

CENSUS OF INDIA, 1921

Volume X

BURMA

Part III.—Administrative Volume

BY

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ADMINISTRATIVE VOLUME

ON THE

CENSUS OF BURMA, 1921

INTRODUCTION.

1. This volume is being prepared in accordance with the orders of Government "solely for the use of the next Census Superintendent." Ten copies of all printed or cyclostyled matter issued in the course of the operations and of all forms used for any purpose were preserved. Four of these copies have been bound up in complete sets, of which two are preserved with other records in the teak boxes which are stored in the Secretariat Library in Rangoon until required for the next census; and two have been sent to the Census Commissioner in Simla. The other six copies have been made up into six sets complete with indexes, but kept unbound for reasons of economy and because it was not found necessary at this census to have so many bound copies of the papers of 1911; these unbound copies are useful as bases for drafting new forms, and more sets can be bound if desired. Additional copies of codes and manuals have been preserved, as it seemed in 1920 that it would have been useful to have sent out a copy of these for 1911 to each Deputy Commissioner at the start (or even a couple of months before that) to enable him to get a general view of what was coming upon him in the near future. Together with the records mentioned all the files of the office likely to interest him are being preserved for the assistance of my successor. I propose to omit generally in this volume all matter which is likely to be of interest only to the next Census Superintendent in Burma and is contained in the preserved records.

CHAPTER I.

Enumeration.

2. **Preliminary Arrangements.**—The first steps towards the census were taken in 1919, before I had anything to do with the census, in the forms of discussions between the Local Government and divisional and district officers concerned with backward areas about the areas to which either the synchronous or non-synchronous census should be extended and about areas in which an estimate should be made. While aware that the present practice has been accepted by the successive Census Commissioners and the Government of India since 1872, I am opposed to the inclusion of estimated areas in the census tables. Estimates as required by officers concerned in the administration of the areas involved can be made by them at any time. It is convenient to record, *e.g.*, in a note on the flyleaf of Imperial Table I the total estimated population; but it merely introduces confusion to include those in the regular population figures. In Burma all areas in which the complete schedule is not used for enumeration should be put in a class apart including estimated areas, and all tables made to relate to the same population. The choice between synchronous and non-synchronous enumerations appears to have been governed always by the view that the latter is inferior. It is important to escape from this view. The general principles of non-synchronous enumeration were given in Census Circular 5 of 1920, of which a few important items are here extracted; some supplementary instructions to deal with areas near the boundaries were given in Circular 15:—

5. Each village (or village-tract) is to be a separate block with a separate enumeration book.

6. Houses to be numbered as enumeration proceeds so as to facilitate supervision and check. The numbering can be done while the enumerator is at the house making his record. House-lists and block-lists are not required.

7. A house is defined as a building or as the residence of a commensal group as may be convenient in each area.

8. Enumeration to be effected by recording the residents of each house.

9. Every permanent resident of a house to be recorded as in the house even if temporarily absent unless he is in a synchronous area and will remain there until the 18th March and so be enumerated there.

10. Every visitor from other parts of the area (or other non-synchronous area) to be ignored because he will be enumerated in his house although temporarily absent from it.

11. Every visitor from a synchronous area to be enumerated if he intends to stay until the night of the 18th March and ignored if he intends to return to a synchronous area before that. If there is any doubt he should be enumerated and given a Traveller's Pass with instructions to produce it whenever any enumerator proposes to record him again.

12. Temporary visitors from foreign countries (*e.g.*, China, Siam) to be omitted altogether unless they are going to be present in the area on the 18th March.

13. A Traveller's Pass to be given to every person enumerated who subsequently leaves the area to go to a synchronous area and expects to be in such an area on the night of the 18th March. He should be instructed to produce it whenever any enumerator proposes to record him again. Arrangements should be made for persons who ought to receive these passes to come and ask for them. The passes for visitors from a synchronous area mentioned in paragraph 11 above can be given forthwith on enumeration if this is more convenient.

14. Members of caravans coming from outside the area to be treated as visitors.

It will be observed that the non-synchronous enumeration as conducted in Burma is not an unfinished synchronous enumeration (*i.e.* an enumeration following the lines of the synchronous enumeration but omitting the final enumeration) but a quite different conception. The problem is to arrange matters so that the numbers obtained in the synchronous and non-synchronous areas can be combined in a valid total. It all comes down chiefly to a question of the amount and nature of traffic across the borders of non-synchronous areas. Generally a synchronous census is no better in any approximately self-contained area than a census done non-synchronously on a *de jure* plan; that is, as in 1921, with certain small reservations the enumerators are to record for every house the people who belong to it wherever they may be and are to ignore all visitors. Where in addition population is sparse and ill educated and communications are difficult, it is doubtful if a synchronous enumeration has any advantage while the non-synchronous has many. There are several parts of the synchronous area of Burma in which a non-synchronous census would have been better than the synchronous census, *e.g.*, the Yeyamen tract in Kyaukse, some inland parts of Amherst, Tavoy and Mergui and probably all the Salween district.

In two areas in the Akyab district this change was made by myself for 1921. In the preliminary discussions for the Shan States it was proposed to have one or two towns enumerated synchronously. As soon as I had seen the conditions I pointed out to the Local Government that synchronous treatment of such enclaves in a non-synchronous area was a mistake which made the records meaningless (Files D-3 and D-4). It is sometimes undesirable to have special treatment for a small area in a district; but generally the decision between synchronous and non-synchronous should be determined on the assumption that each kind of census is best in the areas to which it is adapted. The more extended use of a non-synchronous census in suitable areas would frequently give improved results and would relieve the district officers of difficulties in finding enumerators and in collecting records quickly. In some cases the question of the cost of special enumerators would arise; but this could often be overcome by employing a number of them in small circles and by selecting for the posts various government servants who would have work near by in any case.

3. Another step, which was taken before my actual appointment but at my suggestion soon after my selection to be Census Superintendent, was the issue of the Chief Secretary of his letter No. 264—IV.—29, dated the 12th September 1919, and drafted by myself, which called upon every district to prepare a correct list of its village-tracts. With the institution of circle boards it may be presumed that in 1931 there will be no difficulty on this head and no need for such a preliminary undertaking.

4. At the end of November 1919 I went on leave to Europe thoroughly tired out with the strain of settlement work in war-time without the aid of a European

assistant. I returned to Burma on the 1st May 1920 apparently recovered. Longer leave was impossible because I had to finish the settlement before the leave could begin and I had to be back in time for the census; but subsequent experience has made clear that my leave was not long enough. To carry a census through successfully and without undue strain one needs to begin quite fresh.

5. Office and Staff.—When the Superintendent takes up his duties an office and a clerk and peon and a typewriter and a small supply of indispensable stationery should be ready for him. He ought not to waste time looking for these things. He wants only quite a small office at first with a table for himself and for his clerk, a couple of almirahs and two or three chairs. An apprentice or junior clerk from the Secretariat is of no use; a Burmese clerk from an ordinary subdivisional or district office is better; the head clerk of a subdivisional office is suitable if he is good at touring work. Later the Superintendent can get a better clerk if he finds it necessary; this one will always be useful.

About December or January a large office for the tabulation should be available. This too the Superintendent ought not to have to seek. He is fully occupied with preparations for enumeration and his tours ought not to be hampered by having to conduct negotiations for a building. The scale of necessary accommodation is set out in the Imperial Census Manual. But it must be remembered that in Burma clerks require seats and tables and cannot work sitting on mats on the floor, as is apparently intended in the Imperial instructions.

6. Arithmometer.—The provision of an arithmometer is recommended in the instructions of the Census Commissioner. In 1911 also the purchase of a Remington Typewriter with the Wahl mechanism for addition and subtraction was recommended. The latter costs about Rs. 1,300, and after considerable hesitation and consultation with the Census Commissioner and my predecessor, I purchased one. The typewriter was 16" wide and was useful; such a typewriter is indispensable. But the additional expense for the Wahl mechanism was sheer waste of money. I borrowed an arithmometer from the Financial Commissioner's Office, but found it unreliable although it had recently been repaired. I then purchased three small adding machines; one was the "Rapid Computer," the other two were Addiators. These were simple to use and were lent to any clerk who wanted them. They not only added vertical columns, but they were particularly useful in adding figures arranged in a horizontal line. The addition of the latter cannot be done by clerks without recopying vertically, when they probably introduce copying errors. Naturally the machines were treated badly and damaged; but they lasted till the end of the census. The Addiators cost Rs. 40 each and the "Rapid Computer" Rs. 109-12-0 nett. The former were quite good enough, and three or four such machines would be a much better investment than anything more expensive; these certainly saved their cost many times over.

7. The Census Act.—It appears to me that section 13 of the Census Act ought to put greater responsibility upon the Municipal Committee for taking the census accurately and in the method approved by the Local Government of the particular province. In section 3 (1) "local area" possibly does not include a steamship or launch moving about; consequently I do not think it is permissible to appoint any person to be a Census Officer on a certain class of vessels as was done in General Department Notification No. 348, dated the 16th August 1920. If a notification in that form is required the Act must be amended to permit it; the difficulty could be avoided, I think, by making such appointments cover the whole of Burma.

8. Notes on Imperial Census Code.—(a) *Chapter II, Articles 3 and 4.*—This is all very well in some provinces where one can make tours of a fortnight or so by motor-car. It is impossible in Burma to visit each district twice; one cannot even visit all districts once, even though the visit to each is cut down to the minimum. There is very little time in practice for reading gazetteers. Inspection notes of previous census are about all the guidance one gets from the past.

(b) *Chapter VII, Article 4.*—There is a suggestion here that the enumerator should copy into his enumeration-book a rough record passed by the supervisor.

I condemn this in Burma without reservation. I know far too much of the introduction of copying errors to allow it. It is of no use saying supervisor must check the fair copy again; that simply would not be done. It is not even certain that the whole record would be copied—in fact, in a fair number of cases it would be curtailed. Moreover there is the cost of stationery for the rough record to consider; this would come to at least as much as the saving which would accrue at slip-copying by having a clean record to copy from—and as a matter of fact the copied record would not be so over-clean as some might expect. If a rough record is made it should not be on rough blank paper but on enumeration-forms distinguished from the proper forms by a bold vertical band printed across or some similar device. The objections however to this rough and fair copy system are so great that only under almost inconceivable circumstances are its advantages likely to outweigh them; I think the Code should mention it as an extreme measure only to be adopted after careful consideration of all possible ways of avoiding it. I think it is extremely probable that where this process could be considered at all a non-synchronous enumeration is demanded.

Chapter VII, Article 7 (2).—The blank line after the entries for each house should never be used at the final enumeration. There are two reasons. One is that the supervisor should be able to make a check of all such entries on the morning after the enumeration (or on the same night if he meets the enumerator on his rounds). If the new entries are all collected at the end of the book he can see that every column has been filled in, and in many cases he can still refer to the person enumerated to repair any omission. The other reason is that the blank line facilitates the counting of houses; but an extra name added *before* the final enumeration should be put into this line all the same.

Chapter VII, Article 7 (7).—The last sentence asks for the enumerator's opinion of each person's age to be recorded. If this direction is followed I do not wonder that the Indian age-records are bad; each enumerator will have one or two favourite numbers which he is constantly recording. It ought, I fancy, to be qualified even in India so as to apply only in cases in which a manifestly absurd age is given. Possible conditions in India are so bad for recording age that my view seems too strong. But if ordinary people give ages so badly the enumerators will not be very excellent judges of age. My strongest objection however is that the direction introduces the opinion of the enumerator into the record, and having done that for one column you cannot know where it will stop. *Every* column without exception should be entered as a record of declared fact independent of the enumerator's views. This principle was adopted in Burma and should be made a fixed principle and strongly emphasised again in 1931. The age-records so obtained will be no worse than the guesses of enumerators of the same education as the people enumerated. A different way of exercising some check was given in Burma in the Supplementary Instructions to Supervisors; see the opening article of Chapter V of the Burma Report.

9. General Village Register.—The instructions for the preparation of the General Village Register were issued before I returned from leave as the Secretary to Government's letter No. 793—V.-2, dated the 23rd March 1920, which however was drafted by me before my leave began. If the General Village Register is used in 1931 the last column of the form, headed *Block*, should be omitted; it is of no use and confuses the register. I do not think, however, that such a register will be necessary again. The synchronous area is now provided with circle boards, and the census organization will presumably follow the boundaries of the circles. An absolutely correct list and map of the village-tracts within each circle should be available. Then the form used for circle-registers ought to be filled in at once without the preliminary step of the General Village Register. Four lines of space should be left in the circle-register at the end of the entries for each village-tract for the addition of new entries as required. It should be made clear that if a new block is made at any time there is no need to re-number all the blocks of the circle. Some supervisors in 1920 who formed a new block in a village-tract which already had blocks numbered 3 and 4, made 5 the number of the new block and re-numbered all the blocks originally numbered 5 and upwards; this caused difficulties afterwards in preparing village census tables besides wasting time in the first instance. It would be well to have an index prefixed to the circle-register showing all block-numbers in order and opposite each number the village-tract to which the block belongs. The domain controller should have a list of circles showing for each the included village-tracts and the name of the

supervisor. The domain register would be a copy of copy of the circle registers prepared when arrangements began to be settled, say in July. The district office does not need another copy; it needs only the Abstract of Domain Registers. Even if supervisors' charges are again made the basis of the organization and do not agree with administrative circles, I think the General Village Register is not required even in rural areas. It is certainly not required in any town which forms a separate domain. But a correct list of the village-tracts must be available before the other work starts.

I recommend dealing with Chapter XVIII of the Slip-copying Code when the matters of circles and domains and the registers of these units are being settled. It will not of course be necessary to complete that chapter then; but if a survey is made of what will be required in the slip-copying office to produce the desired village census tables, it will probably be possible to frame the instructions for jails and other places of adventitious population so as to simplify the preparation of both Slip-copying Registers A and V-1

10. Census Divisions and Officers.—The change of name from a charge under a Superintendent to a Domain under a Controller saved much confusion. Generally there were two domains in a large township, with the Township Officer and Inspector of Land Records as controllers. The Township Officer was of course responsible for the work in all his township; the Inspector was in effect very much an assistant domain controller confined to a particular part of the township. Communications sent to all domain controllers alike, and supplies of forms, might be sent direct to the Inspector in such a case, not through the Township Officer; but the latter should be informed, and in some places it might be more convenient to send everything through the Township Officer, especially as all returns, *e.g.* Abstract of Domain Registers, ought to go through him for check. The introduction of circle-boards may, however, cause considerable difference in this in 1931.

I do not think there are any special remarks worth making about circles and supervisors. Blocks were too large in Mandalay City; I asked the Deputy Commissioner to reduce them, but he declined to do so because he was certain the enumerators could manage them. The Deputy Superintendent received the Deputy Commissioner's letter on this subject while I was on tour, and did not realise its importance. Consequently I did not see it till my return, when the special plague enumeration in Mandalay was already in hand. I had to let the matter go; but some of the enumerators were so late in completing their rounds at the final enumeration that they found some households had gone to bed and could not be roused to check the record.

It is worth suggesting to Deputy Commissioners that the supervisor should be regarded as the real enumerator responsible for the accuracy of the record. The nominal enumerator really practises in making the preliminary record so as to learn how to make new entries required on census night; but the supervisor should so check the preliminary record that the enumeration becomes practically his. All entries made on census night should be at the end of the enumeration-book even if they belong to a house already entered in the register and there is room for an addition to the previous entries for it; this makes it easy for the supervisor to check, on the morning after the census, entries he has not seen before.

The Commissioner of Settlements and Land Records occasionally asked me during 1920 if he might employ some of his Superintendents on their regular work for a little time; but I do not think it can be doubted that generally the system of the definite appointment of the Superintendent of Land Records as District Census Officer was right. Otherwise subordinates play off one master against another. Conditions in 1931 are likely to be so different that a detailed discussion of the system is not now worth while.

11. Census Divisions in Towns.—It is not desirable to require the census divisions in towns to follow closely those of the previous census. The Code of 1911 made a strong point of this. The census divisions should be made with regard rather to the future, and especially with regard to the collection of vital statistics. Where a boundary of 1921 crosses one of the divisions thus determined it can be made a boundary of the next lower grade of census division—*e.g.*, if it crosses a domain it can become a circle-boundary. Then it will not be difficult to tabulate the statistics so as to afford comparability with those of 1921

Special care should be taken to define the normal civil and adventitious populations of towns at the very beginning and to start the organisation of the census in towns with this distinction in view. This will affect the instructions for jails, hospitals, etc., in towns, as it should always be arranged for the adventitious population to be in separate enumeration-books. The distinction was not really made in the present census until slip-copying was reached; it would be much simpler if adopted from the very beginning.

12. House and House-list.—Column 4 of the house-list should be omitted; it serves no useful purpose but does cause bewilderment. I have collected in the district census reports opinions on the substitution of the term *household* for *house*, but I do not think this substitution would be advisable because there are such things as *zayats*, *kyaungs*, *godowns*, etc., which would perhaps cause more confusion if the term *household* were used than they would when the term *house* is used. Amongst these different classes come boats drawn up on the shore or moored at the river bank; it is convenient to give each of these a separate number as though it were a house. I think the idea of collecting statistics of families or households in the form of statistics of houses is a mistake; the house should remain an artificial census-unit to facilitate complete enumeration. I would prefer another name for it, but I cannot suggest one.

I think lime was used more often than anything else for numbering the houses in rural areas; soot and oil were used in some places, the former being obtained in a finely divided state from the bottoms of cooking-pots.

The house-numbering causes great annoyance to some people who have taken the trouble to keep the fronts of their houses nicely painted and in good condition. I heard many complaints about the disfigurements of houses and gate-ways in Rangoon. I could take no blame for this, as I suggested to the municipal authorities that they should advertise a warning in the newspapers that householders should provide small boards suitably fixed to the buildings that could have the house numbers put on them and so avoid all disfigurement. The board would have to be placed in a conspicuous position which could always be found at once without making any search by any Census Officer inspecting the work, and it would have to be fixed in such a way that it could not be removed easily; for instance, it would not be sufficient to hang it by string from a nail. Many households would be willing to make some provision if the conditions were published. This ought to receive attention in future.

13. Household Schedules.—I do not think there was any need whatsoever for household schedules. Some districts used a few, although I deprecated their use. If none had been available they would not have wanted them; in any case their request could easily have been denied.

14. Circle Summaries.—The instruction that enumerators' abstracts should be sewn to summaries seems to serve no useful purpose. If the enumeration-books are not sent with the circle-summary to the domain controller (*i.e.* charge superintendent) he cannot check the abstract. He can of course, if he has the abstract, check the copying of its totals into the circle-summary. Perhaps the best plan is to attach the abstracts to the circle summary only when the enumeration-books are not sent with that, and otherwise to leave them on the cover of the enumeration-book.

15. Supply of Enumeration Forms.—The standard rate of supply of enumeration schedules for the Census of India is 54 schedules per 100 houses. In 1911 the supply in Burma was 66 per 100 houses, and in 1921 it was still 58. I think my successor should calculate his requirements on a basis of 10 per 16 houses (62·5 per 100) and supply districts initially at the rate of 58·33 per 100 houses; this ratio looks complicated but actually it is simpler in calculation than the standard 54, because it requires only that one-half the number of houses should be increased by one-sixth of itself. District Officers should supply subordinates in the first instance on the scale set up in 1921 and have the remainder for reserve. The reasons for enhancing the Burma supply above the standard 54 are that communications are difficult in large parts of each district, the distances within districts to which forms have to be sent are greater than in Indian provinces, and further there are larger areas with a very scattered population which leads to a larger proportion of schedules in which only a few

lines are used. In any case the Superintendent should allow himself ample margin in calculating the amount of paper required; he should get enough to give something over two schedules for three houses because he can use any excess of schedule paper for sorters' tickets. (I do not recommend this paper for compilation sheets because it does not stand enough wear and tear; cover paper is better for those.) Moreover he can sell the excess to bazaar people who want it for wrapping up goods and are glad to get such cheap paper. It must not be overlooked that special demands may have to be met, as in the case of the special plague enumeration in Mandalay in 1921 which is responsible for the high consumption of schedules in that district which is shown in Statement III of this volume.

The consumption of covers of enumeration-books works out to nearly 12 per 10 blocks. I think it is probable that some districts used these extravagantly because they had an ample supply; but partly the wastage is due to wear and tear of covers which are then replaced with new. It is a false economy to cut down the supply of covers, especially when the paper is as poor as it was in 1920-21. I think it will not be extravagant to increase by one-sixth the number of blocks shown in the Revised Abstract of Domain Registers to determine the supply to each district, while one-fifth more than the total number of blocks should be increased by a suitable allowance for enumeration of railways and the Port in Rangoon to determine the number to be printed. The main bulk will of course be printed and sent out before the Revised Abstracts are received; but a supplementary supply would then be printed to make up the number suggested. It should be noted that cover-paper is much more suitable than schedule-paper for sorters' tickets and compilation-sheets, so that a generous supply should be ordered in the first instance. Any excess left at the end can be sold, while any fear of a deficiency is a terrible worry to the Superintendent. I should not again use schedule-paper for sorters' tickets, but sell any excess immediately after enumeration. Incidentally small excesses of coloured paper for slips are useful to make distinctive sorters' tickets for some purposes; *e.g.* blue paper was used for special sortings of Christians in 1921 and red for Indians.

16. Stationery for Enumeration.—Paragraph 12 of Circular 9 granted an allowance to every Deputy Commissioner of Re. 1 for every 10,000 persons in the district for the purpose of petty stationery. (The proof of the circular was passed in my absence with an error which made it say Re. 1 per 1,000; this was corrected by an amending letter.) In the district census reports will be found many complaints that a larger allowance ought to be made. This was due partly to the practice of sending out written instructions from inspectors and supervisors instead of giving personal instruction. But it is true that enumerators do not appreciate having to buy pen and ink in order to do for Government work for which they are not paid.

17. Plague.—There was no danger in 1921 of any difficulty with plague except in Mandalay City. There a special enumeration was made at the end of January in case plague should break out later and cause an evacuation of the city. Special circle-summaries were printed in the ordinary form but on red paper, and the special enumeration was summarised in them. It was proposed to use this plague enumeration as a preliminary enumeration, but it was found better to start afresh.

18. Census Holidays.—In order to enable Government Officers to perform their duties with respect to the preparation and checking of the preliminary enumeration, and also to complete the duties connected with the final enumeration and the preparation of provisional totals, the following General Department notification was issued by the Local Government and dated the 15th September 1920:—

No. 411.—For the purpose of enabling Government servants and others to assist as far as possible in taking the census on the 18th March 1921 and of facilitating the preliminary census operations, the Lieutenant-Governor directs that (except in the Rangoon Town District) on the 1st and 2nd March 1921, and on the 18th and 19th March 1921, all public offices and, as far as may be practicable, all Government schools in Burma shall be closed. The Lieutenant-Governor further directs that, in the Rangoon Town District, all public offices and, as far as may be practicable, all Government schools shall be closed from the 4th to the 8th March 1921 (both days inclusive) and on the 18th and 19th March 1921. With the exception of urgent work no public business unconnected with the census will be transacted during the periods above mentioned.

19. Preservation of Records.—Enumeration-books are dealt with in the next article. Slip-copying Registers A and E, domain registers, some copies of both Parts I and II of the code and of the manual, census maps, etc., are stored by every Deputy Commissioner in his record-room (see File R-23, Volumes I and II). A bound copy of each volume of the Census Code and three bound volumes containing files relating to languages and races have been placed on the shelves of the Secretariat Library. Two volumes of the District Census Reports of 1921 have been handed over to the Director of Public Health; they contain the reports on slip-copying as well as on questions which interest the Health Department, but it has been agreed that the Census Superintendent of 1931 will be able to borrow all the volumes when he wants them. (It would be better to arrange next time to keep slip-copying reports separate.) There is also a volume of Town Census Reports which has been sent to the Director of Public Health on the same terms. The District Census Reports of 1911 have also been deposited with him. The maps of the Boroughs (see title-page of Provincial Table V) have been given to the Director of Public Health as records of his office. In addition I have sent him the provincial compilation-sheets of Imperial Tables VIIA and XII; but as these are on the poor paper supplied for enumeration they are not likely to last until next census. While they last they furnish age-statistics by five-yearly groups throughout Table VII B. Part III of Provincial Table III was designed to make good the most important loss if those compilation-sheets fall to pieces, and in any case to furnish copies readily available to all enquirers of the most important of the figures not printed elsewhere. The preservation of some other records has already been noted in the introductory paragraph of this chapter.

Preservation of Enumeration-books.—The enumeration-books have been preserved in each district in accordance with letter No. 141—V.-43, dated the 4th November 1921, from the Secretary to Government, to all Deputy Commissioners and the Superintendents of the Shan States and Pakökku Hill Tracts. The letter is reproduced below. I suggest destroying these enumeration-books in 1932 and replacing them by the books of the new census.

As it is desirable that no collated information should be destroyed which might encourage statistical investigations into sociological matters, the Local Government has decided that the enumeration-books of the 1921 census shall be preserved until the completion of the tabulation for the census of 1931.

2. As however these contain information which must be treated as confidential special care must be taken to see that no unauthorized person has access to them. The following instructions must therefore be observed in respect of these enumeration-books:—(A) Orders for their inspection must be in writing and must be signed by the Deputy Commissioner Superintendent, who will see that permission to inspect the schedules is given only to approved responsible persons who may wish to make *bonâ fide* statistical enquiries of a specific and definitely described nature of which the Deputy Commissioner Superintendent approves. (B) Such persons must also be required to state in writing:—

(1) That they will not, without the sanction of the Deputy Commissioner Superintendent, make any enquiries or collect any statistics other than those for which the Deputy Commissioner's Superintendent's original sanction was specifically given; and also

(2) That they will not, without the sanction of the Local Government, disclose to any other person any information derived from the schedules which is not of a purely statistical character or is of such a character that the identity of the individual persons to whom it relates is indicated thereby.

3. Instructions on the following lines may be issued to Record-keepers subordinate to you requiring that—

(1) The census enumeration-books of 1921 be preserved in the district record-room until further orders are issued;

(2) No person be allowed to inspect them without a special written order signed by the (1) Deputy Commissioner (2) Superintendent. (Such orders shall be issued by the (1) Deputy Commissioner (2) Superintendent only in accordance with the conditions prescribed in paragraph 2 of the letter No. 141—V.-43, dated the 4th November 1921, from the Secretary to the Government of Burma, which is filed in Main File No. _____ of the General Department);

(3) The books be tied in circle bundles and stacked by domains and by townships. (Preferably they should be placed on those shelves of the record-room which are least conveniently situated with respect to the entrances and ladders; so that the storage of other records may be interfered with as little as possible and unauthorized persons may be prevented from having access to them);

(4) One or more copies of these rules be affixed in a prominent place near the enumeration-books so that any person approaching the latter will become aware of the rules.

20. The Administrative Volume.—This is in my opinion a mistake. All remarks of interest only to my successor in Burma should merely go into a file which will be available to him when he takes up his duties. Remarks which concern Burma alone but relate to matters discussed before the Superintendent takes up his work should be reported to the Local Government, who would place them on record for consideration six or seven years later. Remarks which are of possible interest in other provinces should form a provincial chapter in a single volume including all such contributions from all provinces; this would make it much easier to consider such remarks at next census. The statements of census divisions, etc., in the present volume should be sent to the Census Commissioner and copies filed in the office-files where the next Superintendent would find them. An exception should be made only of the statement of accounts; that could go as an appendix to the Report Volume. The lists of non-synchronous and estimated areas which have hitherto been included in the administrative volume belong properly to the Report Volume because a correct appreciation of some items in the tables depends upon them; I have included them in the introductory chapter of the Report Volume accordingly.

21. Public Comments.—I have asked that the Director of Publicity should collect all notices of this census which appear in the Press and send the file containing them to the Secretariat Library to be preserved with the other census-records preserved there for the benefit of my successor, who will thus see what were regarded as defects or serious omissions in the present census and be able to rectify them in the next.

CHAPTER II.

Tabulation.

22. Tabulation consists of three parts, the slip-copying, the sorting, and the compilation of the figures obtained by sorting.

SLIP-COPYING

23. In accordance with the recommendations of the administrative census report of 1911 the slip-copying was undertaken at district headquarters except for Rangoon Town. The experiment was not a great success on this occasion because of the preoccupation of Deputy Commissioners with other matters, as explained in the Introduction to the Report. The errors in Slip-copying Register A and the bad packing and consequent delays can be avoided in 1931 by laying further emphasis on these points. The Local Government should be asked to issue preliminary orders to Deputy Commissioners to give more immediate supervision to the work. They should watch it very closely until it is well started. Particularly they should see that the supervisor initials every line in Register A to certify that he has verified the correctness of the horizontal totalling as directed in Article 38 of Chapter XV of the Code; and they should arrange for the Deputy Superintendent to test this and see it is really done. It is possible that something was lost by having no training-class for slip-copying; but that was impossible in 1921 because the Census Commissioner came to Burma at the time when it would have been going on. I do not think any training-class ought to be needed. The Deputy Commissioners will have the advantage of having Registers A and E of 1921 available in their record-rooms, so that they ought to get a very clear idea of the work. Some sample slips (filled in) can be sent them from among those saved from the 1921 census for the purpose.

24. The arrangements made for the slip-copying are set out in the relevant Circulars Nos. 6 and 16 and the Slip-copying Code which was issued as

Chapters XV to XIX of the Census Code. There will be in 1931 the advantage that the very tentative Circular No. 6 will not be required. Copies of the Slip-copying Code have been preserved in nearly every district office, and others are available with the stored records of the census office; these can be issued instead of Circular 6 with some explanation. The District Census Reports (in the custody of the Director of Public Health) have reports on slip-copying which the Provincial Superintendent of 1931 can consider with reference to the Code and to the conditions of the time.

25. Originally two or three districts proposed to have the slips copied by enumerators from the preliminary record and then checked and corrected accordingly to the final record by a special staff. Instructions for this work were sent to those districts and they received the earliest supplies of slips. But only Sagaing district carried out the system. There seems to be no particular economy in the plan and I think there are serious objections to it, and that it would probably be best not to suggest it in 1931. The introduction of such suggestions clouds the simple description of the slip-copying system which is required if only the special staff of copyists is used. There is already a feeling that enumerators do a good deal for the zero pay they get. The enumerators are not perfect in enumeration, and it is inadvisable to add further work to them on this account. There is little likelihood that any large amount would ever be saved by employing enumerators to copy; their work must all be checked, and there is much expenditure involved in getting blank slips distributed with instructions and collecting them again, all this requiring some organization at a time when the whole district office is particularly busy. In case the method is contemplated, however, I note that paragraph 11 of Circular 6 is misleading in its second sentence, as it might mean that supervisors would write up the slips in their own homes after collecting enumeration-books from enumerators. But the Note to paragraph 1 of Circular 16 indicates that the slips were to be written from the preliminary record and sent up to headquarters for check and completion according to the final record.

26. In some districts the wood for making pigeon-holes to hold the slips for copyists was supplied by the district office; the average cost of one frame of pigeon-holes was then Rs. 1-10-2. When the carpenter supplied his own wood the average cost was Rs. 3-9-4. Mandalay had elaborate frames made at a cost of Rs. 10. A statement of the rates paid in all the districts is in File G-20. After the central office had finished sorting the pigeon-holes were auctioned; but the price obtained hardly paid the cooly-hire for taking them to the place of auction which was about 300 yards away.

27. The rates of pay for slip-copyists worked out as a rule to about one rupee for a little over 300 slips; at the beginning the rate was even higher. A note of the rates paid is in File G-20, and the district reports have details. Including the supervision the cost of slip-copying in districts outside Rangoon was Rs. 71,710 apart from the cost of organization of supplies and of collecting the slips and conveying them to the census office in Rangoon; this works out to 1.05 pies per head of population, and the complete cost must have approached 1.1 pies.

28. **Daily Outturn of Slip-copyists.**—Statement IV at the end of this volume shows particulars relating to the work of slip-copying in the various districts according to the returns made by the district offices. Some of the returns are probably incorrect. It is unlikely, for instance, that the average daily outturns in Thayetmyo and Pakōkku districts should be so different as 528 and 237. Suspicion attaches to all entries in column 6 far from the range of 300 to 400; either such are incorrect or there were special circumstances. For instance, in some districts casual help was given by the permanent clerks out of their regular office hours; by reckoning only paid time the calculated daily outturn is naturally increased. It should be observed that only the labour of copyists is regarded by Statement IV; the cost of supervisors, etc., must be added to the cost implied by this statement.

29. **Colours of Slips.**—As yellow slips easily discolour or fade to look very much like brown red ink was used for printing them and made a useful distinction.

30. Symbols on Slips.—It seems to me that it is a mistake to print on the slips the symbols for unmarried, married and widowed. Sex is rightly shown on the slips by a bold printed symbol because its distinction has to be recognised throughout the work. But the distinction of civil condition is given up after sorting for Table VII and is only revived again for certain limited classes in sorting for Table XIV; and I am sure the use of symbols for it does not pay. The saving of trouble and expense in supplying slips to districts and even in printing them is very great if only two kinds of each colour are used; while it would be easy for the copyist to write a single letter on each slip to represent these characters, and he would save more time and energy than that used by having to select from only two instead of from six kinds of slip of each colour. For noting civil condition an extra place must be provided on the slip. It could be provided by dividing the line for age into two with a small vertical bar; this would properly involve transferring the column for civil condition in the enumeration-schedule to come between those for age and race, but there would be no harm in that. If race is substituted for religion as a basis of classification other changes are required.

31. Religion versus Race as a Basis of Classification.—Religion was adopted as the basis of classification for the Census of India because it suits Indian conditions. But it is not so satisfactory in Burma. The only argument in its favour seems to be that it produces tables uniform with those of other provinces. But this is really worth quite little because six-sevenths of the population is Buddhist and is not assimilated to any large part of the population of India in any of the All-India Tables in which a religious classification is adopted. Moreover the differences between Indian Buddhists and the Buddhists of Burma are so great that it is quite wrong to combine any statistics for them. Even the Hindus and Mahomedans of Burma differ somewhat from the people of the same religions in India; and in any case it would be ridiculous to mould the census of Burma on Indian lines because those suited the Indians who make up only 7 per cent. of the total population. If nothing were sacrificed in following the religious basis, if that in fact were only a device for dividing up the population of each district into classes of suitable size for the sorters to deal with in the census office, the case would be different. But actually the religious basis is inconvenient in Burma because it affords no distinction at all for six-sevenths of the slips while the remaining one-seventh is often divided into trifling parts which cost as much work for tabulation as units of average size. In many cases the figures for separate religions are not preserved in the published tables; the most important tables in this connection are VII, VIII, IX, XIV, XX and XXI. The Health Department in Burma has constantly asked for race to be taken as a basis for Table VII and is undoubtedly right in doing so; the Health Officer in Rangoon has made the same request. To provide statistics by race as well as by religion is expensive; race ought to be substituted for religion throughout Tables VII and VIII, and Tables VIIA and VIIIA in their new form would render Tables IX and XIV unnecessary.

The racial-classes which are to be recognised should be discussed some time before next census. I suggest as a basis for discussion People I, Karen, Chinese, Burma-Moslem, Indian, Others as six classes. More than six classes would introduce practical difficulties in connection with the slips. Six religions could be distinguished on the slips if desired by the present civil-condition symbols, by a circle, a six-pointed star and the married symbol doubled; but it would probably be enough just to use an open or closed circle to represent sex, and so get the advantage mentioned in the preceding article. The first step is to determine the classes for which separate age-statistics are required, then to see what further divisions are required for other subjects such as literacy or occupation, and then to see how far that desire can be satisfied without introducing excessive technical difficulties in the tabulation. The classification by Peoples in Imperial Tables XIII and XX of 1921 may give some help in deciding what classes to adopt.

The adoption of race as a basis in this way would involve change in the order of columns in the enumeration-schedule which would then show sex in column 4, immediately after the name, followed by race in column 5, religion in column 6, age in column 7 and civil condition in column 8. This place for sex is in fact altogether a more natural place for it in any case and more useful than the present even with religion as a basis of classification; while the juxtaposition of race and religion would prevent confusion of these two characters, and

the adjacency of the columns for age and civil condition would still tend as now to prevent gross mistakes in them.

These suggestions involve of course the separation of the census of Burma from that of India. The latter would really lose nothing thereby but rather gain in the homogeneity of its statistics. The exchange of records of migration would of course continue as now.

SORTING.

32. The sorters' tickets should be so designed that all numbers that have to be added are in a vertical column. The totalling of more than two numbers entered in a horizontal row is a dubious process, and is done as a rule by first copying on to a rough piece of paper. But the use of such rough papers should be forbidden. If there is an advantage in recopying the numbers for totalling, the sorters' ticket should provide space for this; then the compiler will have the same advantage when checking the ticket without spending time to copy the numbers again, and will also be able to detect and correct any errors in copying.

33. As far as possible all entries in sorters' tickets should be in the same order as in the compilation registers; this saves much time and many mistakes in compilation. For this reason the sorters' ticket for Table XI has the names of the Burma districts printed upon it in the standard order ready for the sorter to make his entries against them.

34. If the back of a sorter's ticket is to be used it is better to print the form on the back upside down (*cf.* Table XIII, Sorter's ticket, 1921). Everybody learns immediately to turn forms over by picking up the top or bottom instead of the left or right-hand edge; and the advantage is that when the form has been turned over the total at the foot of the other side is seen by merely bending over the top of the paper. Thus accurate copying of such totals onto the back is facilitated. Even for tickets in which the two sides are independent (if such can be) should then be made like this, so that a regular habit of turning the tickets can be developed.

COMPILATION.

35. **Compilation Forms.**—In all compilation-forms totals should be entered in the top-line or the left-hand column where they are adjacent to the descriptions to which they relate; this facilitates accurate and rapid copying into other registers.

36. **Age-tabulation.**—In Imperial Table VII B the number of age-groups has been considerably extended in 1921, but there is not yet sufficient detail to be of great use. Decennial age-groups have the disadvantage of saving very little in the cost of printing although they sacrifice much of value. There is no saving whatsoever in the compilation of the tables; in fact it probably costs more to prepare the manuscript copy of Imperial Table VII B which is sent to the Press with decennial age-groups (above age 20) than with quinquennial groups, because the figures of the latter would be copied direct from the registers while the former require various columns to be compounded. The proper course is to exclude Imperial Table VII B from the volume of Imperial Tables altogether and to treat it in something the same way as the Village Census Tables save that its preparation and publication in some form or other should be compulsory. The Government of India would pay for Imperial Table VII A, and the Local Governments for the rearrangement of those figures in provincial tables. It should be open to the Local Government to include statistics by townships in the same tables if it chooses to do so. Similar remarks apply to Imperial Table VIII B. The volumes of Imperial Tables would be much more convenient to use if the series of tables for the whole province were not interrupted by these two tables of local details.

If quinquennial age-groups up to age 50 are not adopted for Imperial Table VII B the Local Government should be asked, as soon as the form of that table is known, whether it wants a supplementary tabulation printed to show quinquennial age-groups. In the alternative it should pay for good lasting paper to be used for the Compilation Registers of Table VII, both the provincial register

and that for every district ; then these records could be preserved to give information supplementing the printed tables. However, I advocate rather the printing for quinquennial age-groups up to age 50 throughout ; after age 50 only the groups 50-60, 60-70, 70 and over are required.

37. The Occupational Tables.—Although it is concluded in Chapter XII of the Report that the statistics of Imperial Table XVII have some value, it is still clear, when consideration is given to magnitude of the work involved in this table and to the consequent cost, that the system of classification ought either to be ended or very seriously mended. The best plan seems to be to throw away the greater part of the Bertillon system, which is used neither in England nor in Bertillon's own country of France nor in any other first-class country; and to keep only his classes and sub-classes, Sub-class I however being subdivided somewhat as in Burma in 1921. The idea of tabulating the whole population in detail by occupation should also be given up in exchange for a tabulation of figures for persons of some selected descriptions. A very limited number, say 12 to 20, of industries should be selected for special tabulation, and each sub-class should be regarded as consisting of such of these special classes as it includes and a remainder. There would thus be between 20 and 40 "orders" for tabulation. At the same time a limited number of clearly defined *occupations* such as *carpenter, blacksmith, clerk*, should be adopted, and each order should be classified again according to these and a remainder. Then it would be possible to count the totality of these occupations, to study their distribution among the industries and the distribution among these occupations of the persons in each industry, and to study such matters as race and age-distribution in the various classes. The proposed change involves difficulties with regard to the enumeration-schedules, but it would avoid what is probably the real difficulty in the present system, namely, that it was devised to suit the entirely different conditions of countries in Western Europe and is not adapted to the economic system of this country.

The enumeration-schedule might have three columns as now, but they would be used to show (1) whether worker or dependent, (2) industry, (3) occupation. I do not think it would be any more difficult to get correct entries made in these than in the present columns. There are difficulties I admit ; but the difficulties of the present system are not really less—they are only more easily evaded by making unsuitable entries.

For subsidiary occupations I do not see clearly what can be done ; I think on the whole it would be best to leave them out for one census till the new system for principal occupations had been tested.

CHAPTER III.

Cost of the Census.

38. Systems of Accounts.—The system of keeping the census accounts was the same as in the census of 1911 when two sets of accounts were kept with the names of "Treasury" and "Departmental" Accounts. The Departmental Accounts are intended to show the cost of all labour or materials consumed on account of the census which can be specifically charged to it ; they ignore, however, the cost of the time and labour given to the census by Deputy Commissioners and all the ordinary government staff of each district as part of their general administrative work, and they ignore some comparatively small expenses for postage and stationery defrayed in the district offices as part of the general expenditure for administration. The Treasury Accounts show, with the same omissions, costs which would not have been incurred if no census had been taken. The difference arises from the system of employing, for certain parts of the census, regular government servants who are paid a little above their regular pay in consideration of having the trouble of learning a new kind of work and of taking new responsibilities. In the office from which such a man is taken there is usually a chain of temporary promotions among his juniors to fill his place, and the finally resulting vacancy in the lowest grade is filled temporarily by an

apprentice. The pay given to this apprentice *plus* all the acting allowances on account of the promotions and the special allowance of the deputed officer are charged in the treasury accounts; while in the departmental accounts the amount charged is that actually disbursed to the deputed officer who does the census work. There is however an omission from the treasury accounts of the cost of the additional officer who must be employed somewhere on account of the Superintendent of the Census Operations being placed on this special duty. The charges included in the departmental accounts of Statement VIII but excluded from the treasury accounts of Statement VII are collected in Statement VI; the charges excluded from the departmental but included in the treasury accounts are shown in the last three lines of Statement VII.

39. The Accounting.—Unfortunately the accounts have not been kept as they should have been. At the very beginning there was some misapprehension in the office of the Accountant-General of the rules prescribed by the Comptroller-General for keeping census accounts. The statement of expenditure for September 1920 which I sent to the Accountant-General was returned with a pronouncement that it was entirely wrong and with another statement said to be correct. The discrepancy of the two statements amounted to Rs. 8,660, the whole of which was due to errors in the Accountant-General's Office. After some discussion and the loan of my registers the Accounts office sent me a revised statement, which however, as the Comptroller-General's heads of account were not used, could not be compared with my accounts except in the total which was now Rs. 1,058 short. My statement of expenditure up to the end of September 1920 was eventually accepted by the Accountant-General in a letter dated the 15th September 1921. Meanwhile the accounts of all the intervening months had got into similar confusion because amounts were constantly being charged to "Census" in the Accounts office either without my countersignature or in some other way in contravention of the Comptroller-General's rules.

The Accounts office seemed to overlook altogether the provision that all contingent expenditure for census must be countersigned by the Provincial Superintendent. It was open to me at the beginning of the census to require a complete statement of expenditure every month from every Deputy Commissioner, and this was done in Census Circular No. 2 which was based upon the corresponding circular of 1911. Later I found this was not so clear as it should be, and then I issued revised instructions as my Memorandum No. 863—F-1, dated the 28th September 1920, in which I said that the ordinary detailed contingent bill in T.F. 40 would be sufficient for the monthly statement of such expenditure, and that a monthly statement need only be sent for salaries or duty or travelling allowances disbursed. It was obviously desirable to avoid if possible adding to the monthly returns which each Deputy Commissioner has constantly to furnish; and my arrangement should have left no loophole because any omission by a Deputy Commissioner ought to be revealed by the Accountant-General's check of my accounts. Only a few Deputy Commissioners sent accounts, and no word was received from the Accountant-General of his failure to receive countersigned detailed contingent bills from me, although Burma Treasury Manual, Article 130, required him to send me a statement of all such cases. When slip-copying began and I knew Deputy Commissioners must have disbursed some money for the census my suspicions were aroused; I wrote to the Deputy Commissioners to ask for contingent bills, and then found that the Accountant-General's office had allowed these to go without countersignature. After a good deal of correspondence had failed to establish agreement in the accounts I visited Mr. A. G. Barr, who had then come as Deputy Accountant-General, and discussed the matter with him. Mr. Barr undertook to get the accounts put straight; but in spite of all his efforts, in April 1922, when Maung Ba Sein, Head Clerk of the Census Office, had been appointed a Deputy Myoök, he had not yet succeeded. Maung Ba Sein agreeing to risk the loss of promotion which might perhaps result from the arrangement, the Local Government allowed him to stay in the census office from the 25th March to the 3rd August 1922. During that time he was practically solely employed in comparing the accounts of the census office with those of the Accountant-General. The account-books of the former were taken to the Accountant-General's office to check the books of the latter, and the original bills had to be found and examined. Contingent bills a year old were now sent to me by the Accounts office, and I had to object to a number of charges which had been debited to "Census" not only without my

countersignature but also in contravention of the Comptroller-General's rules for the classification of accounts. In some cases it was found that deputation allowances exceeding one-fifth of substantive pay had been passed by the Accountant-General's office without challenge; and as over a year had elapsed it was not possible to do anything in the matter.

In some cases the failure of the Accountant-General to send contingent bills to me for countersignature was due to the failure of District Officers to note on the bills that the expenses they showed had been incurred on account of the census, and it seems to be necessary to issue specific orders to Deputy Commissioners to maintain a separate contingent register for census contingent charges. Pages of the ordinary register set apart for the purpose would serve of course; but there would be advantages in having the account kept as a simple unclassified list of expenses in a file which could be sent to the Superintendent at the end for a check of any difficulties in the accounts. It should be sufficient for classification to be made in the Superintendent's office from the abstract contingent bills and for classified accounts to be kept only in his office. The Accountant-General could maintain a single head of "District Census Charges," with the total of which the total of the Superintendent's classified account would agree. This would save much work in comparing classification in the Superintendent's and the Accountant-General's office without in any way impairing the control exercised by the latter. This seems better than adding a monthly statement of census expenditure to the large number of returns which already have to be prepared by district offices.

40. The Treasury Accounts.—Eventually the two statements of the treasury accounts made by the census office and the Accountant-General's office respectively were brought into agreement with regard to the total expenditure except for a trifling sum which it would have been foolish to spend more money in checking. But this was not accomplished until 1923, and in the meantime I had had no proper guidance in the control of my expenditure, and altogether had spent on the accounts quite a month of my own personal working time over and above what ought to have been required for them. Without Mr. Barr's efforts in the Accountant-General's office and Maung Ba Sein's loyal assistance the difficulty would never have been solved. In order to get the total expenditure right I often adopted the Accountant-General's classification of expenditure where I could not agree with it; I endeavoured at first to keep a record of such cases, but gave it up after a time because it involved too much work. Consequently the accounts presented in the statements at the end of this chapter do not, in my opinion, represent the classification correctly for 1921-22. Neither do they divide the expenditure of these two years between them correctly, because the Accountant-General carried over to 1921-22 many charges incurred in 1920-21 but not correctly tabulated by him until his accounts for 1920-21 had been closed. But the total expenditure is given correctly for those two years as well as for the year 1922-23 during which the Accountant-General's accounts agreed precisely every month with those of the census office for every detailed head. For 1923-24 the Accountant-General had not yet been able to give a report when the census office was about to close; but after the experience of 1922-23 it may be presumed that agreement would similarly have been established, and figures have been entered in column 5 of Statement VII accordingly from the accounts of the census office. The largest item for that year is for printing. The cost of this had not yet been determined when the statements were prepared; but the most expensive part of the work, namely, setting up the type for the tables, had been completed as well as a good deal more, and the estimate of the Superintendent of Printing could not therefore be far wrong for the total. A few other items not yet realised at the time of writing this have had to be estimated, but they are not large enough to affect the accounts significantly.

41. The Departmental Accounts.—At the time of closing the census office agreement with the Accountant-General's office had not yet been established with regard to the departmental accounts of 1920-21 and 1921-22. Those for 1922-23 agreed in every detail; the Accountant-General had not yet prepared his accounts for any month of 1923-24, but as in the case of the treasury accounts it may be presumed that he would agree with the census accounts for this year because so few transactions have to be included and all these took place at the one treasury in Rangoon. Discussion is therefore limited

to 1920-21 and 1921-22, and as a large number of items belonging to 1920-21 were entered by the Accountant-General only in 1921-22, the two years must be taken together. The discrepancies between the two statements of the departmental accounts are shown in column 8 of Statement VIII and fall into two groups, the one group relating to charges excluded from the treasury accounts and the other to charges included in both the treasury and the departmental accounts.

For charges included in the departmental but excluded from the treasury accounts it is convenient to use the short name *Excluded Charges*. These are shown in Statement VI according to the accounts of the census office. In the early part of the census operations the Accountant-General disregarded the entries for these heads in the monthly statements of accounts sent to him from the census office; and the first statement of his record of those charges was received in the census office only in 1923 in the form of a total addition of Rs. 51,143-0-8 to the treasury accounts of 1921-22 on account of departmental heads excluded from those accounts. Further particulars were asked for, but were only received in June 1923 when the census office was being closed and many records had already been packed away. It was found however that the Accountant-General's figures disagreed with those of the census office even for charges incurred in Rangoon, for which the record of the census office was almost certainly accurate because there could be no charges included on account of persons employed outside that office. It had also to be pointed out that the Accountant-General proposed to add the Rs. 51,143 to the total of the treasury accounts, and that the sum so obtained would include the total pay and allowances of men deputed to census duty and also the cost of the substitutes employed in their places in their normal appointments. The statement is therefore being returned for revision and report to the Census Commissioner of India, as there are now only three days before the census office will be finally closed.

The object of this chapter is not to carp at the Accounts Department but to exhibit the cost of the census; so much has had to be said to justify the rejection of one estimate of that cost. Unfortunately the accounts of the census office are incomplete in one particular, as the maintenance of accounts of the normal pay of all employed in the district slip-copying offices was complicated by numerous revisions of pay-schemes, leave allowances and other matters. It was proposed therefore to accept the Accountant-General's statement of the charges debitable to Head 17a (i) of Statements VI and VIII. Under the circumstances this cannot be done; but, as Deputy Commissioners always paid the full 20 per cent. of substantive pay which is the maximum allowed for duty allowances, that pay may be reckoned as five times those allowances. The total of those allowances is shown in Head 12 of the treasury accounts on which the census office has agreed with the Accountant-General; but in many districts the census work was done by men who still carried on their normal duties, so that their normal pay was not debitable to census—either in the treasury or in the departmental accounts. For the districts in which substitutes were appointed to carry on their normal work, the duty allowances paid to those occupied with the census amounted to Rs. 1,435-1-3. The correct total of Head 17a (i) is therefore approximately Rs. 7,175. If any districts in which duty allowance above 20 per cent. of pay were paid are included amongst these districts, this total will be slightly excessive; but naturally the excessive allowances would be given in those other districts in which the men carried on the census work as an addition to their normal duties, and, so far as I am aware, were not given in the districts now concerned. The entry of Rs. 7,175 has accordingly been made in Statements VI and VIII for Head 17a (i). The entries for all other heads in Statement VI, being those actually shown in the accounts of the census office, which were kept in 1920-21 and in 1921-22 exactly as they were in 1922-23 when the Accountant-General's accounts agreed with them, are probably correct.

The other discrepancy between the departmental accounts of the two offices is only a matter of different classification of charges debited to the census in both offices and incurred in the purchase of paper for enumeration-books and slips. The contract for the supply gave a discount for cash, and accordingly payment was made in instalments as instalments of paper were received. The first payment was properly debited by the Accountant-General to Treasury Head 14; but he insisted that the payment for the second consignment of paper for enumeration-schedules should be charged as "Local purchase of stationery for the Superintendence Office." I pointed out that the purchase was not made

locally but in Bengal, that the paper was not to be used for the work of Superintendence and never reached my office but was delivered direct to the Press and was the paper for which Treasury Head 14 had been provided, that his classification would make the accounts useless to my successor and that the charge for the first consignment of the same paper had been classified differently. But the Accountant-General preferred to divide the cost of enumeration-paper between Treasury Heads 5 (c) and 14 and later assigned the cost of paper for slips to Head 5 (c) also. In the census office it was determined to charge the cost of paper to the correct heads in the departmental accounts although the Accountant-General's classification was followed in the treasury accounts.

42. Double Accounting Unnecessary.—Probably in 1931 the financial relations of the central and provincial governments in respect of census charges will have changed. If they have not, the present duplication of census accounts should be abolished. If each of the Treasury Heads 3, 15 and 17 were divided into two, all the details of non-excluded charges required for the departmental accounts would be given by the treasury accounts, so that only this one set of accounts would need to be kept, with a simple additional account of the Excluded Charges.

43. District Charges.—Statements IX and X of this volume show the amounts spent in each district in connection with enumeration and with slip-copying respectively. The totals under the several heads do not agree with the totals under the same heads in Statements VII and VIII because in the latter the classification is generally that of the Accountant-General's office. Statements IX and X are believed to include all charges under the heads shown in them which were included in bills sent to the census office for countersignature; but it is probable that some of the districts have confused with such expenses as those for freight incurred in connection with enumeration expenses incurred for similar purposes in connection with slip-copying, while a few have probably charged some contingent expenses to general revenues. All *nil* entries even for freight however do not represent errors, because in some cases forms were addressed to the care of another district and taken on from there by district launch, etc., without incurring special expense. On the whole Statements IX and X may be regarded as giving a fair approximation to the truth.

44. Comparison of Cost with previous Censuses.—The total cost of the last three censuses has been as shown in the margin hereby. The increase for 1921 has been due

partly to greater elaboration of the tables, partly to the rise in the cost of paper and printing and of labour for tabulation, and partly by the delay in completing the work which is explained in

Census.	Total Cost (Rupees).		Cost in pies per head.	
	Departmental Accounts.	Treasury Accounts.	Departmental.	Treasury.
1921	3,88,896	2,89,472	5'6	4'6
1911	1,74,927	1,28,897	2'8	2'0
1901	1,86,457	1,32,314	3'4	2'4

Article II of the Report Volume. This last cause however has probably not added more than five to seven thousand rupees to the treasury accounts, as the staff was reduced when it was not possible to keep all employed and the extra cost was thus chiefly the addition of six months' pay for the *Superintendence* department of the office. As an example of the rise in prices the cost of office rent may be taken. In 1911 this amounted altogether to Rs. 3,724 which in 1921 was not quite enough to pay two and a half months. In December 1921 Government purchased the building used as a census office and no rent was paid thereafter; thus the delay in completing the work is in no way responsible for the increased cost of rent. The building occupied in 1911, however, was admittedly unfit for the staff to spend several hours a day in it. It was so dark that it must have at least tried the eyesight of many, and it was so hopelessly insanitary that its neighbours continually complained about it. Had such accommodation been available in 1921 no staff could have been persuaded to work in it; instead a sum of about Rs. 3,000 had to be spent besides the rent to provide in the building used the additional sanitary fittings required by the municipal authority. A special representation was made to that authority which then made due allowances

for a reduction of the equipment in consideration of the special conditions, but even this minimum equipment could not be provided more cheaply. The rise in the price of labour is seen in the cost of slip-copying. In 1911 Mr. Morgan Webb was able to pay for the whole of the labour used in tabulation with Rs. 68,190 or 111 pies per head of the population. In 1921 slip-copying alone, and excluding Rangoon, cost (as noted in Chapter II of this volume) Rs. 71,710 or the same 111 pies per head. It would have cost even more if the work had been done in Rangoon in 1921; it was found impossible there to get schoolboys to do it as in 1911 at low rates. As there was the same rise in the price of labour for sorting and compilation it does not appear that there has been any less economy in spending altogether Rs. 1,62,000 upon labour for tabulation in 1921 than in spending Rs. 68,000 for the same purpose in 1911. This alone however adds Rs. 94,000 to the Rs. 1,29,000 of the treasury accounts of 1911.

Thus the increase of cost above that of the census of 1911 is large, partly because that census was fortunate in several ways in being able to reduce costs in comparison with that of 1901; if due allowance is made for the rise in wages and the particularly high cost of paper in 1920, the cost has not been unduly large, even without considering the increased complexity of the tables. Other provinces were able to effect some saving by restricting and simplifying the tabulation of languages and races, because they had now the Linguistic Survey of India to supply their needs in this direction; but for Burma there were particular instructions by the Government of India that these subjects should be developed more than before.

STATEMENT I.—*Census Divisions and Officers in Synchronous Areas.*

DISTRICT.	Number of			Number of			Average number of houses per		
	Domains.	Circles.	Blocks.	Domain Controllers.	Super-visors.	Enumerators.	Domain Controller.	Super-visor.	Enumera-tor.
1	2	3	4	5	6	7	8	9	10
Provlace ...	610	5,247	68,555	582	5,226	68,427	4,064	452	35
Arakan Division ...	40	398	5,058	40	398	5,058	4,564	459	36
Akyab ...	22	242	3,070	22	242	3,070	5,336	485	38
Kyaukpyu ...	11	95	1,297	11	95	1,297	4,059	470	26
Sandoway ...	7	61	691	7	61	691	3,219	369	32
Pegu Division ...	122	986	13,237	116	984	13,322	3,984	470	35
Rangoon ...	19	133	1,426	19	131	1,511	2,854	414	36
Insein ...	17	156	1,835	17	156	1,835	3,536	385	33
Hanthawaddy ...	13	134	2,025	13	134	2,025	5,470	530	35
Tharrawaddy ...	28	213	2,784	28	211	2,724	3,624	461	36
Pegu ...	20	180	2,456	16	180	2,456	5,546	492	36
Prome ...	25	172	2,711	23	172	2,711	3,024	485	31
Irrawaddy Division ...	104	848	11,510	98	848	11,505	4,040	468	34
Bassein ...	37	208	2,765	32	208	2,766	2,657	457	35
Henzada ...	29	246	2,928	29	246	2,928	3,959	467	39
Myaungmya ...	13	133	2,222	13	133	2,222	6,329	619	36
Maubin ...	11	146	1,728	10	146	1,728	5,793	436	37
Pyapön ...	14	115	1,867	14	115	1,867	3,727	454	28
Tenasserim Division ...	89	632	8,388	89	624	8,204	3,374	481	37
Toungoo ...	23	164	2,017	23	164	2,017	3,738	524	43
Salween ...	3	25	332	3	25	336	3,752	450	34
Thatön ...	26	169	2,443	26	161	2,259	3,500	565	40
Amherst ...	18	135	1,901	18	138	1,901	4,076	494	35
Tavoy ...	9	69	918	9	69	914	3,292	429	32
Mergui ...	10	67	777	10	67	777	2,060	307	27
Magwe Division ...	71	675	9,094	60	675	9,046	5,028	447	33
Thayetmyo ...	18	137	1,776	14	137	1,728	4,403	459	30
Pakökkü ...	25	221	3,014	18	221	3,014	6,377	519	38
Minbu ...	13	133	1,946	13	133	1,946	4,992	488	33
Magwe ...	15	184	2,358	15	184	2,358	5,561	453	35
Mandalay Division ...	47	379	5,112	46	379	5,121	3,427	419	31
Mandalay ...	21	161	2,632	21	161	2,632	3,993	519	32
Bhamo ...	6	39	512	5	39	512	2,169	334	25
Myitkyina ...	8	50	385	8	50	399	1,545	247	31
Katha ...	12	129	1,583	12	129	1,578	4,472	416	34
Sagaing Division ...	61	687	8,428	59	676	8,428	4,976	434	35
Shwebo ...	20	209	2,678	20	209	2,678	5,234	457	36
Sagaing ...	13	188	2,085	11	177	2,085	5,678	392	35
Lower Chindwin ...	15	183	2,324	15	183	2,324	5,165	423	33
Upper Chindwin ...	13	107	1,341	13	107	1,341	2,733	332	26
Meiktila Division ...	72	627	7,553	70	627	7,566	3,717	415	34
Kyaukse ...	13	87	1,043	11	87	1,058	3,076	465	40
Meiktila ...	18	167	1,917	18	167	1,917	3,456	373	33
Yamèthin ...	27	168	2,021	27	168	2,021	2,919	499	39
Myingyan ...	14	205	2,572	14	205	2,572	6,898	471	37
Eastern States ...	...	...	...	...	...	...	...	...	...
N. Shan States	4	15	175	4	15	175	1,363	363	31

STATEMENT III.—Consumption of Forms for Enumeration.

DISTRICT.	House and Block Lists.		General Schedules.			Enumeration-book Covers.		Household Schedules.	Books of 25 Passes.	
	Burmese.	English.	Actual Numbers.		No. per 100 houses.	Burmese.	English.		Boat.	Traveller.
			Burmese.	English.						
1	2	3	4	5	6	7	8	9	10	11
Province ...	153,657	11,369	1,517,619	64,572	58	102,225	5,635	3,555	1,327	6,637
Akyab ...	7,200	530	71,000	6,500	66	3,400	250	...	80	100
Hill District of Arakan.	...	...	2,900	...	55	47	...	15	21	21
Kyaukpyu ...	2,027	1	24,800	5	56	1,500	5	3	8	10
Sandoway ...	1,480	...	12,607	...	56	796	...	16	35	15
Rangoon ...	...	6,350	...	34,480	59	...	1,580	250	108	2,720
Insein ...	3,839	368	33,200	856	57	1,880	48	200	56	106
Hanthawaddy	4,850	300	42,000	1,250	61	2,450	400	400	20	20
Tharrawaddy ...	5,800	124	54,400	260	54	3,150	24	100	40	60
Pegu ...	6,306	60	46,525	800	53	2,735	65	20	60	200
Prome ...	7,000	100	49,000	550	59	3,500	50	100	40	80
Bassein ...	5,300	200	54,800	585	58	3,200	150	200	90	210
Henzada ...	9,700	110	64,500	363	57	3,241	52	10	62	80
Myaungmya ...	3,755	112	44,200	200	62	2,110	112	50	60	40
Ma-ubin ...	4,000	...	36,100	15	58	2,003	...	25	44	40
Pyapön ...	4,130	...	33,300	...	64	2,080	1	6	40	40
Toungoo ...	5,400	80	45,900	300	54	2,680	...	200	15	75
Salween ...	747	...	6,200	...	55	400	...	10	20	10
Thatön ...	4,940	130	47,275	390	54	2,792	69	90	14	97
Amherst ...	4,600	300	36,900	5,950	60	2,200	344	200	60	160
Tavoy ...	2,500	130	18,400	260	62	1,200	60	60	30	75
Mergui ...	3,000	500	14,500	2,000	65	900	600	230	76	66
Thayetmyo ...	3,900	...	33,300	...	58	1,950	...	100	20	40
Pakökku ...	7,300	5	65,000	...	66	3,623	7	100	15	375
Minbu ...	4,500	149	35,800	125	59	2,210	25	55	40	180
Magwe ...	7,200	150	49,800	600	60	2,762	150	400	25	60
Pakökku Hill Tracts.	...	...	3,200	30	51	400	10	...	...	10
Mandalay ...	5,800	200	61,300	700	74	3,500	100	150	40	200
Bhamo ...	1,143	176	12,750	762	55	1,100	50	30	20	100
Myitkyina ...	1,500	500	14,500	1,965	66	1,325	163	25	15	40
Katha ...	2,800	184	30,000	350	61	2,764	756	180	40	50
Putao ...	...	...	320	350	45	26	12	...	...	...
Shwebo ...	6,303	170	50,705	150	56	2,950	85	20	20	40
Sagaing ...	4,600	80	41,850	250	58	2,320	30	25	20	40
Lower Chindwin	5,350	50	49,600	...	54	2,700	...	15	30	40
Upper Chindwin	3,000	10	20,515	200	54	1,550	10	50	20	140
Chin Hills ...	...	...	9,000	30	38	800	15	...	...	10
Kyaukse ...	2,300	50	21,600	...	59	1,145	...	20	10	40
Meiktila ...	4,380	120	40,675	150	65	2,120	65	100	10	40
Yamethin ...	4,417	130	41,057	1,500	61	2,336	50	100	10	200
Myingyan ...	2,500	...	52,200	...	57	2,980	0	...	10	7
N. Shan States	...	...	53,940*	1,700	49	8,100	230	...	...	400
S. Shan States	...	...	92,000†	946	50	13,300	61	...	3	400
Karenni ...	...	...						

* Includes 47,550 Shan.

† Includes 37,500 Shan.

STATEMENT IV.—*Slip-copying.*

DISTRICT.	Population.	Slip-copying.		Days of labour.	Average daily outturn of slips per head.
		Begun.	Completed.		
1	2	3	4	5	6
Akyab ... Hill District of Arakan } ...	597,344	31st March	3rd June ...	1,519	393
Kyaukpyu ...	199,873	1st April ...	29th April ...	421	474
Sandoway ...	112,029	30th March	13th May ...	264	424
Rangoon ...	341,962	21st March	13th May ...	912	374
Insein ...	293,083	31st March	20th May ...	857	341
Hanthawaddy ...	364,624	1st April ...	16th May ...	1,117	326
Tharrawaddy ...	492,429	1st April ...	29th April ...	1,292	381
Pegu ...	445,620	1st April ...	10th June ...	1,096	406
Prome ...	371,575	4th April ...	13th May ...	937	396
Bassein ...	480,473	26th March	6th May ...	1,203	406
Henzada ...	550,920	1st April ...	6th May ...	1,314	419
Myaungmya ...	370,551	23rd March	21st April ...	1,081	342
Ma-ubin ...	330,106	26th March	9th May ...	851	387
Pyapōn ...	288,994	1st April ...	6th May ...	620	466
Toungoo ...	381,883	26th March	10th June ...	702	543
Salween ...	50,379	3rd April ...	20th May ...	126	399
Thatōn ...	471,100	1st April ...	31st May ...	1,125	418
Amherst ...	417,910	1st April ...	27th May ...	1,847	226
Tavoy ...	156,786	28th March	10th May ...	394	397
Mergui ...	135,465	1st April ...	6th May ...	237	571
Thayetmyo ...	255,406	2nd April ...	13th May ...	483	528
Pakōkku ...	405,771	29th March	20th May ...	1,060	337
Minbu ...	274,302	1st April ...	6th May ...	862	318
Magwe ...	423,252	21st March	22nd April ...	1,096	386
Pakōkku Hill Tracts ...	20,043	12th March	31st March	?	?
Mandalay ...	356,621	22nd March	27th May ...	918	388
Bhamo ...	112,966	5th April ...	29th April ...	427	264
Myitkyina ...	118,382	20th March	29th April ...	446	265
Katha ...	253,725	12th April ...	1st July ...	786	322
Shwebo ...	391,282	1st April ...	10th June ...	1,152	339
Lower Chindwin ...	342,880	26th March	6th May ...	977	350
Upper Chindwin ...	179,245	1st April ...	3rd June ...	488	367
Chin Hills ...	110,079	11th March	22nd April	352	312
Kyaukse ...	142,677	1st April ...	15th May ...	393	363
Meiktila ...	289,897	1st April ...	10th June ...	811	357
Yamēthin ...	323,189	1st April ...	6th May ...	786	411
Myingyan ...	442,008	6th April ...	24th June ...	1,166	379
Northern Shan States ...	559,223	1st April ...	13th May ...	1,913	292
Southern Shan States ...	911,468	1st April ...	31st August	2,714	335
Karenni ...					

STATEMENT V.—*Progress of Sorting.*

NOTE.—For other tables except Nos. XVIII and XIX not shown in this Statement there was no special sorting; they were compiled from the results of the sortings for the tables shown here. Sorting and compilation for Tables XVIII and XIX were done in combination in June and July 1922.

PERIOD.	Number of Sorting Units sorted for Table					Number of Districts for which Sorting completed for Table			
	VII	VIII	X	XI	XIII	XII	XV	XVI	XVII
I	2	3	4	5	6	7	8	9	10
Up to the last Friday of:—									
(1921)									
July	132	85	...	...	...	...	...	...	...
August	169	155	11	140	...	30	...	...	...
September	502	420	165	486	...	30	...	...	...
October	606	596	336	841	202	30	...	...	...
November	1,150	936	352	1,128	352	30	...	...	...
December	1,299	1,288	352	1,273	1,098	42	21	21	10
(1922)									
January	1,363	1,362	1,308*	1,352	1,334	42	41	41	18
February	1,406	1,392	1,384	1,384	1,384	43	42	42	30
March	1,447	1,447	1,448	1,448	1,448	43	43	43	38
To the 7th April 1922	1,450	1,450	1,450	1,450	1,450	43	43	43	38†

* Combined sortings for Tables X and XIII done in previous months were counted in previous months for Table XIII alone; from this month they were counted for both tables.

† The five remaining districts were completed by a small staff during June.

STATEMENT VI.—*Charges in the Departmental Accounts excluded from the Treasury Accounts (Nearest whole rupees).*

HEAD OF DEPARTMENTAL ACCOUNTS,	1920-21,	1921-22,	1922-23,	1923-24,	Total,	
I	2	3	4	5	6	
Pay of Officers	20,368	29,044	33,914	8,721	92,047	
Pay of clerks deputed from other offices and employed in	3 (a) (i) Superintendence	1,245	3,420	1,195	231	6,090
	15 (a) (ii) Abstraction and compilation accounts office.
	17 (a) (i) Abstraction and compilation.	...	7,175	7,175
Total	21,612	39,639	35,108	8,952	105,313	

STATEMENT VII.—*Expenditure according to the Treasury Accounts.*

(NOTE.—All entries show nearest whole rupees.)

HEAD.	1920-21.	1921-22.	1922-23.	1923-24.	Total.	Serial No. of heads of Statement VIII included.
1	2	3	4	5	6	7
Grand Total	50,159	175,094	45,798	18,422	289,472	
I. Superintendence	23,822	19,512	13,831	784	57,949	
1. Duty allowance of officers deputed to Census.	6,252	11,098	9,600	920	27,870	2
2. Pay of men without substantive appointment.	1,640	2,204	3,291	757	7,892	3b
3. Duty allowance of men deputed to Census.	250	2,029	613	126	3,018	3a (ii)
4. Travelling allowance of officers and establishment.	4,190	619	693	-366	5,136	5a, 5b
5. Contingencies—						6
(a) Office rent	500	2,700	-617	...	2,583	6 (a)
(b) Furniture	155	84	...	...	240	6 (b)
(c) Stationery	3,878	84	39	4	9,004	6 (c)
(d) Postage	373	420	70	5	869	6 (d)
(e) Freight	136	...	...	...	136	6 (e)
(f) Miscellaneous	1,448	275	141	-661	1,202	6 (f)
II. Enumeration	11,334	1,915	...	...	13,249	
6. Temporary establishment in district offices.	173	...	...	...	173	7
7. Remuneration of Census Officers.	5,849	728	...	...	6,577	8
8. Travelling allowance	1,714	446	...	...	2,160	9
9. Contingencies—						10
(a) Stationery	713	1,592	...	...	2,305	10 (a)
(b) Postage	217	15	...	...	232	10 (b)
(c) House-numbering	120	15	...	...	135	10 (c)
(d) Freight	732	363	...	...	1,095	10 (d)
(e) Miscellaneous	1,818	-1,245	...	...	573	10 (e)
III. Abstraction and Compilation	8,472	144,521	31,576	-898	183,671	
10. Pay of men without substantive appointment.	1,155	125,013	33,878	-453	159,593	15b, 16, 17b
11. Duty allowance of men deputed to Census.	...	2,906	2	...	2,908	15a (ii), 17a (ii).
12. Travelling allowance ... ..	...	197	...	...	197	18
13. Contingencies—						19
(a) Office rent	2,100	10,200	-1,851	...	10,449	19 (a)
(b) Furniture	267	1,849	-682	-300	1,134	19 (b)
(c) Stationery	70	630	35	-145	590	19 (c)
(d) Postage	21	44	...	...	66	19 (d)
(e) Freight	597	1,367	-3	...	1,961	19 (e)
(f) Miscellaneous	4,261	2,314	197	...	6,772	19 (f)
IV. Printing and other Stationery charges.	5,744	4,453	20	18,498	28,715	
14. Stationery from central stores.	4,590	581	1	13	5,185	11, 20, 21
15. Carriage of stationery	1,098	...	...	...	1,098	12, 22
16. Printing at Government Press.	...	3,676	19	18,485	22,180	14, 13a, 23a
17. Postage for despatching ... ..	...	...	...	...	...	...
18. Other charges for despatching.	56	196	...	...	252	14b, 24b
V. Miscellaneous—Acting allowance in Non-Census Offices	787	4,693	371	38	5,889	
19. Officers ... ..	...	...	...	...	...	...
20. Establishment	787	4,693	371	38	5,889	Excluded

STATEMENT VIII.—Expenditure under the heads of account prescribed by the Census Commissioner according to the (a) Accountant-General's and (b) Departmental Accounts.

(NOTE.—All entries show nearest whole rupees.)

HEAD.	According to Accountant-General.					Departmental Total.	Discrepancy.
	1920-21.	1921-22.	1922-23.	1923-24.	Total.		
	1	2	3	4	5	6	7
GRAND TOTAL	49,371	227,024	80,535	27,336	278,787	388,896	+10,109
A. Superintendence	23,822	19,571	48,939	9,736	102,069	148,747	+46,678
<i>I. Salaries</i>	6,252	11,098	43,514	9,641	70,504	119,916	+49,412
1. Pay of officers ... ..	...	...	33,914	8,721	42,635	93,047	+49,412
2. Duty allowances of officers	6,252	11,098	9,600	920	27,870	27,870	...
<i>II. Establishment</i>	17,570	8,473	5,426	95	31,565	28,831	-2,734
3a (i) Pay of men deputed to census duty ... ..	...	...	1,195	231	1,426	6,090	+4,664
3a (ii) Duty allowances of men on deputation for census	230	2,029	613	120	3,012	3,012	...
3 (b) Pay of men without substantive appointments	1,640	2,201	3,291	757	7,892	7,892	...
4. Printing at Government Press ... ..	...	59	...	...	59	59	...
5. Travelling allowance	4,100	619	603	-366	5,136	5,136	...
6. Contingencies—							
(a) Office rent	500	2,700	-617	...	2,583	2,583	...
(b) Furniture	155	84	...	...	240	240	...
(c) Stationery	8,878	84	30	4	9,004	1,606	-7,398
(d) Postage	373	420	70	5	869	869	...
(e) Freight	136	...	...	...	136	136	...
(f) Miscellaneous	1,448	275	141	-661	1,202	1,202	...
B. Enumeration	17,078	5,116	...	...	22,194	23,344	+1,150
<i>III. District charges</i>	11,334	1,915	...	...	13,249	13,249	...
7. Temporary establishment in district offices	173	...	...	...	173	173	...
8. Remuneration of Census Officers	5,849	788	...	...	6,637	6,637	...
9. Travelling allowance	4,714	446	...	...	5,160	5,160	...
10. Contingencies—							
(a) Stationery	713	1,502	...	...	2,215	2,215	...
(b) Postage	217	15	...	...	232	232	...
(c) House-numbering	120	15	...	...	135	135	...
(d) Freight	73	303	...	...	376	376	...
(e) Miscellaneous	1,818	-1,245	...	...	573	573	...
<i>IV. Printing and Stationery charges</i>	5,744	3,201	...	...	8,945	10,094	+1,150
11. Paper for enumeration	4,592	96	...	...	4,688	5,835	+1,150
12. Carriage of paper to Press	1,098	...	...	...	1,098	1,098	...
13 (a) Printing of enumeration forms at Government Press ... ..	...	2,095	...	...	2,095	2,095	...
14 (a) Postage for despatching ... ..	...	...	...	...	...	...	...
14 (b) Other charges for despatching	59	109	...	...	165	165	...
C. Abstraction and Compilation	8,472	145,714	31,396	17,600	203,382	216,806	+13,424
<i>V. Office charges</i>	2,472	176,521	31,376	-208	183,671	190,846	+7,175
(a) Correspondence and accounts establishment—							
15a (i) Pay of men deputed to census duty ... ..	...	...	...	...	...	...	...
15a (ii) Duty allowances of men on deputation for census ... ..	...	...	...	...	...	...	...
15 (b) Pay of men without substantive appointments ... ..	...	...	...	...	...	...	...
16. Menial establishment ... ..	...	...	...	...	...	...	...
(b) Working Staff—							
17a (i) Pay of men deputed to census duty ... ..	...	...	...	...	...	7,175	+7,175
17a (ii) Duty allowances of men on deputation for census ... ..	...	2,906	2	...	2,908	2,908	...
17 (b) Pay of men without substantive appointments	1,155	125,013	33,878	-453	159,593	159,593	...
18. Travelling allowance ... ..	...	197	...	...	197	197	...
19. Contingencies—							
(a) Office rent	2,100	10,200	-1,851	...	10,449	10,449	...
(b) Furniture	267	1,849	-682	-300	1,134	1,134	...
(c) Stationery	70	630	35	-145	590	590	...
(d) Postage	21	44	...	...	66	66	...
(e) Freight	597	1,367	-3	...	1,961	1,961	...
(f) Miscellaneous	4,261	2,314	197	...	6,772	6,772	...
<i>VI. Printing and Stationery charges</i> ... ..	...	1,193	-20	18,498	19,771	25,959	+6,248
20. Paper for slips ... ..	...	...	...	...	...	6,248	+6,248
21. Paper for compilation ... ..	...	485	1	13	499	499	...
22. Carriage of paper ... ..	...	...	...	...	...	...	...
23 (a) Printing at Government Press ... ..	...	621	10	18,485	19,125	19,125	...
24 (a) Postage for despatching ... ..	...	...	...	...	...	...	...
24 (b) Other charges for despatching ... ..	...	87	...	...	87	87	...
D. Lump-sum addition for charges excluded from Classes I to IV of Treasury Accounts in 1920-21 and 1921-22. ... ..	...	51,143	...	...	51,143	...	-51,143

STATEMENT X.—*District Charges for Slip-copying.*

(NOTE.—All entries are for nearest whole rupees.)

DISTRICT.	Acting allowances in other officers debited to <i>Census</i> .	Duty allowances for men deputed to census.	Pay of men without a substantive appointment.	Local purchase of Stationery.	Freight.	Pigeon-holes and bags and pads for slips.	Miscellaneous contingent expenses.	Total.
1	2	3	4	5	6	7	8	9
Total	2,749	3,045	60,099	531	1,205	3,189	892	71,710
Akyab	256	125	2,580	10	84	86	43	3,184
Hill District of Arakan	...	...	...	...	...	...	...	...
Kyaukpyu	35	80	932	16	15	20	13	1,111
Sandoway	...	136	192	11	27	59	20	444
Rangoon	...	...	...	...	...	...	...	...
Insein	...	127	1,911	2	16	109	5	2,170
Hanthawaddy	...	...	2,301	5	7	150	19	2,573
Tharrawaddy	168	61	2,020	12	25	168	12	2,476
Pegu	162	89	1,812	...	20	50	13	2,146
Prome	338	130	1,158	15	15	49	1	1,706
Bassein	...	66	2,060	20	79	91	31	2,347
Henzada	422	88	1,999	2	...	93	16	2,619
Myaungmya	...	138	1,778	6	3	63	15	2,003
Ma-ubin	...	83	1,136	8	38	136	21	1,423
Pyapôn	36	41	1,202	10	17	66	...	1,372
Toungoo	...	...	1,239	37	52	45	17	1,389
Salween	...	...	116	...	...	38	...	154
Thaôn	...	96	1,727	10	56	141	8	2,046
Amherst	519	181	3,588	21	16	189	15	4,529
Tavoy	...	...	746	2	1	36	...	785
Mergui	93	28	301	5	13	10	33	483
Thayetmyo	...	77	907	4	37	45	...	1,070
Pakôkku	142	83	2,413	...	60	87	4	2,789
Manbu	...	...	1,202	...	7	81	26	1,406
Magwe	110	92	2,032	...	...	...	...	2,234
Pakôkku Hill Tracts	...	...	67	...	...	12	...	79
Mandalay	...	108	2,287	41	65	221	56	2,779
Bhamo	...	60	226	5	32	74	3	400
Myitkyina	...	89	677	1	...	69	...	836
Katha	...	137	1,004	8	17	108	2	1,277
Putao	...	...	...	...	...	...	...	...
Shwebo	...	30	1,377	6	3	137	197	1,751
Sagaing	435	177	23	...	7	22	1	665
Lower Chindwin	...	48	1,225	1	17	67	12	1,370
Upper Chindwin	...	330	750	14	5	51	2	1,152
Chin Hills	...	20	374	23	14	...	11	442
Kyaukse	...	44	582	...	...	39	4	669
Meiktila	...	106	1,027	9	20	76	19	1,259
Yamethin	...	...	1,138	7	37	79	22	1,283
Myingyan	34	175	2,487	15	49	72	...	2,833
Northern Shan States	...	...	4,544	37	220	183	27	5,011
Southern Shan States	...	...	6,771	157	119	140	223	7,411
Karenni	...	...	...	...	...	...	...	...