	51.3	43	0 1 2
Shoes ... Pairs	66	0 3 3	3 11 4	68.2	97	0 4 9
Sandals, leather * ..	10	0 0 3	1 14 0	15.6	64	0 1 7
Sandals, wooden ..	67	0 0 4	0 5 3	61.9	1.08	0 0 6
Umbrellas ... No.	33	0 1 0	2 2 6	68.4	48	0 1 6
Others ... —	—	0 0 4	—	—	—	—
Total Clothing —	—	1 10 11	—	—	—	—

* Includes slippers.

TABLE XVII.

Average Monthly Expenditure by Single Men on, Rent, Fuel and Lighting, Household Requisites and certain Miscellaneous Items, averages being given for All Men and for Men purchasing the Article.

Tamils. Telugus.

Number of budgets ... 132 1,339
Average monthly income Rs. 27-7-8 Rs. 28-14-10

Item.	Tamils.			Telugus.		
	All men.	Men purchasing.		All men.	Men purchasing.	
	Monthly expenditure per man.	Percentage of all men.	Monthly expenditure per man.	Monthly expenditure per man.	Percentage of all men.	Monthly expenditure per man.
	Rs. A. P.		Rs. A. P.	Rs. A. P.		Rs. A. P.
Rent ...	1 5 1	100.0	1 5 1	1 7 3	100.0	1 7 3
Firewood ...	0 8 1	100.0	0 8 1	0 10 9	100.0	0 10 19
Kerosene oil ...	0 3 4	96.2	0 3 6	0 2 5	82.8	0 2.11
Electric light ...	0 1 3	15.2	0 8 3	0 0 11	17.9	0 4 11
Other fuel and lighting	0 1 5	97.0	0 1 6	0 1 0	74.3	0 1 3
Total Fuel and Lighting	0 14 2	—	—	0 15 0	—	—
Cots or charpoys ...	0 0 2	12.9	0 1 7	0 0 10	63.4	0 1 4
Mats ...	0 0 11	86.4	0 1 1	0 0 3	25.2	0 0 11
Mattresses ...	...	3.0	0 0 10	0 0 1	6.1	0 0 10
Blankets ...	0 1 6	84.1	0 1 9	0 1 6	72.5	0 2 1
Sheets ...	0 0 9	26.5	0 2 8	0 0 7	27.0	0 2 2
Pillows and pillow cases	0 0 8	94.7	0 0 8	0 0 5	68.2	0 0 7
Cooking pots ...	0 1 9	99.2	0 1 9	0 2 0	99.6	0 2 0
Furniture ...	0 0 10	82.6	0 1 0	0 0 7	76.6	0 0 10
Total Household Requisites.	0 6 7	—	—	0 6 3	—	—
Barber ...	0 4 11	100.0	0 4 11	0 4 4	100.0	0 4 4
Dhobi (washerman) ...	0 5 3	90.2	0 5 10	0 5 9	93.4	0 6 2
Soap and soapnut ...	0 2 0	93.2	0 2 2	0 1 5	60.3	0 2 5
Liquor, foreign ...	0 8 8	20.5	2 10 3	0 9 4	17.3	3 6 1
Liquor, country ...	0 14 9	43.9	2 1 7	1 7 3	71.4	2 0 6
Cheroots ...	0 5 9	59.9	0 9 7	0 11 7	91.3	0 12 8
Other preparations of tobacco.	0 3 2	46.2	0 6 9	0 1 2	22.4	0 5 4
Betel ...	0 8 11	94.7	0 9 5	0 4 8	55.9	0 8 5
Hair oil ...	0 2 3	95.5	0 2 4	0 2 0	94.0	0 2 2
Interest on debts ...	0 0 6	2.3	1 4 4	0 6 10	17.9	2 6 4
Religious festivals ...	0 8 9	100.0	0 8 9	0 7 7	94.9	0 7 11
Others ...	0 7 3	...	...	0 4 7	...	...
Total Miscellaneous ...	4 8 2	—	—	5 2 6	—	—

TABLE XVII—contd.

Average Monthly Expenditure by Single Men on Rent, Fuel and Lighting, Household Requisites and certain Miscellaneous Items, averages being given for All Men and for Men purchasing the Article.

		Uriyas.			Hindustanis.		
Number of budgets		... 128			768		
Average monthly income		... Rs. 35-0-3			Rs. 26-0-1		
Item.	Uriyas.			Hindustanis.			
	All men.	Men purchasing.		All men.	Men purchasing.		
	Monthly expenditure per man.	Percentage of all men.	Monthly expenditure per man.	Monthly expenditure per man.	Percentage of all men.	Monthly expenditure per man.	
	Rs. A. P.		Rs. A. P.	Rs. A. P.		Rs. A. P.	
Rent	1 9 4	100·0	1 9 4	1 8 2	99·1	1 8 3	
Firewood	0 11 1	100·0	0 11 1	0 10 0	100·0	0 10 0	
Kerosene oil	0 2 6	66·4	0 3 9	0 2 2	73·4	0 2 11	
Electric light	0 0 9	27·4	0 2 10	0 1 10	28·9	0 4 10	
Other fuel and lighting	0 1 1	84·4	0 1 4	0 0 2	34·1	0 0 7	
Total Fuel and Lighting	0 15 5	—	—	0 14 2	—	—	
Cots or charpoys	0 1 2	78·1	0 1 6	0 0 8	75·8	0 0 11	
Mats	0 0 2	22·7	0 0 10	0 0 2	13·4	0 1 1	
Mattresses	0 0 1	6·3	0 1 0	0 0 1	6·6	0 1 1	
Blankets	0 1 3	80·5	0 1 7	0 1 3	90·6	0 1 5	
Sheets	0 1 0	47·7	0 2 1	0 1 2	73·6	0 1 8	
Pillows and pillow cases	0 0 5	82·0	0 0 6	0 0 5	63·0	0 0 8	
Mosquito nets	...	...	...	...	1·4	0 1 8	
Cooking pots	0 1 7	100·0	0 1 7	0 1 10	99·9	0 1 10	
Furniture	0 1 0	90·6	0 1 1	0 0 5	57·7	0 0 7	
Total Household Requisites.	0 6 8	—	—	0 6 2	—	—	
Barber	0 6 4	100·0	0 6 4	0 4 4	99·7	0 4 4	
Dhobi (washerman)	0 8 8	97·7	0 8 10	0 2 1	29·4	0 7 1	
Soap and soapnut	0 1 4	55·5	0 2 4	0 3 8	89·2	0 4 1	
Liquor, foreign	0 12 10	26·6	3 0 4	...	...	...	
Liquor, country	0 2 7	5·5	2 14 10	0 0 1	8	0 6 0	
Cheroots	0 7 6	57·0	0 13 2	...	...	...	
Other preparations of tobacco.	0 4 4	83·6	0 6 2	0 4 6	81·6	0 5 6	
Betel	0 11 11	91·4	0 13 0	0 3 8	45·3	0 8 1	
Hair oil	0 5 3	91·4	0 5 9	0 0 8	21·9	0 2 11	
Interest on debts	0 14 2	25·8	3 7 0	0 0 3	1·0	1 8 0	
Religious festivals	0 6 10	97·7	0 7 0	0 5 5	93·5	0 5 10	
Others	0 6 6	—	—	0 1 4	—	—	
Total Miscellaneous	5 8 1	—	—	1 9 10	—	—	

TABLE XVII—concl'd.

Average Monthly Expenditure by Single Men on Rent, Fuel and Lighting, Household Requisites and certain Miscellaneous Items, averages being given for All Men and for Men purchasing the Article.

(Chittagonians.)

Number of budgets		...	...	654
Average monthly income		...	...	Rs. 29-5-3

Item.	Chittagonians.		
	All men.	Men purchasing.	
	Monthly expenditure per man.	Percentage of all men.	Monthly expenditure per man.
	Rs. A. P.		Rs. A. P.
Rent	1 4 10	99·0	1 5 1
Firewood	0 8 5	99·9	0 8 5
Kerosene oil	0 2 3	83·6	0 2 8
Electric light	0 1 10	29·5	0 6 2
Other fuel and lighting	0 0 4	100·0	0 0 4
Total Fuel and Lighting	0 12 10	—	—
Cots or charpoys	0 0 1	7·1	0 1 2
Mats	0 1 2	99·0	0 1 2
Mattresses	0 0 3	23·3	0 1 2
Blankets	0 1 2	92·2	0 1 3
Sheets	0 0 6	25·5	0 2 0
Pillows and pillow cases... ..	0 0 9	99·9	0 0 9
Mosquito nets... ..	0 0 1	4·8	0 1 5
Cooking pots	0 1 8	99·5	0 1 8
Furniture	0 0 6	81·4	0 0 7
Total Household Requisites	0 6 1	—	—
Barber	0 4 5	100·0	0 4 5
Dhobi (washerman)	0 2 6	38·4	0 6 6
Soap and soapnut	0 3 9	87·8	0 4 3
Tobacco	0 6 8	99·9	0 6 9
Betel	0 9 7	99·7	0 9 7
Hair oil	0 0 8	10·4	0 6 0
Interest on debts	0 0 8	2·1	2 0 4
Religious festivals	0 8 0	96·4	0 8 3
Others	0 8 2	—	—
Total Miscellaneous	2 12 4	—	—

STATISTICAL TABLES.

C.—Tamil and Telugu Family Budgets.

TABLE
Average Monthly Income
(Tamil and

Income per unit.	No. of families.	Number of			No. of units.	Income from			Total income.
		Men.	Women.	Children		Men.	Women.	Children.	
Tamil									
Under Rs. 15	86	1'28	1'26	1'59	3'16	Rs. A. P. 32 1 0	Rs. A. P. 5 1 8	Rs. A. P. 0 1 6	Rs. A. P. 37 4 1
Rs. 15 and above	71	1'24	1'14	'63	2'56	40 2 11	6 0 0	...	46 2 11
All incomes ...	157	1'26	1'20	1'16	2'89	35 11 9	5 8 2	0 0 10	41 4 9

Income and Expenditure Expressed

Under Rs. 15	86'1	13'7	'3	100
Rs. 15 and above	87'0	13'0	...	100
All incomes ...	86'5	13'3	'1	100

Percentage Expendi

Under Rs. 15				
Rs. 15 and above				
All incomes ...				

Telu

Under Rs. 15	39	1'10	1'10	1'67	3'01	31 9 11	4 4 6	0 11 11	36 10 4
Rs. 15 and above	100	1'20	1'02	'63	2'41	39 10 10	8 5 0	0 12 6	48 12 4
All incomes ...	139	1'17	1'04	'92	2'58	37 6 8	7 2 11	0 12 4	45 5 10

Income and Expenditure Expressed

Under Rs. 15	86'3	11'7	2'0	100
Rs. 15 and above	81'4	17'0	1'6	100
All incomes ...	82'5	15'8	1'7	100

Percentage Expendi

Under Rs. 15				
Rs. 15 and above				
All incomes ...				

XVIII.
and Group Expenditure.
Telugu Families.)

Expenditure on						Total expenditure.	Balance of income over expenditure.	Remittance to dependants.
Food.	Clothing.	House rent.	Fuel and Lighting.	Household Requisites.	Miscellaneous.			

ils.

Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
19 13 3	2 11 7	2 2 10	1 5 2	0 12 10	7 3 8	34 1 3	3 2 10	0 0 11	
20 14 4	3 4 0	2 13 1	1 8 2	0 15 10	8 12 11	38 4 4	7 14 8	1 5 3	
20 4 11	2 15 5	2 7 6	1 6 6	0 14 2	7 15 1	35 15 7	5 5 2	0 10 2	

as Percentages of Total Income.

53'2	7'3	5'8	3'6	2'2	19'4	91'5	8'5	'2
45'2	7'0	6'1	3'3	2'1	19'1	82'9	17'1	2'9
49'2	7'2	6'0	3'4	2'1	19'2	87'1	12'9	1'5

ture on Groups.

58'2	8'0	6'4	3'9	2'4	21'2	100	
54'6	8'5	7'4	3'9	2'6	23'0	100	
56'4	8'2	6'9	3'9	2'5	22'1	100	

gus.

21 0 5	2 9 5	2 12 6	1 9 4	0 8 3	6 8 4	35 0 3	1 10 0	0 13 5
22 0 3	2 7 4	4 7 3	1 10 5	0 11 10	8 9 3	39 14 4	8 14 0	4 14 10
21 11 10	2 7 11	3 15 9	1 10 1	0 10 10	8 0 0	38 8 5	6 13 6	3 12 6

as Percentages of Total Income.

57'4	7'1	7'6	4'3	1'4	17'8	95'6	4'4	2'3
45'1	5'0	9'1	3'4	1'5	17'6	81'8	18'2	10'1
47'9	5'5	8'8	3'6	1'5	17'6	84'9	15'1	8'3

ture on Groups.

60'0	7'4	7'9	4'5	1'5	18'6	100	
55'2	6'2	11'2	4'1	1'9	21'5	100	
56'4	6'5	10'3	4'2	1'8	20'8	100	

TABLE XIX.

Average Quantity and Cost of Food consumed per month per Family.
(Tamil Families.)

Income per unit.	Under Rs. 15.	Rs. 15 and above	All incomes.	Under Rs. 15.	Rs. 15 and above	All incomes.
Number of families ...	86	71	157	86	71	157
Average number of units	3'16	2'56	2'89	3'16	2'56	2'89
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Average monthly income	37 4 1	46 2 11	41 4 9	37 4 1	46 2 11	41 4 9
	Quantity consumed per month.			Cost per month.		
				Rs. A. P.	Rs. A. P.	Rs. A. P.
Rice ... Viss	32'46	27'86	30'38	9 5 4	8 1 4	8 12 3
Arhar ... "	2'08	1'97	2'03	0 12 6	0 12 3	0 12 5
Urad ... "	'11	'14	'12	0 0 8	0 0 10	0 0 9
Moong ... "	'08	'10	'09	0 0 8	0 0 9	0 0 8
Chana ... "	'09	'10	'09	0 0 5	0 0 6	0 0 6
Other pulses ... "	'30	'17	'24	0 2 5	0 1 4	0 1 11
Sugar, refined ... "	...	'15	'07	...	0 1 7	0 0 9
Gur ... "	'85	1'40	1'10	0 8 5	0 13 0	0 10 6
Tea ... lbs.	'02	'01	'02	0 0 3	0 0 2	0 0 3
Coffee ... Ticals	1'14	16'65	13'63	0 4 8	0 8 3	0 6 4
Fish, fresh ... Viss	1'07	1'18	1'12	1 3 3	1 3 11	1 3 6
Fish, salted, dry ... "	'59	'61	'60	0 11 6	0 11 6	0 11 6
Mutton ... "	'44	'65	'54	0 14 6	1 5 10	1 1 10
Fowls ... "	'31	'29	'30	0 15 1	0 14 0	0 14 7
Other meat ... "	'01	'08	'04	0 0 5	0 3 2	0 1 8
Eggs ... No.	'26	'39	'32	0 0 4	0 0 6	0 0 5
Milk, fresh ... Viss	'41	1'33	'82	0 3 4	0 10 10	0 6 9
Milk, condensed ... "	—	—	—	0 0 6	0 2 2	0 1 3
Salt ... Viss	1'34	1'24	1'30	0 4 1	0 3 9	0 3 11
Tamarind ... "	1'26	1'13	1'20	0 7 7	0 7 4	0 7 5
Spices and other condiments ... "	—	—	—	0 13 0	0 14 7	0 13 9
Potatoes ... Viss	'86	1'12	'98	0 4 7	0 5 11	0 5 2
Onions ... "	1'03	'94	'99	0 5 11	0 5 8	0 5 10
Fruit and other vegetables ... "	—	—	—	0 13 7	0 14 5	0 13 11
Sesamum oil ... Viss	'71	'67	'69	1 0 10	1 0 8	1 0 9
Other food ... "	—	—	—	0 0 5	0 0 6	0 0 5
Food bought and consumed away from home :—						
Tea ... cups	3	5	4	0 2 3	0 4 3	0 3 2
Coffee ... "	...	1	1	0 0 4	0 1 0	0 0 8
Others ... "	—	—	—	0 4 6	0 8 3	0 6 2
Total Food ...	—	—	—	19 13 3	20 14 4	20 4 11

NOTE.—1 viss=3'60 lbs. and 1 tical='01 viss.

TABLE XIX—contd.

Average Quantity and Cost of Food consumed per month per Family.
(Telugu Families.)

Income per unit.	Under Rs. 15.	Rs. 15 and above	All incomes.	Under Rs. 15.	Rs. 15 and above	All incomes.
Number of families ...	39	100	139	39	100	139
Average number of units	3'01	2'41	2'58	3'01	2'41	2'58
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Average monthly income	36 10 4	48 12 4	45 5 10	36 10 4	48 12 4	45 5 10
	Quantity consumed per month.			Cost per month.		
				Rs. A. P.	Rs. A. P.	Rs. A. P.
Rice ... Viss	28'97	26'55	27'23	8 8 4	7 12 10	8 0 0
Arhar ... "	2'08	1'90	1'95	0 12 5	0 12 3	0 12 4
Urad ... "	'05	'04	'04	0 0 4	0 0 3	0 0 3
Moong ... "	'02	'02	'02	0 0 2	0 0 2	0 0 2
Chana ... "	'08	'02	'04	0 0 5	0 0 1	0 0 2
Other Pulses ... "	'02	'03	'03	0 0 2	0 0 3	0 0 3
Sugar, refined ... "	'04	'13	'10	0 0 5	0 1 7	0 1 3
Gur ... "	'97	'53	'65	0 9 9	0 5 4	0 6 7
Tea ... lbs.	'17	'03	'07	0 2 0	0 0 4	0 0 10
Coffee ... Ticals	4'47	4'56	4'54	0 2 1	0 2 2	0 2 2
Fish, fresh ... Viss	1'23	1'62	1'51	1 2 7	1 6 10	1 5 8
Fish, salted, dry ... "	'85	'86	'86	0 15 6	1 0 1	0 15 11
Beef ... "	'14	'10	'11	0 2 7	0 1 9	0 2 0
Mutton ... "	'57	'54	'55	1 2 4	1 2 8	1 2 7
Fowls ... "	'29	'44	'40	0 14 3	1 5 3	1 3 3
Milk, fresh ... "	'38	'72	'62	0 3 1	0 6 7	0 5 7
Milk, condensed ... "	—	—	—	0 1 8	0 1 7	0 1 8
Salt ... Viss	1'30	1'31	1'30	0 3 11	0 3 11	0 3 11
Tamarind ... "	1'10	1'10	1'10	0 7 8	0 6 10	0 7 1
Spices and other condiments ... "	—	—	—	0 14 8	1 1 6	1 0 8
Potatoes ... Viss	1'17	1'06	1'09	0 6 1	0 5 3	0 5 7
Onions ... "	1'05	1'03	1'03	0 5 9	0 5 11	0 5 11
Fruit and other vegetables ... "	—	—	—	0 15 11	0 15 4	0 15 6
Sesamum oil ... Viss	'78	'70	'73	1 3 0	1 0 4	1 1 1
Other food ... "	—	—	—	0 0 7	0 0 5	0 0 6
Food bought and consumed away from home :—						
Tea ... cups	13	28	24	0 11 4	1 9 7	1 5 7
Others ... "	—	—	—	0 13 4	1 3 3	1 1 7
Total Food ...	—	—	—	21 0 5	22 0 3	21 11 10

NOTE.—1 viss=3'60 lbs. and 1 tical='01 viss.

TABLE XX.

Average number of Articles of Clothing purchased per year per Family and Average Monthly Expenditure per Family on these Articles.

(Tamil Families.)

Income per unit.	Under Rs. 15.	Rs. 15 and above	All incomes.	Under Rs. 15.	Rs. 15 and above	All incomes.
Number of families ...	86	71	157	86	71	157
Average number of men	1'28	1'24	1'26	1'28	1'24	1'26
Average number of women.	1'26	1'14	1'20	1'26	1'14	1'20
Average number of children.	1'59	'63	1'16	1'59	'63	1'16
Average monthly income	Rs. A. P. 37 4 1	Rs. A. P. 46 2 11	Rs. A. P. 41 4 9	Rs. A. P. 37 4 1	Rs. A. P. 46 2 11	Rs. A. P. 41 4 9
	Number of articles purchased per year.			Monthly expenditure.		
<i>Men's Clothing.</i>				Rs. A. P.	Rs. A. P.	Rs. A. P.
Dhotis ... No.	3'17	3'20	3'31	0 6 7	0 8 4	0 7 5
Longyis, cotton ... "	1'61	1'36	1'49	0 3 5	0 3 1	0 3 3
Banians ... "	1'09	1'79	1'41	0 1 0	0 1 9	0 1 4
Half shirts and shirts ... "	1'83	2'73	2'18	0 4 6	0 6 0	0 5 2
Coats ... "	'15	'38	'27	0 0 8	0 2 2	0 1 4
Upper cloths ... "	1'67	2'47	1'98	0 3 0	0 3 11	0 3 5
Shoes ... Pairs	'37	'07	'04	...	0 0 5	0 0 3
Umbrellas ... No.	'37	'31	'32	0 1 0	0 1 0	0 1 0
Other clothing ...	—	—	—	0 0 2	0 0 6	0 0 4
Total Men's Clothing	—	—	—	1 4 5	1 11 4	1 7 7
<i>Women's Clothing.</i>						
Saris ... No.	1'23	1'43	1'32	0 9 9	0 13 3	0 11 4
Longyis, cotton ... "	1'82	1'28	1'58	0 4 2	0 2 11	0 3 7
Bodices ... "	'65	'71	'68	0 0 11	0 1 1	0 1 0
Jackets ... "	'77	1'24	'96	0 0 10	0 1 11	0 1 4
Upper cloths ... "	'92	1'18	1'03	0 1 11	0 2 7	0 2 2
Total Women's Clothing	—	—	—	1 1 7	1 5 10	1 3 6
Total Children's Clothing	—	—	—	0 5 7	0 2 10	0 4 4

TABLE XX—contd.

Average number of Articles of Clothing purchased per year per Family and Average Monthly Expenditure per Family on these Articles.

(Telugu Families.)

Income per unit.	Under Rs. 15.	Rs. 15 and above	All incomes.	Under Rs. 15.	Rs. 15 and above	All incomes.
Number of families ...	39	100	139	39	100	139
Average number of men	1'10	1'20	1'17	1'10	1'20	1'17
Average number of women.	1'10	1'02	1'04	1'10	1'02	1'04
Average number of children.	1'67	'63	'92	1'67	'63	'92
Average monthly income	Rs. A. P. 36 10 4	Rs. A. P. 48 12 4	Rs. A. P. 45 5 10	Rs. A. P. 36 10 4	Rs. A. P. 48 12 4	Rs. A. P. 45 5 10
	Number of articles purchased per year.			Monthly expenditure.		
<i>Men's Clothing.</i>				Rs. A. P.	Rs. A. P.	Rs. A. P.
Dhotis ... No.	3'16	2'82	3'08	0 6 7	0 7 0	0 6 11
Longyis, cotton ... "	'89	'67	'71	0 1 11	0 1 3	0 1 5
Short pants and trousers ... "	...	'15	'15	...	0 0 5	0 0 4
Banians ... "	'54	'94	'87	0 0 6	0 0 11	0 0 10
Half shirts and shirts ... "	2'12	2'39	2'23	0 5 2	0 5 2	0 5 2
Coats ... "	'26	'25	'26	0 1 2	0 1 5	0 1 4
Upper cloths ... "	1'78	2'00	1'85	0 3 2	0 3 3	0 3 2
Sandals, leather Pairs	'16	'03	'08	0 0 4	0 0 1	0 0 2
Umbrellas ... No.	...	'13	'07	...	0 0 5	0 0 3
Other clothing ...	—	—	—	0 0 2	0 0 3	0 0 3
Total Men's Clothing	—	—	—	1 2 10	1 4 4	1 3 11
<i>Women's Clothing.</i>						
Saris ... No.	1'72	1'51	1'56	0 9 6	0 9 7	0 9 6
Longyis, cotton ... "	1'72	1'28	1'40	0 4 0	0 3 0	0 3 3
Bodices ... "	1'36	1'40	1'40	0 1 0	0 1 6	0 1 4
Jackets ... "	'51	'75	'68	0 0 8	0 1 3	0 1 1
Upper cloths ... "	1'15	'57	'72	0 1 11	0 1 1	0 1 3
Total Women's Clothing	—	—	—	1 1 1	1 0 3	1 0 6
Total Children's Clothing	—	—	—	0 5 6	0 2 9	0 3 6

TABLE XXI.

*Average Monthly Expenditure per Family on Rent, Fuel and Lighting,
Household Requisites and Miscellaneous Items.*

(Tamil and Telugu Families).

Income per unit.	Under Rs. 15.	Rs. 15 and above.	All incomes.	Under Rs. 15.	Rs. 15 and above.	All incomes.
	Tamils.			Telugus.		
Number of families ...	86	71	157	39	100	139
Average number of units.	3.16	2.56	2.89	3.01	2.41	2.58
Average monthly income.	Rs. A. P. 37 4 1	Rs. A. P. 46 2 11	Rs. A. P. 41 4 9	Rs. A. P. 36 10 4	Rs. A. P. 48 12 4	Rs. A. P. 45 5 10

Monthly Expenditure.

	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Rent ...	2 2 10	2 13 1	2 7 6	2 12 6	4 7 3	3 15 9
Firewood ...	0 10 2	0 12 5	0 11 3	1 1 7	1 1 10	1 1 7
Kerosene oil ...	0 7 2	0 7 1	0 7 1	0 6 6	0 7 2	0 7 0
Electric light ...	0 2 0	0 2 11	0 2 5	...	0 0 6	0 0 4
Other fuel and lighting	0 1 10	0 1 9	0 1 9	0 1 3	0 0 11	0 1 2
Total Fuel and Lighting	1 5 2	1 8 2	1 6 6	1 9 4	1 10 5	1 10 1
Cots or charpoyas ...	...	...	...	0 0 8	0 0 7	0 0 7
Mats ...	0 2 1	0 2 3	0 2 2	0 0 11	0 1 4	0 1 2
Mattresses ...	0 0 1	0 0 5	0 0 3	0 0 2	0 0 3	0 0 3
Blankets ...	0 2 7	0 2 7	0 2 7	0 1 10	0 2 6	0 2 4
Sheets ...	0 0 5	0 0 9	0 0 7	0 0 2	0 0 7	0 0 6
Pillows and pillow cases	0 1 5	0 2 1	0 1 9	0 0 6	0 0 11	0 0 10
Cooking pots ...	0 4 9	0 5 5	0 5 1	0 3 5	0 3 4	0 3 4
Furniture ...	0 1 7	0 2 4	0 1 11	0 0 8	0 2 2	0 1 9
Others ...	...	0 0 1	0 0 1	...	0 0 1	...
Total Household Requisites.	0 12 10	0 15 10	0 14 2	0 8 3	0 11 10	0 10 10
Barber ...	0 6 10	0 7 4	0 7 1	0 5 8	0 6 7	0 6 3
Dhobi (washerman)	0 7 8	0 8 9	0 8 2	0 6 9	0 9 10	0 9 0
Soap and soapnut ...	0 3 1	0 3 0	0 3 1	0 1 7	0 1 4	0 1 5
Liquor, foreign ...	0 7 8	1 6 8	0 14 6	0 4 1	0 6 10	0 6 1
Liquor, country ...	1 15 5	1 6 6	1 11 5	1 12 7	2 7 9	2 4 8
Cheroots ...	0 6 7	0 7 3	0 6 10	1 1 10	1 2 3	1 2 2
Other preparations of tobacco ...	0 7 1	0 6 6	0 6 10	0 0 9	0 1 9	0 1 6
Opium ...	...	...	...	0 6 4	0 3 7	0 4 4
Betel ...	0 12 8	0 12 6	0 12 7	0 5 6	0 8 7	0 7 9
Amusements ...	0 3 10	0 8 10	0 6 1	0 2 7	0 4 4	0 3 10
Hair oil ...	0 4 6	0 3 11	0 4 3	0 3 0	0 3 9	0 3 7
Interest on debts ...	0 0 11	0 12 9	0 6 3	0 8 4	1 0 2	0 14 0
Religious festivals ...	1 0 9	1 0 9	1 0 9	0 9 6	0 11 8	0 11 1
Others ...	0 6 8	0 8 1	0 7 4	0 4 0	0 4 9	0 4 6
Total Miscellaneous ...	7 3 8	8 12 11	7 15 1	6 8 4	8 9 3	8 0 0

STATISTICAL TABLES.

D—Indian Occupational Budgets.

TABLE XXII.

Coal Carriers.

(Tamils.)

Number of budgets ... 30
Average monthly income ... Rs. 25-2-11

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	12'52	3 8 11	14'1	22'1
Arhar ... "	1'10	0 6 9	1'7	2'6
Moong ... "	'04	0 0 4	'1	'1
Chana ... "	'09	0 0 5	'1	'2
Gur ... "	'07	0 0 6	'1	'2
Coffee ... Ticals	'42	0 0 2	...	'1
Fish, fresh ... Viss	'48	0 9 2	2'3	3'6
Fish, salted, dry ... "	'21	0 4 7	1'1	1'8
Mutton ... "	'19	0 6 8	1'7	2'6
Fowls ... "	'08	0 3 0	'7	1'2
Milk, fresh ... "	'07	0 0 6	'1	'2
Salt ... "	'48	0 1 6	'4	'6
Tamarind ... "	'45	0 2 6	'6	1'0
Spices and other condiments ... "	—	0 4 1	1'0	1'6
Potatoes ... Viss	'38	0 1 11	'5	'7
Onions ... "	'62	0 3 9	'9	1'5
Fruit and other vegetables ... "	—	0 9 8	2'4	3'8
Sesamum oil ... Viss	'28	0 6 6	1'6	2'5
Other food ... "	—	0 2 3	'6	'9
Food bought and consumed away from home:—				
Tea ... Cups	10	0 7 7	1'9	2'9
Coffee ... "	1	0 1 0	'2	'4
Others ... "	—	0 0 6	'1	'2
Total Food ... —	—	8 2 4	32'3	50'6
Total Fuel and Lighting ... —	—	0 11 2	2'8	4'3
Total Clothing ... —	—	1 2 5	4'6	7'2
House Rent ... —	—	0 12 10	3'2	5'0
Total Household Requisites ... —	—	0 7 2	1'8	2'8
Liquor ... —	—	1 8 3	6'0	9'4
Tobacco and betel ... —	—	1 3 1	4'7	7'4
Others ... —	—	2 2 2	8'5	13'3
Total Miscellaneous ... —	—	4 13 6	19'2	30'1
Total Monthly Expenditure ... —	—	16 1 5	63'9	100'0
Balance of Income over Expenditure ... —	—	9 1 6	36'1	—
Remittance to dependants ... —	—	6 9 4	26'1	—

NOTE.—1 viss = 3'60 lbs. and 1 tical = '01 viss.

TABLE XXIII.

Paddy Carriers.

(Tamils.)

Number of budgets ... 40
Average monthly income ... Rs. 24-8-1

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	11'19	3 3 8	13'2	17'8
Arhar ... "	'94	0 5 6	1'4	1'9
Gur ... "	'06	0 0 7	'1	'2
Coffee ... Ticals	2'81	0 1 2	'3	'4
Fish, fresh ... Viss	'58	0 9 2	2'3	3'2
Fish, salted, dry ... "	'58	0 11 1	2'8	3'8
Mutton ... "	'43	0 13 9	3'5	4'7
Fowls ... "	'08	0 2 11	'7	1'0
Milk, fresh ... "	'12	0 1 0	'3	'3
Salt ... "	'58	0 1 9	'4	'6
Tamarind ... "	'65	0 4 3	1'1	1'5
Spices and other condiments ... —	—	0 8 11	2'3	3'1
Potatoes ... Viss	'79	0 4 5	1'1	1'5
Onions ... "	'52	0 3 1	'8	1'1
Fruit and other vegetables ... —	—	0 8 3	2'1	2'8
Sesamum oil ... Viss	'34	0 7 9	2'0	2'7
Other food ... —	—	0 0 7	'1	'2
Food bought and consumed away from home:—				
Tea ... Cups	20	0 15 3	3'9	5'3
Coffee ... "	8	0 8 1	2'1	2'8
Others ... —	—	0 5 11	1'5	2'0
Total Food ... —	—	10 4 10	42'0	56'9
Total Fuel and Lighting ... —	—	0 15 11	4'1	5'5
Total Clothing ... —	—	1 3 1	4'9	6'6
House Rent ... —	—	1 4 10	5'3	7'2
Total Household Requisites ... —	—	0 7 7	1'9	2'6
Liquor ... —	—	0 13 11	3'5	4'8
Tobacco and betel ... —	—	0 15 1	3'8	5'2
Others ... —	—	2 0 8	8'3	11'3
Total Miscellaneous ... —	—	3 13 8	15'7	21'3
Total Monthly Expenditure ... —	—	18 1 11	73'9	100'0
Balance of Income over Expenditure ... —	—	6 6 2	26'1	—
Remittance to dependants ... —	—	4 8 10	18'6	—

NOTE.—1 iss = 3'60 lbs. and 1 tical = '01 viss.

TABLE XXIV.

Hand-cart Pullers.

(Telugus.)

Number of budgets ... 41
Average monthly income ... Rs. 43-1-2.

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	17'36	5 3 0	12'0	16'7
Arhar ... "	1'06	0 6 4	0'9	1'3
Moong ... "	'16	0 1 0	'1	'2
Chana ... "	'30	0 1 6	'2	'3
Fish, fresh ... "	'73	0 10 10	1'6	2'2
Fish, salted, dry ... "	'12	0 2 2	'3	'4
Beef ... "	'09	0 3 0	'4	'6
Mutton ... "	'46	1 0 10	2'4	3'4
Fowls ... "	'23	0 11 1	1'6	2'2
Salt ... "	'50	0 1 3	'2	'3
Tamarind ... "	'52	0 4 10	'7	1'0
Spices and other condiments ...	—	0 9 9	1'4	2'0
Potatoes ... Viss	'34	0 1 5	'2	'3
Onions ... "	'58	0 2 8	'4	'5
Fruit and other vegetables ...	—	1 1 5	2'5	3'5
Sesamum oil ... Viss	'39	0 8 7	1'2	1'7
Food bought and consumed away from home :—				
Tea ... Cups	54	2 8 11	5'9	8'2
Others ...	—	2 2 9	5'0	7'0
Total Food ...	—	16 1 4	37'3	51'7
Total Fuel and Lighting ...	—	1 3 6	2'8	3'9
Total Clothing ...	—	0 15 2	2'2	3'0
House Rent ...	—	2 5 3	5'4	7'5
Total Household Requisites ...	—	0 5 4	'8	1'1
Liquor ...	—	6 9 9	15'3	21'3
Tobacco and betel ...	—	1 9 11	3'8	5'2
Others ...	—	1 15 2	4'5	6'3
Total Miscellaneous ...	—	10 2 10	23'6	32'7
Total Monthly Expenditure ...	—	31 1 5	72'2	100'0
Balance of Income over Expenditure ...	—	11 15 9	27'8	—
Remittance to dependants ...	—	11 6 10	26'5	—

NOTE.—1 viss = 3'60 lbs.

TABLE XXV.

Skilled Factory Workers.

(Telugus.)

Number of budgets ... 35
Average monthly income ... Rs. 36-6-5

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	12'00	3 9 10	9'9	16'8
Arhar ... "	'96	0 6 0	1'0	1'7
Fish, fresh ... "	'80	0 12 1	2'1	3'5
Fish, salted, dry ... "	'38	0 6 3	1'1	1'8
Beef ... "	'01	0 0 4	'1	'1
Mutton ... "	'25	0 8 5	1'4	2'4
Fowls ... "	'24	0 11 6	2'0	3'3
Milk, fresh ... "	'11	0 1 4	'2	'4
Salt ... "	'58	0 1 9	'3	'5
Tamarind ... "	'57	0 3 10	'7	1'1
Spices and other condiments ...	—	0 8 7	1'5	2'5
Potatoes ... Viss	'70	0 3 11	'7	1'1
Onions ... "	'59	0 3 5	'6	1'0
Fruit and other vegetables ...	—	0 8 8	1'5	2'5
Sesamum oil ... Viss	'38	0 9 2	1'6	2'7
Other food ...	—	0 1 0	'2	'3
Food bought and consumed away from home :—				
Tea ... Cups	24	1 2 4	3'1	5'3
Coffee ... "	1	0 1 1	'2	'3
Others ...	—	0 4 11	'8	1'4
Total Food ...	—	10 8 6	28'9	48'9
Total Fuel and Lighting ...	—	1 1 5	3'0	5'1
Total Clothing ...	—	1 11 6	4'7	8'0
House Rent ...	—	1 6 10	3'9	6'6
Total Household Requisites ...	—	0 6 3	1'1	1'8
Liquor ...	—	2 5 0	6'4	10'7
Tobacco and betel ...	—	1 3 0	3'3	5'5
Others ...	—	2 13 8	7'8	13'3
Total Miscellaneous ...	—	6 5 8	17'5	29'5
Total Monthly Expenditure ...	—	21 8 3	59'1	100'0
Balance of Income over Expenditure ...	—	14 14 2	40'9	—
Remittance to dependants ...	—	11 11 10	32'3	—

NOTE.—1 viss = 3'60 lbs.

TABLE XXVI.

Rice Bag Carriers.

(Telugus.)

Number of budgets ... 47.
Average monthly income ... Rs. 37-1-11.

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	15.02	4 2 6	11.2	20.9
Arhar ... "	1.02	0 6 1	1.0	1.9
Fish, fresh ... "	.42	0 6 8	1.1	2.1
Fish, salted, dry ... "	.37	0 8 10	1.5	2.8
Mutton ... "	.29	0 9 7	1.6	3.0
Fowls ... "	.08	0 4 1	.7	1.3
Salt ... "	.50	0 1 6	.3	.5
Tamarind ... "	.74	0 4 4	.7	1.4
Spices and other condi- ments ... "	—	0 7 7	1.3	2.4
Potatoes ... Viss	.87	0 4 10	.8	1.5
Onions ... "	.53	0 3 2	.5	1.0
Fruit and other vegetables ... "	—	0 13 2	2.2	4.1
Sesamum oil ... Viss	.35	0 7 7	1.3	2.4
Other food ... "	—	0 1 0	.2	.4
Food bought and consumed away from home :—				
Tea ... Cups	28	1 5 3	3.6	6.7
Coffee ... "	1	0 0 8	.1	.2
Others ... "	—	0 1 3	.2	.4
Total Food ...	—	10 8 2	28.3	52.8
Total Fuel and Lighting ...	—	0 14 1	2.4	4.4
Total Clothing ...	—	1 9 5	4.3	8.0
House Rent ...	—	0 15 10	2.7	5.0
Total Household Requisites ...	—	0 9 2	1.5	2.9
Liquor ...	—	1 13 5	5.0	9.2
Tobacco and betel ...	—	1 6 0	3.7	6.9
Others ...	—	2 2 5	5.8	10.8
Total Miscellaneous ...	—	5 5 10	14.5	26.9
Total Monthly Expenditure ...	—	19 14 6	53.6	100.0
Balance of Income over Expenditure ...	—	17 3 5	46.4	—
Remittance to dependants ...	—	11 3 1	30.2	—

NOTE.—1 viss = 3.60 lbs.

TABLE XXVII.

Stevedore and Wharf Coolies.

(Telugus.)

Number of budgets ... 29.
Average monthly income ... Rs. 32-6-4.

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	11.55	3 7 4	10.7	14.2
Arhar ... "	.93	0 5 10	1.1	1.5
Moong ... "	.24	0 1 6	.3	.4
Fish, fresh ... "	.72	0 9 8	1.9	2.5
Fish, salted, dry ... "	.18	0 3 8	.7	.9
Mutton ... "	.43	1 1 4	3.3	4.5
Fowls ... "	.16	0 7 9	1.5	2.0
Salt ... "	.50	0 1 3	.2	.3
Tamarind ... "	.46	0 3 9	.7	1.0
Spices and other condi- ments ... "	—	0 6 11	1.3	1.8
Potatoes ... Viss	.57	0 2 10	.5	.7
Onions ... "	.75	0 3 6	.7	.9
Fruit and other vegetables ...	—	0 14 3	2.7	3.7
Sesamum oil ... Viss	.29	0 7 0	1.4	1.8
Other food ...	—	0 1 5	.3	.4
Food bought and consumed away from home :—				
Tea ... Cups	49	2 8 10	8.2	10.5
Others ... "	—	1 3 0	3.7	4.9
Total Food ...	—	12 9 10	38.9	51.8
Total Fuel and Lighting ...	—	1 1 9	3.4	4.6
Total Clothing ...	—	0 15 2	2.9	3.9
House Rent ...	—	2 1 5	6.4	8.6
Total Household Requisites ...	—	0 4 10	.9	1.2
Liquor ...	—	3 12 5	11.7	15.5
Tobacco and betel ...	—	1 5 1	4.1	5.4
Others ...	—	2 2 9	6.7	8.9
Total Miscellaneous ...	—	7 4 3	22.4	29.9
Total Monthly Expenditure ...	—	24 5 4	75.1	100.0
Balance of Income over Expenditure ...	—	8 1 0	24.9	—
Remittance to dependants ...	—	7 2 8	22.1	—

NOTE.—1 viss = 3.60 lbs.

TABLE XXVIII.

Rickshaw Pullers.

(Telugus.)

Number of budgets ... 40
Average monthly income ... Rs. 28-2-4

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	12'71	3 13 8	13'7	17'8
Arhar ... "	'81	0 4 10	1'1	1'4
Moong ... "	'04	0 0 3	'1	'1
Fish, fresh ... "	'71	0 9 4	2'1	2'7
Fish, salted, dry ... "	'19	0 3 10	'9	1'1
Mutton ... "	'30	0 10 8	2'4	3'1
Fowls ... "	'16	0 7 8	1'7	2'2
Milk, fresh ... "	'05	0 0 5	'1	'1
Salt ... "	'52	0 1 5	'3	'4
Tamarind ... "	'50	0 3 11	'9	1'1
Spices and other condiments ... "	—	0 8 11	2'0	2'6
Potatoes ... Viss	'33	0 1 7	'4	'5
Onions ... "	'47	0 2 5	'5	'7
Fruit and other vegetables ... "	—	0 10 5	2'3	3'0
Sesamum oil ... Viss	'27	0 6 5	1'4	1'9
Food bought and consumed away from home :—				
Tea ... Cups	56	3 0 8	10'8	14'1
Coffee ... "	3	0 2 6	'6	'7
Others ... "	—	1 1 9	3'9	5'1
Total Food ...	—	12 10 8	45'0	58'6
Total Fuel and Lighting ...	—	1 0 9	3'7	4'8
Total Clothing ...	—	0 13 10	3'1	4'0
House Rent ...	—	1 13 9	6'6	8'6
Total Household Requisites ...	—	0 5 6	1'2	1'6
Liquor ...	—	2 1 10	7'5	9'8
Tobacco and betel ...	—	1 4 0	4'4	5'8
Others ...	—	1 7 8	5'3	6'8
Total Miscellaneous ...	—	4 13 6	17'2	22'4
Total Monthly Expenditure ...	—	21 10 0	76'8	100'0
Balance of Income over Expenditure ...	—	6 8 4	23'2	—
Remittance to dependants ...	—	5 4 4	18'7	—

NOTE.—1 viss = 3'60 lbs.

TABLE XXIX.

Corporation Coolies.

(Telugus.)

Number of budgets ... 30
Average monthly income ... Rs. 25-10-2

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	13'33	3 14 10	15'3	20'0
Arhar ... "	1'04	0 6 3	1'5	2'0
Fish, fresh ... "	'44	0 4 11	1'2	1'6
Fish, salted, dry ... "	'62	0 12 5	3'0	4'0
Beef ... "	'13	0 2 2	'5	'7
Mutton ... "	'03	0 0 10	'2	'3
Fowls ... "	'20	0 9 9	2'4	3'1
Salt ... "	'63	0 1 11	'5	'6
Tamarind ... "	'52	0 4 2	1'0	1'3
Spices and other condiments ...	—	0 6 2	1'5	2'0
Potatoes ... Viss	'21	0 1 2	'3	'4
Onions ... "	'71	0 3 9	'9	1'2
Fruit and other vegetables ...	—	0 7 2	1'7	2'3
Sesamum oil ... Viss	'33	0 8 11	2'2	2'8
Food bought and consumed away from home :—				
Tea ... Cups	18	0 13 10	3'4	4'4
Others ...	—	1 8 1	5'9	7'7
Total Food ...	—	10 10 4	41'5	54'2
Total Fuel and Lighting ...	—	1 0 11	4'1	5'4
Total Clothing ...	—	0 12 7	3'1	4'0
House Rent ...	—	1 11 9	6'8	8'8
Total Household Requisites ...	—	0 3 7	'9	1'1
Liquor ...	—	1 12 7	7'0	9'1
Tobacco and betel ...	—	0 12 7	3'1	4'0
Others ...	—	2 9 11	10'2	13'3
Total Miscellaneous ...	—	5 3 1	20'3	26'4
Total Monthly Expenditure ...	—	19 10 3	76'6	100'0
Balance of Income over Expenditure ...	—	5 15 11	23'4	—
Remittance to dependants ...	—	4 4 1	16'6	—

NOTE.—1 viss = 3'60 lbs.

TABLE XXX.

Cargo Boatmen.

(Telugus)

Number of budgets ... 40
Average monthly income ... Rs. 25-3-2.

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	12·75	3 13 3	15·2	25·0
Arhar ... "	1·45	0 8 8	2·1	3·5
Fish, fresh ... "	1·67	1 6 5	5·6	9·2
Fish, salted, dry ... "	·25	0 6 0	1·5	2·5
Mutton ... "	·10	0 3 11	1·0	1·6
Fowls ... "	·33	0 15 8	3·9	6·4
Salt ... "	·57	0 1 9	·4	·7
Tamarind ... "	·59	0 3 6	·9	1·4
Spices and other condiments ... "	—	0 9 11	2·5	4·1
Onions ... Viss	·56	0 3 5	·8	1·4
Fruit and other vegetables —	—	0 7 10	1·9	3·2
Sesamum oil ... Viss	·33	0 8 0	2·0	3·3
Total Food ... —	—	9 8 7	37·8	62·3
Total Fuel and Lighting —	—	0 15 0	3·7	6·1
Total Clothing ... —	—	0 14 11	3·7	6·1
House Rent ... —	—	1 7 4	5·8	9·5
Total Household Requisites —	—	0 3 9	·9	1·5
Liquor ... —	—	0 12 0	3·0	4·9
Tobacco and betel ... —	—	0 9 0	2·2	3·7
Others ... —	—	0 14 3	3·5	5·8
Total miscellaneous ... —	—	2 3 3	8·7	14·4
Total monthly expenditure —	—	15 4 10	60·7	100·0
Balance of Income over Expenditure ... —	—	9 14 4	39·3	—
Remittance to dependants —	—	9 0 5	35·8	—

NOTE.—1 viss = 3·60 lbs.

TABLE XXXI.

Paddy Carriers.

(Telugus.)

Number of budgets ... 46
Average monthly income ... Rs. 24-14-0

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	11·74	3 6 1	13·6	20·8
Arhar ... "	1·16	0 7 0	1·8	2·7
Fish, fresh ... "	·59	0 9 6	2·4	3·7
Fish, salted, dry ... "	·38	0 8 6	2·1	3·3
Mutton ... "	·26	0 8 6	2·1	3·3
Fowls ... "	·09	0 4 2	1·0	1·6
Salt ... "	·50	0 1 6	·4	·6
Tamarind ... "	·77	0 4 9	1·2	1·8
Spices and other condiments ... —	—	0 7 4	1·8	2·8
Potatoes ... Viss	·79	0 4 4	1·1	1·7
Onions ... "	·50	0 2 11	·7	1·1
Fruit and other vegetables —	—	0 10 9	2·7	4·1
Sesamum oil ... Viss	·37	0 8 2	2·1	3·1
Other food... —	—	0 4 1	1·0	1·6
Food bought and consumed away from home :—				
Tea ... Cups	13	0 9 9·	2·4	3·8
Total Food ... —	—	9 1 3	36·5	55·9
Total Fuel and Lighting —	—	0 13 10	3·5	5·3
Total Clothing ... —	—	1 5 6	5·4	8·3
House Rent ... —	—	0 13 1	3·3	5·0
Total Household Requisites —	—	0 7 3	1·8	2·8
Liquor ... —	—	0 15 4	3·8	5·9
Tobacco and betel —	—	1 0 8	4·2	6·4
Others ... —	—	1 10 10	6·7	10·3
Total Miscellaneous —	—	3 13 10	14·8	22·6
Total Monthly Expenditure —	—	16 3 10	65·3	100·0
Balance of Income over Expenditure —	—	8 10 2	34·7	—
Remittance to dependants —	—	6 6 9	25·8	—

NOTE.—1 viss = 3·60 lbs.

TABLE XXXII.

Unskilled Factory Workers.†

(Telugus.)

Number of budgets ... 49
Average monthly income ... Rs. 20-9-2

Item	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	12'39	3 7 11	17'0	21'3
Arhar ... "	1'34	0 8 2	2'6	3'1
Moong ... "	'08	0 0 6	'2	'2
Fish, fresh ... "	'79	0 10 7	3'2	4'0
Fish, salted, dry ... "	'33	0 7 7	2'3	2'9
Beef ... "	'01	0 0 2	'1	'1
Mutton ... "	'18	0 6 3	1'9	2'4
Fowls ... "	'06	0 2 9	'8	1'0
Salt ... "	'59	0 1 9	'5	'7
Tamarind ... "	'64	0 4 8	1'4	1'8
Spices and other condiments ... "	—	0 6 11	2'1	2'6
Potatoes ... Viss	'54	0 2 11	'9	1'1
Onions ... "	'81	0 4 4	1'3	1'6
Fruit and other vegetables ... "	—	0 7 9	2'4	2'9
Sesamum oil ... Viss	'34	0 7 8	2'3	2'9
Food bought and consumed away from home :—				
Tea ... Cups	17	0 12 5	3'8	4'7
Others ... "	—	0 6 2	1'9	2'3
Total Food ... —	—	9 2 6	44'5	55'7
Total Fuel and Lighting ... —	—	0 14 9	4'5	5'6
Total Clothing ... —	—	1 0 3	4'9	6'2
House Rent ... —	—	1 0 5	5'0	6'2
Total Household Requisites ... —	—	0 5 9	1'7	2'2
Liquor ... —	—	1 6 11	7'0	8'7
Tobacco and betel ... —	—	0 15 6	4'7	5'9
Others ... —	—	1 8 11	7'6	9'5
Total Miscellaneous ... —	—	3 15 4	19'2	24'1
Total Monthly Expenditure ... —	—	16 7 0	79'9	100'0
Balance of Income over Expenditure ... —	—	4 2 2	20'1	—
Remittance to dependants ... —	—	3 12 8	18'4	—

NOTE.—1 viss = 3'60 lbs. † Other than Contract Coolies.

TABLE XXXIII.

Skilled Factory Workers.

(Uriyas.)

Number of budgets ... 28
Average monthly income ... Rs. 39-5-8

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	13'16	4 1 6	10'4	18'2
Arhar ... "	1'05	0 6 4	1'0	1'8
Sugar, refined ... "	'12	0 1 2	'2	'3
Gur ... "	'11	0 1 1	'2	'3
Tea ... lbs.	'03	0 0 5	'1	'1
Coffee ... Ticals	2'30	0 0 11	'1	'3
Fish, fresh ... Viss	'86	0 13 11	2'2	3'9
Fish, salted, dry ... "	'41	0 5 4	'8	1'5
Mutton ... "	'50	1 0 0	2'5	4'4
Milk, fresh ... "	'47	0 3 3	'5	'9
Salt ... "	'51	0 1 7	'3	'4
Tamarind ... "	'49	0 3 3	'5	'9
Spices and other condiments ... —	—	0 7 3	1'2	2'0
Potatoes ... Viss	1'01	0 6 0	1'0	1'7
Onions ... "	'53	0 3 7	'6	1'0
Fruit and other vegetables ... —	—	0 11 11	1'9	3'3
Mustard oil ... Viss	'01	0 0 4	'1	'1
Sesamum oil ... "	'34	0 9 3	1'5	2'6
Food bought and consumed away from home :—				
Tea ... Cups	10	0 8 5	1'3	2'3
Coffee ... "	2	0 2 2	'3	'6
Others ... —	—	0 2 10	'4	'8
Total Food... —	—	10 10 8	27'1	47'5
Total Fuel and Lighting ... —	—	0 15 7	2'5	4'3
Total Clothing ... —	—	1 15 2	4'9	8'7
House Rent... —	—	1 12 3	4'5	7'9
Total Household Requisites ... —	—	0 8 10	1'4	2'5
Liquor ... —	—	1 4 4	3'2	5'7
Tobacco and betel ... —	—	1 11 5	4'4	7'6
Others ... —	—	3 9 4	9'1	15'9
Total Miscellaneous ... —	—	6 9 1	16'7	29'2
Total Monthly Expenditure ... —	—	22 7 7	57'1	100'0
Balance of income over Expenditure ... —	—	16 14 1	42'9	—
Remittance to dependants ... —	—	12 14 6	32'8	—

NOTE.—1 viss = 3'60 lbs. and 1 tical = '01 viss.

TABLE XXIV.

Tramway Workers.

(Uriyas.)

Number of budgets ... 20
Average monthly income ... Rs. 27-14-4

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	11'88	3 6 8	12'2	18'5
Arhar ... "	'86	0 5 2	1'2	1'7
Sugar, refined ... "	'12	0 1 2	'3	'4
Tea ... lbs.	'14	0 2 8	'6	'9
Fish, fresh ... Viss	'69	0 10 11	2'4	3'7
Milk, fresh ... "	'85	0 6 10	1'5	2'3
Ghee ... "	'22	0 14 8	3'3	5'0
Salt ... "	'50	0 1 3	'3	'4
Tamarind ... "	'05	0 0 6	'1	'2
Spices and other condiments ... "	—	0 11 1	2'5	3'7
Potatoes ... Viss	'44	0 2 2	'5	'7
Onions ... "	'44	0 1 11	'4	'6
Fruit and other vegetables ... "	—	1 4 6	4'6	6'9
Sesamum oil ... Viss	'37	0 8 10	2'0	3'0
Other food ... "	—	0 0 4	'1	'1
Food bought and consumed away from home :—				
Tea ... Cups	20	1 0 0	3'6	5'4
Others ... —	—	1 0 2	3'6	5'5
Total Food ... —	—	10 14 8	39'1	59'1
Total Fuel and Lighting ... —	—	1 3 8	4'4	6'7
Total Clothing ... —	—	1 1 10	4'0	6'0
House Rent ... —	—	1 11 7	6'2	9'3
Total Household Requisites—	—	0 5 11	1'3	2'0
Tobacco and betel ... —	—	1 8 1	5'4	8'1
Others ... —	—	1 9 10	5'8	8'7
Total Miscellaneous ... —	—	3 1 11	11'2	16'9
Total Monthly Expenditure—	—	18 7 7	66'2	100'0
Balance of Income over Expenditure ... —	—	9 6 9	33'8	—
Remittance to dependants ... —	—	8 6 0	30'0	—

NOTE.—1 viss = 3'60 lbs.

TABLE XXXV.

Unskilled Factory Workers.

(Uriyas.)

Number of budgets ... 22
Average monthly income ... Rs. 23-9-3

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	11'19	3 5 4	14'1	21'7
Arhar ... "	1'05	0 6 7	1'7	2'7
Moong ... "	'04	0 0 4	'1	'1
Chana ... "	'06	0 0 3	'1	'1
Fish, fresh ... "	'55	0 9 7	2'5	3'9
Fish, salted, dry ... "	'34	0 5 7	1'5	2'3
Mutton ... "	'30	0 10 4	2'7	4'2
Fowls ... "	'02	0 1 1	'3	'4
Milk, fresh ... "	'75	0 6 1	1'6	2'5
Ghee ... "	'08	0 5 1	1'3	2'1
Salt ... "	'52	0 1 6	'4	'6
Tamarind ... "	'44	0 3 4	'9	1'4
Spices and other condiments ... —	—	0 5 4	1'4	2'2
Potatoes ... Viss	'59	0 2 11	'8	1'2
Onions ... "	'50	0 2 9	'7	1'1
Fruit and other vegetables ... —	—	0 8 1	2'1	3'3
Mustard oil ... Viss	'01	0 0 4	'1	'1
Sesamum oil ... "	'28	0 7 3	1'9	3'0
Other food ... —	—	0 0 11	'2	'4
Food bought and consumed away from home :—				
Tea ... Cups	6	0 4 7	1'2	1'9
Others ... —	—	0 3 2	'8	1'3
Total Food ... —	—	8 10 6	36'7	56'4
Total Fuel and Lighting ... —	—	0 13 6	3'6	5'5
Total Clothing ... —	—	1 4 9	5'5	8'4
House Rent ... —	—	0 14 5	3'8	5'9
Total Household Requisites—	—	0 4 5	1'2	1'8
Liquor ... —	—	0 8 4	2'2	3'4
Tobacco and betel ... —	—	1 2 3	4'8	7'4
Others ... —	—	1 11 6	7'3	11'2
Total Miscellaneous ... —	—	3 6 1	14'3	22'0
Total Monthly Expenditure—	—	15 5 8	65'1	100'0
Balance of Income over Expenditure ... —	—	8 3 7	34'9	—
Remittance to dependants ... —	—	5 13 5	24'8	—

NOTE.—1 viss = 3'60 lbs.

TABLE XXXVI.

Durwans and Peons.

(Hindustanis.)

Number of budgets ... 47
Average monthly income ... Rs. 25-0-8.

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	4'73	1 8 2	6'0	9'8
Wheat flour ... "	8'20	3 5 2	13'3	21'7
Arhar ... "	2'17	1 0 6	4'1	6'7
Urad ... "	'22	0 1 5	'4	'6
Moong ... "	'12	0 1 2	'3	'5
Musur ... "	'02	0 0 2	...	'1
Chana ... "	'15	0 0 9	'2	'3
Sugar, refined ... "	'04	0 0 4	'1	'1
Tea ... lbs.	'01	0 0 1	...	...
Fish, fresh ... Viss	'07	0 1 8	'4	'7
Beef ... "	'02	0 0 5	'1	'2
Fowls ... "	'01	0 0 3	'1	'1
Milk, fresh ... "	'46	0 5 4	1'3	2'2
Ghee ... "	'25	1 0 11	4'2	6'9
Salt ... "	'46	0 1 4	'3	'5
Spices and other condiments ...	—	0 4 3	1'1	1'7
Potatoes ... Viss	1'44	0 5 10	1'5	2'4
Onions ... "	'21	0 0 11	'2	'4
Fruit and other vegetables ...	—	0 6 9	1'7	2'7
Mustard oil ... Viss	'16	0 4 3	1'1	1'7
Food bought and consumed away from home :—	—	—	—	—
Others ...	—	0 3 6	'9	1'4
Total Food ...	—	9 5 0	37'2	60'7
Total Fuel and Lighting ...	—	0 14 9	3'7	6'0
Total Clothing ...	—	1 8 9	6'2	10'1
House Rent ...	—	1 8 4	6'1	9'9
Total Household Requisites ...	—	0 6 5	1'6	2'6
Tobacco and betel ...	—	0 8 8	2'2	3'5
Others ...	—	1 1 8	4'4	7'2
Total Miscellaneous ...	—	1 10 4	6'6	10'7
Total Monthly Expenditure ...	—	15 5 6	61'3	100'0
Balance of Income over Expenditure ...	—	9 11 2	38'7	—
Remittance to dependants ...	—	7 1 2	28'2	—

NOTE.—1 viss = 3'60 lbs.

TABLE XXXVII.

Gharriwallas.

(Hindustanis.)

Number of budgets ... 48
Average monthly income ... Rs. 24-15-8

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	10'04	3 2 2	12'6	21'8
Wheat flour ... "	2'05	0 13 8	3'4	5'9
Arhar ... "	'58	0 4 4	1'1	1'9
Urad ... "	'02	0 0 2	...	'1
Moong ... "	'04	0 0 5	'1	'2
Musur ... "	'51	0 3 0	'8	1'3
Chana ... "	'45	0 2 4	'6	1'0
Sugar, refined ... "	'03	0 0 3	'1	'1
Gur ... "	'11	0 1 1	'3	'5
Fish, fresh ... "	'41	0 8 6	2'1	3'7
Beef ... "	'06	0 1 2	'3	'5
Mutton ... "	'10	0 3 10	1'0	1'7
Milk, fresh ... "	'07	0 0 10	'2	'4
Ghee ... "	'18	0 11 9	2'9	5'1
Salt ... "	'52	0 1 5	'4	'6
Spices and other condiments ...	—	0 5 4	1'3	2'3
Potatoes ... Viss	1'08	0 5 6	1'4	2'4
Onions ... "	'50	0 2 9	'7	1'2
Fruit and other vegetables ...	—	0 4 3	1'1	1'8
Mustard oil ... Viss	'20	0 4 10	1'2	2'1
Food bought and consumed away from home :—	—	—	—	—
Tea ... Cups	8	0 7 7	1'9	3'3
Others ...	—	0 0 9	'2	'3
Total Food ...	—	8 5 11	33'5	58'1
Total Fuel and Lighting ...	—	0 11 5	2'9	5'0
Total Clothing ...	—	1 2 1	4'5	7'9
House Rent ...	—	1 13 0	7'3	12'6
Total Household Requisites ...	—	0 8 6	2'1	3'7
Tobacco and betel ...	—	0 10 9	2'7	4'7
Others ...	—	1 2 8	4'7	8'1
Total Miscellaneous ...	—	1 13 5	7'4	12'8
Total Monthly Expenditure ...	—	14 6 4	57'6	100'0
Balance of Income over Expenditure ...	—	10 9 4	42'4	—
Remittance to dependants ...	—	9 0 0	36'0	—

NOTE.—1 viss = 3'60 lbs.

TABLE XXXVIII.

Unskilled Factory Workers.†

(Hindustanis.)

Number of budgets ... 48.
Average monthly income ... Rs. 24-6-1.

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	9.79	3 0 0	12.3	22.0
Wheat flour ... "	2.85	1 2 8	4.8	8.5
Arhar ... "	1.71	0 11 9	3.0	5.4
Chana ... "	.49	0 2 8	.7	1.2
Gur ... "	.05	0 0 6	.1	.2
Fish, fresh ... "	.37	0 7 0	1.8	3.2
Beef ... "	.02	0 0 5	.1	.2
Mutton ... "	.07	0 2 6	.6	1.1
Milk, fresh ... "	.08	0 1 0	.3	.5
Ghee ... "	.22	0 15 3	3.9	7.0
Salt ... "	.52	0 1 5	.4	.6
Spices and other condiments —	—	0 5 8	1.5	2.6
Potatoes ... Viss	1.41	0 6 0	1.5	2.7
Onions ... "	.37	0 1 6	.4	.6
Fruit and other vegetables —	—	0 4 0	1.0	1.8
Mustard oil ... Viss	.20	0 4 9	1.2	2.2
Food bought and consumed away from home :—				
Tea ... Cups	4	0 3 3	.8	1.5
Others ... —	—	0 0 8	.2	.3
Total Food ... —	—	8 7 1	34.6	61.8
Total Fuel and Lighting —	—	0 10 8	2.7	4.9
Total Clothing ... —	—	1 4 4	5.2	9.3
House Rent ... —	—	1 7 4	6.0	10.7
Total Household Requisites —	—	0 5 10	1.5	2.7
Tobacco and betel —	—	0 5 7	1.4	2.6
Others ... —	—	1 1 7	4.5	8.1
Total Miscellaneous —	—	1 7 2	5.9	10.6
Total Monthly Expenditure —	—	13 10 5	56.0	100.0
Balance of Income over Expenditure —	—	10 11 8	44.0	—
Remittance to dependants —	—	8 14 0	36.4	—

NOTE.—1 viss = 3.60 lbs.

† Other than durwans and peons.

TABLE XXXIX.

Tindals.

(Chittagonians.)

Number of budgets ... 41.
Average monthly income ... Rs. 45-10-2.

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	11.02	3 0 4	6.6	13.8
Arhar ... "	.28	0 2 1	.3	.6
Urad ... "	.52	0 3 3	.4	.9
Moong ... "	.56	0 4 5	.6	1.3
Fish, fresh ... "	1.32	1 9 11	3.5	7.4
Fish, salted, dry ... "	.25	0 8 3	1.1	2.4
Beef ... "	.22	0 4 4	.6	1.2
Mutton ... "	.02	0 0 7	.1	.2
Fowls ... "	.26	0 11 4	1.8	3.2
Milk, fresh ... "	.37	0 3 11	.5	1.1
Salt ... "	.51	0 1 7	.2	.5
Spices and other condiments —	—	0 7 0	1.0	2.0
Potatoes ... Viss	1.17	0 5 8	.8	1.6
Onions ... "	.46	0 2 4	.3	.7
Fruit and other vegetables —	—	0 4 9	.7	1.4
Mustard oil ... Viss	.27	0 7 2	1.0	2.0
Other food ... —	—	0 0 8	.1	.2
Food bought and consumed away from home :—				
Tea ... Cups	47	2 9 0	5.6	11.7
Others ... —	—	0 15 5	2.1	4.4
Total Food ... —	—	12 5 11	27.1	56.5
Total Fuel and Lighting —	—	0 13 11	1.9	4.0
Total Clothing ... —	—	2 4 4	5.0	10.4
House Rent ... —	—	1 10 10	3.7	7.7
Total Household Requisites —	—	0 8 3	1.1	2.4
Tobacco and betel —	—	1 8 11	3.4	7.1
Others ... —	—	2 10 6	5.8	12.1
Total Miscellaneous —	—	4 3 5	9.2	19.2
Total Monthly Expenditure —	—	21 14 7	48.0	100.0
Balance of Income over Expenditure —	—	23 11 7	52.0	—
Remittance to dependants —	—	16 15 3	37.1	—

NOTE.—1 viss = 3.60 lbs.

TABLE XL.

Firemen.

(Chittagonians.)

Number of budgets ... 41
Average monthly income ... Rs. 28-14-11

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	10'63	3 0 4	10'4	17'5
Arhar ... "	'23	0 1 9	'4	'6
Urad ... "	'44	0 2 8	'6	1'0
Moong ... "	'62	0 5 1	1'1	1'8
Musur ... "	'13	0 1 0	'2	'4
Chana ... "	'20	0 1 0	'2	'4
Fish, fresh ... "	1'46	1 12 0	6'0	10'2
Fish, salted, dry ... "	'21	0 6 10	1'5	2'5
Beef ... "	'18	0 3 9	'8	1'4
Fowls ... "	'09	0 4 3	'9	1'5
Salt ... "	'52	0 1 6	'3	'5
Spices and other condiments—	—	0 6 8	1'4	2'4
Potatoes ... Viss	1'28	0 5 6	1'2	2'0
Onions ... "	'40	0 1 11	'4	'7
Fruit and other vegetables —	...	0 4 10	1'0	1'8
Mustard oil ... Viss	'27	0 6 11	1'5	2'5
Food bought and consumed away from home :—				
Tea ... Cups	27	1 8 9	5'3	9'0
Others ... —	—	0 8 7	1'9	3'1
Total Food... —	—	10 3 3	35'3	59'2
Total Fuel and Lighting —	—	0 13 10	3'0	5'0
Total clothing ... —	—	1 13 1	6'3	10'5
House Rent ... —	—	1 5 9	4'7	7'9
Total Household Requisites —	—	0 5 11	1'3	2'1
Tobacco and betel ... —	—	1 0 5	3'5	6'0
Others ... —	—	1 9 7	5'5	9'3
Total Miscellaneous ... —	—	2 10 0	9'1	15'2
Total Monthly Expenditure—	—	17 3 9	59'6	100'0
Balance of Income over Expenditure. —	—	11 11 2	40'4	—
Remittance to dependants —	—	8 7 0	29'2	—

NOTE.—1 viss = 3'60 lbs.

TABLE XLI.

Oilmen.

(Chittagonians.)

Number of budgets ... 44
Average monthly income ... Rs. 26-3-10

Item.	Quantity.	Cost.	Percentages of total income.	Percentages of total expenditure.
		Rs. A. P.		
Rice ... Viss	10'85	3 1 7	11'8	18'3
Arhar ... "	'24	0 1 9	'4	'6
Urad ... "	'35	0 2 1	'5	'8
Moong ... "	'73	0 6 0	1'4	2'2
Musur ... "	'03	0 0 3	'1	'1
Chana ... "	'18	0 0 10	'2	'3
Fish, fresh... "	1'24	1 7 6	5'6	8'7
Fish, salted, dry ... "	'23	0 7 7	1'8	2'8
Beef ... "	'23	0 5 0	1'2	1'8
Fowls ... "	'11	0 4 7	1'1	1'7
Salt ... "	'53	0 1 7	'4	'6
Spices and other condiments—	...	0 6 8	1'6	2'5
Potatoes ... Viss	1'14	0 5 4	1'3	2'0
Onions ... "	'42	0 2 1	'5	'8
Fruit and other vegetables —	...	0 6 1	1'4	2'3
Mustard oil ... Viss	'31	0 8 0	1'9	3'0
Other food ... —	—	0 0 5	'1	'2
Food bought and consumed away from home :—				
Tea ... Cups	25	1 7 11	5'7	8'8
Others ... —	—	0 6 2	1'5	2'3
Total Food ... —	—	10 1 5	38'4	59'7
Total Fuel and Lighting —	—	0 14 1	3'4	5'2
Total Clothing ... —	—	1 10 0	6'2	9'6
House Rent ... —	—	1 4 7	4'9	7'6
Total Household Requisites —	—	0 5 11	1'4	2'2
Tobacco and betel ... —	—	0 15 11	3'8	5'9
Others ... —	—	1 10 6	6'3	9'8
Total Miscellaneous ... —	—	2 10 5	10'1	15'7
Total Monthly Expenditure—	—	16 14 4	64'4	100'0
Balance of Income over Expenditure. —	—	9 5 6	35'6	—
Remittance to dependants —	—	6 14 4	26'3	—

NOTE.—1 viss = 3'60 lbs.

STATISTICAL TABLES.

E.--Cost of Living.

TABLE XLII.

Cost of Living Index for the Working Classes in Rangoon.

A.—Burmese.

Articles.	Unit of quantity.	Weight.	Price per Unit of quantity			Price × Weight		
			1913.	February 1928.	March 1928.	1913.	February 1928.	March 1928.
Cereals—								
Rice—Kamakayi, 2nd quality ...	pyi	14'00	'277	'379	'417	3'878	5'306	5'838
Rice—Sabanet " " ...	"	10'00	'322	'447	'488	3'220	4'470	4'880
Wheat flour (Rangoon Atta) ...	viss	'75	'250	'375	'375	'188	'281	'281
Total—Cereals ...		...	...	...	...	7'286	10'057	10'999
Index Numbers—Cereals ...		...	...	...	...	100	138	151
Pulses—								
Sadawbe ...	pyi	'75	'328	'313	'313	'246	'235	'235
Index Numbers—Pulses ...		...	...	...	...	100	96	96
Other Food Articles—								
Sugar (Java white) ...	viss	'50	'344	'500	'500	'172	'250	'250
Tea (Lipton red label) ...	lb.	'50	'750	1'375	1'375	'375	'688	'688
Fish, fresh (ordinary) ...	viss	5'00	1'000	1'000	1'063	5'000	5'000	5'315
Fish, salted, dry (Bombay Kathabong) ...	"	'50	'750	1'063	1'250	'375	'532	'625
Fish, salted, wet (common) ...	"	'75	'750	1'500	1'500	'563	1'125	1'125
Beef (2nd sort) ...	"	3'00	1'000	1'000	1'000	3'000	3'000	3'000
Pork ...	"	'25	2'000	2'250	2'250	'500	'563	'563
Milk, condensed (Cow's head) ...	tin	3'00	'203	'266	'250	'609	'798	'750
Salt (Liverpool) ...	viss	'50	'125	'188	'188	'063	'094	'094
Tamarind ...	"	'25	'344	'500	438	086	'125	'110
Chillies (Paleik) ...	"	75	'656	1'125	1'125	'492	'844	'844
Potatoes ...	"	50	'250	'250	'250	'125	'125	'125
Onions ...	"	2'00	'250	'297	'276	'500	'594	'552
Sesamum ² oil ...	"	1'50	1'250	1'250	1'250	1'875	1'875	1'875
Total—Other food articles ...		...	...	...	...	13'735	15'613	15'916
Index Numbers—Other food articles ...		...	...	...	...	100	114	116
Total—All food articles ...		...	...	...	...	21'26	25'905	27'150
Index Numbers—All food articles ...		...	...	...	...	100	132	128

NOTE.—1 Pyi = 4'50 lbs. and 1 viss = 3'60 lbs.

TABLE XLII—contd.

Cost of Living Index for the Working Classes in Rangoon.

A.—Burmese—contd.

Articles.	Unit of quantity.	Weight.	Price per Unit of quantity			Price × Weight		
			1913.	February 1928.	March 1928.	1913.	February 1928.	March 1928.
Clothing and Household Requisites—								
Silk, Mandalay ...	yard	'50	3'500	5'250	5'250	1'750	2'625	2'625
Woven Sarong, Dutch (Elephant brand) ...	"	2'00	'438	'813	'813	'876	1'626	1'626
Longcloth (Swadeshi Mill) ...	"	2'50	'219	'375	'375	'548	'938	'938
White Twill (Snake brand) ...	"	1'50	'281	'375	'375	'422	'563	'563
Lawn (Sin-ni brand) ...	"	1'50	'318	'625	'625	'477	'938	'938
Total—Clothing and Household Requisites ...		...	...	...	...	4'073	6'690	6'690
Index Numbers—Clothing and Household Requisites ...		...	...	...	...	100	164	164
Rent ...		...	...	...	...	5'000	7'500	7'500
Index Numbers—Rent ...		...	...	...	...	100	150	150
Fuel and Lighting—								
Firewood (Nebe, Didu, etc.) ...	100 pieces	'08	15'000	20'000	20'000	1'200	1'600	1'600
Kerosene (Victoria) ...	bottle.	5'00	'111	'193	'193	'555	'965	'965
Total—Fuel and Lighting ...		...	...	...	...	1'755	2'565	2'565
Index Numbers—Fuel and Lighting ...		...	...	...	...	100	146	146
Miscellaneous—								
Soap (white dhobi soap No. 1) ...	cake	12'00	'070	'094	'094	'840	1'128	1'128
Cheroots ...	100	2'00	1'500	1'500	1'500	3'000	3'000	3'000
Total—Miscellaneous ...		...	...	...	...	3'840	4'128	4'128
Index Numbers—Miscellaneous ...		...	...	...	...	100	107	107
Grand Total ...		...	...	...	...	35'935	46'788	48'033
Cost of Living Index Numbers ...		...	...	...	...	100	130	134

TABLE XLII—contd.

B.—Tamils, Telugus and Uriyas.

Articles.	Unit of quantity.	Weight.	Price per Unit of quantity			Price × Weight		
			1913.	February 1928.	March 1928.	1913.	February 1928.	March 1928.
<i>Cereals—</i>								
Rice—Ngasein, 2nd quality	viss	12'00	'221	'313	'328	2'652	3'756	3'936
<i>Index Numbers—Cereals</i>			...	...	...	100	141	148
<i>Pulses—</i>								
Arhar ...	viss	1'00	'281	'500	'500	'281	'500	'500
<i>Index Numbers—Pulses</i>			...	...	...	100	178	178
<i>Other Food Articles—</i>								
Sugar (Java white) ...	viss	'25	'344	'500	'500	'086	'125	'125
Tea (Lipton, red label)	lb.	'20	'750	1'375	1'375	'150	'275	'275
Fish, fresh (ordinary) ...	viss	'75	1'000	1'000	1'063	'750	'750	'797
Fish salted, dry (Bombay Kathabong) ...	"	'33	'750	1'063	1'250	'247	'350	'413
Mutton, goat ...	"	'50	1'250	2'500	2'500	'625	1'250	1'250
Milk, condensed (Cow's head) ...	tin	1'50	'203	'266	'250	'304	'399	'375
Salt (Liverpool) ...	viss	'50	'125	'188	'188	'063	'094	'094
Tamarind ...	"	'50	'344	'500	'438	'172	'250	'219
Chillies (Paleik) ...	"	'50	'656	1'125	1'125	'328	'563	'563
Potatoes ...	"	'50	'250	'250	'250	'125	'125	'125
Onions ...	"	'50	'250	'297	'276	'125	'149	'138
Sesamum oil ...	"	'33	1'250	1'250	1'250	'413	'413	'413
Total—Other food articles	...	...	...	...	...	3'388	4'743	4'787
<i>Index Numbers—Other food articles</i>	...	...	...	...	...	100	140	141
Total—All food articles ...	...	...	...	...	...	6'321	8'999	9'223
<i>Index Numbers—All food articles</i>	...	...	...	...	...	100	142	146

NOTE.—1 viss=3'60 lbs.

TABLE XLII—contd.

B.—Tamils, Telugus and Uriyas—contd.

Articles.	Unit of quantity.	Weight.	Price per Unit of quantity			Price × Weight		
			1913.	February 1928.	March 1928.	1913.	February 1928.	March 1928.
<i>Clothing and Household Requisites—</i>								
Mull (Swadeshi Mill) ...	yard	'50	'219	'375	'375	'110	'188	'188
Grey Shirting (Bombay Mill) ...	"	2'50	'188	'250	'250	'470	'625	'625
Khaki Twill (Snake brand) ...	"	'75	'313	'438	'438	'235	'329	'329
Total—Clothing and Household Requisites	...	...	...	...	...	'815	1'142	1'142
<i>Index Numbers—Clothing and Household Requisites</i>	...	...	...	...	...	100	140	140
Rent ...	...	...	...	...	...	1'000	1'800	1'800
<i>Index Numbers—Rent</i>	...	...	...	...	...	100	180	180
<i>Fuel and Lighting—</i>								
Firewood (Nebe, Didu, etc.) ...	100 pieces.	'04	15'000	20'000	20'000	'600	'800	'800
* Kerosene (Victoria) ...	bottle	1'00	'111	'193	'193	'111	'193	'193
Total—Fuel and Lighting	...	...	...	...	...	'711	'993	'993
<i>Index Numbers—Fuel and Lighting</i>	...	...	...	...	...	100	140	140
<i>Miscellaneous—</i>								
Soap, (white dhobi soap No. 1) ...	cake	5'00	'070	'094	'094	'350	'470	'470
Cheroots ...	100	1'00	1'500	1'500	1'500	1'500	1'500	1'500
Toddy ...	quarts	3'00	'094	'125	'125	'282	'375	'375
Hlawzaye (peye) ...	"	8'00	'188	'188	'188	1'504	1'504	1'504
Total—Miscellaneous	...	...	...	...	...	3'636	3'849	3'849
<i>Index Numbers—Miscellaneous</i>	...	...	...	...	...	100	106	106
Grand Total	...	...	...	...	...	12'483	16'783	17'007
Cost of Living Index Numbers.	...	...	...	...	...	100	134	136

TABLE XLII—contd.

C.—Hindustanis.

Articles.	Unit of quantity.	Weight.	Price per Unit of quantity			Price × Weight		
			1913.	February 1928.	March 1928.	1913.	February 1928.	March 1928.
Cereals—								
Rice—Kamakyi, 2nd quality	viss	5'00	'228	'313	'344	1'140	1'565	1'720
Rice—Sabanet, 2nd quality	"	2'50	'248	'344	'375	'620	'860	'938
Wheat flour (Rangoon Atta) ...	"	4'50	'250	'375	'375	1'125	1'688	1'688
Total—Cereals ...	...	...	...	...	...	2'885	4'113	4'346
<i>Index Numbers—Cereals</i>	...	...	...	...	...	100	142	151
Pulses—								
Arhar (Cawnpore, second sort) ...	viss	2'50	'281	'500	'500	'703	1'250	1'250
<i>Index Numbers—Pulses</i>	...	...	...	...	...	100	178	178
Other Food Articles—								
Fish, fresh (ordinary) ...	viss	'25	1'000	1'000	1'063	'250	'250	'266
Milk, fresh ...	"	'50	'500	'750	'750	'250	'375	'375
Ghee (Patiram) ...	"	'30	2'375	4'250	4'250	'713	1'275	1'275
Salt (Liverpool) ...	"	'50	'125	'188	'188	'063	'094	'094
Chillies (Paleik) ...	"	'25	'656	1'125	1'125	'164	'281	'281
Potatoes ...	"	1'25	'250	'250	'250	'313	'313	'313
Onions ...	"	'25	'250	'297	'276	'063	'074	'069
Mustard oil ...	"	'17	1'250	1'625	1'625	'213	'276	'276
Total—Other food articles ...	...	...	...	...	...	2'029	2'938	2'949
<i>Index Numbers—Other food articles</i>	...	...	...	...	...	100	145	145
Total—All food articles	...	...	...	...	...	5'617	8'301	8'545
<i>Index Numbers—All food articles</i>	...	...	...	...	...	100	148	152

NOTE.—1 viss = 3'60 lbs.

TABLE XLII—contd.

C.—Hindustanis—contd.

Articles.	Unit of quantity.	Weight.	Price per Unit of quantity.			Price × Weight.		
			1913.	February 1928.	March 1928.	1913.	February 1928.	March 1928
Clothing and Household Requisites—								
Grey Shirting (Bombay Mill) ...	yard	2'50	'188	'250	'250	'470	'625	'625
Longcloth (Swadeshi Mill)	"	'50	'219	'375	'375	'110	'188	'188
Khaki Twill (Snake brand) ...	"	'50	'313	'438	'438	'157	'219	'219
Total—Clothing and Household Requisites	...	...	...	...	...	'737	1'032	1'032
<i>Index Numbers—Clothing and Household Requisites.</i>	...	...	...	...	...	100	140	140
Rent ...	...	...	...	...	...	1'000	1'800	1'800
<i>Index Numbers—Rent</i> ...	...	...	...	...	...	100	180	180
Fuel and Lighting—								
Firewood (Nebe, Didu, etc.) ...	100 pieces	'04	15'000	20'000	20'000	'600	'800	'800
Kerosene (Victoria) ...	bottle	1'00	'111	'193	'193	'111	'193	'193
Total—Fuel and Lighting	...	...	...	...	...	'711	'993	'993
<i>Index Numbers—Fuel and Lighting</i> ...	...	...	...	...	...	100	140	140
Miscellaneous—								
Soap (white dhobi soap No. 1) ...	cake	4'00	'070	'094	'094	'280	'376	'376
Cheroots ...	100	'50	1'500	1'500	1'500	'750	'750	'750
Total—Miscellaneous ...	...	...	...	...	...	1'030	1'126	1'126
<i>Index Numbers—Miscellaneous</i> ...	...	...	...	...	...	100	109	109
Grand Total ...	...	...	...	...	...	9'095	13'252	13'496
Cost of Living Index Numbers ...	...	...	...	...	...	100	146	148

TABLE XLII—*contd.*

D.—Chittagonians.

Articles.	Unit of quantity.	Weight.	Price per Unit of quantity.			Price × Weight		
			1913.	February 1928.	March 1928.	1913.	February 1928.	March 1928.
<i>Cereals—</i>								
Rice—Kamakyi, 2nd quality	viss	11'00	'228	'313	'344	2'508	3'443	3'784
<i>Index Numbers—Cereals</i>	...	...	...	...	...	100	137	151
<i>Pulses—</i>								
Moong ...	viss	1'75	'375	'500	'500	'656	'875	'875
<i>Index Numbers—Pulses</i>	...	...	...	...	...	100	133	133
<i>Other food articles—</i>								
Sugar (Java white) ...	viss	'25	'344	'500	'500	'086	'125	'125
Tea (Lipton, red label) ...	lb.	'20	'750	1'375	1'375	'150	'275	'275
Fish, fresh (ordinary) ...	viss	1'25	1'000	1'000	1'063	1'250	1'250	1'329
Fish, salted, dry (Bombay Kathabong) ...	"	'25	'750	1'063	1'250	'188	'266	'313
Beef (2nd sort) ...	"	'50	1'000	1'000	1'000	'500	'500	'500
Milk, condensed (Cow's head) ...	tin	1'50	'203	'266	'250	'305	'399	'375
Salt (Liverpool) ...	viss	'50	'125	'188	'188	'063	'094	'094
Chillies (Paleik) ...	"	'50	'656	1'125	1'125	'328	'563	'563
Potatoes ...	"	1'25	'250	'250	'250	'313	'313	'313
Onions ...	"	'50	'250	'297	'276	'125	'149	'138
Mustard oil ...	"	'25	1'250	1'625	1'625	'313	'406	'406
Total—Other food articles	...	...	...	...	...	3'621	4'340	4'431
<i>Index Numbers—Other food articles.</i>	...	...	...	...	...	100	120	122
Total—All food articles ...	...	...	...	...	...	6'785	8'658	9'090
<i>Index Numbers—All food articles</i>	...	...	...	...	...	100	128	134
<i>Clothing and Household Requisites—</i>								
Grey Shirting (Bombay Mill) ...	yard	1'00	'188	'250	'250	'188	'250	'250
Woven Sarong (Indian)	"	1'00	'438	'813	'813	'438	'813	'813

NOTE.—1 viss = 3 60 lbs.

TABLE XLII—*concl.*D.—Chittagonians—*contd.*

Articles.	Unit of quantity.	Weight.	Price per unit of quantity			Price × Weight		
			1913.	February 1928.	March 1928.	1913.	February 1928.	March 1928.
<i>Clothing and Household Requisites—concl.</i>								
Longcloth (Swadeshi Mill) ...	yard	'50	'219	'375	'375	'110	'188	'188
Khaki Twill (Snake brand) ...	"	'50	'313	'438	'438	'157	'219	'219
Total—Clothing and Household Requisites	...	...	...	...	...	'893	1'470	1'470
<i>Index Numbers—Clothing and Household Requisites</i>	...	...	...	...	...	100	165	165
Rent ...	...	...	...	...	...	1'000	1'800	1'800
<i>Index Numbers—Rent</i>	...	...	...	...	...	100	180	180
<i>Fuel and Lighting—</i>								
Firewood (Nebe, Didu, etc.)	100 pieces	'03	15'000	20'000	20'000	'450	'600	'600
Kerosene (Victoria) ...	bottle	1'00	'111	'193	'193	'111	'193	'193
Total—Fuel and Lighting	...	...	...	...	...	'561	'793	'793
<i>Index Numbers—Fuel and Lighting</i>	...	...	...	...	...	100	142	142
<i>Miscellaneous—</i>								
Soap (white dhobi soap No. 1) ...	cake	4'00	'070	'094	'094	'280	'376	'376
Cheroots ...	100	1'00	1'500	1'500	1'500	1'500	1'500	1'500
Total—Miscellaneous	...	...	...	...	...	1'780	1'876	1'876
<i>Index Numbers—Miscellaneous</i>	...	...	...	...	...	100	105	105
Grand Total	...	...	...	...	...	11'019	14'597	15'029
Cost of Living Index Numbers	...	...	...	...	...	100	132	136

TABLE XLIII.

Index Numbers of the Cost of Living of the Working Classes in Rangoon.

A.—Burmese.

	Cereals.	Total Food.	Clothing and Household Requisites.	Rent.	Fuel and Lighting.	Miscellaneous.	Total Cost of Living.
1913 (base year) ...	100	100	100	100	100	100	100
1914—							
January ...	95	88	95	100	102	100	92
February ...	93	88	95	100	102	100	92
March ...	96	88	94	100	102	100	92
April ...	97	87	94	100	102	100	92
May ...	97	88	94	101	102	100	92
June ...	97	88	94	101	102	100	92
July ...	97	88	94	101	102	100	92
August ...	95	88	94	101	102	100	93
September ...	91	89	94	101	102	100	93
October ...	93	89	94	101	102	100	93
November ...	95	90	94	101	102	100	94
December ...	97	92	93	101	102	100	95
1915—							
January ...	92	89	99	101	102	100	93
February ...	89	88	99	101	102	100	93
March ...	88	88	99	102	102	100	93
April ...	89	89	99	102	102	100	94
May ...	89	87	100	102	102	100	93
June ...	98	90	102	102	102	100	95
July ...	106	93	102	102	102	100	97
August ...	111	96	102	102	102	100	98
September ...	112	96	110	103	102	100	99
October ...	110	96	110	103	102	100	100
November ...	107	96	110	104	102	100	99
December ...	106	97	112	104	102	100	100
1916—							
January ...	105	92	115	105	102	100	98
February ...	104	91	124	106	102	100	98
March ...	102	91	125	106	102	100	99
April ...	102	91	125	107	102	100	98
May ...	102	92	126	107	102	100	99
June ...	102	93	129	108	102	100	100
July ...	99	92	131	108	102	100	100
August ...	97	93	135	109	102	100	101
September ...	95	98	135	110	102	100	104
October ...	95	98	135	110	102	100	104
November ...	95	97	136	111	102	100	104
December ...	97	98	136	111	102	100	105

TABLE XLIII—contd.

Index Numbers of the Cost of Living of the Working Classes in Rangoon.

A.—Burmese—contd.

	Cereals.	Total Food.	Clothing and Household Requisites.	Rent.	Fuel and Lighting.	Miscellaneous.	Total Cost of Living.
1917—							
January ...	98	98	140	112	104	100	105
February ...	98	98	153	113	106	100	107
March ...	97	98	153	113	106	100	107
April ...	98	98	153	114	106	100	107
May ...	94	97	153	114	106	100	106
June ...	89	95	154	115	106	100	105
July ...	85	94	154	115	106	100	105
August ...	82	94	166	116	106	100	107
September ...	74	92	166	117	106	100	105
October ...	74	92	168	117	106	100	106
November ...	89	98	168	118	106	100	109
December ...	89	98	168	118	107	100	109
1918—							
January ...	89	99	181	119	108	104	112
February ...	87	98	183	120	108	104	112
March ...	88	99	184	120	108	104	113
April ...	86	99	187	121	108	104	113
May ...	85	99	189	121	108	104	113
June ...	84	101	189	122	108	104	115
July ...	84	102	198	122	108	104	116
August ...	93	109	203	123	108	104	121
September ...	109	105	207	124	108	104	119
October ...	116	111	209	124	117	104	123
November ...	115	108	213	125	117	104	122
December ...	116	113	217	125	117	104	126
1919—							
January ...	118	112	231	126	117	104	127
February ...	120	113	231	127	110	104	127
March ...	123	115	232	127	111	104	128
April ...	117	115	231	128	108	104	128
May ...	117	120	234	128	108	104	132
June ...	118	125	240	129	122	104	136
July ...	118	127	235	129	123	104	137
August ...	120	129	236	130	127	104	139
September ...	122	126	236	130	128	104	137
October ...	123	125	228	130	123	104	135
November ...	126	122	228	130	127	104	133
December ...	126	124	228	130	130	104	135

TABLE XLIII—*contd.*

Index Numbers of the Cost of Living of the Working Classes in Rangoon.

A.—Burmese—*contd.*

	Cereals.	Total Food.	Clothing and House-hold Requi-sites.	Rent.	Fuel and Light-ing.	Miscel-laneous.	Total Cost of Living.
1920—							
January	139	125	232	130	131	104	136
February	143	127	229	130	134	104	137
March	141	133	229	130	134	104	140
April	144	136	229	130	127	104	142
May	143	136	229	130	124	104	142
June	144	144	229	130	134	104	147
July	143	146	225	130	135	104	148
August	143	145	222	130	134	104	147
September	145	138	222	130	132	104	143
October	139	139	222	130	132	104	143
November	139	132	222	130	132	104	139
December	140	135	222	130	134	104	141
1921—							
January	136	138	215	130	139	104	142
February	133	133	215	130	139	104	139
March	133	132	215	130	140	104	139
April	133	135	215	130	147	104	141
May	139	141	215	130	148	104	144
June	144	140	209	130	148	104	143
July	149	146	209	130	148	104	147
August	158	155	209	130	148	104	152
September	164	155	207	130	148	104	151
October	173	152	207	130	146	104	150
November	201	154	207	130	146	104	151
December	209	166	207	130	146	104	158
1922—							
January	201	166	198	130	146	104	157
February	196	159	198	130	146	104	153
March	157	149	198	130	141	104	147
April	146	152	198	130	141	104	149
May	146	154	198	130	142	104	149
June	146	152	187	130	145	104	147
July	145	152	187	130	144	104	148
August	144	151	185	130	144	104	146
September	144	144	186	130	144	104	142
October	137	138	186	130	144	104	139
November	137	134	186	130	146	104	137
December	126	131	186	130	148	104	135

TABLE XLIII—*contd.*

Index Numbers of the Cost of Living of the Working Classes in Rangoon

A.—Burmese—*contd.*

	Cereals.	Total Food.	Clothing and House-hold Requi-sites.	Rent.	Fuel and Light-ing.	Miscel-laneous.	Total Cost of Living.
1923—							
January	129	134	186	130	147	104	137
February	130	133	186	130	144	104	136
March	131	134	185	130	142	104	136
April	133	135	185	130	142	104	137
May	133	134	185	130	138	104	136
June	135	139	180	130	138	106	139
July	132	139	180	130	138	106	139
August	134	140	179	130	138	106	139
September	140	138	182	130	138	106	138
October	140	137	182	130	141	106	138
November	140	133	182	130	141	106	136
December	139	134	183	130	141	107	137
1924—							
January	140	133	178	130	141	107	135
February	141	134	178	130	141	107	136
March	141	136	175	130	141	107	137
April	143	136	175	130	141	107	137
May	143	135	175	130	141	107	136
June	144	139	172	130	141	107	138
July	144	138	172	130	142	107	137
August	152	146	173	130	142	107	142
September	154	145	172	130	142	107	142
October	154	137	172	130	142	107	137
November	154	131	172	130	142	107	134
December	152	133	172	130	142	107	135
1925—							
January	159	132	175	130	142	107	134
February	162	134	175	130	142	107	136
March	162	136	176	130	142	107	137
April	152	134	176	130	146	107	136
May	146	133	174	130	151	107	136
June	145	141	174	130	151	107	140
July	143	141	177	130	141	107	139
August	142	135	177	130	143	107	137
September	145	135	177	130	145	107	136
October	144	125	177	130	151	107	131
November	142	122	177	130	150	107	129
December	145	122	177	130	150	107	129

TABLE XLIII—contd.

Index Numbers of the Cost of Living of the Working Classes in Rangoon.

A.—Burmese—concl'd.

—	Cereals.	Total Food.	Clothing and House-hold Requi-sites.	Rent.	Fuel and Lighting	Miscel-laneous.	Total Cost of Living.
1926—							
January ...	144	121	182	130	150	107	129
February ...	149	127	182	130	150	107	133
March ...	150	128	181	130	149	106	133
April ...	149	133	181	130	149	104	136
May ...	151	139	181	130	148	104	139
June ...	150	135	181	130	148	104	137
July ...	150	139	181	130	148	104	139
August ...	150	144	178	130	148	104	142
September ...	151	147	180	130	144	104	144
October ...	151	143	180	130	144	104	141
November ...	155	140	180	130	144	104	140
December ...	159	138	180	130	145	104	138
1927—							
January ...	164	138	169	150	145	104	140
February ...	167	143	169	150	145	104	142
March ...	168	145	170	150	145	104	144
April ...	164	146	170	150	145	104	145
May ...	158	145	173	150	145	104	145
June ...	155	149	173	150	145	106	147
July ...	150	148	171	150	145	107	147
August ...	150	147	171	150	145	107	146
September ...	150	142	171	150	145	107	143
October ...	147	134	171	150	145	107	138
November ...	143	127	171	150	145	107	134
December ...	144	123	163	150	145	107	131
1928—							
January ...	138	122	164	150	146	107	131
February ...	138	122	164	150	146	107	130
March ...	151	128	164	150	146	107	134

TABLE XLIII—contd.

Index Numbers of the Cost of Living of the Working Classes in Rangoon.

B.—Tamils, Telugus and Uriyas.

—	Cereals.	Total Food.	Clothing and House-hold Requi-sites.	Rent.	Fuel and Lighting.	Miscel-laneous.	Total Cost of Living.
1913 (base year) ...	100	100	100	100	100	100	100
1914—							
January ...	97	95	83	100	101	100	96
February ...	96	95	83	101	101	100	96
March ...	99	95	83	101	101	100	96
April ...	99	93	83	101	101	100	95
May ...	99	94	83	101	101	100	96
June ...	96	93	83	102	101	100	95
July ...	96	93	83	102	101	100	96
August ...	96	95	83	102	101	100	97
September ...	96	96	83	102	101	100	97
October ...	93	95	83	103	101	100	97
November ...	96	97	83	103	101	100	98
December ...	96	98	83	103	101	100	98
1915—							
January ...	93	96	97	103	101	100	98
February ...	93	97	97	104	101	100	99
March ...	93	96	97	104	101	100	98
April ...	93	96	97	104	101	100	98
May ...	93	95	97	104	101	100	98
June ...	100	99	97	105	101	100	100
July ...	105	102	97	105	101	100	101
August ...	112	106	97	105	101	100	103
September ...	112	106	124	106	101	100	105
October ...	110	108	124	106	101	100	106
November ...	110	109	124	107	101	100	107
December ...	107	110	124	108	101	100	107
1916—							
January ...	107	106	124	109	101	100	105
February ...	107	104	144	109	101	100	106
March ...	100	101	144	110	101	100	104
April ...	94	98	144	111	101	100	103
May ...	94	98	144	112	101	100	103
June ...	94	99	144	112	101	100	103
July ...	94	98	144	113	101	100	103
August ...	94	101	163	114	101	100	106
September ...	99	106	163	114	101	100	108
October ...	99	106	163	115	101	100	108
November ...	99	105	163	116	101	100	108
December ...	99	104	163	117	101	100	108

TABLE XLIII—*contd.**Index Numbers of the Cost of Living of the Working Classes in Rangoon.***B.—Tamils, Telugus and Uriyas—*contd.***

—	Cereals.	Total Food.	Clothing and Household Requisites.	Rent.	Fuel and Lighting	Miscellaneous.	Total Cost of Living.
1917—							
January	99	105	177	117	102	97	108
February	99	105	177	118	103	97	108
March	99	104	177	119	103	97	108
April	99	104	177	120	103	97	108
May	94	102	177	120	103	97	107
June	90	100	177	121	103	97	106
July	87	101	177	122	103	97	107
August	84	101	192	123	103	97	108
September	78	99	192	123	103	97	107
October	78	99	192	124	103	97	107
November	88	106	192	125	103	97	110
December	88	109	192	125	104	97	112
1918—							
January	88	110	206	126	104	99	114
February	88	110	206	127	104	99	114
March	84	110	206	128	104	99	114
April	84	110	206	128	104	99	114
May	81	110	206	129	104	99	114
June	78	113	206	130	104	99	116
July	81	110	231	131	104	99	121
August	88	125	250	131	104	99	125
September	107	129	258	132	104	99	128
October	113	132	275	133	116	99	131
November	113	136	292	133	116	99	134
December	118	143	310	134	116	99	139
1919—							
January	118	141	310	135	116	99	138
February	118	142	310	136	107	99	138
March	125	145	310	136	109	99	139
April	125	141	307	137	104	99	137
May	125	144	292	138	104	99	138
June	125	148	292	139	111	99	140
July	125	150	275	139	112	99	140
August	125	151	275	140	116	99	141
September	125	147	275	140	118	99	139
October	125	147	275	140	112	99	139
November	129	145	275	140	116	99	138
December	129	148	275	140	121	99	140

TABLE XLIII—*contd.**Index Numbers of the Cost of Living of the Working Classes in Rangoon.***B.—Tamils, Telugus and Uriyas—*contd.***

—	Cereals.	Total Food.	Clothing and Household Requisites.	Rent.	Fuel and Lighting.	Miscellaneous.	Total Cost of Living.
1920—							
January	140	147	301	140	121	99	141
February	143	147	301	140	124	99	141
March	141	150	301	140	124	99	143
April	146	154	301	140	115	99	144
May	146	156	301	140	113	99	145
June	146	162	301	140	124	99	149
July	146	163	284	140	125	99	148
August	146	160	298	140	123	99	148
September	146	154	298	140	120	99	144
October	146	156	298	140	120	99	145
November	146	151	298	140	120	99	143
December	135	148	298	140	121	99	141
1921—							
January	134	155	260	140	127	99	143
February	134	151	260	140	127	99	141
March	129	147	260	140	128	99	139
April	129	149	260	140	137	99	140
May	141	158	260	140	138	99	145
June	149	160	231	140	138	99	144
July	153	164	231	140	138	99	146
August	165	173	231	140	138	99	150
September	171	173	231	140	138	99	150
October	176	172	231	140	137	99	150
November	188	174	231	140	137	99	151
December	193	180	231	140	137	99	154
1922—							
January	190	181	213	140	137	104	155
February	178	174	213	140	137	104	152
March	155	165	213	140	135	104	147
April	147	168	213	140	135	104	148
May	147	172	213	140	136	104	150
June	147	169	199	140	140	104	148
July	147	170	199	140	139	104	148
August	147	168	199	140	139	104	148
September	143	163	199	140	139	104	145
October	141	160	199	140	139	104	143
November	141	159	199	140	141	104	143
December	135	157	199	140	144	104	143

TABLE XLIII—*contd.*

Index Numbers of the Cost of Living of the Working Classes in Rangoon.

B.—Tamils, Telugus and Uriyas—*contd.*

	Cereals.	Total Food.	Clothing and Household Requisites.	Rent.	Fuel and Lighting	Miscellaneous.	Total Cost of Living.
1923—							
January.	134	156	196	140	143	90	138
February	132	154	196	140	139	90	136
March	132	151	196	140	138	90	135
April	135	151	196	140	138	90	135
May	135	150	196	140	132	90	134
June	141	154	182	140	132	90	135
July	134	152	182	140	132	91	134
August	134	151	182	140	132	91	134
September	143	154	196	140	132	91	136
October	143	156	196	140	135	91	137
November	141	154	196	140	135	91	136
December	146	155	196	140	135	92	137
1924—							
January	146	156	184	140	135	106	141
February	149	157	184	140	135	106	141
March	149	157	184	140	135	106	141
April	153	158	184	140	135	106	142
May	153	156	184	140	135	106	141
June	153	159	180	140	135	106	142
July	153	162	180	140	135	106	143
August	157	167	188	140	135	106	147
September	159	168	188	140	135	106	147
October	157	161	188	140	135	106	143
November	157	155	188	140	135	106	141
December	153	155	188	140	135	106	141
1925—							
January	157	154	184	140	135	106	140
February	157	152	184	140	135	106	139
March	159	153	184	140	135	106	139
April	153	151	169	140	140	106	138
May	147	150	169	140	146	106	137
June	143	153	155	140	146	106	138
July	140	151	155	140	135	106	136
August	141	149	155	140	137	106	135
September	146	149	155	140	140	106	136
October	147	146	155	140	146	106	134
November	147	145	155	140	146	106	134
December	152	147	155	140	146	106	135

TABLE XLIII—*contd.*

Index Numbers of the Cost of Living of the Working Classes in Rangoon.

• B.—Tamils, Telugus and Uriyas—*concl.*

	Cereals.	Total Food.	Clothing and Household Requisites.	Rent.	Fuel and Lighting	Miscellaneous.	Total Cost of Living.
1926—							
January	152	146	169	140	146	106	135
February	152	149	169	140	146	106	137
March	153	151	169	140	144	105	137
April	153	152	169	140	146	104	138
May	152	154	169	140	145	104	139
June	152	152	169	140	145	104	138
July	152	156	169	140	145	104	140
August	152	158	169	140	145	104	141
September	152	160	184	140	140	104	142
October	155	158	184	140	140	104	142
November	155	156	184	140	140	104	141
December	149	151	184	140	140	104	138
1927—							
January	152	151	155	180	140	104	139
February	153	153	155	180	140	104	140
March	153	153	155	180	140	104	141
April	153	155	155	180	140	104	141
May	147	156	169	180	140	104	143
June	146	159	169	180	140	105	145
July	143	158	169	180	140	106	144
August	146	157	169	180	140	106	144
September	146	153	169	180	140	106	142
October	141	147	169	180	140	106	139
November	134	141	169	180	140	106	135
December	134	139	140	180	140	106	133
1928—							
January	141	143	140	180	140	106	135
February	141	142	140	180	140	106	134
March	148	146	140	180	140	106	136

TABLE XLIII—*contd.*

Index Numbers of the Cost of Living of the Working Classes in Rangoon.

C.—Hindustanis.

	Cereals.	Total Food.	Clothing and Household Requisites.	Rent.	Fuel and Lighting	Miscellaneous.	Total Cost of Living.
1913 (base year)—	100	100	100	100	100	100	100
1914—							
January ...	97	98	83	100	101	100	98
February ...	96	98	83	101	101	100	98
March ...	97	98	83	101	101	100	98
April ...	98	97	83	101	101	100	97
May ...	98	97	83	101	101	100	97
June ...	103	100	83	102	101	100	99
July ...	98	97	83	102	101	100	97
August ...	101	100	83	102	101	100	99
September ...	94	95	83	102	101	100	96
October ...	105	100	83	103	101	100	99
November ...	111	103	83	103	101	100	101
December ...	112	105	83	103	101	100	102
1915—							
January ...	114	107	98	103	101	100	105
February ...	112	107	98	104	101	100	105
March ...	92	96	98	104	101	100	98
April ...	98	99	98	104	101	100	100
May ...	98	97	98	104	101	100	99
June ...	103	100	98	105	101	100	101
July ...	113	107	98	105	101	100	105
August ...	121	114	98	105	101	100	109
September ...	121	115	130	106	101	100	112
October ...	120	116	130	106	101	100	113
November ...	119	116	130	107	101	100	113
December ...	118	117	130	108	101	100	114
1916—							
January ...	117	114	130	109	101	100	112
February ...	116	112	151	109	101	100	113
March ...	105	105	151	110	101	100	108
April ...	105	105	151	111	101	100	108
May ...	105	104	151	112	101	100	108
June ...	105	106	151	112	101	100	109
July ...	103	102	151	113	101	100	107
August ...	107	107	168	114	101	100	111
September ...	107	108	168	114	101	100	112
October ...	107	108	168	115	101	100	112
November ...	107	108	168	116	101	100	112
December ...	107	108	168	117	101	100	113

TABLE XLIII—*contd.*

Index Numbers of the Cost of Living of the Working Classes in Rangoon.

C.—Hindustanis—*contd.*

	Cereals.	Total Food.	Clothing and Household Requisites.	Rent.	Fuel and Lighting.	Miscellaneous.	Total Cost of Living.
1917—							
January ...	108	107	183	117	102	100	113
February ...	108	108	183	118	103	100	114
March ...	103	105	183	119	103	100	112
April ...	103	103	183	120	103	100	111
May ...	101	101	183	120	103	100	110
June ...	98	100	183	121	103	100	109
July ...	95	100	183	122	103	100	109
August ...	98	105	200	123	103	100	114
September ...	93	103	200	123	103	100	113
October ...	93	104	200	124	103	100	113
November ...	107	110	200	125	103	100	117
December ...	107	113	200	125	104	100	119
1918—							
January ...	107	113	217	126	104	105	121
February ...	106	112	219	127	104	105	121
March ...	106	114	221	128	104	105	123
April ...	100	110	221	128	104	105	120
May ...	99	111	223	129	104	105	121
June ...	99	113	223	130	104	105	122
July ...	99	113	249	131	104	105	124
August ...	114	121	265	131	104	105	131
September ...	124	129	270	132	104	105	136
October ...	129	132	285	133	116	105	140
November ...	128	136	300	133	116	105	144
December ...	138	144	317	134	116	105	150
1919—							
January ...	148	156	317	135	116	105	158
February ...	149	155	317	136	107	105	157
March ...	152	152	317	136	109	105	155
April ...	139	145	315	137	104	105	150
May ...	139	146	300	138	104	105	150
June ...	140	151	300	139	111	105	153
July ...	140	155	283	139	112	105	155
August ...	141	157	283	140	116	105	156
September ...	142	156	283	140	118	105	156
October ...	142	158	283	140	112	105	157
November ...	145	158	283	140	116	105	157
December ...	145	161	283	140	121	105	159

TABLE XLIII—*contd.*

Index Numbers of the Cost of Living of the Working Classes in Rangoon.

C.—Hindustanis—*contd.*

	Cereals.	Total Food.	Clothing and Household Requisites.	Rent.	Fuel and Lighting.	Miscellaneous.	Total Cost of Living.
1920—							
January ...	153	165	311	140	121	105	164
February ...	155	163	311	140	124	105	163
March ...	154	162	311	140	124	105	162
April ...	156	165	311	140	115	105	164
May ...	151	162	311	140	113	105	161
June ...	151	163	311	140	124	105	163
July ...	151	160	294	140	125	105	159
August ...	151	159	309	140	123	105	160
September ...	152	157	309	140	120	105	159
October ...	148	157	309	140	120	105	158
November ...	148	156	309	140	120	105	158
December ...	149	158	309	140	121	105	159
1921—							
January ...	142	152	268	140	127	105	153
February ...	140	150	268	140	127	105	151
March ...	140	144	268	140	128	105	148
April ...	140	145	268	140	137	105	149
May ...	143	150	268	140	138	105	152
June ...	156	154	238	140	138	105	152
July ...	158	158	238	140	138	105	155
August ...	165	164	238	140	138	105	159
September ...	168	166	238	140	138	105	160
October ...	183	172	238	140	137	105	164
November ...	202	182	238	140	137	105	169
December ...	215	191	238	140	137	105	175
1922—							
January ...	211	189	221	140	137	105	173
February ...	207	185	221	140	137	105	170
March ...	174	167	221	140	135	105	159
April ...	156	159	221	140	135	105	154
May ...	156	162	221	140	136	105	156
June ...	156	162	206	140	140	105	155
July ...	156	162	206	140	139	105	155
August ...	155	162	206	140	139	105	155
September ...	155	163	206	140	139	105	155
October ...	151	161	206	140	139	105	154
November ...	151	158	206	140	141	105	153
December ...	145	156	206	140	144	105	152

TABLE XLIII—*contd.*

Index Numbers of the Cost of Living of the Working Classes in Rangoon.

C.—Hindustanis—*contd.*

	Cereals.	Total Food.	Clothing and Household Requisites.	Rent.	Fuel and Lighting.	Miscellaneous.	Total Cost of Living.
1923—							
January ...	146	157	204	140	143	105	152
February ...	138	150	204	140	139	105	147
March ...	138	150	204	140	138	105	147
April ...	139	150	204	140	138	105	147
May ...	139	150	204	140	132	105	147
June ...	141	153	189	140	132	105	147
July ...	138	151	189	140	132	107	146
August ...	140	148	189	140	132	107	144
September ...	143	149	204	140	132	107	147
October ...	143	147	204	140	135	107	146
November ...	143	146	204	140	135	107	145
December ...	138	145	204	140	135	109	144
1924—							
January ...	139	146	185	140	135	109	143
February ...	139	146	185	140	135	109	143
March ...	139	145	185	140	135	109	143
April ...	140	146	185	140	135	109	143
May ...	145	149	185	140	135	109	146
June ...	146	151	182	140	135	109	146
July ...	146	154	182	140	135	109	148
August ...	156	160	190	140	135	109	152
September ...	157	161	190	140	135	109	153
October ...	157	157	190	140	135	109	151
November ...	157	155	190	140	135	109	149
December ...	155	156	190	140	135	109	150
1925—							
January ...	160	157	185	140	135	109	150
February ...	162	157	185	140	135	109	150
March ...	162	156	185	140	135	109	150
April ...	155	154	172	140	140	109	148
May ...	152	154	172	140	146	109	148
June ...	151	153	157	140	146	109	147
July ...	150	152	157	140	135	109	145
August ...	149	151	157	140	137	109	144
September ...	151	151	157	140	140	109	145
October ...	151	150	157	140	146	109	145
November ...	149	152	157	140	146	109	146
December ...	151	152	157	140	146	109	146

TABLE XLIII—*contd.**Index Numbers of the Cost of Living of the Working Classes in Rangoon.***C.—Hindustanis—*concl'd.***

	Cereals.	Total Food.	Clothing and Household Requisites.	Rent.	Fuel and Lighting	Miscellaneous.	Total Cost of Living.
1926—							
January ...	155	153	172	140	146	109	148
February ...	159	154	172	140	146	109	148
March ...	159	155	172	140	144	107	148
April ...	149	151	172	140	146	105	146
May ...	150	153	172	140	145	105	147
June ...	150	153	172	140	145	105	147
July ...	150	152	172	140	145	105	147
August ...	150	154	172	140	145	105	148
September ...	151	156	185	140	140	105	149
October ...	151	157	185	140	140	105	150
November ...	152	158	185	140	140	105	150
December ...	159	158	185	140	140	105	151
1927—							
January ...	162	156	157	180	140	105	152
February ...	160	155	157	180	140	105	151
March ...	160	156	157	180	140	105	152
April ...	157	155	157	180	140	105	151
May ...	153	153	172	180	140	105	151
June ...	152	155	172	180	140	108	153
July ...	149	155	172	180	140	109	153
August ...	149	155	172	180	140	109	153
September ...	149	153	172	180	140	109	152
October ...	147	150	172	180	140	109	150
November ...	144	148	172	180	140	107	149
December ...	145	150	140	180	140	109	147
1928—							
January ...	142	149	140	180	140	109	146
February ...	142	148	140	180	140	109	146
March ...	151	152	140	180	140	109	148

TABLE XLIII—*contd.**Index Numbers of the Cost of Living of the Working Classes in Rangoon.***D.—Chittagonians.**

	Cereals.	Total Food.	Clothing and Household Requisites.	Rent.	Fuel and Lighting.	Miscellaneous.	Total Cost of Living.
1913 (base year) ...	100	100	100	100	100	100	100
1914—							
January ...	94	90	91	100	102	100	93
February ...	93	90	91	101	102	100	94
March ...	94	90	88	101	102	100	93
April ...	96	88	88	101	102	100	92
May ...	96	89	88	101	102	100	93
June ...	96	90	88	102	102	100	93
July ...	96	89	88	102	102	100	93
August ...	93	89	88	102	102	100	93
September ...	90	90	88	102	102	100	93
October ...	91	89	88	103	102	100	93
November ...	93	90	88	103	102	100	93
December ...	94	92	85	103	102	100	94
1915—							
January ...	91	91	95	103	102	100	95
February ...	87	91	95	104	102	100	95
March ...	87	90	95	104	102	100	94
April ...	87	90	95	104	102	100	94
May ...	87	89	95	104	102	100	93
June ...	97	93	98	105	102	100	96
July ...	104	97	98	105	102	100	99
August ...	109	99	98	105	102	100	100
September ...	110	100	111	106	102	100	102
October ...	110	102	111	106	102	100	103
November ...	109	103	111	107	102	100	103
December ...	106	105	112	108	102	100	105
1916—							
January ...	104	99	122	109	102	100	102
February ...	97	95	134	109	102	100	100
March ...	96	94	134	110	102	100	100
April ...	96	93	134	111	102	100	100
May ...	96	94	134	112	102	100	100
June ...	96	96	143	112	102	100	102
July ...	96	96	143	113	102	100	102
August ...	96	97	151	114	102	100	104
September ...	96	104	151	114	102	100	108
October ...	96	103	151	115	102	100	107
November ...	96	103	151	116	102	100	107
December ...	96	101	151	117	102	100	106

TABLE XLIII—contd.

Index Numbers of the Cost of Living of the Working Classes in Rangoon.

D.—Chittagonians—contd.

	Cereals.	Total Food.	Clothing and Household Requisites.	Rent.	Fuel and Lighting	Miscellaneous.	Total Cost of Living.
1917—							
January	96	101	158	117	103	100	107
February	96	100	182	118	104	100	109
March	96	100	182	119	104	100	109
April	97	100	182	120	104	100	109
May	93	99	182	120	104	100	108
June	87	97	182	121	104	100	107
July	84	96	182	122	104	100	106
August	80	97	206	123	104	100	109
September	73	95	206	123	104	100	108
October	73	95	206	124	104	100	108
November	87	101	206	125	104	100	112
December	87	102	206	125	105	100	113
1918—							
January	87	103	230	126	106	103	116
February	86	103	232	127	106	103	116
March	83	104	233	128	106	103	116
April	80	102	233	128	106	103	115
May	79	103	235	129	106	103	116
June	79	106	235	130	106	103	118
July	79	107	264	131	106	103	121
August	87	114	272	131	106	103	126
September	107	116	276	132	106	103	128
October	116	122	283	133	117	103	132
November	116	118	290	133	117	103	131
December	116	122	299	134	117	103	134
1919—							
January	116	124	326	135	117	103	137
February	116	124	326	136	108	103	137
March	122	125	326	136	109	103	138
April	116	123	324	137	106	103	136
May	116	129	332	138	106	103	141
June	119	134	344	139	114	103	146
July	119	136	335	139	115	103	146
August	120	140	335	140	119	103	149
September	122	137	335	140	121	103	147
October	120	136	317	140	115	103	144
November	126	131	317	140	119	103	142
December	126	133	317	140	123	103	143

TABLE XLIII—contd.

Index Numbers of the Cost of Living of the Working Classes in Rangoon.

D.—Chittagonians—contd.

	Cereals.	Total Food.	Clothing and Household Requisites.	Rent.	Fuel and Lighting	Miscellaneous.	Total Cost of Living.
1920—							
January	142	132	329	140	124	103	144
February	144	133	320	140	127	103	143
March	143	139	320	140	127	103	147
April	147	143	320	140	119	103	149
May	147	142	320	140	116	103	149
June	147	148	320	140	127	103	153
July	144	149	312	140	128	103	152
August	144	147	304	140	126	103	151
September	147	141	304	140	123	103	147
October	142	140	304	140	123	103	146
November	142	134	304	140	123	103	143
December	143	137	304	140	125	103	145
1921—							
January	139	140	280	140	131	103	145
February	136	135	280	140	131	103	142
March	136	135	280	140	132	103	142
April	136	138	280	140	140	103	144
May	137	143	280	140	141	103	147
June	144	143	266	140	141	103	146
July	149	146	266	140	141	103	148
August	160	155	266	140	141	103	154
September	166	155	260	140	141	103	153
October	172	152	260	140	139	103	151
November	212	164	260	140	139	103	159
December	212	173	260	140	139	103	164
1922—							
January	206	174	239	140	139	103	163
February	200	166	239	140	139	103	158
March	160	152	239	140	136	103	150
April	143	152	239	140	136	103	149
May	143	156	239	140	138	103	152
June	143	153	215	140	142	103	148
July	143	153	215	140	140	103	148
August	143	153	215	140	140	103	148
September	143	147	215	140	140	103	144
October	137	142	215	140	140	103	141
November	137	139	215	140	143	103	140
December	126	135	215	140	146	103	137

TABLE XLIII—contd.

Index Numbers of the Cost of Living of the Working Classes in Rangoon.

D.—Chittagonians—contd.

	Cereals.	Total Food.	Clothing and Household Requisites.	Rent.	Fuel and Lighting	Miscellaneous.	Total Cost of Living.
1923—							
January ...	130	137	213	140	145	103	138
February ...	130	134	213	140	140	103	136
March ...	130	132	213	140	139	103	135
April ...	130	134	213	140	139	103	136
May ...	130	134	213	140	134	103	136
June ...	137	140	206	140	134	103	139
July ...	130	138	206	140	134	104	138
August ...	133	138	206	140	134	104	138
September ...	139	138	213	140	134	104	138
October ...	137	138	213	140	136	104	139
November ...	137	136	213	140	136	104	137
December ...	139	137	213	140	136	105	138
1924—							
January ...	139	137	202	140	136	105	137
February ...	139	137	202	140	136	105	137
March ...	139	138	196	140	136	105	137
April ...	142	139	196	140	136	105	138
May ...	142	135	196	140	136	105	136
June ...	142	139	194	140	136	105	138
July ...	142	140	194	140	136	105	139
August ...	153	150	198	140	136	105	145
September ...	154	151	198	140	136	105	146
October ...	153	142	198	140	136	105	140
November ...	153	136	198	140	136	105	136
December ...	149	137	198	140	136	105	137
1925—							
January ...	156	136	196	140	136	105	137
February ...	159	136	196	140	136	105	136
March ...	159	137	196	140	136	105	137
April ...	149	134	196	140	142	105	136
May ...	144	135	196	140	148	105	136
June ...	142	140	190	140	148	105	139
July ...	139	138	190	140	136	105	137
August ...	137	133	196	140	138	105	134
September ...	142	133	196	140	141	105	134
October ...	142	128	196	140	148	105	132
November ...	139	126	196	140	148	105	131
December ...	143	126	196	140	148	105	130

TABLE XLIII—concl'd.

Index Numbers of the Cost of Living of the Working Classes in Rangoon.

D.—Chittagonians—concl'd.

	Cereals.	Total Food.	Clothing and Household Requisites.	Rent.	Fuel and Lighting	Miscellaneous.	Total Cost of Living
1926—							
January ...	142	124	196	140	148	105	130
February ...	147	128	196	140	148	105	132
March ...	147	131	196	140	147	104	133
April ...	147	135	196	140	148	103	136
May ...	150	140	196	140	147	103	139
June ...	149	139	196	140	147	103	138
July ...	149	141	196	140	147	103	139
August ...	149	145	191	140	147	103	142
September ...	150	149	196	140	141	103	144
October ...	150	147	196	140	141	103	143
November ...	149	143	196	140	141	103	141
December ...	149	138	196	140	141	103	137
1927—							
January ...	153	138	178	180	141	103	140
February ...	160	143	178	180	141	103	142
March ...	162	144	178	180	141	103	144
April ...	156	145	178	180	141	103	144
May ...	149	143	185	180	141	103	143
June ...	149	148	185	180	141	105	147
July ...	144	146	179	180	141	105	145
August ...	144	145	179	180	141	105	144
September ...	144	139	179	180	141	105	141
October ...	137	132	179	180	141	105	136
November ...	133	126	179	180	141	105	133
December ...	137	128	163	180	141	105	132
1928—							
January ...	137	129	165	180	142	105	133
February ...	137	128	165	180	142	105	132
March ...	151	134	165	180	142	105	136

TABLE XLIV.

Errors produced in the Index Numbers for December 1927 by Errors in Prices and Weights.

A.—Burmese.

Commodity.	Percentage error produced in the Index Number for December 1927 by a			
	10 per cent. error in the price in 1913 (base year).	10 per cent. error in the price in December 1927.	10 per cent. error in the weight.	100 per cent. error in the weight.
<i>Food—</i>				
Rice—Kamaky 2nd quality	—1'08	1'13	'05	'47
Rice—Sabanet "	—'90	1'04	'14	1'30
Wheat flour	—'05	'06	'01	'08
Sadawbe	—'07	'06	—'01	—'08
Sugar	—'05	'05	'01	'06
Tea	—'10	'15	'04	'42
Fish, fresh	—1'39	1'06	—'33	—2'86
Fish, salted, dry	—'10	'11	—'02	'02
Fish, salted, wet	—'16	'20	'04	'42
Beef	—'83	'64	—'20	—1'82
Pork	—'14	'12	—'02	—'20
Milk, condensed	—'17	'16	—'01	—'10
Salt	—'02	'02	—'01	'02
Tamarind	—'02	'03	'01	'06
Chillies	—'14	'18	'04	'43
Potatoes	—'03	'03	—'01	—'05
Onions	—'14	'13	—'01	—'11
Sesamum oil	—'52	'42	—'10	—'98
<i>Clothing and Household Requisites—</i>				
Silk, Mandalay	—'49	'54	'05	'49
Woven Sarong	—'24	'34	'10	'95
Longcloth	—'15	'20	'05	'48
White Twill	—'12	'13	'01	'12
Lawn	—'13	'20	'07	'67
<i>Rent—</i>	—1'39	1'60	'20	1'79
<i>Fuel and Lighting—</i>				
Firewood	—'33	'34	'01	'07
Kerosene	—'16	'20	'05	'44
<i>Miscellaneous—</i>				
Soap	—'23	'24	'01	'05
Cheroots	—'83	'64	—'20	—1'82

TABLE XLIV—contd.

Errors produced in the Index Numbers for December 1927 by Errors in Prices and Weights.

B.—Tamils, Telugus and Uriyas.

Commodity.	Percentage error produced in the Index Number for December 1927 by a			
	10 per cent. error in the price in 1913 (base year.)	10 per cent. error in the price in December 1927.	10 per cent. error in the weight.	100 per cent. error in the weight.
<i>Food—</i>				
Rice—Ngasein, 2nd quality	—2'13	2'14	'02	'13
Arhar	—'23	'30	'08	'74
Sugar	—'07	'08	...	'04
Tea	—'12	'17	'05	'45
Fish, fresh	—'60	'45	—'15	—1'41
Fish, salted, dry	—'20	'20	...	'01
Mutton, goat	—'50	'75	'25	2'40
Milk, condensed	—'25	'23	—'02	—'20
Salt	—'05	'06	'01	'06
Tamarind	—'14	'17	'03	'32
Chillies	—'26	'34	'08	'74
Potatoes	—'10	'08	—'02	—'15
Onions	—'10	'09	—'01	—'09
Sesamum oil	—'33	'26	—'07	—'68
<i>Clothing and Household Requisites—</i>				
Mull	—'09	'11	'03	'25
Grey Shirting	—'38	'38	...	'01
Khaki Twill	—'19	'20	'01	'10
<i>Rent—</i>	—'80	1'09	'29	2'64
<i>Fuel and Lighting—</i>				
Firewood	—'48	'48	...	'04
Kerosene	—'09	'11	'03	'25
<i>Miscellaneous—</i>				
Soap	—'28	'28	...	—'01
Cheroots	—1'20	'90	—'30	—2'65
Toddy	—'23	'23	...	'01
Hlawzaye (peye)	—1'20	'90	—'30	—2'65

TABLE XLIV—*contd.*

Errors produced in the Index Numbers for December 1927 by Errors in Prices and Weights.

C.—Hindustanis.

Commodity.	Percentage error produced in the Index Number for December 1927 by a			
	10 per cent. error in the price in 1913 (base year).	10 per cent. error in the price in December 1927.	10 per cent. error in the weight.	100 per cent. error in the weight.
<i>Food—</i>				
Rice—Kamakayi, 2nd quality	—1'26	1'17	— '09	— '76
Rice—Sabanet, ..	— '68	'70	'02	'19
Wheat flour	—1'24	1'26	'03	'22
Arhar	— '77	'94	'16	1'50
Fish, fresh	— '28	'19	— '09	— '86
Milk, fresh	— '28	'28	'01	'06
Ghee	— '79	'95	'17	1'58
Salt	— '07	'07	...	'01
Chillies	— '18	'21	'03	'27
Potatoes	— '34	'27	— '08	— '76
Onions	— '07	'06	— '01	— '10
Mustard oil	— '23	'20	— '03	— '26
<i>Clothing and Household Requisites.</i>				
Grey Shirting	— '52	'47	— '05	— '46
Longcloth	— '12	'14	'02	'20
Khaki Twill	— '17	'16	— '01	— '08
<i>Rent—</i>	—1'10	1'35	'25	2'23
<i>Fuel and Lighting—</i>				
Firewood	— '66	'60	— '06	— '55
Kerosene	— '12	'14	'02	'20
<i>Miscellaneous—</i>				
Soap	— '31	'28	— '03	— '28
Cheroots	— '83	'56	— '26	—2'44

TABLE XLIV—*concl'd.*

Errors produced in the Index Numbers for December 1927 by Errors in Prices and Weights.

D.—Chittagonians.

Commodity.	Percentage error produced in the Index Number for December 1927 by a			
	10 per cent. error in the price in 1913 (base year).	10 per cent. error in the price in December 1927.	10 per cent. error in the weight.	100 per cent. error in the weight.
<i>Food—</i>				
Rice—Kamakayi, 2nd quality	—2'27	2'36	'09	'69
Moong	— '60	'60	'01	'05
Sugar	— '08	'09	'01	'05
Tea	— '14	'19	'05	'51
Fish, fresh	—1'13	'86	— '28	—2'49
Fish, salted, dry ...	— '17	'17	...	'01
Beef	— '45	'34	— '11	—1'06
Milk, condensed ...	— '28	'26	— '02	— '21
Salt	— '06	'06	'01	'08
Chillies	— '30	'39	'09	'86
Potatoes	— '28	'24	— '04	— '40
Onions	— '11	'10	— '01	— '10
Mustard oil	— '28	'28	— '01	— '05
<i>Clothing and Household Requisites—</i>				
Grey Shirting	— '17	'17	...	'01
Woven Sarong	— '40	'55	'15	1'44
Longcloth	— '10	'13	'03	'29
Khaki Twill	— '14	'15	'01	'08
<i>Rent—</i>	— '91	1'24	'33	3'02
<i>Fuel and Lighting—</i>				
Firewood	— '41	'41	...	'04
Kerosene	— '10	'13	'03	'29
<i>Miscellaneous—</i>				
Soap	— '26	'26	...	'02
Cheroots	—1'36	1'03	— '33	—2'92

APPENDICES.

APPENDIX A.

BUDGET FORM.

(Information for use in the Labour Statistics Bureau, Burma.)

WORKMEN'S FAMILY INCOME AND EXPENDITURE.

Name of the head of the family—

Race, Religion and Caste—

Residential Address—

Income Class—

NOTE.

This enquiry has nothing whatever to do with taxation or rates. It is for the benefit of the workpeople that the information asked for is required.

2. The particulars with regard to each family will be regarded as strictly private and confidential. All the statements will be put together in such a way as to produce general averages. It is these averages which will eventually be published.

3. The present form is intended for working class families in industrial centres. Special attention should be given to cases of families living under ordinary conditions. The more ordinary the family the better because it represents a large number. On the other hand, exceptional cases should be avoided because they are not representative of any large number.

4. Information should be obtained for the most recent month because it is most likely to be exact. There may be a tendency to overstate the expenditure and to understate the family income. Where the expenditure adds up to more than the total income the Investigator should make further enquiries. In some cases the excess of expenditure over income in one month may be met out of previous savings. If so, this should be stated.

(For detailed instructions as to filling in the particulars required, see each page of form.)

REFERENCE NO.

Family Income and Expenditure for Month of 192 .

Name and address of Establishment where employed

Description of Family.

	Men (14 years and over).	Women (14 years and over).	Number and sex of children under 14 years.
Number residing with head of family—age and relation to head of family to be given.			
Dependants not living with head of family—relation to be given.			

Family Income (1) during Month of 192 .

(2) Occupations of wage-earners. (Insert in this column the occupations of the wage- earners.)	Earnings in above month.				
	Wages.	Over- time pay.	Value of conces- sions.	Additional earnings, if any.	Total.
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
Men					
Women					
Children					

Total Amount of Family Income

(1) *Family Income.*—The monthly wages should include all war or similar bonuses regularly received but overtime pay should be entered in the separate column provided. In the column for value of concessions should be entered the approximate value of such items as free quarters, fuel or light, etc., and in the column for additional earnings should be entered any earnings by members of the family which were received otherwise than in the course of regular employment. Particulars with regard to the income and expenditure of the dependants not living with the head of the family must not be entered in this budget.

(2) *Occupations.*—The description of the occupation should be as definite as possible. Thus rice mill worker is too general. The particular occupation should be specified, for example, stone dresser or oilman in a rice mill, or again, not mechanic, but fitter, blacksmith.

Expenditure on Food.

Commodities.* (NOTE.—This list may be altered according to what is bought.)	Quality or Grade.	Market prices.		Other than market price.	
		Total quantity in month.	Total cost in month.	Total quantity in month.	Total cost in month.
(1)	(2)	(3)	(4)	(5)	(6)
			Rs. A. P.		Rs. A. P.
Rice viss					
Wheat flour ... "					
Other cereals ... "					
Arhar ... "					
Urad ... "					
Moong ... "					
Chana ... "					
Musur ... "					
Other pulses ... "					
Sugar, refined ... "					
Gur or Tanyet ... "					
Tea, ^{country} imported ... lbs					
Tea, ready made ... cup					
Coffee, Toungoo ... viss					
Coffee, ready made ... cup					
Fish, fresh ... viss					
Fish, salted dry ... "					
Fish, salted wet ... "					
Beef ... "					
Mutton (goat) ... "					
Fowls ... "					
Duck ... "					
Pork ... "					
Other meat ... "					
Carried over ...					

* NOTE.—(a) The proper unit of quantity as shown in column (1) must be used.

(b) If any article, e.g., cocoanut oil, is used for more than one purpose, care should be taken to allot the expenditure against the proper heads.

(c) If any article of food, clothing, fuel, lighting, rent, etc., is supplied at a rate different from the market rate, e.g., cheap rice by an employer, or purchases on credit, the amount actually paid should be entered in column (6), and the corresponding market price in column (4). The difference between the market price and the concession rate should be entered on page 2 under "value of concessions"; if the credit exceeds the market price the difference should be entered on page 7.

(d) Enquiries should be made whether the commodities consumed now are the same as those consumed in 1913. Where a different kind, quality or grade was used in 1913, a note to that effect should be made. The object of this is to ascertain whether there has been any great change in the mode of living since 1913.

Expenditure on Food, Fuel, Lighting and Rent.

Commodities.* (NOTE—This list may be altered according to what is bought.)	Quality or Grade.	Market prices.		Other than market price.	
		Total quantity in month.	Total cost in month.	Total quantity in month.	Total cost in month.
(1)	(2)	(3)	(4)	(5)	(6)
Brought forward ...			Rs. A. P.		Rs. A. P.
Milk, fresh ... viss					
Milk, condensed ... tin					
Ghee ... viss					
Salt ... "					
Tamarind ... "					
Spices and condiments powdered ... —					
Chillies ... viss					
Other spices and condi- ments ... —					
Potatoes ... viss					
Onions ... "					
Fruit and other vege- tables. ... —					
Sesamum oil ... viss					
Cocanut oil ... "					
Mustard oil ... "					
Other oils used as food ... "					
Food bought and con- sumed away from home. ... —					
Other food stuffs ... —					
Total Expenditure on Food					
Coal ... basket					
Charcoal ... "					
Firewood ... —					
Kerosene ... bottle					
Electric light ... —					
Other fuel and lighting ... —					
Total Expenditure on Fuel and Lighting ... —					
Rent per month† ... —					

* See note on page 3 of the Form.

† "Rent" includes ground rent and taxes payable to the Development Trust and Corporation respectively and any charges for a waterman. Where workmen live in their own houses, the amount which a tenant would have to pay for the house should be entered as Rent, and this amount, less the average monthly expenditure on ground rent, taxes and repairs, should be added to the income. Where more than one family occupy a single room, special care should be taken to enter only the share of the rent actually paid by the family to which the budget refers.

Expenditure on Clothing not bought every month.

Articles. (NOTE.—The list of articles should be extended so as to include all those in use.)	Principal materials of which the article is made.	Number of articles in use.	Cost per article when bought.	Total cost of articles.	Estimated number of months that each article will last.	Estimated cost per month on average.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
CLOTHING.		No.	Rs. A. P.	Rs. A. P.	Months	Rs. A. P.
<i>For Men.</i>						
Dhotis ...						
Longyis, silk ...						
Longyis, cotton ...						
Short pants ...						
Trousers, Pyjamas ...						
Banians, Bandis ...						
Half shirts ...						
Shirts, Pahirans, Kurtas ...						
Coats ...						
Aingyis or Jackets ...						
Upper cloth ...						
Gaungbaungs, Turbans, Pagris. ...						
Caps ...						
Shoes ...						
Sandals, ^{Leather} Wooden ...						
Slippers ...						
Umbrellas, ^{Iron} Bamboo frames ...						
<i>For Women.</i>						
Saris ...						
Longyis or Tameins, silk ...						
Longyis or Tameins, cotton ...						
Bodices ...						
Aingyis or Jackets ...						
Tabets or Upper Cloths ...						
Pawas ...						
Sandals, ^{Leather} Wooden ...						
Slippers ...						
Umbrellas, ^{Iron} Bamboo frames ...						
<i>For Children.</i>						
Dhotis ...						
Saris ...						
Longyis, silk ...						
Longyis, cotton ...						
Banians ...						
Half shirts ...						
Shirts ...						
Bodices ...						
Aingyis or Jackets ...						
Frocks ...						
Baby caps ...						
Shoes ...						
Sandals, ^{Leather} Wooden ...						
Slippers ...						
Umbrellas, ^{Iron} Bamboo frames ...						
Total Expenditure on Clothing.						

NOTE.—For instructions for filling up pages 5 and 6 of the Form see overleaf.

Expenditure on Household Requisites not bought every month.

Articles. (NOTE.—The list of articles should be extended so as to include all those in use.)	Principal materials of which the article is made.	Number of articles in use.	Cost per article when bought.	Total cost of articles.	Estimated number of months that each article will last.	Estimated cost per month on average.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
BEDDING.		No.	Rs. A. P.	Rs. A. P.	Months.	Rs. A. P.
Cots						
Mats, bamboo						
Mats, thin or weed						
Mattresses						
Blankets						
Bed sheets						
Pillows						
Pillow cases						
Mosquito nets						
COOKING POTS, PLATES, Etc.						
FURNITURE.						
Total Expenditure on Household Requisites.						

Instructions for filling up pages 5 and 6 of the Form.

Material.—Care should be taken to state in column 2 the particular kind and quality of materials of which the articles shown in column 1 are made.

Number of Articles.—In column 3 should be entered the number of each article actually in use at the time of the investigation, including changes of dress, possessed by the family.

Cost per Article.—In column 4 should be entered the price per article when purchased. If similar articles were purchased at different prices, the prices should be entered separately and the number of articles at each price shown.

Total Cost.—Column 5 will be obtained by multiplying the number in column 3 by the price in column 4.

Duration of Articles.—In column 6 should be entered the total time which each article may be expected to last from the date of its purchase to the date when it is finally discarded as useless.

Cost per Month.—Column 7 will be obtained by dividing the total cost in column 5 by the number entered in column 6.

Miscellaneous Expenditure.

Items.	Cost per month.	Items.	Cost per month.
	Rs. A. P.		Rs. A. P.
		Brought forward ...	
Taxes (a)		Amusements	
Barber		Hair oil	
Dhobi		Excess of credit over market price.	
Soap (b)		Interest on Rs.—(e) ...	
Medical fees and Medicines (c) ...		Here note any other items of miscellaneous expenditure such as religious festivals, etc., which are regular in character (c).	
Education			
Travelling expenses to and from work or bazaar.			
Tobacco (d)			
Toddy			
Liquor (country or imported) (b) ...			
Opium			
Ganja			
Kun (betel)			
Carried over ...		Total Miscellaneous Expenditure.	

Summary of Income and Expenditure.

Total FAMILY INCOME in the month Investigated (see page 2) ...

EXPENDITURE—

Rs. A. P.

Food (see page 4)			
Fuel and Lighting (see page 4)			
Rent (see page 4)			
Clothing (see page 5)			
Household requisites (see page 6) ...			
Miscellaneous expenditure (see page 7) ...			

Total expenditure of family in month ... Rs.

Excess of income over expenditure (f) ... Rs.

Remittance to dependants ... Rs.

(a) Exclusive of those mentioned under 'rent.'

(b) Name of the particular kind or quality and brand or trade mark should be specified.

(c) If the expenditure on certain articles is not incurred regularly every month, but is of a recurring nature as in the case of medicines, annual festivals, payment to dependents, etc., the estimated annual expenditure should be divided by 12 in order to arrive at the monthly expenditure.

(d) The particular preparation, e.g., cheroots, cigarettes, sebawleik, paste, bidis or sukha should be stated.

(e) The amount of debt outstanding at the beginning of the month should be entered here.

(f) If the expenditure exceeds the income all the items should be verified, as obviously it cannot be generally true that the expenditure exceeds the income every month. In some cases the excess of expenditure may be met out of previous earnings or by the sale of jewellery. How the excess is met should be stated.

NOTES OF INVESTIGATOR.

Description of Dwelling—

Number of rooms occupied by family (a)

Approximate size of each room

State whether the dwelling is in a good state of repair or is dilapidated.

State of what materials the dwelling is built.

Give details as to supply of water for drinking and sanitary arrangements.

State here whether the family buys on credit or cash system.

If interest was charged on credit purchases, state, if possible, what was the rate of interest.

Give any information available as to the occasional expenditure on religious ceremonies including marriages and funerals (b) :—

Festivals	...	...
Marriages	...	...
Funerals	...	...

State to what extent the money so spent was borrowed.

(a) If one room is occupied by more than one family the number of men over 18 and of women over 16 and the number, sex and age of children under these ages, who occupy the room, should be stated.

(b) Expenses on religious and other festivals other than those which are regular in character and are entered on page 7 should be inserted here.

ADDITIONAL INFORMATION.

Information should be obtained where possible regarding the following :—

1. (a) Nature of work and hours of labour—
- (b) Where there are two or more occupations the month of the year during which each is followed should be given—
2. Whether unemployed or not during any part of the year and if so for how long—
3. Any disease from which the members of the family suffer—
4. Any other information bearing on the economic condition. Where the family is indebted the amount originally borrowed, the approximate date and reason for incurring the debt, the security given and the method of repayment should be noted.

APPENDIX B.

Note about Scales.

In paragraph 28 reference was made to an investigation by Mr. Edgar Sydenstricker and Mr. Willford I. King into population and income in the case of cotton mill workers in South Carolina. In order to classify the population according to their economic status an attempt was made in this investigation to obtain scales showing the relative expenditure on all articles for persons of different age and sex.* Information was obtained from about 300 families of the amounts actually spent for each member of the family on certain articles generally purchased for individual use. By using the data from 140 of these families a curve was drawn for each sex showing the relative expense of obtaining these articles for persons of different ages. A scale was then constructed from each curve.

These articles, however, constituted only about one-third of the family's entire outlay and so the authors proceeded to obtain a similar pair of scales for food. Provisional scales were first adopted which were then "corrected." The method of correction appears to have been as follows: the provisional scales were used to determine the number of units in the family and the families were then classified according to income per unit (*i.e.* total income divided by the number of units). In order to see whether the allowances for females were too large or too small as compared with those for males, the food expenditure per unit (total food expenditure divided by the same number of units) was plotted as an ordinate against the percentage male as an abscissa. This appears to have been done for each income class separately. From the position of the points in the charts deductions were drawn as to the adequacy or otherwise of the allowances for females as compared with those for males. The scales were then corrected accordingly.

$$\begin{aligned} \text{Now the food expenditure per unit} &= \frac{\text{the total food expenditure}}{\text{the number of units}} \\ &= \frac{\text{the total food expenditure}}{\text{the total income}} \times \frac{\text{the total income}}{\text{the number of units}} \\ &= \frac{\text{the total food expenditure}}{\text{the total income}} \times \text{the income per unit.} \end{aligned}$$

It will be seen from this that since the families were first classified according to income per unit, what was actually being plotted against the percentage of the family male was the ratio of the total food expenditure to the total income. This ratio might perhaps vary slightly according to the percentage male, but no deductions could be drawn from such variations as to the correctness or otherwise of the scales. The scales might indeed be far from correct and yet not cause this ratio to alter appreciably with the percentage of the family male.

The authors also proceeded to test the adjusted scale for correctness as to age relationship in a similar manner. The families were first classified as explained above, *i.e.* according to income per unit, and in each income class the food expenditure per unit was plotted against the average age of the family. Presumably the average age would vary inversely as the size of the family. From the position of the points in the charts similar deductions were drawn as to the adequacy or otherwise of the allowances for children as compared with those for adults. This method of correction also appears to be open to objection for the reasons given in the preceding paragraph.

* The report appears in the American Journal of Political Economy, Vol. XXIX, 1921, pages 571-594, but the method of obtaining the scales is given in more detail in the Quarterly Publication of the American Statistical Association for September 1921.

APPENDIX C.

The nutritive value (as expressed in calories) of some of the more important articles of food.

Commodity.	Gross calories per ounce of commodity.				Price per viss.		Cost per thousand calories.	
	Protein.	Carbo-hydrate.	Fat.	Total.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Rice ...	9.0	89.0	2.5	100.5	0 5 0	0 0 10		
Wheat flour ...	12.9	85.2	2.3	100.4	0 6 0	0 1 0		
Pulses :—								
Arhar ...	25.0	65.4	4.1	94.5	0 7 6	0 1 5		
Urad ...	26.2	67.4	3.0	96.6	0 6 0	0 1 1		
Moong ...	27.4	62.1	7.1	96.6	0 8 6	0 1 6		
Chana ...	23.2	59.4	11.3	93.9	0 5 0	0 0 11		
Musur ...	29.6	64.0	7.9	101.5	0 7 0	0 1 2		
Fish, fresh ...	12.7	...	6.3	19.0	1 4 0	1 2 3		
Fish, salt, dry ...	22.1	5.1	1.2	28.4	1 8 0	0 14 8		
Fish, salt wet (Ngapi) ...	25.4	8.4	...	34.2	1 8 0	0 12 3		
Beef ...	17.7	...	40.8	58.5	1 4 0	0 5 11		
Mutton ...	16.1	...	45.0	61.1	2 12 0	0 12 6		
Fowl ...	17.2	...	29.2	46.4	1 12 0	0 10 6		
Duck ...	17.8	...	42.2	60.0	1 12 0	0 8 1		
Pork ...	13.9	...	78.6	92.5	2 8 0	0 7 6		
Milk, fresh ...	3.7	5.7	10.2	19.6	0 12 0	0 10 8		
Milk, condensed, sweetened ...	10.3	62.9	21.8	95.0	1 1 0	0 3 1		
Sugar ...	...	112.0	...	112.0	0 9 0	0 1 5		
Gur ...	2.7	78.6	...	81.3	0 9 0	0 1 11		
Ghee ...	...	...	263.6	263.6	4 4 0	0 4 6		
Vegetable oils (sesamum, mustard and ground-nut) ...	...	...	263.6	263.6	1 9 0	0 1 8		
Groundnuts (with shells) ...	16.1	86.8	17.7	120.7	0 9 3	0 1 4		
Potatoes ...	2.0	16.9	...	19.2	0 4 6	0 4 1		
Onions ...	1.5	8.4	2.1	12.0	0 4 6	0 6 6		

APPENDIX D.

Daily Allowances for Asiatic Prisoners.

Articles of diet.	Male labouring prisoners. Scale I.	Male unconvicted criminal prisoners, female non-labouring males and younger juveniles Scale II.	Remarks.
	oz.	oz.	
Rice or jowari (pyaungsan) ...	24	22	Daily.
*Fish or beef ...	4	4	Twice a month.
Arhar or gram dhal* ...	4	4	Twice a week.
Pegya, peyin or moong dhal* ...	4	4	Five times a week.
Vegetables ...	10	6	Daily.
Ngapi ...	½	½	Do.
Oil (jinjili, sesamum, peysi or refined cotton seed). ...	½	½	Do.
Salt ...	½	½	Do.
Tamarind ...	½	...	Do.
Condiments † ...	½	½	Do.

* These articles are to be withheld on the day that fish or beef is issued.

† Condiments should be issued in the following proportion for every half ounce :—

Onions	3 drachms	Ginger	1 drachm
Chillies	2 "	Turmeric	½ "
Coriander seeds	1½ "		

APPEN

Statement showing the number of Deck Passengers between the Port of

A.—IMMI

	1921.		1922.	
	Actual number.	Percentage of monthly average.	Actual number.	Percentage of monthly average.
(1)	(2)	(3)	(4)	(5)
January ...	23,909	109.9	21,966	100.7
February ...	23,196	106.7	21,777	99.8
March ...	16,957	78.0	14,930	68.4
April ...	15,086	69.4	12,984	59.5
May ...	20,560	94.5	18,535	85.0
June ...	18,513	85.1	19,308	88.5
July ...	21,902	100.7	17,239	79.0
August ...	15,600	71.7	17,201	78.9
September ...	15,184	69.8	18,832	86.3
October ...	18,719	86.1	23,304	106.8
November ...	38,995	179.3	39,188	179.6
December ...	32,260	148.8	36,554	167.5
Total ...	260,981	...	261,818	...
Average ...	21,748	...	21,818	...

B.—EMI

January ...	12,311	70.2	13,215	69.1
February ...	15,732	89.6	20,397	106.7
March ...	22,435	127.8	29,194	152.6
April ...	27,974	159.4	33,410	174.7
May ...	29,704	169.2	30,194	157.9
June ...	19,618	111.8	22,275	116.5
July ...	12,858	73.3	13,009	68.0
August ...	12,920	73.6	11,153	58.3
September ...	14,620	83.3	15,133	79.1
October ...	14,247	81.2	13,275	69.4
November ...	13,903	79.2	13,827	72.3
December ...	14,289	81.4	14,414	75.4
Total ...	210,611	...	229,496	...
Average ...	17,551	...	19,125	...

G.B.C.P.O.—No. 1, L.S.B., 8-8-1928—750.

DIX E.

Rangoon and Ports of India for the five years 1921—1925 inclusive.

GRANTS.

1923.		1924.		1925.		Total of 1921—1925.	
Actual number.	Percentage of monthly average.	Actual number.	Percentage of monthly average.	Actual number.	Percentage of monthly average.	Actual number.	Percentage of monthly average.
(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
21,747	88.4	22,842	91.7	20,087	83.6	110,551	94.4
23,248	94.5	25,351	101.8	25,509	106.2	119,081	101.7
16,644	67.6	19,817	79.8	19,923	83.0	88,324	75.4
17,232	70.0	19,043	76.4	17,040	70.9	81,385	69.5
17,163	69.7	21,861	87.8	19,147	79.7	97,266	83.1
19,004	77.2	23,360	93.8	19,579	81.5	99,764	85.2
17,356	70.5	21,033	84.4	16,248	67.6	93,778	80.1
19,415	78.9	16,209	65.1	15,638	65.1	84,063	71.8
28,118	114.3	19,276	77.4	19,291	80.3	100,701	86.0
27,324	111.1	24,800	99.5	25,065	104.4	119,212	101.8
37,416	152.1	42,920	172.3	56,658	235.9	215,177	183.7
50,611	205.7	42,352	170.0	34,030	141.7	195,907	167.3
295,278	...	298,917	...	288,215	...	1,405,209	...
24,607	...	24,910	...	24,018	...	117,101	...

GRANTS.

14,184	79.7	14,524	75.4	14,992	74.7	69,226	73.8
19,558	109.9	19,287	100.1	22,162	110.5	97,136	103.5
26,850	150.9	29,625	153.7	27,870	138.9	135,974	145.0
29,017	163.1	32,812	170.3	30,626	152.6	153,839	164.0
27,831	156.4	35,741	185.5	39,555	197.2	163,025	173.8
20,451	114.9	20,234	105.0	22,175	110.5	104,753	111.7
10,798	60.7	11,371	59.0	11,650	58.1	59,686	63.6
11,677	65.6	11,841	61.4	13,123	65.4	60,714	64.7
12,669	71.2	13,506	70.1	14,058	70.1	69,986	74.6
13,486	75.7	13,399	69.5	16,026	79.9	70,433	75.1
12,583	70.7	15,715	81.5	14,680	73.2	70,708	75.4
14,460	81.2	13,206	68.5	13,837	69.0	70,206	74.8
213,564	...	231,261	...	240,754	...	1,125,686	...
17,797	...	19,272	...	24,018	...	93,807	...

R
X: 953.438.R