

SHANGHAI MUNICIPAL COUNCIL.

REPORT

FOR THE YEAR 1926

AND

BUDGET

FOR THE YEAR 1927.

PART II.

**ELECTRICITY, FINANCE, AND REVENUE
MATTERS.**

**SHANGHAI
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1927.**

中国科学院上海历史研究所

ELECTRICITY SUPPLY.

The constitution of the Electricity Committee at the beginning of the year was as follows:—

Messrs. F. R. Scott (*Chairman*)
A. D. Bell
W. P. Lambe
P. W. Massey, and
J. Quin.

During the year Messrs. F. R. Scott, W. P. Lambe, and J. Quin resigned their seats. These vacancies were filled by the appointments of Messrs. K. Kuroda, C. J. Knipschildt and H. W. Lester.

At the close of the year the constitution of the Committee was:—

Messrs. H. W. Lester (*Chairman*)
A. D. Bell
C. J. Knipschildt
K. Kuroda, and
P. W. Massey.

The Committee met eight times during the year for discussion of the affairs of the Department.

**ANNUAL REPORT OF THE ENGINEER-IN-CHIEF
AND MANAGER.**

The total sales of electricity for all purposes were 408,245,810 Kilowatt-hours as compared with 294,343,905 in the year 1925, but as during that year the three months strike occurred, the percentage increase over last year of 38.7% is misleading. A truer indication of the larger sales is represented by the increase from 1924, when 307,307,401 K.W. hours were sold, which gives a 32.8% increase over two years operation. The year's trading resulted in a nett profit, after meeting interest and all other nett revenue charges, of Tls. 2,205,490 which is Tls. 359,040 more than the estimated profit of Tls. 1,846,450. The estimated nett profit for the year 1927 is Tls. 2,290,000.

The financial standing of the Undertaking at 31st December 1926 is:—

Capital outlay of the Undertaking	Tls. 31,996,635
Return on capital outlay actually in use	12.31%
Revenue from sales of electricity, hire of motors, etc.	Tls. 10,051,221
Gross Profit (after allowing for Depreciation)	Tls. 3,939,539
Nett Profit after provision for interest on loans and other nett revenue Expenditure	Tls. 2,205,490

Since 1916 the General Municipal Funds have participated in the profits of the Department and the contribution for the year under review is Tls. 1,200,000 which brings the contribution to date up to Tls. 7,060,000.

COMPARATIVE STATISTICS—FINANCIAL AND TECHNICAL.

The subjoined table shows at a glance the essential figures relating to the Financial and Technical records for the past three years. The figures shown in the table give in condensed form statistics contained in the Report and Accounts for the year.

TECHNICAL.

INSTALLED PLANT CAPACITY.

No additional generating plant was installed during the year. The plant capacity is 121,000 K.W. An additional 20,000 K.W. Turbo-Generator, three 180,000 lbs. per hour evaporation Boilers, Main Switchgear, etc. is in course of construction and is due to arrive during the year. The new plant should be in commission in the first half of next year.

MAXIMUM LOAD ON POWER STATION.

The highest maximum peak load recorded during the year was 90,000 kilowatts; the maximum sustained load for thirty minutes 89,600 K.W.; and the maximum load delivered to feeders 86,100 K.W. The latter represents an increase of 18.06% compared with an increase of 14.92% in 1925.

LOAD FACTOR.

This stands at 61.79%. Last year it was 53.06%.

$$\frac{\text{Number of K.W. hours generated} \times 100}{\text{Max. Load on generators} \times 8760} = \text{Load Factor.}$$

COMPARATIVE RESULTS.

The usual information shewing Shanghai's output, etc., with five of the largest municipal undertakings in Great Britain is set out below:—

Year Ending	Undertaking	Units Sold for Year	Maximum Load on Generators	Load Factor %
1926	Shanghai	408,245,810	89,600	61.79
"	Manchester	300,440,765	136,110	32.46
"	Birmingham	224,725,602	113,650	27.36
"	Glasgow	186,742,044	91,700	28.70
"	Liverpool	172,044,686	73,614	31.84
"	Sheffield	161,339,751	76,804	28.83

KILOWATT HOURS SOLD.

The total Kilowatt-hours sold amounted to 408,245,810 an increase of 38.7% above 1925.

	1920	1921	1922	1923	1924	1925	1926	Increase (+) or Decrease (-)	%
Private Lighting ..	20,298,672	22,458,625	24,793,079	27,626,473	29,418,321	32,462,792	37,018,836	4,556,044+	14.03+
Public and Private Street Lighting ..	1,454,812	1,703,212	1,836,419	2,182,615	2,269,795	2,902,220	2,831,604	70,616-	2.43-
Heating and Cooking Power	1,240,136	1,311,970	1,672,459	2,059,774	2,404,590	3,296,307	4,310,227	1,013,920+	30.76+
Traction	116,839,147	154,898,657	198,549,509	234,419,732	267,043,809	255,682,586	364,085,143	108,402,557+	42.40+
	4,706,865	4,992,282	5,605,895	5,977,267	6,170,386				
	144,539,632	185,364,746	232,457,361	272,265,861	307,307,401	294,343,905	408,245,810	113,901,905+	38.70+

PREMISES CONNECTED.

There was a nett increase, after allowing for disconnections, of 5,908 additional premises connected to the mains during the year, bringing the total to 54,271 at the end of December.

CONSUMERS SUPPLIED.

There were 43,378 consumers being supplied at the end of the year, compared with 38,932 at the end of 1925—an increase of 4,446.

INCREASE IN KILOWATTS CONNECTED.

The new connections added during the year amounted to 20,484 kilowatts. In 1925 the additions were 12,173 kilowatts.

STAFF.

The foreign staff at the end of the year numbered 188, Russian 104, and Chinese 3,360. At the end of 1925 the figures were 179, 113, and 3,035 respectively.

Opportunity is here taken to express appreciation of the work of the entire staff, without whose co-operation and diligence the satisfactory results of the year's operations could not have been attained.

GENERATION.

The Thermal efficiency of the Riverside Power Station has improved slightly over that of the previous year. In 1925 it was 17.43% and last year it was 17.89%.

The B.Th.U's per Kilowatt-hour generated were 19,108 compared with 19,593 in the previous year.

The boiler house overall efficiencies for the year as compared with the previous year are:—

	1926.	1925.
No. 1 Boiler House	71.6%	65.5%
No. 2 " "	79.3%	76.6%
No. 3 " "	79.4%	78.7%
Combined efficiency of whole boiler plant	78.6%	77.0%

Reference was made in last year's Report to the installation of Air-Preheaters to two of the larger boilers. One of these Air-Preheaters has already been in use, and although there is at present insufficient data available from which to make a definite statement, the experience so far gained leads to the conclusion that the investment will turn out to be a profitable one, and that the improved boiler efficiency attributable to their use will be attained.

DISTRIBUTION.

The year 1926 marks a new record as regards the amount of work carried out by the Distribution Section. This is the more remarkable inasmuch as there were no very large substations, or big industrial contracts in hand, the bulk of the work being the steady expansion necessary to meet the increased loading over the whole area of supply. The fact that 3,067 new poles were erected, 104 miles of new overhead cable run for low tension supply and 22 new pole transformers put into commission, shews to what extent the loading due to the ordinary domestic and smaller industrial consumers is growing.

SUMMARY OF UNDERGROUND WORK.

	Laid during 1926.	Reclaimed during 1926.	Total laid to Dec. 31st, 1926.
22,000 Volt Cable	13.43 miles	1.22 miles	131.99 miles
6,600 Volt Cable	16.61 "	1.36 "	146.67 "
Telephone, Pilot, and Public Lighting Cables	8.95 "	0.66 "	74.63 "
Low Tension Cables	6.48 "	0.23 "	36.75 "
	<u>45.47 miles</u>	<u>3.47 miles</u>	<u>390.04 miles</u>

Total number of joints and end boxes made during 1926 = 999

From the above it will be seen that on an average 270 yds. of cable were laid and 3½ joints and end boxes made per working day throughout the year.

SUMMARY OF OVERHEAD WORK.

6,600 Volt Mains extended	12.65 miles
" " dismantled	12.80 "
L. T. Mains extended	104.42 "
" " dismantled	55.87 "
Public and Private Street Lighting Mains extended	31.50 "
D. C. Mains extended	1.64 "
" " dismantled	5.59 "
New Poles erected	3,067
Poles renewed	2,424
Poles moved for Road alterations	510
New House Service Connections	8,054
House Services Disconnected	2,109
Nett increase—House Service connections	5,945

SUMMARY OF SUBSTATION WORK.

	<i>Number.</i>	<i>Capacity in K.V.A.</i>
Transformers installed	90	42,895
" dismantled	45	16,875
Nett Increase for 1926	<u>45</u>	<u>26,020</u>
New Substations commissioned		22
Substations dismantled		6
Nett Increase for 1926		<u>16</u>
Pole Transformers erected		23
" " dismantled		1
Nett Increase for 1926		<u>22</u>

GRAND TOTALS TO 31st DECEMBER 1926.

Number of Substations	152
Number of Pole Transformers	52
Number of Transformers in Substations	347
Total number of Distribution Transformers including Substation, Pole, Constant, Current, Public Lighting, and Induction Regulators	399
Total Capacity of above	290,371 K.V.A.

SUMMARY OF PUBLIC LIGHTING.

<i>Size of lamp.</i>	<i>Number of lamps connected during 1926.</i>	<i>Number of lamps disconnected during 1926.</i>	<i>Total lamps in service at end of 1926.</i>	
			<i>Number.</i>	<i>c.p.</i>
60	304	179	1,660	99,600
100	417	95	853	85,300
250	154	84	492	123,000
400	13	61	244	97,600
600	4	1	94	56,400
800	—	—	2	1,600
1,000	3	1	55	55,000
	<u>895</u>	<u>421</u>	<u>3,400</u>	<u>518,500</u>

SUMMARY OF PRIVATE STREET AND ALLEYWAY LIGHTING.

Size of lamp.	Number of lamps connected during 1926.	Number of lamps disconnected during 1926.	Total lamps in service at end of 1926.	
			Number.	c.p.
60	446	51	2,814	168,840
100	15	1	94	9,400
250	51	—	111	27,750
400	—	—	28	11,200
600	—	2	5	3,000
1,000	2	—	6	6,000
	<u>514</u>	<u>54</u>	<u>3,058</u>	<u>226,190</u>

SUMMARY OF RELAY SECTION WORK.

Number of Relays tested	621
„ „ Oil Switches tested	541
„ „ Consumers Oil Switches tested	61
„ „ Cable Faults located	56

POWER.**Comparative Statement of Motor Connections.**

	31st December 1925.		31st December 1926.	
	Number.	Horsepower.	Number.	Horsepower.
Total Hired A.C. Motors	728	17,410	672	16,240
Total Consumers' A.C. Motors	4,759	90,808	5,589	103,798
Total Direct Current Motors	367	8,432	406	10,534
	<u>5,854</u>	<u>116,650</u>	<u>6,667</u>	<u>130,572</u>
			<u>5,854</u>	<u>116,650</u>
		Nett Increase	<u>813</u>	<u>13,922</u>

It is indeed gratifying to be able to record a nett increase of 13,922-H.P. in motors. It seemed in the early months of the year under review that local conditions and the state of trade in China generally would considerably curtail the activities of industrial concerns taking supply from the Department's mains. This fortunately has not been the case, as results have shewn. Furthermore, it clearly indicates that the industrialist is inclined and even anxious to locate mills or factories within the area served by the Department.

In view of the fact that there have not been any very large new consumers connected during 1926, it is reasonable to presume that, given anything like safe and normal trading conditions, new industries would be launched locally, and many firms would proceed with extensions that are now projected.

It is also healthy to notice that no particular increase can be registered in any one industry, all classes having contributed their quota to the increase recorded.

It will be noted that motors hired by the Department have again decreased both in number and horse power. While this section has, in the past, served its purpose well, it still continues to be of assistance to the small power user who wishes to branch out on his own account without excessive initial capital expenditure. Results shew that the majority of consumers of this type make good, and in due course purchase their own motors.

Many of the larger mills are still partial to the Maintenance Service which is a feature of the hire of motors from the Department.

HEATING AND COOKING.**Comparative Statement of Load Connected.**

	<i>31st December 1925.</i>		<i>31st December 1926.</i>	
	<i>Number.</i>	<i>Kilowatts.</i>	<i>Number.</i>	<i>Kilowatts.</i>
Hired Radiators	3,428	9,378	5,130	14,945
„ Cookers	133	556	149	660
Consumers' Radiators	1,135	2,682	1,155	2,774
„ Cookers	211	464	214	463
„ Sundries	523	370	590	503
	<u>5,430</u>	<u>13,450</u>	7,238	19,345
			<u>5,430</u>	<u>13,450</u>
		Total nett increase	<u>1,808</u>	<u>5,895</u>

The increase shewn above in the connected radiator load is distinct proof that this method of heating is popular and within reach of the most moderate purse.

With consumers now in the position to rent a 3-K.W. radiator for a year at the modest sum of Tls. 2.00 a further mutual benefit is established, which should bring still greater business in the future.

The Department is confident that the use of electricity for cooking, which is developing so appreciably in Great Britain, will within a few years form an important part of our business. The field of domestic supply is a vast one, and the achieved success of the heating business lends encouragement to the opinion that before long an increasing and profitable demand will arise for electric cooking. Another use for electricity is water heating.

COMPARATIVE STATISTICS.

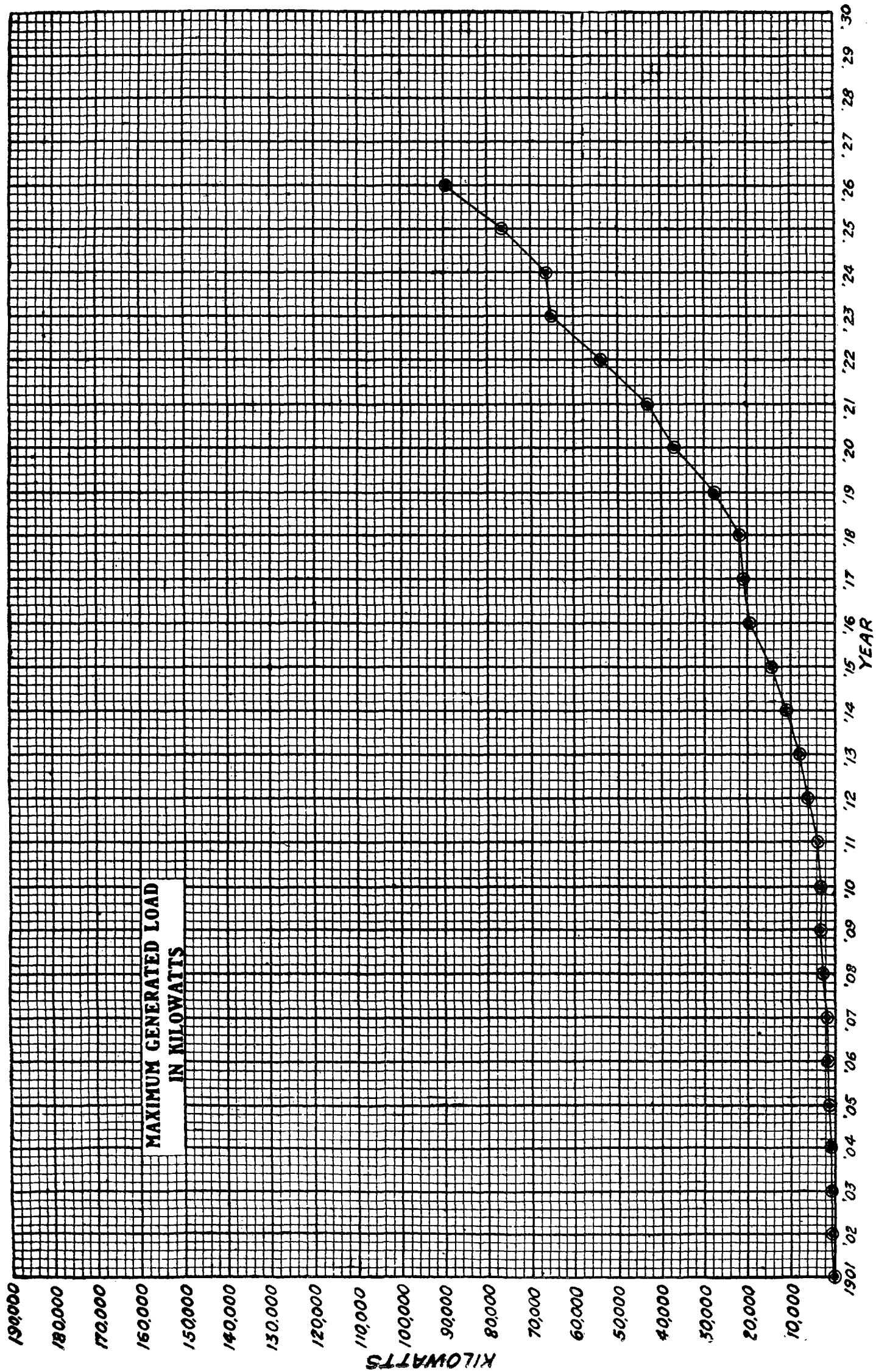
Year ending 31st December	1924		1925		1926	
Kilowatt hours sold	307,307,401		294,343,905		408,245,810	
	Expenditure.	Per K. W. hr	Expenditure.	Per K. W. hr	Expenditure.	Per K. W. hr
	Tls.	Cands.	Tls.	Cands.	Tls.	Cands.
FINANCIAL STATISTICS—						
Generation	3,526,784	1.148	2,796,339	0.950	3,306,556	0.810
Distribution	509,744	0.166	521,362	0.177	653,229	0.160
Rent, Rates, & Taxes	94,502	0.030	84,687	0.029	84,203	0.020
Insurance	46,855	0.015	33,831	0.012	12,250	0.003
Management	416,578	0.136	465,885	0.158	516,520	0.127
Production Costs	4,594,463	1.495	3,902,104	1.326	4,572,758	1.120
Depreciation	1,468,227	0.478	1,441,746	0.489	1,538,924	0.377
Total Production Costs	6,062,690	1.973	5,343,850	1.815	6,111,682	1.497
Gross Profit—(after providing for depreciation)	3,164,337	1.029	3,081,661	1.047	3,939,539	0.965
Total Revenue	9,227,027	3.002	8,425,511	2.862	10,051,221	2.462
Interest	1,562,464	0.508	1,527,263	0.519	1,544,871	0.379
Other Sundry Charges	137,711	0.045	134,709	0.046	189,178	0.046
add—Total Production Expenditure	1,700,175	0.553	1,661,972	0.565	1,734,049	0.425
Total Expenditure	6,062,690	1.973	5,343,850	1.815	6,111,682	1.497
Revenue—						
Sales of Electricity	9,157,674	2.980	8,362,572	2.841	9,996,779	2.449
Other Sundry Revenue	69,353	0.022	62,939	0.021	54,442	0.013
Total Revenue	9,227,027	3.002	8,425,511	2.862	10,051,221	2.462
deduct—Total Expenditure	7,762,865	2.526	7,005,822	2.380	7,845,731	1.922
Nett Profit	1,464,162	0.476	1,419,689	0.482	2,205,490	0.540
Return on Capital Expenditure on plant in use	10.64%		10.39%		12.31%	
Disposal of Nett Profit—						
Brought forward from previous year	Tls. 18,815		Tls. 7,977		Tls. 27,666	
Nett profit for year	1,464,162		1,419,689		2,205,490	
	Tls. 1,482,977		Tls. 1,427,666		Tls. 2,233,156	
Contribution to General Municipal Funds	Tls. 900,000		Tls. 1,200,000		Tls. 1,200,000	
Transfer to General Reserve	225,000		—		600,000	
Transfer to Special Reserve for writing off capitalised interest	350,000		200,000		400,185	
Carried forward	7,977		27,666		32,971	
	Tls. 1,482,977		Tls. 1,427,666		Tls. 2,233,156	
TECHNICAL STATISTICS, ETC.—						
Kilowatt hours—						
Sold—						
Lighting and Fans	29,418,821		32,462,792		37,018,836	
Power (including Traction)	273,214,195		255,682,586		364,085,143	
Heating and Cooking, etc.	2,404,590		3,296,307		4,310,227	
Public and Private Street Lighting	2,269,795		2,902,220		2,331,604	
Total sold	307,307,401		294,343,905		408,245,810	
Used in Station, etc.	26,569,687		26,440,637		36,166,542	
Lost in Transmission, Transformation, Distribution, and unaccounted for	27,484,162		35,274,306		40,548,103	
Generated	361,361,250		356,058,848		484,960,455	
B.Th.U's per K. W. hour—generated	21,047		19,593		19,108	
—feeders	22,358		20,867		20,278	
Fuel Consumption per K. W. hour generated	1.951 lbs.		1.725 lbs.		1.683 lbs.	
Overall efficiency	16.2%		17.43%		17.87%	
Plant Capacity	121,000 K.W.		121,000 K.W.		121,000 K.W.	
Maximum recorded load on Station (30 mins.)	66,200 K.W.		76,600 K.W.		89,600 K.W.	
Maximum load on Feeders	63,459 K.W.		72,930 K.W.		86,100 K.W.	
Load Factor	55.12%		53.06%		61.79%	
Number of Consumers	36,519		38,932		43,378	
Number of Premises connected	44,205		48,363		54,271	
Total Connections	127,440 K.W.		139,613 K.W.		160,097 K.W.	

	Equivalent No. of K.W. connected.	In-crease. %	No. of Premises connected during the year.	UNITS SOLD.					Units Accounted for and Used at Works, etc.	Total Units Sold and Accounted for.	In-crease. %	Coal. Tons.	Max. Load K.W. on Feeders.	In-crease. %	Load Factor. %
				Private Lighting.	Public and Private Street Lighting.	Power and Heating.	Traction.	Total Units Sold.							
1901	654	27	53							568,669	8	4,850	320	9	
1902	955	46	139							754,342	32	4,570	444	38	
1903	1,275	34	270							996,021	32	6,072	580	26	
1904	2,051	61	402	853,147	319,499	16,834		1,189,480	25,082	1,214,562	22	8,679	858	48	16.2
1905	2,745	34	249	1,277,140	410,241	34,350		1,721,731	54,592	1,776,323	45	10,629	1,090	27	18.6
1906	3,418	25	414	1,704,563	451,950	65,932		2,222,445	85,230	2,307,675	30	12,681	1,411	29	18.6
1907	4,493	31	529	2,065,499	457,207	141,146		2,663,852	79,536	2,743,388	19	13,489	1,630	15	19.2
1908	5,554	24	622	2,391,586	445,143	158,455	1,430,889	4,426,073	206,702	4,632,775	68	14,099	2,500	53	21.1
1909	6,307	14	537	2,740,487	632,314	323,461	2,001,718	5,697,980	290,856	5,988,836	29	16,137	3,100	24	22.05
1910	7,297	16	658	3,164,996	801,613	453,826	2,110,208	6,530,643	303,507	6,834,150	14	17,304	3,240	4.5	24.06
1911	9,349	28	741	3,634,623	913,679	820,304	2,551,235	7,919,841	380,596	8,300,437	21	20,456	4,007	24	23.65
1912	12,375	32	2,201	5,455,885	938,784	2,426,065	2,859,334	11,680,068	450,469	12,130,537	46	27,267	6,000	50	23.52
1913	16,790	36	4,108	8,607,546	987,517	7,205,706	3,127,677	19,928,446	1,959,784	21,888,230	80	46,181	8,100	35	30.8
1914	24,949	49	3,968	12,325,247	1,055,272	15,626,314	3,626,838	32,613,671	4,478,373	37,092,044	69	55,616	11,190	38	33.6
1915	29,484	18	3,149	14,073,166	1,005,259	31,313,159	3,395,813	49,787,397	5,377,653	55,165,050	48	75,189	13,909	24	40.8
1916	36,019	22	3,755	14,285,888	1,058,772	42,942,438	3,873,698	62,160,796	6,477,721	68,638,517	24	99,038	18,617	33.8	38.2
1917	39,083	8	1,594	15,206,019	1,128,896	58,312,094	3,843,433	78,490,442	6,656,806	85,147,248	24	117,678	20,187	8.4	44.38
1918	42,962	10	1,580	14,444,261	1,141,973	66,924,747	3,764,678	86,275,659	7,493,513	93,769,172	10	124,402	21,222	5.12	46.77
1919	49,996	16	2,870	16,378,793	1,192,650	80,575,362	4,191,332	102,338,137	10,146,439	112,484,576	20	154,671	27,553	29.8	42.39
1920	61,601	23	2,739	20,298,672	1,454,812	118,079,283	4,706,865	144,539,632	14,805,650	159,345,282	42	260,136	35,380	28.41	46.7
1921	72,120	17	2,692	22,458,625	1,703,212	156,210,627	4,992,282	185,364,746	19,500,898	204,865,644	29	255,354	41,074	16.1	51.5
1922	93,242	29	3,458	24,793,079	1,836,419	200,221,968	5,605,895	232,457,361	19,497,208	251,954,569	23	275,633	51,340	25	51.5
1923	*114,949	23	3,137	27,626,473	2,182,615	236,479,506	5,977,267	272,265,861	22,144,863	294,410,724	17	322,673	62,903	22.5	49.42
1924	127,440	11	4,276	29,418,821	2,269,795	269,448,399	6,170,386	307,307,401	26,569,687	333,877,088	13	314,687	63,459	0.88	55.12
1925	139,613	9	4,158	32,462,792	2,902,220	258,978,893		294,343,905	26,440,637	320,784,542	—4	274,239	72,930	14.92	53.06
1926	160,097	15	5,908	37,018,836	2,831,604	368,395,370		408,245,810	36,166,542	444,412,352	38	364,409	86,100	18.06	61.79

* Kilowatts Connected:—From 1923 the figures include Public Street Lighting, and Traction.

Load Factor:—Up to and including 1924 calculated as: $\frac{\text{Kilowatt hours sold} \times 100}{\text{Maximum load on Feeders} \times 8760}$

Commencing from 1925 calculated as: $\frac{\text{Kilowatt hours generated} \times 100}{\text{Maximum load on generators} \times 8760}$



MAXIMUM GENERATED LOAD
IN KILOWATTS

(1926)
89,000 KW

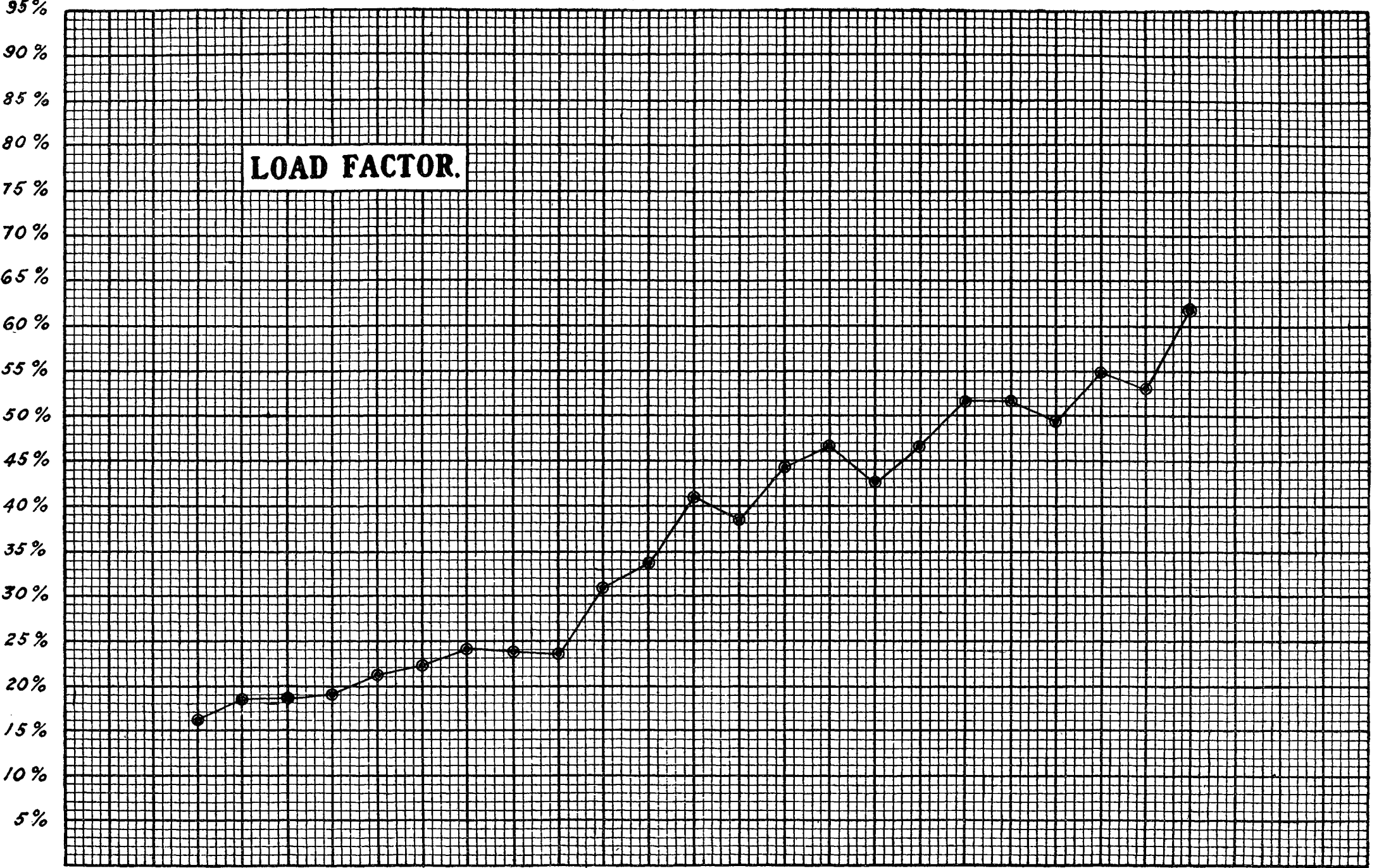
KILOWATTS

1901 '02 '03 '04 '05 '06 '07 '08 '09 '10 '11 '12 '13 '14 '15 '16 '17 '18 '19 '20 '21 '22 '23 '24 '25 '26 '27 '28 '29 '30

YEAR

LOAD FACTOR.

LOAD FACTOR



(1926)
61.79%

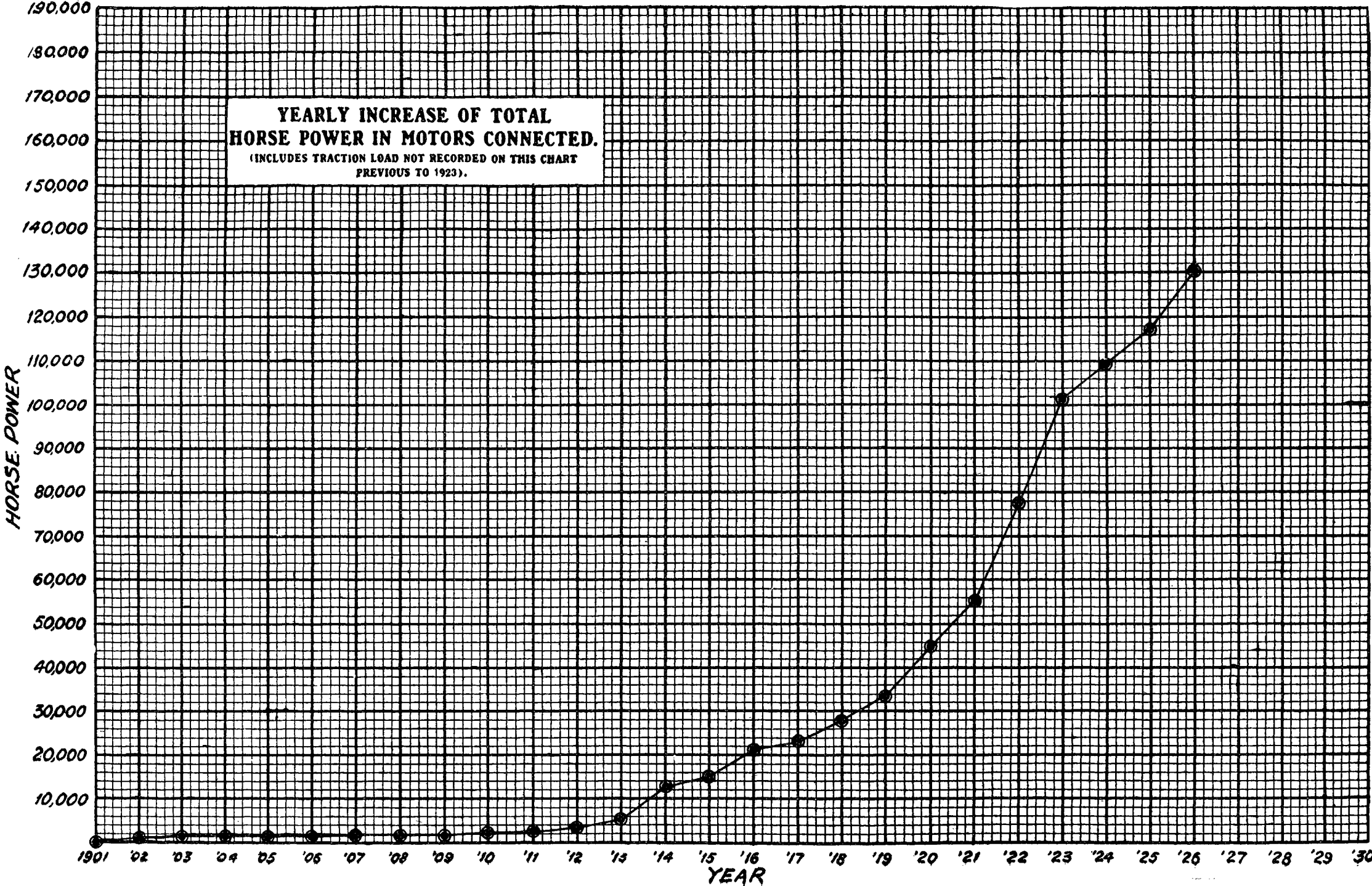
1901 '02 '03 '04 '05 '06 '07 '08 '09 '10 '11 '12 '13 '14 '15 '16 '17 '18 '19 '20 '21 '22 '23 '24 '25 '26 '27 '28 '29 '30

Up to and including 1924 calculated as: $\frac{\text{Kilowatt Hours sold} \times 100}{\text{Maximum Load on Feeders} \times 8760}$

YEAR

Commencing from 1925 calculated as: $\frac{\text{Kilowatt Hours Generated} \times 100}{\text{Maximum Load on Generators} \times 8760}$

**YEARLY INCREASE OF TOTAL
HORSE POWER IN MOTORS CONNECTED.**
(INCLUDES TRACTION LOAD NOT RECORDED ON THIS CHART
PREVIOUS TO 1923).

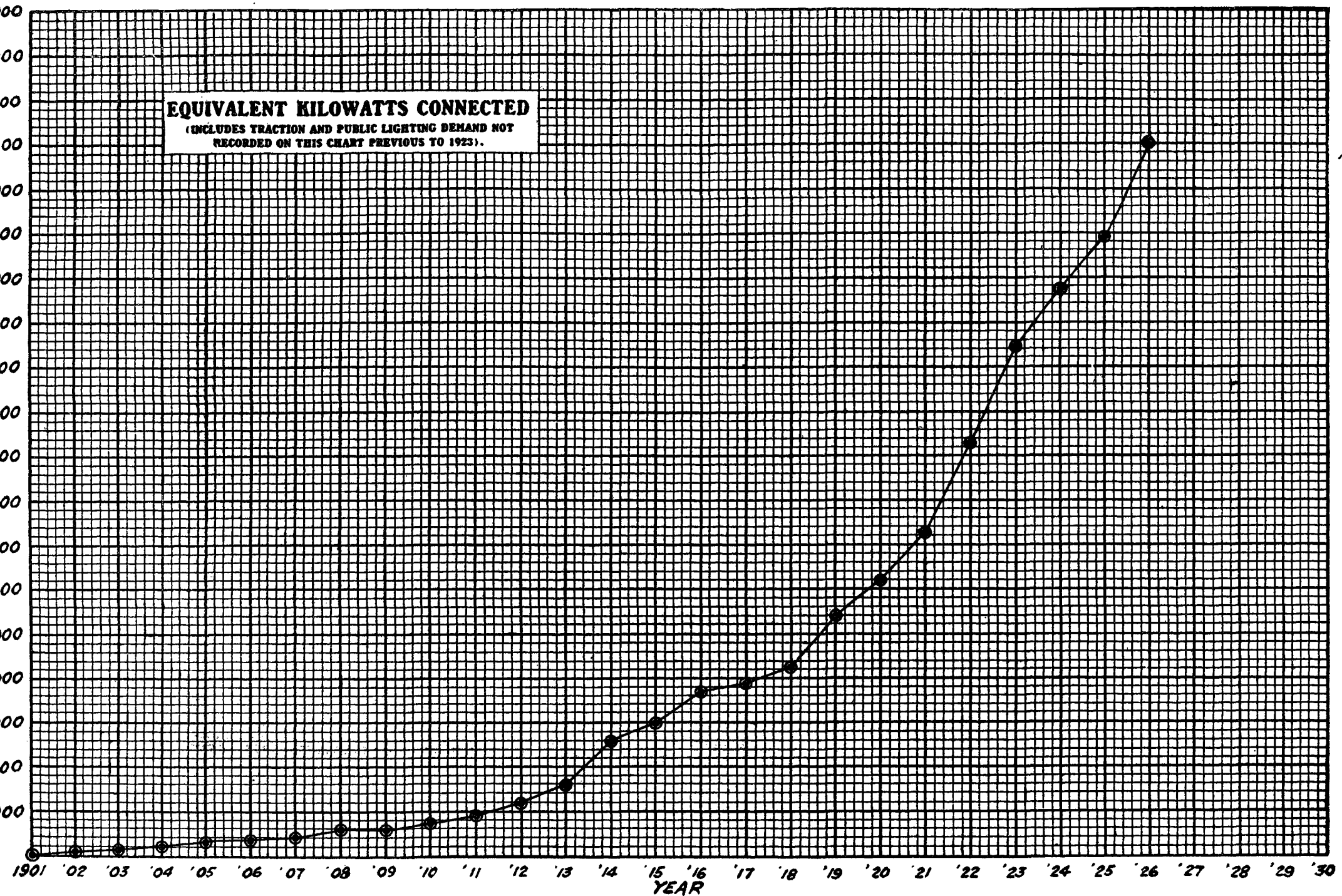


(1926)
130,572 H.P.

EQUIVALENT KILOWATTS CONNECTED
(INCLUDES TRACTION AND PUBLIC LIGHTING DEMAND NOT
RECORDED ON THIS CHART PREVIOUS TO 1923).

(1926)
160,097 KW.

KILOWATTS



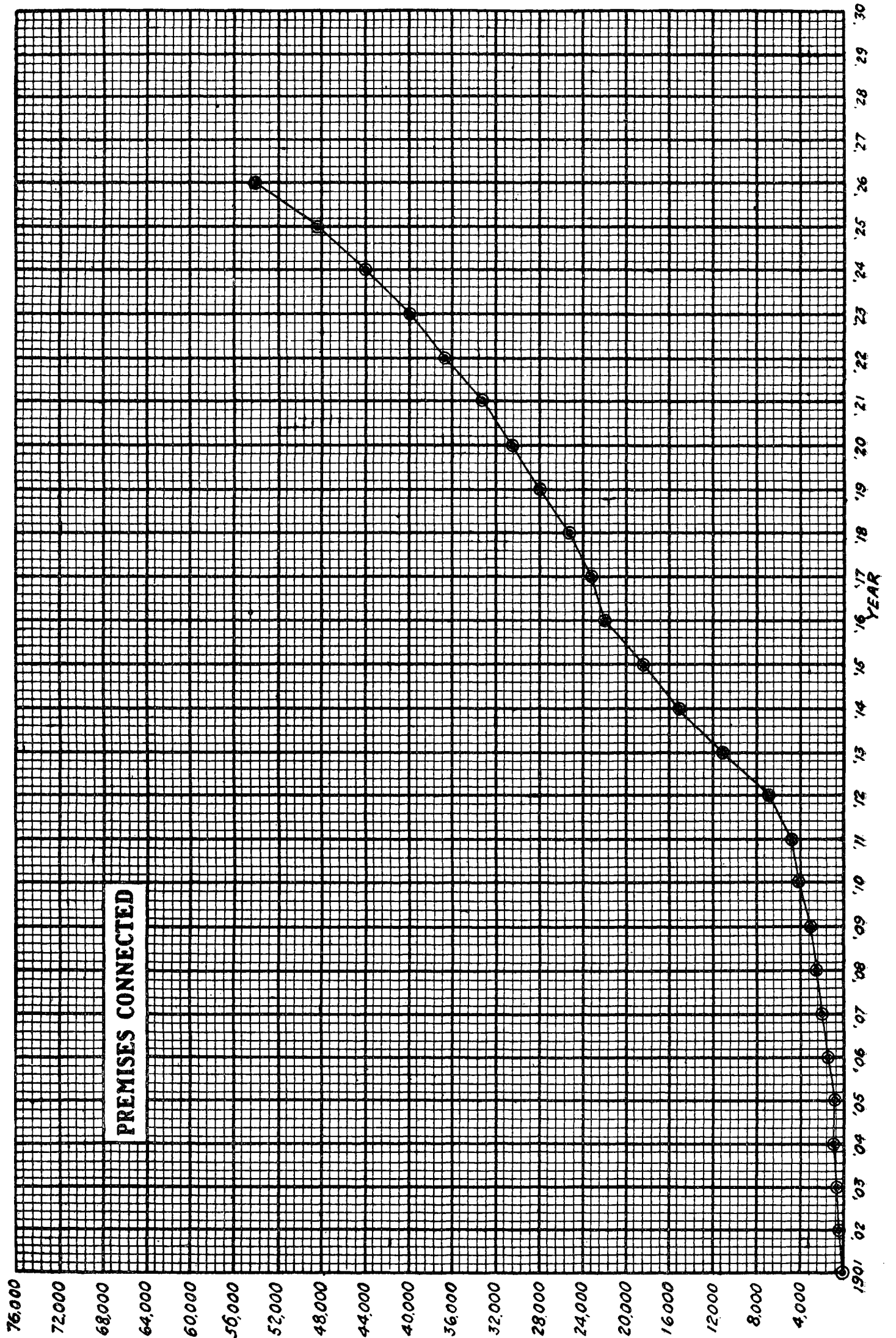
YEAR

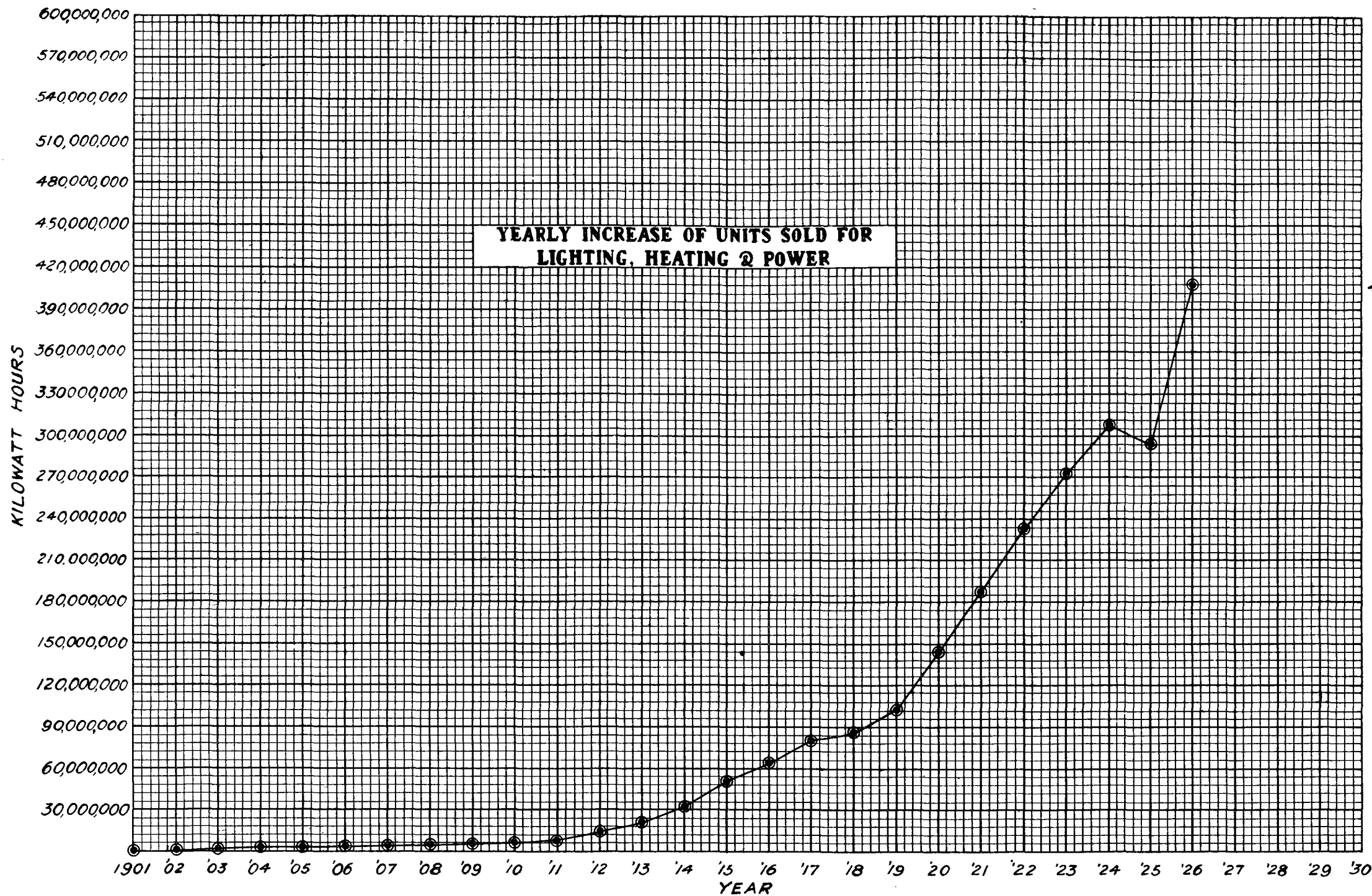
PREMISES CONNECTED

(1926).
54,271

PREMISES

YEAR





1926
408.24

ESTIMATE FOR 1927.

							Tls.	Tls.
REVENUE.								
<i>Sale of Electricity</i>	..	..	..	..	..	..	12,154,150	
<i>Rent of Motors, Meters, etc.</i>	..	..	..	..	..	..	51,500	12,205,650
EXPENDITURE.								
<i>Generation</i>	..	..	..	..	..	..	4,900,200	
<i>Distribution</i>	..	..	..	..	..	..	767,300	
<i>Rents, Rates and Taxes</i>	..	..	..	..	..	..	89,500	
<i>Insurance</i>	..	..	..	..	..	..	13,000	
<i>Management (including Showroom)</i>	..	..	..	..	..	..	552,950	
<i>Depreciation</i>	..	..	..	..	..	..	1,620,000	
<i>Interest</i>	..	..	..	..	..	..	1,650,000	
<i>Special Charges, etc.</i>	..	..	..	..	..	..	322,500	9,915,450
Nett Balance								₹ 2,290,200
<p>N.B.—The above estimate is shewn in a form comparable with the Revenue Account.</p> <p><i>Pay and Allowances.</i></p>								
Engineer-in-Chief and Manager						Tls.	30,000	
Deputy Engineer-in-Chief and Manager						"	16,800	
Secretary						"	13,800	
Assistant Secretary						"	10,200	
Executive Engineer of Power Stations						"	13,200	
Distribution Engineer						"	13,200	
Consumers' Engineer						"	10,500	
Resident Engineer						"	11,100	
Assistant Executive Engineer of Power Stations						"	9,600	
Turbine House Superintendent						"	7,200	
Assistant Turbine House Superintendent						"	6,060	
Boiler House Superintendent						"	6,900	
Assistant Boiler House Superintendent						"	6,000	
Electrical Superintendent						"	6,900	
Assistant Electrical Superintendent						"	6,000	
Chemist						"	7,200	
Assistant Chemist						"	3,568	
4 Control Engineers						"	26,207	
3 Assistant Control Engineers						"	17,460	
Workshop Engineer						"	6,300	
7 Maintenance Assistants						"	39,840	
2 Electrical Assistants						"	9,600	
4 Senior Charge Engineers						"	23,725	
13 Charge Engineers						"	64,469	
Stores Engineer						"	5,340	
Boiler House Assistant						"	3,420	
2 Workshop Assistants						"	7,020	
8 Coal Checkers						"	26,766	
Waterside Foreman						"	3,300	
Laboratory Assistant						"	2,400	
3 Apprentice Engineers						"	996	
Assistant Distribution Engineer						"	7,200	
Substation Engineer						"	7,800	
Assistant Substation Engineer						"	5,700	
6 Assistant Engineers (Distribution)						"	36,360	
14 Distribution Engineering Assistants						"	56,705	
2 Distribution Assistants						"	6,900	
2 Senior Foremen						"	7,320	
13 Substation Attendants						"	40,445	
Assistant Consumers' Engineer (Acting)						"	6,540	
3 Consumers' Engineering Assistants						"	14,048	
Senior Showroom Assistant						"	5,340	
Showroom Assistant						"	3,540	
Senior Installation Inspector						"	6,000	
8 Installation Inspectors						"	31,830	
Constructional Engineer						"	7,200	
Assistant Constructional Engineer						"	5,400	
3 Clerks of Works						"	12,000	
Building Inspector						"	3,480	
Meter Engineer						"	8,160	
Testing Engineer						"	7,200	
3 Assistant Meter and Testing Engineers						"	17,100	
4 Meters Engineering Assistants						"	15,850	
2 Meters Assistants						"	7,800	
Designing Engineer						"	8,100	
2 Assistant Designing Engineers						"	11,700	
Drawing Office Engineering Assistant						"	4,720	
2 Assistant Draughtsmen						"	3,300	
2 Transport Supervisors						"	8,400	
Transport Mechanic						"	4,800	
Accountant						"	7,200	
Chief Clerical Assistant						"	6,840	
2 Senior Clerical Assistants						"	11,700	
19 Clerical Assistants						"	72,260	
Correspondence Clerk						"	3,300	
Carried forward							Tls.	877,309

ESTIMATE FOR 1927—continued.

	£	Tls.
<i>Brought forward</i> Tls. 877,309		
Senior Steno-Typist	3,000	
2 Steno-Typists	4,560	
Controller of Stores	7,500	
Assistant Controller of Stores	4,720	
Chief Storekeeper	4,920	
6 Storekeepers	20,340	
2 Office Assistants	6,660	
Senior Meter Inspector	4,080	
7 Meter Inspectors	20,760	
Superannuation	93,500	
Children's Bonus	21,960	
Language Bonus	3,850	
Chinese Staff, etc.	847,400	
Miscellaneous	21,200	
	<u>Tls. 1,941,759</u>	
CAPITAL EXPENDITURE 1927.		
1—20,000 K.W. Turbo-alternator without condenser.	Balance	£ 4,137
Air preheaters.	Balance	756
Air ejection and extraction pump.		555
Insulators and wall tubes.		553
10—325 K.V.A. transformers.		2,320
Current transformers, etc.		2,393
Circuit breakers.		4,344
Cutouts.		1,988
Fireproof cable.		2,615
22,000-volt cable.		35,000
6,600-volt cable, etc.		27,729
600-volt cable.		2,677
Pilot and telephone cable.		800
Cab tyre cable.		28
10—Dust collectors.		6,525
6,600-volt switching units.		353
Fuse boxes.		375
Extension to chimney stacks.		598
Battery.		180
Meters.		7,214
Meter spares.		480
Frequency meter.		25
Automatic field breaking switch.		58
Turnbuckles.		140
Electrical instruments.		79
Automatic calorifiers, etc.		258
Pole transformers.		6,475
Potential transformers.		188
Motor generator testing set and transformer.		739
Valves.		102
Solder.		573
Electric drying oven.		30
Tachometers.		100
Insulation testers.		66
Concrete floor surfacer equipment.		85
Sleeves.		100
Blow lamps.		27
Coal crusher and sampler.		72
Switches and fuses.		214
Sindanyo boards.		266
Steel lockers.		70
Plan file.		104
	<i>Carried forward</i>	£ 111,391
		£ —

ESTIMATE FOR 1927—continued.

	£	Tls.
<i>Brought forward</i>	111,391	—
Black tape.	40	
Oil tank truck.	979	
Electric cookers.	3,200	
Electric radiators.	5,500	
Electric water heaters.	380	
Hotwell tank.	200	
Plumbers' metal.	357	
Galvanised wire, washers, etc.	70	
Ammeters.	500	
Protective gear.	600	
Transformer bank.	4,278	
Relays.	200	
6000-volt switches.	4,660	
L.T. Switches.	900	
6000-volt switch handle gear.	525	
	£ 133,780	
Freight, insurance, duty and commission.	24,004	
	£ 157,784	
Of the above sum it is anticipated that £99,035 will be required during 1927		= 787,122
	G. \$	
Reactors, relays, etc.	5,925	
Synchronous condenser.	24,315	
Switchgear—Yangchow Road.	6,207	
Potentiometer.	500	
Electrical instruments.	1,946	
Electric cookers.	1,601	
Portable phase indicators.	245	
Current transformers, etc.	2,394	
Electric clock.	484	
Reflectors.	1,830	
Circuit breakers.	525	
5-ton truck.	5,764	
P.L. regulators.	3,200	
Induction regulators.	28,000	
Relays.	2,000	
Switchgear for super-substations.	20,000	
Automatic telephone plant.	1,000	
Auto-valve arrestors.	670	
	106,606	
Freight, insurance, duty and commission.	18,656	
	G.\$ 125,262	
Of the above sum it is anticipated that G. \$68,862 will be required during 1927		= 114,770
	Tls.	
Construction of Moulmein Road Substation.	5,228	
Pine Poles.	23,839	
Concrete slabs and poles.	6,183	
Oil tanks.	1,500	
Erection of air preheaters.	9,500	
Fire main—Riverside.	1,650	
Water main—Riverside.	1,460	
Hot water installation—Riverside.	660	
Sliding door for garage.	680	
Transformer oil store.	4,437	
Cone insulators.	490	
Re-surfacing work.	229	
Ford cars and truck chassis.	6,750	
Links.	1,756	
Pole switches, etc.	840	
P.L. fittings.	1,140	
Air ducts.	6,983	
Extension to pump house roof.	4,000	
Belt conveyor—coal handling plant.	11,000	
Workmen's dispensary—Fearon Road.	1,760	
Land for Substations:		
Robison Road.	5,295	
Warren Road.	26,318	
Eastern District.	2,000	
Park Road.	65,000	
Substation buildings:		
Connaught Road.	16,000	
Funing Road.	5,500	
Transformer Houses.	4,000	
Extension—Central Substation.	4,000	
<i>Carried forward</i>	£ 218,198	£ 901,892

ESTIMATE FOR 1927—continued.

	Tls.	Tls.
<i>Brought forward</i>	218,198	901,892
Substation equipment:		
Standard substations.	15,000	
Transformer houses.	10,000	
Connaught Road.	15,000	
Central Substation Extension.	15,000	
Jointing and laying cables, etc.	125,000	
Sundries.	150,000	
	<u>£ 548,198</u>	
Of the above sum it is anticipated that Tls. 352,198 will be required during 1927:		= 352,198
Ordinary Extensions		<u>£ 1,254,090</u>
(1926) EXTENSION.—		
1—20,000 K.W. Turbo-alternator with condenser.	£ 46,325	
3—Boilers with chimneys, stokers, fans, etc.	62,000	
Pulverised fuel equipment.	64,200	
H.P. steam and water pipe work.	8,000	
L.P. steam and water pipe work.	500	
Pipework and valves for circulating water.	2,500	
Valves for circulating water system.	800	
2—Hotwell tanks.	500	
Motor driven pump.	3,000	
Rotary feed pump.	719	
De Laval purifier with pump.	125	
Boiler house instruments.	1,000	
3—boiler feed pumps.	1,784	
Main Switchgear.	12,346	
L.T. Switchgear.	1,000	
Cabling for switchgear.	1,755	
Internal cables.	4,000	
Steelwork for boilerhouse.	19,200	
Steelwork for turbine room and pump bay.	4,231	
1—750 K.W. Rotary converter and transformer.	2,500	
Tiling.	881	
	<u>£ 237,366</u>	
	40,447	
Freight, insurance, duty and commission.	<u>£ 277,813</u>	
Of the above sum it is anticipated that £237,954 will be required during 1927		= 1,885,564
	G. \$	
	25,025	
Transformers, surface oil cooler, pumps, etc.	4,590	
Steel windows and sashes, etc.	1,650	
Ventilators.		
	<u>31,265</u>	
	5,471	
Freight, insurance, duty and commission.	<u>G. \$ 36,736</u>	= 61,227
	Tls.	
Cast iron pipework.	12,000	
Circulating water discharge culvert.	1,300	
Circulating water intake and pile driving.	10,000	
Construction of switch and transformer house.	24,370	
Steel doors for construction of switch and transformer house.	357	
Construction of turbine house foundations and turbine foundations.	33,986	
Foundations for boilerhouse, boilers, fans, etc.	60,000	
Turbine room and boilerhouse extensions.	25,000	
Wired glass for Turbine room and boilerhouse extensions.	2,556	
Extension to control room.	5,000	
	<u>£ 174,569</u>	
Of the above sum it is anticipated that Tls. 162,569 will be required during 1927		= 162,569
(1926) Extension		<u>£ 2,109,360</u>
	Total	<u>£ 3,363,450</u>

T. H. U. ALDRIDGE, M.I.E.E., M.I.MECH.E., FEL.A.I.E.E.,
Engineer-in-Chief and Manager.

TREASURER AND COMPTROLLER'S REPORT.**REVENUE AND NET REVENUE ACCOUNTS**

The following figures compare the Sale of Electricity and Profit for the year under review with the corresponding figures for 1925:—

	1925	1926	Increase
	Tls.	Tls.	Tls.
Sale of Electricity—			
Private Lighting, Power and Heating	8,208,885	9,827,906	1,619,021
Public Lighting	153,687	168,872	15,185
Revenue Account	3,081,661	3,939,539	857,878
Net Revenue Account	1,419,689	2,205,490	785,801

BALANCE SHEET.

Stores.—Details of the amount appearing under this heading are given below:—

Coal		
Riverside		165,955.97
Cable		
Fearon Road	346,673.78	
Riverside	41,757.22	
Haiphong Road	101,196.39	
Yangchow Road	54,868.62	
	<hr/>	544,496.01
Lamps		
Fearon Road	23,926.46	
Riverside	444.05	
Haiphong Road	716.16	
Yangchow Road	613.10	
	<hr/>	25,699.77
Meters		
Fearon Road		4,410.65
Motors		
Fearon Road		2,164.04
Sundries		
Fearon Road	574,241.20	
Riverside	161,676.98	
Haiphong Road	12,468.87	
Yangchow Road	12,371.24	
Garage	15,213.88	
	<hr/>	775,972.17
		<hr/>
		1,518,698.61
		<hr/>

Net Revenue Appropriation Account.—After making the transfers approved at last year's Ratepayers' Meeting, there is a balance remaining of Tls. 2,233,155.79 which it is proposed to deal with as follows:—

(a) Transfer Tls. 600,000 to General Reserve Account.

(b) Transfer Tls. 400,184.99 to a Special Reserve for the purpose of writing off the balance of Interest charged to Capital Outlay during the years 1920/1923.

(c) To place Tls. 1,200,000 at the Council's disposal as a contribution to General Funds on account of the year 1927.

(d) To carry forward Tls. 32,970.80.

STATISTICAL STATEMENTS.

Table I contains the Revenue Account figures for the years 1922/1926 reduced to the ratio "per unit sold," the capital outlay at the end of each period, the return on capital outlay, and the ratio of power units to the total number of units sold.

Table II shows the variations that have taken place in the capital cost per Kilowatt.

TABLE I.

INCOME PER UNIT SOLD	1922	1923	1924	1925	1926
	Candareens	Candareens	Candareens	Candareens	Candareens
Sale of Electricity	3.08	3.12	2.98	2.84	2.449
Miscellaneous	.04	.03	.02	.02	.013
Total	3.12	3.15	3.00	2.86	2.462
EXPENDITURE PER UNIT SOLD					
	Candareens	Candareens	Candareens	Candareens	Candareens
Generation	1.29	1.26	1.15	.95	.810
Distribution	.23	.20	.17	.18	.160
Rent and Taxes	.04	.04	.03	.03	.021
Insurance	.03	.02	.01	.01	.003
Management	.15	.14	.13	.16	.126
Depreciation	.40	.45	.48	.49	.377
	2.14	2.11	1.97	1.82	1.497
Balance	.98	1.04	1.03	1.04	.965
Total	3.12	3.15	3.00	2.86	2.462
	Tls.	Tls.	Tls.	Tls.	Tls.
Capital Outlay at Dec. 31	27,671,552	29,599,163	30,476,329	30,403,007	31,996,635
Return on Capital Outlay	10.45%	10.39%	10.64%	10.39%	12.31%
Ratio of Power Units to Total	85%	86%	87%	87%	89%

The return on Capital Outlay for the years 1922/1924 is calculated on expenditure at December 31 after deducting the cost of non-revenue producing plant. The return on Capital Outlay for the year 1925 is calculated on the total amount expended at December 31 after deducting the cost of non-revenue producing plant amounting to Tls. 740,675 and eliminating interest capitalised during the years 1920/1923.

The return on Capital Outlay for the year 1926 is calculated on the total amount expended at December 31.

TABLE II.

	1922	1923	1924	1925	1926
Plant Capacity	K. W. 83,400	K. W. 125,400	K. W. 121,000	K. W. 121,000	K. W. 121,000
Capital cost per Kilowatt	Tls. *262	Tls. 236	Tls. 252	Tls. 251	Tls. 264
Maximum Demand	K. W. 53,950	K. W. 65,632	K. W. 66,200	K. W. 76,600	K. W. 90,000
Capital cost per Kilowatt	Tls. *405	Tls. 451	Tls. 460	Tls. 397	Tls. 356

*These calculations exclude the cost of non-revenue producing plant.

J. T. FORD, A.C.A.,

Deputy Treasurer and Comptroller.

ELECTRICITY

Dr.

No. 1.—REVENUE ACCOUNT FOR THE

	Tls.	Tls.
To GENERATION OF ELECTRICITY—		
Coal	2,340,988.98	
Salaries and Wages	469,707.96	
Oil, Waste, Water and Stores	32,999.59	
Maintenance and Repairs	396,181.62	
Passages	24,451.86	
Miscellaneous Charges	42,226.33	
		3,306,556.34
„ DISTRIBUTION OF ELECTRICITY—		
Maintenance and Repairs (including Salaries and Wages)	579,798.64	
Passages	21,653.89	
Transport	30,511.29	
Telephones, etc.	8,185.44	
Miscellaneous Charges	13,080.14	
		653,229.40
„ RENT, RATES AND TAXES		84,203.31
„ INSURANCE		12,249.58
„ MANAGEMENT EXPENSES—		
Fees to Members of Committee	3,750.00	
Salaries and Wages	395,470.31	
Audit and Accountancy Fees, etc.	9,800.00	
Passages	18,801.71	
Transport	8,968.19	
Printing and Stationery	18,938.13	
Advertising	8,426.33	
Telephones, Telegrams, Postages, etc.	7,446.76	
Miscellaneous Charges	15,520.40	
	487,121.83	
Show Room—		
Salaries and Wages	15,352.06	
Rent, Rates, Taxes and Insurance	9,524.06	
Passages	2,948.22	
Miscellaneous Charges	1,574.10	
	29,398.44	
		516,520.27
„ DEPRECIATION—		
Buildings at 2 per cent.	85,911.07	
Plant Generation „ 7 „	776,740.19	
Plant Distribution—		
Mains „ 3 „	205,366.24	
House Service „ 10 „	38,537.31	
Meters „ 10 „	55,727.75	
Transformers and Gear „ 7 „	243,513.86	
Public Lighting „ 12½ „	21,519.22	
Workshop Plant „ 7 „	9,377.09	
Sundry Instruments and Tools „ 20 „	15,096.58	
Plant on Hire „ 10 „	54,388.17	
Motor Cars and Lorries „ 20 „	16,019.19	
Electric Cars „ 12½ „	1,657.47	
Automatic Telephone Plant „ 7 „	3,972.12	
Furniture „ 10 „	11,097.27	
	1,538,923.53	
		1,538,923.53
„ BALANCE CARRIED TO NET REVENUE ACCOUNT		3,939,539.05
	TAELS	10,051,221.48

ELECTRICITY

Dr.

No. 2.—NET REVENUE

	Tls.
To Interest	1,544,870.74
„ Special Charges Account, Plant Extension	17,986.19
„ Reserve for Bad and Doubtful Debts	24,569.77
„ Brokerage and Charges, etc., in connection with issue of Loans	6,000.63
„ Amount written off on Depreciation of Stores	35,398.21
„ Sterling Sinking Fund	33,666.33
„ Insurance Reserve Account	68,293.00
„ London Agents—Retaining Fee	3,721.45
„ Pension to A. H. Blagden: Ex. Deputy Engineer-in-Chief and Manager	2,196.45
„ Pension to the widow of the late Charge Engineer T. Moodie	1,097.64
„ Pension to W. F. Dearn Ex. Installation Inspector (proportion)	536.03
„ Gratuities (Death, Invaliding and Retirement) to Chinese Staff	8,430.48
„ Balance carried to Appropriation Account	2,205,489.67
TAELS ..	3,952,256.59

No. 3.—NET REVENUE

	Tls.
To Contribution to General Funds	1,200,000.00
„ Transfer to Capitalized Interest Suspense Account	200,000.00
„ Balance carried forward	2,233,155.79
TAELS ..	3,633,155.79

No. 4.—DEPRECIATION

	Tls.
To Depreciation on assets, sold, written off and fully depreciated during the year	225,585.22
„ Sinking Fund Instalments:—	
Silver Loans	352,555.00
Sterling Loan	48,629.05
.. Balance carried forward	401,184.05
TAELS ..	5,902,174.46
	6,528,943.73

No. 5.—STERLING

	Tls.
To Balance carried forward £88,702.15.6	738,869.10
TAELS ..	738,869.10

No. 6.—GENERAL RESERVE

	Tls.
To Plant, Land, etc., sold and written off	20,125.60
„ Balance carried forward	2,975,395.48
TAELS ..	2,995,521.08

DEPARTMENT.**ACCOUNT.****Cr.**

								Tls.
<i>By</i>	Revenue Account—Balance therefrom	..	..	..	..	..	..	3,939,539.05
„	Profit on Installation, etc.	..	..	..	..	..	..	3,595.28
„	Dividend and Bonus on 6 shares, Union Insurance Society of Canton, Ltd.	..	..	..	..	..	..	90.63
„	Bonus on Marine Insurance Premia	..	..	..	..	..	..	424.19
„	Freight Rebates ..	..	..	..	..	..	..	7,593.47
„	Superannuation Refunded	..	..	..	..	..	..	1,013.97
								3,952,256.59
TAELS ..								

APPROPRIATION ACCOUNT.

								Tls.
<i>By</i>	Balance at December 31, 1925	..	..	..	..	..	..	1,427,666.12
„	Net Revenue Account—Balance therefrom	..	..	..	..	..	..	2,205,489.67
								3,633,155.79
TAELS ..								

ACCOUNT.

								Tls.
<i>By</i>	Balance at December 31, 1925	..	..	..	..	..	..	4,990,020.20
„	Depreciation for the year	..	..	..	..	..	..	1,538,923.53
								6,528,943.73
TAELS ..								

SINKING FUND.

								Tls.
<i>By</i>	Balance at December 31, 1925, £72,432.9.6	..	..	..	..	..	..	465,897.33
„	Depreciation Account	} Instalment £13,373 @ Ex. 3/3						48,629.05
„	Net Revenue Account							33,666.33
„	Interest £2,897.6.0	..	..	..	..	..	..	82,295.38
„	Reserve against variations in exchange	..	..	..	..	..	..	19,691.38
								170,985.01
TAELS ..								738,869.10

ACCOUNT.

								Tls.
<i>By</i>	Balance at December 31, 1925	..	..	..	..	..	..	2,985,249.57
„	Receipts from Sales of Old Plant, Land, etc.	..	..	..	..	..	..	10,271.51
								2,995,521.08
TAELS ..								

ELECTRICITY

No. 7.—BALANCE SHEET

	Tls.	Tls.
LIABILITIES.		
<i>To</i> LOANS FROM GENERAL FUNDS:—		
Silver Loans at December 31, 1925	17,844,035.00	
" " " " " " \$1,000,000 @ Ex. 73	730,000.00	
	18,574,035.00	
Sterling Loan at December 31, 1925. £750,000 @ Ex. 5/6	2,727,272.73	21,301,307.73
 <i>Note</i> —The interest carried by the above Loans is as undernoted:—		
Tls. 1,175,000 @ 5½ per cent.		
" 5,235,000 @ 6 "		
" 950,000 @ 6.32 "		
" 4,191,600 @ 7 "		
" 1,703,635 @ 7.73 "		
" 4,588,800 @ 8 "		
" \$1,000,000 @ 8 "		
£ 750,000 @ 6 "		
„ DEPOSIT ACCOUNT		1,398,403.92
„ OVERDRAFT WITH COMPRADORE	4,742.20	
<i>Less</i> —Cash in Hand	659.60	
		4,082.60
„ SUNDRY CREDITORS		325,666.02
„ DEPRECIATION ACCOUNT (No. 4), balance at credit thereof		5,902,174.46
„ RESERVE FOR DEPRECIATION OF STORES		10,000.00
„ INSURANCE RESERVE ACCOUNT		187,375.62
„ RESERVE FOR BAD AND DOUBTFUL DEBTS:—		
Balance at December 31, 1925	158,769.49	
<i>Add</i> —Amount reserved during the year	24,569.77	
	183,339.26	
<i>Less</i> —Bad Debts written off	3,112.27	
		180,226.99
„ STERLING SINKING FUND (No. 5), balance at credit thereof £88,702.15.6		738,869.10
„ RESERVE AGAINST VARIATIONS IN EXCHANGE, ETC., ON SERVICE OF STERLING LOAN		56,212.52
„ GENERAL RESERVE ACCOUNT (No. 6), balance at credit thereof		2,975,395.48
„ CONTRIBUTION TO GENERAL FUNDS—EQUALIZATION ACCOUNT		500,000.00
„ NET REVENUE APPROPRIATION ACCOUNT (No. 3), balance at credit thereof		2,233,155.79
 <i>Note</i> —There are contingent Liabilities under contracts for the supply of Plant, etc., amounting to approximately Tls. 1,111,900.00.		
	TAEELS ..	35,812,870.23

We have examined the foregoing account with the books and vouchers and certify same to be correct and in accordance therewith.

THOMSON & Co., Chartered Accountants,
Auditors.

DEPARTMENT.

DECEMBER 31, 1926.

ASSETS.							Tls.	Tls.
<i>By</i> CAPITAL OUTLAY AS PER ACCOUNT NO. 8:—								
Land .. .. .	..	..	..	..	..	830,634.06	
Buildings .. .. .	..	..	..	..	..	4,369,882.16	
Plant Generation .. .. .	..	..	..	..	..	11,485,406.29	
Plant Distribution .. .. .	..	..	..	..	..	12,757,709.66	
Workshop Plant .. .. .	..	..	..	..	..	135,409.16	
Sundry Instruments and Tools .. .. .	..	..	..	..	..	67,620.08	
Plant on Hire .. .. .	..	..	..	..	..	560,875.30	
Motor Cars and Lorries .. .. .	..	..	..	..	..	84,973.73	
Electric Motor Cars .. .. .	..	..	..	..	..	13,259.79	
Automatic Telephone Plant .. .. .	..	..	..	..	..	59,041.74	
Wireless Plant .. .. .	..	..	..	..	..	2,694.53	
Furniture .. .. .	..	..	..	..	..	110,430.09	
Stores .. .. .	..	..	..	..	..	1,518,698.61	
								31,996,635.20
„ CAPITALIZED INTEREST SUSPENSE ACCOUNT .. .. .	..	..	..	..	..		400,184.99
„ UNION INSURANCE SOCIETY OF CANTON:—							280.33	
Cost of 6 shares .. .. .	..	..	..	..	..		1,890,975.27
„ SUNDRY DEBTORS AND PAYMENTS IN ADVANCE .. .. .	..	..	..	..	..		116,730.43
„ SUSPENSE ACCOUNT .. .. .	..	..	..	..	..		627,414.50
„ HONGKONG AND SHANGHAI BANKING CORPORATION:—							45,936.31	
Silver Account .. .. .	..	..	..	..	..	627,414.50	
Sterling Account £5,514.15.0 .. .. .	..	..	..	..	..	45,936.31	673,350.81
„ STERLING SINKING FUND—INVESTMENT ACCOUNT:—							535,216.45	
British War Loan 5 per cent. (£65,500) at cost £64,253.17.0 .. .. .	..	..	..	..	..	535,216.45	
Shanghai Municipal Council (£23,250) at cost £23,950.0.0 .. .. .	..	..	..	..	..	199,496.75	734,713.20
TAEELS ..								35,812,870.23

J. T. FORD, A.C.A.,
Deputy Treasurer and Comptroller.

ELECTRICITY DEPARTMENT.**No. 8.—Capital Outlay Account for the year ended December 31, 1926.**

	Capital Outlay at January 1, 1926.	Additions during the year.	Deduct Assets fully depreciated, sold, or written off.	Capital Outlay at December 31, 1926.
	Tls.	Tls.	Tls.	Tls.
LAND:—				
Fearon Road Station	213,605.79			213,605.79
Riverside Station	286,944.88			286,944.88
Sub-Stations	289,561.87	20,108.49	2,566.32	307,104.04
Quarters—Pingliang Road	22,979.35			22,979.35
<i>Total Outlay on Land Tls. 830,634.06.</i>				
BUILDINGS:—				
Fearon Road Station	326,907.58	3,589.25		330,496.83
Riverside Station	3,060,195.27	57,749.97	16,923.00	3,101,022.24
Sub-Stations	749,616.99	29,899.51		779,516.50
Quarters—Pingliang Road	92,171.46			92,171.46
Garage—Fearon Road	66,661.98	13.15		66,675.13
<i>Total Outlay on Buildings Tls. 4,369,882.16.</i>				
PLANT GENERATION:—				
Riverside Station	11,419,248.49	66,157.80		11,485,406.29
PLANT DISTRIBUTION:—				
Mains	2,166,918.78	83,202.40		2,250,121.18
„ Underground	4,678,622.76	869,941.38		5,548,564.14
House Service	385,373.05	60,932.27	30,635.51	415,669.81
Meters	557,277.51	59,827.05	27,492.14	589,612.42
Transformers and Gear	3,481,270.51	338,930.42	53,003.83	3,767,197.10
Public Lighting	172,153.74	23,937.28	9,546.01	186,545.01
<i>Total Outlay on Plant Distribution Tls. 12,757,709.66.</i>				
Workshop Plant	133,958.38	1,450.78		135,409.16
Sundry Instruments and Tools	75,482.91	7,563.00	15,425.83	67,620.08
Plant on Hire	543,210.33	86,974.59	69,309.62	560,875.30
Motor Cars and Lorries	80,095.96	21,708.44	16,830.67	84,973.73
Electric Motor Cars	13,259.79			13,259.79
Automatic Telephone Plant	56,744.64	2,297.10		59,041.74
Wireless Plant		2,694.53		2,694.53
Furniture	110,972.72	3,165.26	3,707.89	110,430.09
Stores	1,419,771.81	99,196.80	270.00	1,518,698.61
TAEES ..	30,403,006.55	1,839,339.47	245,710.82	31,996,635.20

FINANCE MATTERS

FINANCE MATTERS.

TREASURER AND COMPTROLLER'S REPORT.

ESTIMATES.

The original Estimates submitted for the Ratepayers' approval showed a surplus on the Ordinary Budget of Tls. 306,160, this figure being subsequently amended as under:—

	Tls.
Estimated Surplus on Ordinary Budget (original)	306,160
<i>Less</i> —Amendment to Resolution V. Increase in Annual Grant to Shantung Road Hospital	15,000
	291,160
Estimated Surplus on Ordinary Budget (amended)	291,160

FINANCIAL STATEMENT.

The financial transactions of the year are summarised below:—

Ordinary Budget.

	Tls.
Expenditure	10,250,648
<i>Less</i> —Income	10,232,350
	18,298

Extraordinary Budget.

Expenditure	6,103,354
<i>Less</i> —Income	6,048,288
	55,066

The deficit on the Ordinary Budget of Tls. 18,298 against an estimated surplus of Tls. 291,160 is accounted for as follows:—

	Expended.	
	Over. Tls.	Under. Tls.
Volunteer Corps		22,894
Fire Brigade		6,568
Police Force	38,714	
Health Department	1,900	
Public Works Department		99,128
Municipal Orchestra and Band		1,638
Public Library		90
Educational Department	2,332	
Finance Department		79
Secretariat		14,892
Commissioner General's Office	147	
General Charges	140,247	
Interest, Brokerage, etc.	43,904	
Redemption of Debentures		2
Stock and Stores	127,515	
	354,759	145,291
<i>Carried forward</i>		

	Expended.	
	Over. Tls.	Under. Tls.
<i>Brought forward</i>	354,759	145,291
<i>Add—Income—decrease</i>	99,990	
Balance—being difference between the actual Deficit and the estimated Surplus on the Ordinary Budget		309,458
	<u>454,749</u>	<u>454,749</u>

Police Force.—

The usual comparative figures showing expenditure during the past five years under "Pay and Allowances" are given below:—

	1922.	1923.	1924.	1925.	1926.
	Tls.	Tls.	Tls.	Tls.	Tls.
Pay and Allowances—					
Foreign Branch	679,266	746,482	837,335	933,008	1,027,258
Japanese Branch	35,075	42,182	48,308	62,467	78,679
Sikh Branch	214,940	202,576	205,053	215,985	239,105
Chinese Branch	343,506	366,708	396,067	440,648	517,721
	<u>1,272,787</u>	<u>1,357,948</u>	<u>1,486,763</u>	<u>1,652,108</u>	<u>1,862,763</u>

General Charges—Overspent Tls. 140,247.

The above excess is accounted for as follows:—

Emergency Measures (1926), sundry expenses	Tls. 72,743
Traffic Commission, sundry expenses	4,339
Shanghai Waterworks Co., Ltd., sundry expenses in connection with revision of franchise agreement	1,913
Shanghai Mutual Telephone Co., Ltd., sundry expenses in connection with revision of franchise agreement	700
Pensions and Gratuities to Foreign Staff, unprovided for	35,827
Miscellaneous	3,387
	<u>118,909</u>
<i>Plus—Difference between the remaining estimated and actual figures</i>	21,338
	<u>Tls. 140,247</u>

The expenditure referred to as Emergency Measures (1926) is summarised as follows:—

	Tls.
Capitation Grants, etc.	379
Transportation	1,367
Proclamations and Publicity	125
Medical expenses of Defence Forces	64
Compensation, etc., to owners of buildings occupied by Defence Forces	53,308
Compensation to Public Utilities	17,500
	<hr/>
	Tls. 72,743
	<hr/>

Ordinary Income.—

The difference between the estimated and actual income is fully dealt with in the Report of the Commissioner of Revenue.

Extraordinary Expenditure.—

The actual expenditure under this heading has been Tls. 6,103,353.84 as against an estimated expenditure of Tls. 6,496,580. The following is a list of items included in the Budget upon which no outlay has been incurred:—

Bridges—

Soochow Creek.

Fokien Road, reconstruction in concrete, portion of cost.

Hongkew Creek.

Yalu Road, reconstruction in concrete.

Bundings—

Soochow Creek.

Concrete bunding at Sinza Dépôt.

Concrete bunding at Markham Road Dépôt.

Hongkew Creek.

Concrete bunding, on East Bank from Broadway East to East Seward Road.

Miscellaneous.

Drainage—

Kiaochow Road from Robison Road to south of Connaught Road.

Jessfield Road from south of Connaught Road to north of Tifeng Road.

Yuyuen Road from Jessfield to Kiaochow Road.

Macao Road from Ferry Road to east of Gordon Road.

Kungping Road south of Settlement Boundary.

Kwenming Road from Paoting to Dalny Road.

Point Road from Paoting to Dalny Road.

North Szechuen Road adjoining Railway Line.

Landing Stages—

Soochow Creek.

Additional concrete jetty, east of Thibet Road.

Jetties Nos. 72 and 76, reconstruction in concrete.

Land—

Fire Brigade.

Site for Wayside Sub-Station.

Police Force.

Extension of Gordon Road Police Station site, nominal.

Buildings—**Volunteer Corps.**

Rifle Range.

Paving compound.

Fire Brigade.

Bubbling Well Station.

Quarters, portion of cost.

Yangtzepoo Station.

Quarters, portion of cost.

West Soochow Road Sub-Station, portion of cost.

Brenan Road Sub-Station.

Yangtzepoo Station, extension.

Sinza Station, petrol tank.

Police Force.

Gordon Road Station, Magazine.

Wayside Station, Boundary Wall, Garage and Shed.

Hongkew Station, additions to Japanese Quarters, Hanbury Road.

Bubbling Well Station.

Quarters for Indians and Chinese, additional floor.

Charge Room and Detective's Office.

Gaol.

Hospital block, portion of cost.

Cell block, portion of cost.

Cell block for foreigners, portion of cost.

Health Department.

Wuchow Road Market, additional floor.

Sinza Market, reconstruction.

Abattoir.

Public Works Department.

Sinza Depôt, extensions and additional shed.

Markham Road, Depôt, new workshops.

Industrial Undertakings Capital Extensions.

Workshops.

Boundary Wall.

Parks and Open Spaces.

Public Garden, drinking fountain.

Hongkew Park.

Shelter.

Drinking fountains.

Wayside Park.

Drinking fountain and sundials.

Educational Department.

Public School for Boys.

Scouts' Club Room.

Public School for Girls, Yuyuen Road.

Playroom for Girl Guides.

Playshed and lavatory, Junior Boys' School.

Expenditure has been incurred amounting to Tls. 24,398 for which no provision was made in the Budget; the details making up this figure are given below:—

	Tls.
Bundings—	
Soochow Creek, concrete bunding, fronting Cad. Lot 189	3,678
Land—	
Fire Brigade.	
West Soochow Road Fire and Float Station.	1,015
Health Department.	
Hungjao Cemetery, raising and laying out	4,572
Branch Health Office, North Szechuen Road	871
Parks and Open Spaces.	
Jessfield Park, addition	8,650
Buildings—	
Health Department.	
Hongkew Market, extension	375
Parks and Open Spaces.	
Public Garden, lavatory	5,237
	Tls. 24,398

Industrial Undertakings.—

The profits earned during the year, together with the balances brought forward from 1925, have enabled the following contributions to be transferred to Ordinary Income:—

	Tls.
Convict Labour	25,000
Concreteware Manufactory	65,000
Pingchiao Quarry	10,000
P. W. D. Workshops	40,000

To these figures must be added an amount of Tls. 1,200,000 transferred from the 1925 profits of the Electricity Department.

LOANS.

The amount authorised to be raised in 1926 was Tls. 5,000,000, the whole of which was required for General Purposes.

It was decided to issue a 6 per cent. Silver Loan at 99 per cent., redeemable on December 31, 1956, the Council reserving to itself the option of redemption in whole or in part on December 31, 1936, or at any subsequent date.

The nominal value of debentures issued up to the close of the year amounted to Tls. 4,506,700, to which should be added the sum of Tls. 293,300 representing allotments made between January 1 and February 5, 1927. The total allotments thus amounted to Tls. 4,800,000, against the authorised Loan of Tls. 5,000,000.

The Loan was subscribed in the following manner:—

Tls.
939,400 through the Municipal Investment Bank.
3,189,000 from public issues:

1st issue opened May 8 closed June 22.
2nd „ „ July 31 closed August 4.
3rd „ „ August 9 closed August 25.
4th „ „ November 22 closed November 22.

67,900 from Electricity Power Consumers.
603,700 allotted to Trust Funds Investment Account.

Tls. 4,800,000

The following statistics in connection with Loan matters are of interest:—

	1918.	1925.	1926.
Silver Loans outstanding	Tls. 9,731,200	Tls. 39,498,800	Tls. 45,512,200
Sterling Loans outstanding	£20,000	£770,000	£750,000
Debenture Certificates issued	936	7,873	6,780
„ „ transferred	1,418	7,239	8,422
Value of Debentures „	Tls. 872,900	Tls. 4,722,700	Tls. 5,760,300
Interest Warrants issued	2,427	6,980	7,090
Number of Debenture holders (excluding bearer issues)	1,208	3,497	3,584

MUNICIPAL INVESTMENT BANK.

The number of active depositors at the close of the year was 1,814 as compared with 1,857 on December 31, 1925.

Debenture holders availing themselves of the facilities offered for the automatic re-investment of interest number 1,119, the corresponding figures for the years 1924 and 1925 being 1,061 and 1,096 respectively.

Since its inauguration on September 1, 1919, the nominal value of debentures allotted through the Municipal Investment Bank has been as follows:—

	Tls.
Loan of 1919	22,400
„ 1920	123,800
„ 1921	1,506,000
„ 1922	3,770,300
„ 1923	2,028,000
„ 1924	1,665,200
„ 1925	1,206,400
„ 1926	939,400

Total Tls. 11,261,500

SINKING FUNDS.

Silver.—No Silver Loan fell due for redemption during 1926.

Investment of the Sinking Fund was completed by the purchase of Tls. 850,000 French Municipal Council Debentures. All silver securities are stated in the Balance Sheet at par, the necessary adjustment being effected through the medium of Sinking

Fund Reserve Account, which account is debited with interest on the Sinking Fund at 5 per cent., and credited with the actual interest received from investments made on account of the Fund.

Sterling.—The outstanding debentures of the 4 per cent. Sterling Loan of 1905 amounting to £20,000 were redeemed on June 30, 1926, the balance of the Sinking Fund being invested as under:—

£20,200 Shanghai Municipal Council 6 per cent. Sterling Loan of 1920.

Reserve against Variation of Exchange, etc., on Service of Sterling Loan of 1920.

Purchases of Sterling to cover the half yearly interest on the Sterling Loan of 1920 were made at the following rates:—June $2/11\frac{1}{16}$, December $2/5\frac{3}{16}$. The difference between these rates and those taken in the accounts of the Electricity Department, viz. $3/3$ at June and $2/6$ at December, has been adjusted through Reserve Account as heretofore.

STATISTICAL STATEMENTS.

Statement A (p. 450) compares Income and Expenditure during the years 1922 to 1926; Statement B gives percentages calculated on Income of figures contained in A; Statement C (p. 451) gives details of Loans outstanding at the end of the year.

The following figures compare Ordinary Income and Expenditure totals for the years 1925 and 1926.

	1925.	1926.	Increase.
	Tls.	Tls.	Tls.
Ordinary Income	9,619,977	10,232,350	612,373
Ordinary Expenditure	9,488,483	10,250,648	762,165

STAFF.

Three months special leave was granted to Mr. J. C. Bosustow, Assistant Treasurer and Comptroller. Long Leave was granted to Messrs. H. E. Middleton, T. A. Aiers, and A. G. P. Dewing. Messrs. N. E. Lack and W. D. Neil, Junior Clerks, were promoted Assistants. Miss D. Dowdall resigned on termination of leave and Miss M. D. Smith was engaged to fill the vacancy.

J. T. FORD, A.C.A.,
Deputy Treasurer and Comptroller.

REPORT OF THE COMMISSIONER OF REVENUE.

I have again to report a satisfactory year's working in spite of adverse conditions and trade depression. The Ordinary Revenue for the year under review shows a substantial increase over that of the previous year as will be seen by the figures given below.

The total rateable value of land and buildings within the actual boundaries of the foreign Settlement, excluding Municipal buildings, hospitals, churches and other exempted properties, is as follows:—

Land	Tls. 309,473,000
Buildings	„ 31,952,000

The figure given for land is the assessed value of 1925, which is admittedly considerably below the market value, while the assessed value of buildings approximates their annual rentals. Computing these rentals at say 10 per cent. the actual value of the land and buildings in the Settlement would amount to Tls. 628,993,000.

The following table shows the Ordinary Income compared with the Estimates and with the Income for the previous year:—

Source.	1925. Actual.	1926.	
		Estimated.	Actual.
	Tls.	Tls.	Tls.
Land Tax	2,177,069	2,181,100	2,161,284
General Municipal Rate—Foreign	1,763,385	1,900,000	1,833,968
General Municipal Rate—Chinese	2,021,702	2,325,000	2,188,366
Special Rate—Foreign	179,232	205,000	204,861
Special Rate—Chinese	21,593	26,000	28,254
Special Advertisement Rate	6,285	6,500	7,702
Wharfage Dues	464,627	560,000	616,633
Licence Fees	1,131,189	1,240,550	1,274,965
Rent of Municipal Properties	200,578	247,600	229,384
Revenue from Public and Municipal Undertakings	1,173,171	1,491,100	1,513,913
Miscellaneous	13,578	18,000	32,591
	9,152,409	10,200,850	10,091,921

Land Tax.—The slight reduction in the receipts as compared with the previous year is accounted for by land carrying high assessments having been surrendered during the year for road widenings and extensions.

The following statement shows the income derived from each District for 1926 compared with the previous year:—

District.	1925.	1926.
	Tls.	Tls.
Central	975,713	967,627
Northern	328,131	326,969
Eastern	513,378	505,029
Western	359,847	361,659
	2,177,069	2,161,284

General Municipal Rate—Foreign.—Building operations in the Settlement show no signs of abatement and there are at the time of writing a large number of foreign buildings under construction. During the year under review 205 new foreign houses within the Settlement were brought under taxation with an aggregate assessment of Tls. 578,934, while 112 houses have been demolished representing an assessment of Tls. 268,702. The revenue from Foreign Rate shows a substantial increase over that for the previous year, as will be seen by the following tables.

General Municipal Rate—Chinese.—The collection of this rate has proceeded satisfactorily during the year and the receipts show an increase over 1925 of \$260,332. Details of assessments and income are given in the following table and in the statements at the end of this report.

GENERAL MUNICIPAL RATE.

	Foreign.		Chinese.	
	1926.	1925.	1926.	1925.
Houses.—Occupied	4,238	4,138	69,060	65,474
Unoccupied	389	399	2,066	2,357
Total	4,627	4,537	71,126	67,831
Assessment	Tls. 14,523,116	Tls. 14,093,266	\$ 23,874,164	\$ 21,868,354
Income	Tls. 1,833,968	Tls. 1,763,385	Tls. 2,188,366	Tls. 2,021,702

Special Rate.—The districts served by the Council's roads in the areas surrounding the Settlement continue to develop rapidly. During 1926, 202 new foreign houses have been completed and added to the rate list with a total assessment of Tls. 268,702. No little difficulty has been experienced in the collection of Special Rate from Chinese in the areas which are under dual control with the result that receipts have been adversely affected. Details of assessments and income are given below:—

SPECIAL RATE.

	Foreign.		Chinese.	
	1926.	1925.	1926.	1925.
			Northern Area.	
Houses.—Occupied	1,052	876	1,815	1,610
Unoccupied	48	161	24	26
Total	1,100	1,037	1,839	1,636
Assessment	Tls. 782,770	Tls. 770,709	\$ 351,400	\$ 243,042
Income	Tls. 78,394	Tls. 71,069	Tls. 21,232	Tls. 16,345
			Western Area.	
Houses.—Occupied	691	583	977	914
Unoccupied	95	63	35	56
Total	786	646	1,012	970
Assessment	Tls. 1,291,096	Tls. 1,041,014	\$ 88,464	\$ 81,520
Income	Tls. 126,525	Tls. 108,163	Tls. 7,022	Tls. 5,248

Special Advertisement Rate.—Receipts from this source amount to Tls. 7,702 as against Tls. 6,285 collected in 1925. 2,757 signs and spaces were inspected during the year.

Wharfage Dues.—These dues, which continue to be collected by the Chinese Maritime Customs on behalf of the Council, are naturally dependent on the trade of the Port. The total receipts for each quarter of the year with comparative figures for the previous four years are given below:—

	1926	1925	1924	1923	1922
	Tls.	Tls.	Tls.	Tls.	Tls.
March Quarter	161,700	111,044	126,818	100,669	92,461
June „	154,654	99,131	135,102	103,639	103,445
September „	151,108	116,519	122,291	99,381	94,293
December „	149,171	137,933	105,411	123,675	89,545
	616,633	464,627	489,622	427,364	379,744

Vehicle Licences.—The following table gives the average number of vehicle licences issued per licensing term during the past ten years:—

Year.	Ricschas and Pedicabs		Carriages.		Motor Vehicles. *	Wheel-barrows. †	Sedan Chairs. *	Bicycles. ‡	Carts. *
	Public. †	Private. *	Public. †	Private. *					
1917	7,954	5,737	253	688	819	8,404	27	—	1,718
1918	8,000	6,209	252	634	1,061	8,117	17	—	1,821
1919	8,000	6,726	253	578	1,378	8,667	16	—	2,141
1920	8,000	7,373	278	539	1,899	9,136	13	—	2,407
1921	8,000	8,126	308	476	2,401	10,020	12	—	2,857
1922	8,000	7,728	341	406	2,723	12,175	10	—	3,545
1923	8,000	7,465	343	366	2,976	12,360	10	—	4,012
1924	P. 68 R. 11,485	P. 18 R. 9,537	315	333	3,452	11,800	8	—	4,738
1925	P. 19 R. 10,000	P. 7 R. 10,126	306	299	4,010	11,688	7	9,817	5,366
1926	9,953	P. 3 R. 10,294	295	252	4,792	11,699	4	15,053	6,390

‡ Issued Yearly. * Issued Quarterly. † Issued Monthly.

Motor Vehicles.—The following table shows the number of motor driven vehicles on the register on December 31, 1926, compared with the corresponding date in 1925:—

Description.	1926	1925
Cars—Private	3,769	3,198
„ Public	514	452
„ Trade	49	42
Freight Vehicles	793	622
Cycles	473	421
Omnibuses	50	38
	5,648	4,773

Licence Fees produced Tls. 1,274,965 or Tls. 34,415 over the budget estimate. The principal increases are shown under the headings, Motor Vehicles, Carts, Bicycles, Sing-song Houses, Theatres and Cinematographs, while a falling off is noticeable under Public Ricschas and Lotteries. With few exceptions the receipts for 1926 show a sub-

stantial increase over those for the previous year. As might have been expected the revenue from pony and carriage licences is gradually falling off as motor transport develops. The following statement shows the fees collected in respect of each licence compared with the Budget estimates and the collections for 1925:—

	1925	1926			
		Estimated.	Actual.	Excess.	Deficiency.
		Tls.	Tls.	Tls.	Tls.
Hotel & Tavern	30,881	33,000	31,643	—	1,357
Foreign Liquor Seller	31,248	32,000	31,512	—	488
Chinese Wine Shop	29,376	31,000	31,955	955	—
Billiard & Bowling Saloon	607	600	618	18	—
Chinese Club	4,692	5,000	4,779	—	221
Foreign Lodging House	652	650	640	—	10
Chinese Lodging House	14,693	15,500	15,170	—	330
Tea Shop	14,811	15,500	16,098	598	—
Eating House, etc.	21,697	22,000	23,662	1,662	—
Foreign Food Shop	993	1,000	1,132	132	—
Fruit Shop and Stall	6,894	7,000	6,880	—	120
Food Hawkers	64,229	65,500	69,332	3,832	—
Foreign Theatre and Cinematograph	10,334	11,000	16,531	5,531	—
Chinese Theatre, etc.	8,264	9,000	12,953	3,953	—
Other Entertainments	3,437	4,000	5,698	1,698	—
Pawn Shop	43,757	44,500	48,612	4,112	—
Exchange Shop	9,339	10,000	9,711	—	289
Tobacco Shop	17,853	19,000	18,643	—	357
Goldsmiths and Silver- smiths Shop	2,563	3,000	2,530	—	470
Cargo Boat	6,601	7,000	6,945	—	55
Ferry and Passenger Boat	1,272	1,300	1,266	—	34
Launch	4,822	5,000	5,384	384	—
Chinese Boat	4,462	4,800	4,089	—	711
Sampan	730	1,000	711	—	289
Private Pony & Carriage	7,790	8,000	6,383	—	1,617
Livery Stable	13,373	13,000	12,774	—	226
Motor Vehicle and Garage	264,438	310,000	321,973	11,973	—
Bicycle	14,230	15,000	21,442	6,442	—
Cart	77,775	80,000	89,172	9,172	—
Pedicab	502	100	136	36	—
Private Ricscha	139,974	165,000	166,268	1,268	—
Public Ricscha	173,307	180,000	170,762	—	9,238
Sedan Chair	56	100	37	—	63
Wheelbarrow	66,911	71,000	70,223	—	777
Firearms	2,066	2,000	4,278	2,278	—
Dog	5,008	5,500	4,626	—	874
Sing Song House	27,029	27,500	33,700	6,200	—
Lottery	4,523	10,000	3,256	—	6,744
Miscellaneous	4,523	5,000	3,441	—	1,559
	1,131,189	1,240,550	1,274,965	60,244	25,829

Taxicabs.—In October last the Council approved the issue of licences for taxicabs. Conditions were drawn up and published in the Municipal Gazette of October 29, under Municipal Notification No. 3,533, but up to the present no licences for this form of vehicle have actually been issued.

Licence Conditions.—Several licence conditions have been revised during the year and the amended conditions were published in the Municipal Gazette as under:—

Foreign Liquor Sellers	March 25	Notification No. 3466
Sing Song	November 19	„ 3536
Vehicles	„ 19	„ 3536
„	December 24	„ 3548

Market Fees.—The receipts from Market Fees show an increase over the previous year, but the estimated figure has not been reached. A new market was opened in Tsitsihar Road, Eastern District, in July and the fees shown below represent the half year's collection. The collections for 1926 produced Tls. 129,174 against Tls. 126,739 in 1925. The following summary gives the total collected from each market in dollars:—

	1925.	1926.		1925.	1926.
Maloo	\$22,757	\$22,209	Sungpan	\$3,709	\$4,036
Elgin	9,809	9,824	Mohawk	3,673	4,614
Hongkew	87,765	90,437	Wuchow	3,908	4,272
East Hongkew	8,219	8,287	Sinza	12,479	12,581
Wayside	6,953	8,350	Purdon	6,524	6,435
Yangtsepoo	2,832	2,828	North Fokien	6,822	5,671
Tsitsihar	—	1,106			
				<hr/>	<hr/>
				\$175,450	\$180,650

Slaughter House Fees.—The fees from this source produced Tls. 30,756 against Tls. 24,682 in 1925. The number of butchers from whom these fees were collected average 54 per month against 47 during the previous year. Details of the animals killed are given in the report of the Commissioner of Public Health.

Band Concerts.—45 concerts were held during the year and the entrance fees collected by this office (excluding subscriptions) amounted to \$11,149.40 against \$8,346.90 for 1925.

Departmental Accounts.—During the year 19,128 Departmental accounts were collected by this office amounting to Tls. 1,893,180 and \$873,895.

Shipping.—96 shipments, representing 3,182 packages of cargo for the various departments of the Council, were passed through the Customs and delivered.

Inspection.—The following is a list of the visits made by the Inspection Staff in connection with rateable buildings and licensed premises:—

Foreign Buildings in course of construction	349
Foreign Buildings completed	303
Extension and alteration to Foreign Buildings	84
Foreign Buildings reported unoccupied	156
Foreign Buildings demolished	75
Chinese Buildings in course of construction	1,489
Chinese Buildings completed	3,899
Extension and alteration to Chinese Buildings	1,821
Chinese houses demolished	2,401
Premises of Applicants for Licences	2,200
Premises detected conducting business without licences	638
Licensed premises reported closed	1,100
Advertising signs, spaces, and boards	2,757

Legal Proceedings.—It has been necessary during the year to obtain legal assistance for the recovery of sums owing to the Council. Amounts thus collected through the Prosecuting Solicitor were \$2,499.75 and Tls. 17,578.26.

The following are appended to this report:—

Comparative Statement of Ordinary Revenue from 1916 to 1926.

Summary of Chinese General Municipal Rate.

Summary of Chinese Houses and Assessments.

Comparative Statement of Licence Fees for the years 1924-1926.

Statement of Revenue from Licence Fees during the past ten years.

E. L. ALLEN,

Commissioner of Revenue.

COMPARATIVE STATEMENT OF ORDINARY REVENUE FROM 1917 TO 1926.

Source.	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926
	Tls.	Tls.	Tls.	Tls.	Tls.	Tls.	Tls.	Tls.	Tls.	Tls.
Land Tax	836,719	881,461	1,053,579	1,056,641	1,326,872	1,328,091	1,595,680	1,594,676	2,177,069	2,161,284
Municipal Rate {										
General	1,557,818	1,618,370	2,001,572	2,139,191	2,421,843	2,695,032	2,989,001	3,378,973	3,785,087	4,022,334
Special	25,130	26,629	33,502	49,497	76,752	118,458	153,769	173,533	200,825	233,115
Special Advertisement Rate	1,329	1,415	1,320	1,485	2,335	3,501	5,276	6,431	6,285	7,702
Wharfage Dues	203,394	196,311	268,836	365,297	374,785	379,744	427,364	489,622	464,627	616,633
Licence Fees	554,662	522,451	559,244	627,567	721,022	821,253	920,024	1,063,219	1,131,189	1,274,965
Rent of Municipal Properties	107,457	119,535	121,079	126,787	178,784	191,393	180,054	189,776	200,578	229,384
Revenue from Public and Municipal Undertakings	168,619	498,404	380,829	457,018	848,865	838,523	900,451	1,119,916	1,173,171	1,513,913
Miscellaneous	—	—	—	—	—	15,205	32,178	12,678	13,578	32,591
Total Ordinary Income	3,455,128	3,864,576	4,419,961	4,823,483	5,951,258	6,391,200	7,203,797	8,028,824	9,152,409	10,091,921

SUMMARY OF CHINESE GENERAL MUNICIPAL RATE FOR THE YEAR ENDING SEPTEMBER 30, 1926.

	DECEMBER QUARTER, 1925.						MARCH QUARTER, 1926.						JUNE QUARTER, 1926.						SEPTEMBER QUARTER, 1926.					
	DISTRICT.					Total.	DISTRICT.					Total.	DISTRICT.					Total.	DISTRICT.					Total.
	Central.	Northern.	Eastern.	Western.	Outside Roads.		Central.	Northern.	Eastern.	Western.	Outside Roads.		Central.	Northern.	Eastern.	Western.	Outside Roads.		Central.	Northern.	Eastern.	Western.	Outside Roads.	
Houses occupied by Chinese	9,645	13,647	21,537	18,341	2,372	65,542	9,732	13,631	22,005	18,720	2,202	66,290	9,677	13,546	22,620	19,054	1,998	66,895	9,616	13,685	23,134	19,480	2,300	68,215
Houses occupied by Foreigners	80	1,244	784	196	152	2,456	67	1,226	782	204	415	2,694	77	1,198	783	203	703	2,964	72	1,205	780	203	446	2,706
Houses unoccupied	189	203	1,361	604	82	2,439	194	207	1,459	951	81	2,892	161	237	1,047	714	86	2,245	186	176	970	758	44	2,134
Total	9,914	15,094	23,682	19,141	2,606	70,437	9,993	15,064	24,246	19,875	2,698	71,876	9,915	14,981	24,450	19,971	2,787	72,104	9,874	15,066	24,834	20,441	2,790	73,055
Assessments \$	8,435,914	4,809,008	3,984,892	4,638,540	324,562	22,192,916	8,600,770	4,838,986	4,178,480	5,044,642	368,076	23,030,954	8,659,030	4,868,020	4,269,390	5,156,040	407,342	23,359,822	8,743,104	4,880,820	4,417,960	5,342,568	424,566	23,809,018
Rates collected from Chinese \$	279,816	145,361	119,867	144,839	6,670	696,553	285,396	145,766	126,730	154,046	8,215	720,153	288,515	148,174	131,502	160,681	6,884	735,756	290,168	148,212	137,586	165,577	7,145	748,687
Rates collected from Foreigners \$	3,965	14,018	3,586	1,236	1,042	23,847	3,919	14,056	4,534	1,550	1,424	25,483	3,681	14,073	4,627	1,602	1,641	25,624	3,718	14,022	4,660	1,639	1,942	25,982
Total \$	283,781	159,379	123,453	146,075	7,712	720,400	289,315	159,822	131,264	155,596	9,639	745,636	292,196	162,247	136,129	162,283	8,525	761,380	293,886	162,234	142,246	167,216	9,087	774,669
Rates on unoccupied houses \$	11,071	5,185	13,360	15,183	1,755	46,554	11,553	5,955	13,256	20,079	675	51,518	9,550	5,049	11,629	17,373	997	44,598	11,700	5,470	10,969	19,092	589	47,820
Average Assessment per house \$	850.91	318.60	168.27	242.33	124.55	315.07	860.68	321.23	172.34	253.82	146.42	320.43	873.33	324.95	174.61	258.17	146.15	323.97	885.47	323.96	177.54	261.37	152.18	325.91
Average Rate per house \$	29.78	11.15	5.89	8.48	3.74	11.03	30.12	11.24	6.03	8.88	4.39	11.21	30.57	11.37	6.11	9.04	4.38	11.34	30.99	11.34	6.21	9.15	4.57	11.41
Average unoccupied houses	1 ⁹ / ₁₀ %	1 ³ / ₁₀ %	5 ⁷ / ₁₀ %	3 ² / ₁₀ %	3 ¹ / ₁₀ %	3 ⁵ / ₁₀ %	1 ⁹ / ₁₀ %	1 ⁴ / ₁₀ %	6 %	4 ⁸ / ₁₀ %	3 %	4 %	1 ⁶ / ₁₀ %	1 ⁶ / ₁₀ %	4 ³ / ₁₀ %	3 ⁶ / ₁₀ %	3 %	3 ¹ / ₁₀ %	1 ⁹ / ₁₀ %	1 ³ / ₁₀ %	3 ⁹ / ₁₀ %	3 ⁷ / ₁₀ %	1 ⁶ / ₁₀ %	2 ⁹ / ₁₀ %

COMPARATIVE STATEMENT OF LICENCE FEES FOR THE YEARS 1924-26.

Source	1926				1925				1924			
	Number of Licences.	Amount.	Average.		Number of Licences.	Amount.	Average.		Number of Licences.	Amount.	Average.	
			Number.	Amount.			Number.	Amount.			Number.	Amount.
Tavern	351	31,642.70	* 88	Tls. cts. 7,910.68	312	30,881.17	* 78	Tls. cts. 7,702.29	284	23,484.34	* 71	Tls. cts. 7,121.09
Foreign Liquor Seller	422	31,512.50	* 106	7,878.13	434	31,247.50	* 109	7,811.88	445	31,425.00	* 111	7,856.25
Billiard and Bowling Saloon	88	618.50	* 22	154.63	78	607.00	* 20	151.75	81	577.00	* 20	144.25
Eating House	6,676	23,662.24	* 1,669	5,915.56	5,898	21,697.42	* 1,475	5,424.36	5,595	21,326.56	* 1,399	5,331.64
Foreign Food Shop	418	1,132.59	* 105	283.15	307	993.58	* 77	248.39	126	718.59	* 32	179.65
Chinese Club	184	4,779.30	* 46	1,194.83	193	4,691.85	* 48	1,172.96	170	4,183.40	* 43	1,045.85
Chinese Lodging House	949	15,170.05	* 237	3,792.51	955	14,692.90	* 239	3,673.23	1,055	14,563.35	* 264	3,640.84
Foreign Lodging House	597	640.29	* 149	160.07	600	651.90	* 150	162.98	631	676.10	* 158	169.03
Chinese Wine Shop	4,971	31,955.20	* 1,243	7,988.80	4,618	29,376.35	* 1,155	7,344.09	4,451	28,338.90	* 1,113	7,084.73
Tea Shop	7,462	16,097.70	622	1,341.48	7,222	14,810.90	602	1,234.24	7,255	14,685.25	605	1,223.77
Fruit Shop and Stall	981	6,880.09	* 245	1,720.02	974	6,893.96	* 244	1,723.49	935	6,552.23	* 234	1,638.06
Food Hawker	48,450	69,331.72	4,038	5,777.64	44,473	64,228.52	3,706	5,352.38	44,418	63,644.28	3,702	5,303.69
Foreign Theatre	289	16,531.00	24	1,377.58	237	10,334.00	20	861.17	244	10,221.00	20	851.75
Chinese Theatre	490	12,953.50	41	1,079.46	275	8,264.36	23	688.90	233	9,583.00	24	798.58
Other Entertainments	232	5,698.50	19	474.88	169	3,437.00	14	286.42	176	3,696.00	15	308.00
Brothel									283	201.02	++ 142	100.51
Pawn Shop	1,401	48,611.61	* 350	12,152.90	1,266	43,756.94	* 317	10,939.24	1,214	41,709.73	* 304	10,427.43
Exchange Shop	4,601	9,711.17	* 1,150	2,427.79	4,312	9,339.45	* 1,078	2,334.86	4,063	9,052.97	* 1,016	2,263.25
Tobacco Shop	8,652	18,642.60	* 2,163	4,660.65	8,160	17,852.50	* 2,040	4,463.13	7,975	17,583.26	* 1,994	4,395.82
Goldsmith & Silversmith Shop	390	2,529.52	* 98	632.38	398	2,563.01	* 100	640.75	409	2,611.39	* 102	652.84
Cargo-boat, Foreign	802	2,072.95	67	172.75	716	1,915.50	60	159.63	803	2,100.14	67	175.01
" Chinese	10,273	4,871.62	+ 1,712	811.94	9,919	4,685.16	+ 1,653	780.86	10,693	4,890.02	+ 1,782	815.00
Ferry and Passenger Boat	882	1,266.03	74	105.50	882	1,272.46	74	106.04	865	1,245.39	72	103.78
Launch	2,012	5,383.50	168	448.63	1,918	4,821.50	160	401.79	1,736	4,407.00	145	367.25
Chinese Boat	17,415	4,089.46	1,451	340.79	18,617	4,461.73	1,551	371.81	19,608	4,657.99	1,634	388.17
Sampan	994	710.84	+ 166	118.47	1,010	729.71	+ 168	121.62	1,130	809.80	+ 188	134.97
Private { Pony Carriage	1,621	6,382.74	* 405	1,595.69	2,063	7,790.15	* 516	1,947.54	2,309	8,614.30	* 577	2,153.58
{ Ricsha and Pedicab	1,007		* 252		1,197		* 299		1,331		* 333	
{ Ricsha and Pedicab	P 33		* P 8		P 26		* P 7		P 37		* P 18	
{ Ricsha and Pedicab	R 41,176	166,403.39	* R10,294	41,600.85	P 40,505	140,066.57	* R10,126	35,016.64	P 38,149	134,288.99	* R 9,537	33,572.25
Livery Stable { House	948		79		980		82		1,087		91	
{ Pony Carriage	3,694	12,773.54	308	1,064.46	3,847	13,373.16	321	1,114.43	3,973	13,685.35	331	1,140.45
{ Carriage	3,539		295		3,666		306		3,787		315	
Motor { Garage Vehicle	204	2,803.34	* 51	700.84	191	2,550.00	* 48	637.50	157	2,126.68	* 39	531.67
{ Driver	19,167	305,694.78	* 4,792	76,423.70	16,040	251,692.04	* 4,010	62,923.01	13,809	210,936.30	* 3,452	52,734.08
Bicycle { Pony Cart and Wagon	9,324	13,475.07	* 2,331	3,368.77	6,172	10,195.77	* 1,543	2,548.94	5,395	8,260.23	* 1,349	2,065.06
{ Hand Cart	15,053	21,442.04	15,053	21,442.04	9,817	14,230.30	9,817	14,230.30				
{ Trolley	82	687.00	* 21	171.75	96	852.00	24	213.00	117	1,032.00	* 29	258.00
Cart { Hand Cart	11,853	68,823.00	* 2,963	17,205.75	10,777	61,780.00	2,694	15,445.00	10,175	59,098.00	* 2,544	14,774.50
{ Trolley	13,625	19,661.50	* 3,406	4,915.38	10,592	15,143.00	2,648	3,785.75	8,662	12,557.50	* 2,165	3,139.38
Public Ricsha and Pedicab.	P 119,439	170,762.37	P 9,953	14,230.20	P 120,000	173,716.19	P 10,000	14,476.35	P 137,817	198,219.04	P 11,485	16,518.25
Sedan Chair	16	36.63	* 4	9.16	26	56.38	* 7	14.10	34	72.97	* 8	18.24
Wheelbarrow	140,391	70,222.84	11,699	5,851.90	140,252	66,910.81	11,688	5,575.90	141,595	70,833.33	11,800	5,902.78
Firearm	2,139	4,278.00	* 537	1,069.50	1,033	2,066.00	* 258	516.50	377	754.00	* 94	188.50
Dog	1,298	4,626.33	1,298	4,626.33	1,385	5,007.89	1,385	5,007.89	1,584	5,639.44	1,584	5,639.44
Sing Song House	4,717	33,700.46	* 1,179	8,425.12	3,744	27,029.04	* 936	6,757.26				
Miscellaneous	2,339	6,697.19	* 248	271.33	2,311	4,523.23	* 214	94.45	3,039	9,156.66	* 413	1,928.53
			++646	660.02			++715	754.44			++694	721.28

* Quarterly Average

+ Bi-monthly Average.

++ Half-yearly Average.

STATEMENT SHOWING REVENUE FROM LICENCE FEES DURING THE PAST TEN YEARS.

Source	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926
	Tls.	Tls.	Tls.	Tls.	Tls.	Tls.	Tls.	Tls.	Tls.	Tls.
Tavern	18,417	16,594	15,432	15,880	17,851	17,713	21,906	28,484	30,881	31,643
Foreign Liquor Seller	23,336	23,725	24,300	27,000	29,088	30,162	31,188	31,425	31,248	31,512
Billiard and Bowling Saloon	485	424	557	620	670	614	578	577	607	618
Eating House	6,469	8,756	9,216	9,832	11,718	14,657	20,244	21,327	21,697	23,662
Foreign Food Shop	—	—	—	—	—	—	741	719	993	1,132
Chinese Club	4,442	4,096	5,096	4,858	4,400	4,179	4,225	4,184	4,692	4,779
Chinese Lodging House	13,383	12,610	11,922	11,407	12,457	13,003	14,045	14,563	14,693	15,170
Foreign Lodging House	—	—	—	312	526	556	632	676	652	640
Chinese Wine Shop	35,366	35,691	35,522	27,258	25,049	25,084	26,968	28,339	29,376	31,955
Tea Shop	16,995	16,114	16,643	15,923	15,451	14,881	14,471	14,685	14,811	16,098
Fruit Shop and Stall	6,428	6,247	6,838	7,025	7,138	7,425	7,007	6,552	6,894	6,880
Food Hawker	—	—	—	—	—	—	56,312	63,644	64,229	69,332
Foreign Theatre	6,684	4,320	6,115	6,837	8,360	9,284	10,544	10,221	10,334	16,531
Chinese Theatre	8,742	7,872	8,428	8,805	8,508	8,970	9,252	9,583	8,264	12,953
Other Entertainments	—	2,292	3,093	2,927	3,039	2,998	3,749	3,696	3,437	5,698
Brothel	—	—	—	1,281	977	634	393	201	—	—
Pawn Shop	26,929	28,746	31,881	30,463	36,343	43,719	42,853	41,710	43,757	48,612
Opium Shop	45,390	—	—	—	—	—	—	—	—	—
Exchange Shop	—	—	—	6,850	9,382	9,328	9,229	9,053	9,339	9,711
Tobacco Shop	—	—	—	12,511	16,888	17,049	17,320	17,583	17,853	18,643
Goldsmith and Silversmith Shop	—	—	—	—	1,343	2,671	2,648	2,612	2,563	2,530
Cargo Boat	6,041	6,146	6,519	6,423	6,457	6,805	6,843	6,990	6,601	6,945
Ferry and Passenger Boat	1,095	1,138	1,116	1,093	1,107	1,184	1,280	1,245	1,272	1,266
Launch	3,205	3,235	3,644	3,978	4,225	4,277	4,247	4,407	4,822	5,384
Chinese Boat	4,268	4,126	4,547	4,668	4,647	4,808	4,692	4,658	4,462	4,089
Sampan	1,000	877	943	1,015	988	927	849	810	730	711
Private Pony and Carriage	12,194	11,419	10,480	9,757	8,575	8,798	9,185	8,614	7,790	6,383
Livery Stable	12,145	12,236	12,093	12,285	13,477	14,943	14,907	13,685	13,373	12,774
Motor Vehicle and Garage	30,226	39,612	51,259	80,605	127,890	168,469	192,457	221,323	264,438	321,973
Bicycle	—	—	—	—	—	—	—	—	14,230	21,442
Cart	30,436	31,440	36,710	41,999	46,468	53,482	60,676	72,688	77,775	89,172
Private Ricscha and Pedicab	48,553	53,094	57,712	74,137	91,615	113,930	109,424	134,289	140,067	166,404
Public Ricscha and Pedicab	137,022	138,828	139,890	139,109	137,858	138,151	137,705	198,219	173,716	170,762
Sedan Chair	180	136	130	96	81	77	82	73	56	37
Wheelbarrow	50,509	48,774	52,049	54,844	60,181	73,082	74,199	70,833	66,911	70,223
Firearm	450	300	300	230	310	290	380	754	2,066	4,278
Dog	3,772	3,603	6,809	7,539	6,826	5,957	5,386	5,640	5,008	4,626
Sing Song House	—	—	—	—	—	—	—	—	27,029	33,700
Miscellaneous	—	—	—	—	1,129	3,146	3,407	9,157	4,523	6,697
	554,662	522,451	559,244	627,567	721,022	821,253	920,024	1,063,219	1,131,189	1,274,965

FINANCIAL STATEMENT

FINANCIAL STATEMENT

ESTIMATED AND ACTUAL INCOME AND EXPENDITURE FOR
THE YEAR ENDED DECEMBER 31, 1926.

ORDINARY INCOME.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
LAND TAX.				
At 7/10ths of 1 per cent. on assessed value of property as follows:—				
Central District	978,680		967,627.36	
Northern "	328,050		326,969.75	
Eastern "	513,120		505,157.03	
Western "	361,250		361,529.76	
		2,181,100		2,161,283.90
GENERAL MUNICIPAL RATE.				
Foreign.				
At 14 per cent. on assessed rental of rateable Foreign houses	1,900,000		1,833,968.30	
Chinese.				
At 14 per cent. on assessed rental of rateable Chinese houses	2,325,000		2,188,365.83	
		4,225,000		4,022,334.13
SPECIAL RATE				
Foreign.				
At 12 per cent. on the same, beyond Settlement limits, under provision of the Shanghai Waterworks Co., Ltd.'s agreement 1905, the Shanghai Mutual Telephone Co., Ltd.'s agreement 1925 and under arrangement with the Electricity Department	205,000		204,861.07	
Chinese.				
At 12 per cent. on the same, beyond Settlement limits, as above	26,000		28,253.90	
		231,000		233,114.97
SPECIAL ADVERTISEMENT RATE				
		6,500		7,701.90
WHARFAGE DUES.				
Council's share of dues, as per tariff, on goods passed through the Custom House.				
March Quarter			161,700.46	
June Quarter			154,653.96	
September Quarter		560,000	151,107.67	
December Quarter			149,171.32	
				616,633.41
LICENCE FEES.				
Hotel, Tavern and Temporary Bar	33,000		31,642.70	
Foreign Liquor Seller	32,000		31,512.50	
Chinese Wine Shop	31,000		31,955.20	
Billiard and Bowling Saloon	600		618.50	
Chinese Club	5,000		4,779.30	
Foreign Lodging House	650		640.29	
Chinese Lodging House	15,500		15,170.05	
Tea Shop	15,500		16,097.70	
Eating House, etc.	22,000		23,662.24	
Foreign Food Shop	1,000		1,132.59	
Fruit Shop and Stall	7,000		6,880.09	
Food Hawker	65,500		69,331.72	
<i>Carried forward</i>	228,750	7,203,600	233,422.88	7,041,068.31

FINANCIAL STATEMENT 1926—continued.

ORDINARY INCOME.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
<i>Brought forward</i>	228,750	7,203,600	233,422.88	7,041,068.31
LICENCE FEES—continued.				
Foreign Theatre and Cinematograph	11,000		16,531.00	
Chinese Theatre, Sing Song and Story Teller	9,000		12,953.50	
Other Entertainment	4,000		5,698.50	
Pawn Shop	44,500		48,611.61	
Exchange Shop	10,000		9,711.17	
Tobacco Shop	19,000		18,642.60	
Goldsmiths and Silversmiths Shop	3,000		2,529.52	
Cargo Boat	7,000		6,944.57	
Ferry and Passenger Boat	1,300		1,266.03	
Launch	5,000		5,383.50	
Chinese Boat	4,800		4,089.46	
Sampan	1,000		710.84	
Private-owned Pony and Carriage	8,000		6,382.74	
Livery Stable	13,000		12,773.54	
Public Motor Garage, Motor Vehicle and Freight Trailer	310,000		321,973.19	
Bicycle	15,000		21,442.04	
Cart	80,000		89,171.50	
Pedicab	100		135.61	
Private-owned Ricsha	165,000		166,267.78	
Public Ricsha	180,000		170,762.37	
Sedan Chair	100		36.63	
Wheelbarrow	71,000		70,222.84	
Firearm	2,000		4,278.00	
Dog	5,500		4,626.33	
Sing Song House	27,500		33,700.46	
Lottery	10,000		3,256.00	
Miscellaneous	5,000		3,441.19	
		1,240,550		1,274,965.40
RENT OF MUNICIPAL PROPERTIES.				
Markets.				
Maloo	18,000		15,878.70	
Hongkew	69,700		64,662.84	
Elgin	7,800		7,023.93	
North Fokien	5,400		4,054.45	
Purdon	5,200		4,600.42	
East Hongkew	6,500		5,924.88	
Sinza	9,900		8,995.12	
Mohawk	2,900		3,304.73	
Sungpan	2,900		2,886.45	
Yangtszepoo	2,300		2,021.90	
Tsitsihar	800		793.29	
Wayside	5,500		5,971.23	
Wuchow	3,100		3,055.57	
		140,000		129,173.51
Town Hall		1,000		1,870.00
Assessed Rentals of Municipal Offices and Quarters		66,600		61,366.92
Miscellaneous		40,000		36,973.64
REVENUE FROM PUBLIC AND MUNICIPAL UNDERTAKINGS.				
Shanghai Waterworks Co., Ltd.				
Final dividend for 1925 and interim dividend for 1926 on 3,532 shares	53,100		53,247.50	
Shanghai Gas Co., Ltd., Royalty	1,000		1,000.00	
Shanghai Mutual Telephone Co., Ltd.				
Dividend on 1,666¼ shares from April 1, 1925 to March 31, 1926	6,000		6,247.50	
Shanghai Electric Construction Co., Ltd., Royalty of 5 per cent. on gross receipts from Tramway Service..				
	85,000		104,081.45	
China General Omnibus Co., Ltd., Route mile fees	6,000		8,616.80	
Electricity Department, contribution to General Funds	1,200,000		1,200,000.00	
Convict Labour	20,000		25,000.00	
Concreteware Manufactory	75,000		65,000.00	
Pingchiao Quarry	20,000		10,000.00	
Public Works Department Workshop, contribution to General Funds	25,000		40,000.00	
		1,491,100		1,513,193.25
MISCELLANEOUS.				
Trust Funds, amounts written off		18,000	18,278.93	
Sales of Stores, etc.			23,966.91	
				42,245.84
				10,100,856.87
Surplus from 1925		131,490		131,493.61
Totals carried to Summary		10,332,340		10,232,350.48

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
VOLUNTEER CORPS.				
<i>Pay.</i>				
Foreigners	33,390		29,655.08	
Children's Bonus	360		360.00	
Chinese	6,620		6,691.21	
		40,370		36,706.29
<i>Superannuation</i>		880		882.00
<i>Pension Contributions</i>		2,000		1,592.15
<i>Passages</i>		2,680		2,335.23
<i>Expenses of Engaging Staff</i>		500		568.61
<i>Medical Aid</i>		700		613.78
<i>Allowances for attending Schools of Instruction, etc.</i>		500		324.48
<i>Locomotion</i>		7,000		3,552.53
<i>Fuel</i>		2,350		2,918.28
<i>Light</i>		2,500		3,198.98
<i>Water</i>		550		686.14
<i>Printing, Stationery, etc.</i>		3,700		3,273.02
<i>Insurance</i>		1,900		1,830.07
<i>Telephone Service</i>		800		864.07
<i>Postage</i>		250		256.45
<i>Uniform</i>		16,500		12,996.58
<i>Band</i>		1,800		1,923.19
<i>Artillery Units</i>		13,500		11,050.37
<i>Engineer Coy</i>		500		61.07
<i>Repairs to Arms and Accoutrements</i>		7,000		6,686.45
<i>Ammunition</i>		27,900		21,831.92
<i>Camps of Exercise</i>		8,700		3,395.80
<i>Subscription to N.R.A.</i>		70		74.10
<i>Maintenance of Range</i>		7,000		7,360.83
<i>Chinese Government Land Tax</i>		200		144.70
<i>Miscellaneous</i>		1,000		1,213.87
		150,850		126,340.96
<i>Less—Sale of Cartridge Cases, etc.</i>		4,000		2,384.36
Totals carried to Summary		146,850		123,956.60
STOCK AND STORES.				
<i>Armoured Car, Spare Parts, etc.</i>		7,300		307.60
<i>Motor Car</i>		3,500		3,000.00
<i>Miniature Range Equipment</i>		300		
<i>Gymnasium Equipment</i>		400		320.36
<i>Ponies</i>		800		597.00
<i>Range Finders</i>		1,000		815.55
<i>Engineer Company—Stores</i>		500		291.27
<i>Furniture and Sundries</i>		5,000		3,645.47
<i>Medical Outfit for Units</i>		600		
<i>Ammunition</i>		16,600		18,432.48
Totals carried to Summary		36,000		27,409.73
<i>Credit.</i>				
Value of Stores issued		29,370		23,212.39
Totals carried to Summary		Cr. 29,370	Cr.	23,212.39

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
FIRE BRIGADE.				
<i>Pay.</i>				
Foreigners	143,900		137,499.43	
Children's Bonus	2,200		2,362.27	
Language Bonus	2,500		2,564.15	
Chinese	129,150		116,540.41	
		277,750		258,966.26
<i>Superannuation</i>		15,070		13,066.17
<i>Passages</i>		500		2,393.46
<i>Expenses of Engaging Staff</i>		100		1.32
<i>Medical Aid</i>		7,000		11,094.67
<i>Locomotion</i>		5,000		6,003.84
<i>Fuel</i>		13,000		18,047.29
<i>Light</i>		5,000		5,210.86
<i>Water</i>		2,250		2,618.06
<i>Printing, Stationery, etc.</i>		1,700		1,992.05
<i>Insurance</i>		7,320		7,033.28
<i>Uniform</i>		20,000		21,198.51
<i>Plant and Equipment, maintenance and repairs</i>		13,000		14,805.24
<i>Hose Renewals</i>		16,000		16,688.88
<i>Telephone Service</i>		2,500		3,057.35
<i>Contribution to Recreation Fund</i>		250		250.00
<i>Miscellaneous</i>		2,000		1,956.80
		388,440		384,384.04
<i>Less—Receipts for Services of Fire Float, etc.</i>	1,000		3,300.00	
" " <i>Watching and Salvage Services</i>	8,000		8,211.26	
		9,000		11,511.26
<i>Totals carried to Summary</i>		379,440		372,872.78
STOCK AND STORES.				
<i>Escape</i>		2,400		
<i>6 Trailers</i>		1,500		1,821.58
<i>1 Chassis</i>		7,000		12,352.58
<i>2 Motor Lorries</i>		3,700		3,633.88
<i>Motor Car</i>		1,000		1,000.00
<i>Appliances and Tools</i>		6,500		6,913.88
<i>2 Pump Fitments</i>		6,000		5,959.20
<i>Salvage Pump and Engine</i>		1,550		1,439.54
<i>Ventilating Fan and Engine</i>		900		635.09
<i>Workshop Equipment</i>		2,200		2,213.85
<i>Furniture and Sundries</i>		5,000		5,288.70
<i>Totals carried to Summary</i>		37,750		41,258.30

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.					Estimated.		Actual.	
					Tls.	Tls.	Tls.	Tls.
POLICE FORCE.								
<i>Pay and Allowances.</i>								
Foreign Branch.								
Pay .. .. .	..	..	..	..	918,120		947,443.15	
Children's Bonus .. .. .	..	..	..	..	16,230		16,058.06	
Language Bonus .. .. .	..	..	..	..	46,500		47,970.20	
Allowances.								
District, etc. .. .. .	..	..	..	..	9,170		10,149.85	
Mixed Court .. .. .	..	..	..	..	5,460		5,312.37	
Stenographer .. .. .	..	..	..	..	240		240.00	
Drill .. .. .	..	..	..	..	120		84.00	
						995,840		1,027,257.63
Japanese Branch.								
Pay .. .. .	..	..	..	..	67,000		65,649.15	
Deferred Pay .. .. .	..	..	..	..	6,870		6,672.03	
Language Bonus .. .. .	..	..	..	..	5,350		4,892.86	
Rent Allowance .. .. .	..	..	..	..	2,700		1,464.46	
						81,920		78,678.50
Sikh Branch.								
Pay .. .. .	..	..	..	..	154,800		153,907.30	
Deferred Pay .. .. .	..	..	..	..	21,080		21,110.71	
Language Bonus .. .. .	..	..	..	..	8,430		9,253.71	
Allowances.								
Rations .. .. .	..	..	..	..	45,840		48,424.19	
Rent .. .. .	..	..	..	..	4,800		4,283.12	
Gaol Posts .. .. .	..	..	..	..	200		186.16	
Drill .. .. .	..	..	..	..	130		128.55	
Traffic .. .. .	..	..	..	..	1,870		1,811.15	
						237,150		239,104.89
Chinese Branch.								
Pay .. .. .	..	..	..	..	493,680		511,285.14	
Deferred Pay .. .. .	..	..	..	..	1,100		779.67	
Language Bonus .. .. .	..	..	..	..	570		672.99	
Allowances.								
Traffic .. .. .	..	..	..	..	3,500		4,064.87	
Drill and Gatemen .. .. .	..	..	..	..	160		150.50	
Merit .. .. .	..	..	..	..	520		506.72	
Rent .. .. .	..	..	..	..	260		260.73	
						499,790		517,720.62
<i>Superannuation</i> .. .. .	..	..	..	..		105,220		105,410.46
<i>Passages</i> .. .. .	..	..	..	..		115,750		105,725.89
<i>Recruiting Expenses</i> .. .. .	..	..	..	..		8,530		9,930.60
<i>Uniform and Equipment</i> .. .. .	..	..	..	..		155,000		139,730.29
<i>Locomotion</i> .. .. .	..	..	..	..		50,000		54,715.88
School for Chauffeurs.								
Pay of Instructors .. .. .	..	..	..	..	1,070		856.07	
Maintenance Charges .. .. .	..	..	..	..	750		50.48	
						1,820		906.55
Medical Aid.								
Medicines .. .. .	..	..	..	..	5,500		5,528.72	
Hospital Charges, Operations, etc. .. .. .	..	..	..	..	35,500		40,136.77	
Surgeons' Fees .. .. .	..	..	..	..	13,000		14,312.50	
						54,000		59,977.99
Patrol Ponies.								
Pay of Mafoos .. .. .	..	..	..	..	3,680		3,511.22	
Fodder, Shoeing, Clipping, etc. .. .. .	..	..	..	..	5,800		6,024.30	
Repairs to Saddlery .. .. .	..	..	..	..	200		350.34	
						9,680		9,885.86
Fuel .. .. .	..	..	..	..		64,100		63,208.52
Light.								
General .. .. .	..	..	..	..	39,050		36,220.13	
Oil for Police lamps .. .. .	..	..	..	..	1,450		1,279.19	
						40,500		37,499.32
Water .. .. .	..	..	..	..		9,040		10,817.72
Printing, Stationery, etc. .. .. .	..	..	..	..		19,200		24,382.08
Insurance .. .. .	..	..	..	..		5,400		5,262.45
Telephone Service .. .. .	..	..	..	..		10,730		10,694.71
Funeral Expenses .. .. .	..	..	..	..		500		989.41
Expenses of Prisoners.								
Food .. .. .	..	..	..	..	95,000		92,310.75	
Clothing .. .. .	..	..	..	..	12,000		18,307.91	
Photographs .. .. .	..	..	..	..	1,880		1,531.93	
Miscellaneous .. .. .	..	..	..	..	12,400		14,049.24	
						121,280		126,199.83
Expenses of catching Stray Dogs .. .. .	..	..	..	..		5,000		4,538.36
<i>Carried forward</i>						2,590,450		2,632,637.56

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
<i>Brought forward</i>		2,590,450		2,632,637.56
POLICE FORCE—continued.				
<i>Maintenance and Repairs.</i>				
Furniture	18,000		22,752.62	
Arms	3,570		3,496.90	
		21,570		26,249.52
Rewards		5,000		9,328.63
Musketry Course		14,190		7,463.67
Legal Expenses		500		1,315.00
Secret Service				1,986.50
<i>Mixed Court.</i>				
Pay of Court Officials	67,980		68,903.03	
Pay and Expenses of Police	72,720		74,688.31	
Grant to Sinza Refuge	500		500.00	
Grant to Refuge for Chinese Slave Children	3,000		3,000.00	
Sundry Expenses	19,370		21,713.83	
		163,570		168,805.17
Contribution to Recreation Fund		2,500		2,500.00
Publicity		500		296.86
Miscellaneous		14,000		13,172.52
		2,812,280		2,863,755.43
<i>Less.</i>				
Mixed Court Fines	100,000		108,309.17	
" Filing and Hearing Fees	45,000		48,197.31	
" Pay and Expenses of Police, transferred	72,720		74,688.31	
Convict Labour Pay and Expenses of Police, transferred	7,550		9,747.08	
Subordinate Staff Pay and Expenses of Police, transferred	23,170		22,577.05	
Receipts for Special Services	60,000		57,995.21	
Proceeds from sale of Unclaimed Property	2,000		1,655.10	
Dog Redemption Fees	1,090		1,078.91	
School for Chauffeurs—Tuition Fees	2,000		1,450.59	
Fines for lost and damaged Licence Plates			592.58	
		313,530		326,291.31
Totals carried to Summary		2,498,750		2,537,464.12
STOCK AND STORES.				
Furniture and Sundries		17,000		14,106.21
" for Mixed Court		1,600		1,029.08
Fire Hose and Appliances		750		522.37
6 Motor Cars		5,310		3,857.69
200 Automatic Pistols		7,500		8,628.32
Ammunition		9,420		12,453.67
18 Bicycles		1,350		3,564.84
Uniform and Equipment		135,000		142,881.04
Traffic Control Gear		2,000		3,546.22
Totals carried to Summary		179,930		190,589.44
<i>Credit.</i>				
Value of Stores issued		163,000		145,894.83
Totals carried to Summary		Cr.163,000	Cr.	145,894.83

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
HEALTH DEPARTMENT.				
HEALTH OFFICE.				
GENERAL.				
<i>Pay.</i>				
Foreigners	284,690		275,161.17	
Children's Bonus	4,200		4,420.23	
Language Bonus	7,000		6,424.72	
Chinese	42,500		36,729.06	
		338,390		322,735.18
<i>Superannuation</i>		28,940		31,026.53
<i>Passages</i>		31,000		30,009.44
<i>Expenses of Engaging Staff</i>		600		322.26
<i>Medical Aid</i>		8,000		6,904.55
<i>Locomotion</i>		12,000		12,463.28
<i>Fuel</i>		5,000		7,347.50
<i>Light</i>		3,600		4,178.22
<i>Water</i>		5,000		7,885.43
<i>Printing, Stationery, etc.</i>		3,000		2,312.72
<i>Insurance</i>		1,860		1,800.08
<i>Telephone Service</i>		2,500		2,547.25
<i>Notification of Infectious Disease</i>		800		1,575.00
<i>Medical Library</i>		1,600		1,449.56
<i>Laboratory Apparatus, Animals and Chemicals</i>		40,000		42,884.15
<i>Disinfection</i>		6,600		6,429.98
<i>Sanitary Apparatus and Materials</i>		1,500		1,978.84
<i>House Refuse Collection</i>		72,000		68,687.25
<i>Veneral Diseases Prevention, Diagnosis and Treatment</i>		13,000		13,584.48
<i>Maintenance and Repairs</i>		2,300		2,157.92
<i>Rent of Branch Offices</i>		900		872.24
<i>Publicity</i>		2,500		1,365.18
<i>Miscellaneous</i>		900		1,250.12
		581,990		571,767.16
PLAGUE PREVENTION.				
<i>Pay of Chinese Staff</i>			5,602.36	
<i>Sanitary Apparatus and Materials</i>				
<i>Laboratory Apparatus, Animals and Chemicals</i>		8,000	849.62	
<i>Disinfection</i>				
<i>Rat-proofing Materials, etc.</i>				
<i>Miscellaneous</i>				
				6,451.98
MOSQUITO AND FLY REDUCTION.				
<i>Pay of Chinese Staff</i>	8,500		6,862.22	
<i>Sanitary Apparatus and Materials, etc.</i>	7,000		6,791.89	
		15,500		13,654.11
		605,490		591,873.25
<i>Less.</i>				
Receipts from Laboratory	70,000		68,489.73	
Contribution from French Municipal Council to Laboratory	1,000		1,000.00	
Slaughterhouse Fees	32,000		30,755.73	
		103,000		100,245.46
Totals carried to Summary		502,490		491,627.79

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
HEALTH DEPARTMENT—continued.				
HOSPITALS.				
VICTORIA NURSING HOME.				
<i>Pay and Sundry Expenses of Nursing Staff</i>	74,570		69,424.86	
<i>Pay of Chinese Staff</i>	8,000		8,121.66	
		82,570		77,546.52
<i>Locomotion</i>		900		757.84
<i>Fuel</i>		12,000		11,869.78
<i>Light</i>		2,500		2,283.33
<i>Water</i>		850		909.80
<i>Printing, Stationery, etc.</i>		1,000		1,108.88
<i>Insurance</i>		500		534.10
<i>Telephone Service</i>		460		481.50
<i>Drugs and Instruments</i>		6,000		7,859.21
<i>Messing</i>		26,000		29,080.73
<i>Washing</i>		4,750		5,314.46
<i>Maintenance and Repairs</i>		3,500		1,931.51
<i>Miscellaneous</i>		600		463.39
		141,630		140,141.05
<i>Less—Fees from Patients</i>		80,000		77,770.09
Totals carried to Summary		61,630		62,370.96
ISOLATION HOSPITAL.				
<i>Pay and Sundry Expenses of Nursing Staff</i>	29,790		33,186.07	
<i>Pay of Chinese Staff</i>	14,000		15,246.87	
		43,790		48,432.94
<i>Fuel</i>		7,500		10,403.58
<i>Light</i>		1,300		1,424.39
<i>Water</i>		750		735.20
<i>Printing, Stationery, etc.</i>		450		514.40
<i>Insurance</i>		650		656.90
<i>Telephone Service</i>		540		537.45
<i>Drugs, Instruments and Disinfectants</i>		3,500		5,365.53
<i>Messing</i>		17,000		21,137.83
<i>Washing</i>		2,500		2,912.62
<i>Maintenance and Repairs</i>		3,000		1,470.11
<i>Miscellaneous</i>		500		350.02
		81,480		93,940.97
<i>Less—Receipts from Patients</i>		7,000		9,869.80
Totals carried to Summary		74,480		84,071.17
ISOLATION HOSPITAL FOR CHINESE.				
<i>Pay and Sundry Expenses of Nursing Staff</i>	4,560		5,427.44	
<i>Pay of Chinese Staff</i>	5,500		6,411.26	
		10,060		11,838.70
<i>Fuel</i>		500		736.37
<i>Light</i>		350		479.75
<i>Water</i>		120		182.20
<i>Printing, Stationery, etc.</i>		250		273.90
<i>Insurance</i>		90		90.00
<i>Telephone Service</i>		50		47.70
<i>Drugs, Instruments and Disinfectants</i>		1,500		2,970.66
<i>Messing</i>		1,750		3,134.87
<i>Washing</i>		650		905.07
<i>Maintenance and Repairs</i>		800		1,340.83
<i>Miscellaneous</i>		150		181.83
		16,270		22,181.88
<i>Less—Receipts from Patients</i>	1,750		5,595.61	
<i>Contribution from French Municipal Council</i>	600		600.00	
		2,350		6,195.61
Totals carried to Summary		13,920		15,986.27

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
HEALTH DEPARTMENT—continued.				
HOSPITALS—continued.				
POLICE HOSPITAL (INDIANS).				
<i>Pay and Sundry Expenses of Nursing Staff</i>	1,980		2,098.88	
<i>Pay of Chinese Staff</i>	600		687.82	
		2,580		2,786.70
<i>Fuel</i>		900		962.40
<i>Light</i>		100		101.45
<i>Water</i>		100		108.70
<i>Printing, Stationery, etc.</i>		250		284.37
<i>Insurance</i>		30		28.00
<i>Telephone Service</i>		30		47.57
<i>Drugs and Instruments</i>		1,300		1,315.86
<i>Messing</i>		1,300		1,564.56
<i>Washing</i>		150		179.61
<i>Maintenance and Repairs</i>		1,000		592.66
<i>Miscellaneous</i>		100		7.10
		7,840		7,978.98
<i>Less—Fees from Patients</i>		6,000		6,192.00
Totals carried to Summary		1,840		1,786.98
POLICE HOSPITAL (CHINESE).				
<i>Pay and Sundry Expenses of Nursing Staff</i>	1,980		2,099.13	
<i>Pay of Chinese Staff.</i>				
7 Medical Assistants	14,600		15,309.29	
Boys, Coolies, etc.	2,000		2,046.60	
		18,580		19,455.02
<i>Locomotion</i>		600		651.02
<i>Fuel</i>		1,500		1,644.74
<i>Light</i>		150		236.80
<i>Water</i>		100		108.70
<i>Printing, Stationery, etc.</i>		250		331.84
<i>Insurance</i>		50		44.00
<i>Telephone Service</i>		30		47.60
<i>Drugs and Instruments</i>		2,000		2,546.07
<i>Messing</i>		2,000		2,110.10
<i>Washing</i>		300		279.65
<i>Maintenance and Repairs</i>		1,200		899.60
<i>Miscellaneous</i>		200		54.07
		26,960		28,409.21
<i>Less—Fees from Patients</i>		11,000		10,004.25
Totals carried to Summary		15,960		18,404.96
SANATORIUM.				
<i>Pay and Sundry Expenses of Nursing Staff</i>	3,650		3,445.23	
<i>Pay of Chinese Staff</i>	2,000		2,287.27	
		5,650		5,732.50
<i>Locomotion</i>		550		369.58
<i>Fuel</i>		500		636.59
<i>Light</i>		150		82.95
<i>Printing, Stationery, etc.</i>		100		146.37
<i>Insurance</i>		220		246.28
<i>Telephone Service</i>		90		52.70
<i>Drugs, Instruments and Disinfectants</i>		300		278.39
<i>Messing</i>		5,000		4,409.35
<i>Washing</i>		250		275.54
<i>Maintenance and Repairs</i>		1,500		775.88
<i>Miscellaneous</i>		300		305.90
		14,610		13,312.03
<i>Less—Receipts from Visitors</i>		7,000		6,272.74
Totals carried to Summary		7,610		7,039.29

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
HEALTH DEPARTMENT—continued.				
HOSPITALS—continued.				
PRIVATE NURSING SERVICE.				
<i>Pay and Sundry Expenses of Nursing Staff</i>	25,310		22,932.15	
<i>Pay of Chinese Staff</i>	1,600		1,643.02	
		26,910		24,575.17
<i>Fuel</i>		1,500		1,341.99
<i>Light</i>		250		240.92
<i>Water</i>		80		76.41
<i>Printing, Stationery, etc.</i>		200		163.70
<i>Insurance</i>		30		30.00
<i>Telephone Service</i>		140		137.00
<i>Messing</i>		2,800		2,422.61
<i>Washing</i>		500		402.69
<i>Maintenance and Repairs</i>		800		503.96
<i>Miscellaneous</i>		300		223.46
		33,510		30,117.91
<i>Less—Receipts from Municipal Nurses:—</i>				
Assessed value of Quarters	1,000		471.00	
Fees	16,000		10,475.41	
		17,000		10,946.41
Totals carried to Summary		16,510		19,171.50
AMBULANCE SERVICE.				
<i>Pay of Chinese Staff</i>		1,300		1,365.12
<i>Insurance</i>		220		233.13
<i>Maintenance and Repairs</i>		2,400		2,734.74
		3,920		4,332.99
<i>Less—Fees</i>		2,800		2,848.41
Totals carried to Summary		1,120		1,484.58
DETAILS OF PAY AND SUNDRY EXPENSES OF NURSING STAFF.				
<i>Pay.</i>				
7 Matrons	20,600		21,025.27	
39 Nurses	59,300		57,083.54	
28 Assistant and Probationer Nurses	16,300		15,086.15	
1 Housekeeper	1,920		2,492.00	
3 Attendants	6,440		6,570.48	
Custodian	2,180		2,012.00	
		106,740		104,269.44
Children's Bonus		540		540.00
Language Bonus		1,600		1,624.28
<i>Sundry Expenses.</i>				
Superannuation	13,000		12,608.35	
Passages	12,260		12,340.30	
Medical Aid	5,000		5,078.68	
Uniform	2,500		2,152.71	
Expenses of Engaging Staff	200			
		32,960		32,180.04
		141,840		138,613.76
<i>Allocated to the various hospitals as under:—</i>				
Victoria Nursing Home	74,570		69,424.86	
Isolation Hospital	29,790		33,186.07	
Isolation Hospital for Chinese	4,560		5,427.44	
Police Hospital (Indians)	1,980		2,098.88	
" (Chinese)	1,980		2,099.13	
Sanatorium	3,650		3,445.23	
Private Nursing Service	25,310		22,932.15	
		141,840		138,613.76
		141,840		138,613.76

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
HEALTH DEPARTMENT—continued.				
CEMETERIES, CREMATORIUM AND PUBLIC MORTUARY.				
<i>Pay.</i>				
Foreigners	2,870		3,040.00	
Children's Bonus	270		270.00	
Language Bonus	220		192.00	
Chinese	6,800		6,021.44	
		10,160		9,523.44
<i>Superannuation</i>	290		323.20	
<i>Locomotion</i>	900		951.22	
<i>Medical Aid</i>	200		140.00	
<i>Grave Contractor, etc.</i>	5,200		5,302.97	
<i>Fuel</i>	500		464.99	
<i>Insurance</i>	120		112.70	
<i>Telephone Service</i>	230		277.80	
<i>Maintenance and Repairs</i>	550		544.59	
<i>Miscellaneous</i>	500		506.48	
		8,490		8,623.95
		18,650		18,147.39
<i>Less—Fees for Cremation</i>	1,500		1,520.00	
" <i>Grave making</i>	7,500		8,191.76	
" <i>Grave spaces</i>	5,780		7,336.58	
" <i>Reservation</i>	600		510.00	
		15,380		17,558.34
Totals carried to Summary		3,270		589.05
SWIMMING BATHS.				
<i>Pay.</i>				
Foreigners.				
Part Service of Inspector	250		192.88	
Chinese	600		523.60	
		850		716.48
<i>Superannuation</i>	20		19.28	
<i>Light</i>	500		466.54	
<i>Water</i>	1,400		1,670.60	
<i>Insurance</i>	60		59.87	
<i>Telephone Service</i>	100		62.45	
<i>Maintenance and Repairs</i>	500		302.52	
<i>Miscellaneous</i>	100		472.49	
		2,680		3,053.75
		3,530		3,770.23
<i>Less—Receipts from Bathers</i>		5,000		5,808.34
Totals carried to Summary		Cr. 1,470		Cr. 2,038.11
EXTRA DEPARTMENTAL.				
<i>Port Health Work—Contribution to maintenance of</i>				
<i>Customs Quarantine Station</i>		6,000		6,000.00
<i>Grant to General Hospital</i>	41,200		39,965.37	
" <i>Shantung Road Hospital</i>	20,000		20,000.00	
" <i>St. Luke's Hospital</i>	5,000		5,000.00	
" <i>St. Elizabeth's Hospital</i>	1,000		1,000.00	
" <i>Paulun Hospital</i>	2,000		2,000.00	
		69,200		67,965.37
Totals carried to Summary		75,200		73,965.37
STOCK AND STORES.				
<i>Hospital Fittings, Furniture and Apparatus</i>		2,500		1,146.43
<i>Pathological Laboratory—Fittings, Apparatus, etc.</i>		2,800		1,782.65
<i>Chemical Laboratory—Fittings and Apparatus</i>		600		138.26
<i>Dispensary—Fittings and Apparatus</i>		100		
<i>2 Motor Cars</i>		2,000		1,931.57
<i>Electric Lighting Plant</i>		2,000		2,438.00
<i>Motor Pump</i>		500		
<i>Cemetery Fittings and Apparatus</i>		600		889.18
<i>1 Diathermy Machine</i>		800		796.17
<i>1 Thresh Steam Disinfector</i>		3,000		
<i>1 Disinfection Motor Van</i>		1,500		1,275.00
<i>Office Furniture and Sundries</i>		2,200		2,839.56
Totals carried to Summary		18,600		13,236.82

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
PUBLIC WORKS DEPARTMENT.				
GENERAL.				
<i>Pay.</i>				
Foreigners	534,620		534,323.58	
Children's Bonus	14,000		14,379.00	
Language Bonus	3,700		3,008.93	
Chinese	142,400		145,038.11	
		694,720		696,749.62
<i>Superannuation</i>		50,550		50,758.72
<i>Passages</i>		46,010		31,553.74
<i>Expenses of Engaging Staff</i>		50		5.51
<i>Medical Aid</i>		15,000		14,044.05
<i>Locomotion</i>		42,000		41,008.03
<i>Fuel</i>		2,500		3,176.53
<i>Light</i>		3,200		3,564.39
<i>Water</i>		500		589.36
<i>Printing, Stationery, etc.</i>		9,000		8,789.35
<i>Insurance</i>		850		822.42
<i>Telephone Service</i>		4,000		4,563.65
<i>Drawing Materials and Instruments</i>		10,000		11,515.83
<i>Miscellaneous</i>		800		1,054.95
		879,180		868,196.15
<i>Less—Building Permit Fees</i>	18,000		17,858.75	
<i>Private Works Supervision Fees</i>	12,000		16,034.45	
<i>Miscellaneous Permit Fees</i>	12,000		12,923.15	
<i>Sale of Plans and Tracings</i>	2,500		1,496.30	
<i>Charged to Industrial Undertakings, etc.</i>	62,060		66,204.51	
		106,560		114,517.16
Totals carried to Summary		772,620		753,678.99
BUILDINGS.				
<i>Upkeep and General Repairs to Buildings and Compounds:—</i>				
Administration Building		34,680		49,271.29
Volunteer Corps		5,460		3,515.70
Fire Brigade		13,840		9,581.45
Police Force:—				
Stations and Quarters	31,380		35,271.71	
Goals	18,480		17,098.58	
Mixed Court	1,740		1,018.11	
		51,600		53,388.40
Health Department:—				
Health Office, Quarters, Markets, etc.	12,400		7,600.46	
Victoria Nursing Home	2,500		2,605.36	
Mental Ward	350		605.65	
Maternity Ward	500		501.66	
Nurses' Quarters	1,240		954.51	
Private Nursing Service	310		89.18	
Isolation Hospital	8,190		5,713.22	
Isolation Hospital for Chinese	1,500		1,718.12	
Police Hospital (Indians)	280		95.62	
Police Hospital (Chinese)	750		518.94	
Mokanshan Sanatorium	1,500		325.91	
Cemeteries	2,120		2,040.08	
Public Swimming Bath	630		414.91	
Open-air Swimming Pool	530		295.86	
		32,800		23,479.48
Public Works Department:—				
Town Hall	8,170		10,553.53	
Depôts, Godowns, Quarters, etc.	3,420		3,319.88	
		11,590		13,873.41
Parks and Open Spaces		4,260		2,205.56
Educational Department:—				
Public School for Boys	3,080		3,394.97	
Public Schools for Girls	3,440		6,026.62	
Thomas Hanbury School for Boys	1,000		1,703.90	
Thomas Hanbury School for Girls	1,000		1,291.35	
Public School for Chinese	2,050		2,040.06	
Ellis Kadoorie Public School for Chinese	590		1,016.03	
Nieh Chih Kuei Public School for Chinese	1,260		1,260.93	
Polytechnic Public School for Chinese	290		210.37	
		12,710		16,944.23
Miscellaneous				45.58
Totals carried to Summary		166,940		172,305.10

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
PUBLIC WORKS DEPARTMENT—continued.				
CREEKS AND RIVER.				
<i>Repairs and Renewals to:—</i>				
Bridges	18,800		14,650.33	
Bundings	9,600		8,252.04	
Jetties and pontoons	18,200		14,787.26	
		46,600		37,689.63
<i>Dredging and Cleaning Creeks and Ditches</i>		35,900		25,944.90
		82,500		63,634.53
<i>Less—Receipts for hire of Dredger</i>		500		
Totals carried to Summary		82,000		63,634.53
DRAINAGE AND SEWERAGE.				
<i>Drainage.</i>				
<i>Reconstructing Drains in:—</i>				
Chekiang Road from Nanking Road to Soochow Road, nominal	100		4,615.30	
Shantung Road from Nanking Road to Hankow Road	2,700		3,167.38	
Shanse Road from Nanking Road to Kiukiang Road	1,200		1,111.55	
Woochang Road from Woosung Road to North Szechuen Road	10,000			
Hanbury Road from Fearon Road to Miller Road	6,000		7,065.74	
Woosung Road from Yuhang Road to Range Road	4,000		1,214.25	
		24,000		17,174.22
<i>Maintenance of Drains</i>		15,800		19,859.00
		39,800		37,033.22
<i>Sewerage.</i>				
<i>Disposal of Cesspool Contents:—</i>				
Working expenses of Vacuum Tank Wagons	73,000		72,896.06	
" " " Contractor	16,000		18,871.16	
		89,000		91,767.22
<i>Treatment Works:—</i>				
Pay—Chinese	5,000		3,508.33	
Power and Light	30,000		18,746.94	
Maintenance of Plant	6,000		9,417.40	
Insurance	800		151.00	
		41,800		31,823.67
<i>Sewers:—</i>				
<i>Cleaning and Flushing</i>		6,000		3,029.27
<i>Pumping Chambers:—</i>				
Power and Light	9,500		7,824.11	
Maintenance of Plant	5,500		3,007.22	
		15,000		10,831.33
		191,600		174,484.71
<i>Less—Receipts from sale of Ordure</i>		136,500		136,492.26
Totals carried to Summary		55,100		37,992.45
HOUSE REFUSE DISPOSAL.				
<i>Pay.</i>				
Chinese		2,000		2,108.51
<i>Barging away refuse</i>		30,000		43,524.58
<i>Working expenses of pulverizer</i>		1,000		12.54
" " " patrol boat		2,800		1,779.17
<i>Maintenance of chutes</i>		500		344.74
<i>Miscellaneous</i>		500		1,923.46
Totals carried to Summary		36,800		49,693.00

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
PUBLIC WORKS DEPARTMENT—continued.				
ROADS.				
MAINTENANCE OF ROADS AND FOOTWAYS.				
<i>Pay.</i>				
Chinese		200,000		206,870.49
<i>Medical Aid</i>		600		535.91
<i>Locomotion</i>		900		1,287.08
<i>Insurance</i>		3,600		3,460.18
<i>Materials.</i>				
Granite chips, broken stone, sand, cement, etc. ..		545,500		415,563.98
<i>Haulage</i>		64,000		69,563.92
<i>Tools, renewals and repairs</i>		35,000		35,004.62
<i>Boundary Stones</i>		400		463.10
<i>Street Name-plates</i>		1,000		929.24
<i>Maintenance of Asphaltic Concrete Plant</i>		55,000		102,480.20
<i>Working Expenses of Steam Rollers</i>		17,000		32,803.07
<i>Chinese Government Land Tax</i>		300		160.23
<i>Raking and Repairing Mud Roads</i>		35,000		29,053.93
<i>Moving Hydrants and Tramway Standards</i>		1,500		1,883.04
<i>Miscellaneous</i>		1,000		1,477.04
		960,800		901,536.03
<i>Less—Contribution from Tramway Co. for main- tenance of macadam track surface</i>	16,500		16,500.00	
<i>Contribution from Tramway Co. towards re- construction of railless car routes</i>	12,000		22,218.27	
		28,500		38,718.27
Totals carried to Summary		932,300		862,817.76
CLEANSING AND WATERING ROADS.				
<i>Pay.</i>				
Foreigners	12,600		15,510.11	
Children's Bonus	900		750.00	
Language Bonus	450		343.36	
Chinese	70,000		72,992.33	
		83,950		89,595.80
<i>Superannuation</i>		1,300		1,514.02
<i>Passages</i>		2,580		2,611.74
<i>Medical Aid</i>		500		1,058.63
<i>Locomotion</i>		800		964.40
<i>Insurance</i>		800		441.40
<i>Uniform</i>		800		879.80
<i>Materials.</i>				
Water	5,000		8,978.93	
Gritting wood paving	2,000		1,239.69	
		7,000		10,218.62
<i>Haulage.</i>				
Stud	38,000		38,655.72	
Mafoos	10,000		9,982.36	
Working expenses of mechanical water wagon ..	3,000		3,624.77	
" " " motor cleaning machine	1,000			
Maintenance of carts and harness	10,000		7,145.78	
Barging away road detritus	3,000		4,000.00	
		65,000		63,408.63
<i>Tools, renewals and repairs</i>		7,500		10,771.71
<i>Miscellaneous</i>		300		277.71
		170,530		181,742.46
<i>Less—Contribution from Tramway Co. for cleaning rail grooves</i>		2,200		2,364.00
Totals carried to Summary		168,330		179,378.46

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
PUBLIC WORKS DEPARTMENT—continued.				
LIGHTING.				
<i>Electricity</i>		155,200		151,369.62
<i>Gas</i>		28,600		28,928.96
<i>Extensions.</i>				
<i>Electricity and Gas</i>		8,000		16,089.56
Totals carried to Summary		191,800		196,388.14
PARKS AND OPEN SPACES.				
<i>Pay.</i>				
<i>Foreigners</i>	21,390		21,342.59	
<i>Children's Bonus</i>	720		718.06	
<i>Chinese</i>	51,500		54,449.18	
		73,610		76,509.83
<i>Superannuation</i>		2,060		2,058.00
<i>Medical Aid</i>		800		555.90
<i>Locomotion</i>		1,300		1,676.85
<i>Uniform</i>		500		611.41
<i>Haulage</i>		3,200		4,245.10
<i>Fuel</i>		2,000		2,738.63
<i>Lighting Gardens</i>		3,800		3,792.11
<i>Water</i>		1,500		1,853.60
<i>Printing and Stationery</i>		400		535.01
<i>Insurance</i>		500		528.83
<i>Telephone Service</i>		300		167.22
<i>Tools, renewals and repairs</i>		4,000		2,601.75
<i>Chinese Government Land Tax</i>		550		318.05
<i>Painting and Repairs</i>		6,000		4,047.61
<i>Turf</i>		2,000		1,673.14
<i>Poles and Fastenings for Trees</i>		3,000		1,833.65
<i>Mud, Sand and Gravel</i>		1,200		631.50
<i>Fertilizers and Insecticides</i>		700		532.28
<i>Lavatory Requisites</i>		1,500		1,479.98
<i>Plants, Seeds, Stakes, Flower Pots, etc.</i>		4,000		5,069.74
<i>Matsheds and Fences</i>		2,500		2,637.82
<i>Upkeep of Animals</i>		1,700		2,326.12
<i>Open Air Concerts</i>		3,800		3,126.55
<i>Miscellaneous</i>		600		202.04
		121,520		121,752.72
<i>Less—Receipts for hire of Chairs, etc.</i>		3,800		5,639.14
Totals carried to Summary		117,720		116,113.58
EXTRA-DEPARTMENTAL.				
<i>Pay.</i>				
<i>Foreigners</i>	16,700		16,700.00	
<i>Chinese</i>	4,800		3,134.28	
		21,500		19,834.28
<i>Superannuation</i>		1,670		1,670.00
<i>Laboratory Apparatus and Reagents</i>		13,000		7,622.68
<i>Sundry Expenses</i>		1,000		522.70
Totals carried to Summary		37,170		29,649.66
STOCK AND STORES.				
<i>4 Refuse Collection Trucks</i>		18,000		
<i>2 Steam Rollers</i>		10,000		10,824.81
<i>2 Box Cars</i>		1,500		1,750.00
<i>8 Small Asphalt Heaters</i>		2,000		
<i>8 Bicycles</i>		800		297.68
<i>4 Typewriters</i>		700		520.16
<i>6 Motor Trucks</i>		30,000		28,927.89
<i>Motor Water Wagon</i>		5,000		
<i>Conveyor and Storage Bin</i>		3,000		
<i>Filing Cabinets</i>		2,000		2,078.17
<i>2 Lawn Mowers</i>		450		283.34
<i>30 Garden Seats</i>		500		374.89
<i>3 Ford Cars</i>		2,250		2,400.00
<i>5 Pumps</i>		3,000		3,319.29
<i>2 Motor Cycles with Side Cars</i>		1,700		1,130.00
<i>Asphaltic Concrete Plant, balance of cost</i>		18,000		21,467.99
<i>Furniture and Sundries</i>		2,000		2,852.57
<i>Amplification System—Town Hall</i>				3,454.79
<i>Road Materials, etc.</i>		747,000		802,262.14
Totals carried to Summary		847,900		881,943.72
<i>Credit.</i>				
<i>Value of Stores issued</i>		760,000		685,679.31
Totals carried to Summary		Cr. 760,000	Cr.	685,679.31

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
MUNICIPAL ORCHESTRA AND BAND.				
<i>Pay.</i>				
Europeans	82,060		81,821.85	
Manilamen	25,000		23,193.32	
Children's Bonus	5,420		4,453.52	
Deferred Leave Bonus			265.63	
Private Services	7,100		7,045.18	
Chinese	770		750.53	
		120,350		117,530.03
<i>Superannuation</i>		8,410		7,671.81
<i>Passages</i>		9,050		8,450.70
<i>Expenses of Engaging Staff</i>		100		90.74
<i>Medical Aid</i>		5,500		6,320.84
<i>Locomotion</i>		2,200		1,886.55
<i>Uniform</i>		1,500		1,377.38
<i>Advertising</i>		1,700		1,427.49
<i>Printing, Stationery, etc.</i>		750		475.29
<i>New Music</i>		500		775.30
<i>Repairs to Instruments</i>		1,600		1,652.19
<i>Insurance</i>		120		124.04
<i>Telephone Service</i>		140		174.62
<i>Miscellaneous</i>		400		466.09
		152,320		148,423.07
<i>Less—Contribution from French Municipal Council</i>	1,500		1,500.00	
Receipts from Private Services	7,500		9,131.32	
" " Symphony Concerts, etc.	13,000		9,059.87	
		22,000		19,741.19
Totals carried to Summary		130,320		128,681.88
STOCK AND STORES.				
<i>New Instruments</i>		900		747.87
<i>Furniture and Sundries</i>		180		368.40
Totals carried to Summary		1,080		1,116.27
PUBLIC LIBRARY.				
<i>Pay.</i>				
Foreigners	2,100		2,100.00	
Chinese	2,080		2,058.45	
		4,180		4,158.45
<i>Superannuation</i>		210		210.00
<i>Medical Aid</i>		50		24.16
<i>Fuel</i>		200		206.77
<i>Light</i>		450		492.09
<i>Insurance</i>		40		40.00
<i>Telephone Service</i>		100		94.40
<i>Printing, Stationery, etc.</i>		500		345.68
<i>Books</i>		2,000		2,106.78
<i>Papers and Magazines</i>		900		954.89
<i>Maintenance and Repairs</i>		150		105.79
<i>Miscellaneous</i>		50		55.94
		8,830		8,794.95
<i>Less—Subscriptions, etc.</i>		2,750		2,804.84
Totals carried to Summary		6,080		5,990.11

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
EDUCATIONAL DEPARTMENT.				
PUBLIC SCHOOL FOR BOYS.				
<i>Pay.</i>				
Foreigners	108,530		106,134.24	
Children's Bonus	3,060		2,970.00	
Chinese	4,590		4,391.65	
		116,180		113,495.89
<i>Superannuation</i>		9,970		9,990.50
<i>Passages</i>		8,100		7,979.89
<i>Expenses of Engaging Staff</i>		70		379.25
<i>Medical Aid</i>		2,600		3,177.03
<i>Fuel</i>		1,300		1,090.60
<i>Light</i>		250		375.39
<i>Printing, Stationery, Exercise Books, etc.</i>		1,800		2,283.53
<i>Insurance</i>		320		309.00
<i>Telephone Service</i>		250		260.00
<i>Laboratory</i>		1,250		1,020.64
<i>Text Books</i>		3,000		3,363.14
<i>Form Prizes</i>		400		467.35
<i>Maintenance and Repairs</i>		500		889.40
<i>Library Grant</i>		200		166.36
<i>Miscellaneous</i>		1,000		1,206.22
		147,190		146,454.19
<i>Less—School Fees</i>	42,500		39,783.87	
Sale of Text Books	2,700		2,518.20	
		45,200		42,302.07
Totals carried to Summary		101,990		104,152.12
STOCK AND STORES.				
<i>Furniture and Sundries</i>		1,780		1,775.00
Totals carried to Summary		1,780		1,775.00
PUBLIC SCHOOL FOR GIRLS.				
<i>Pay.</i>				
Foreigners	100,020		101,069.75	
Children's Bonus	150		150.00	
Language Bonus	220		216.00	
Chinese	5,160		5,162.40	
		105,550		106,598.15
<i>Superannuation</i>		8,730		8,961.61
<i>Passages</i>		7,400		8,544.33
<i>Expenses of Engaging Staff</i>		660		534.59
<i>Medical Aid</i>		1,150		1,448.69
<i>Fuel</i>		2,100		2,583.66
<i>Light</i>		340		349.61
<i>Printing, Stationery, Exercise Books, etc.</i>		1,600		1,718.68
<i>Insurance</i>		390		390.10
<i>Telephone Service</i>		440		392.91
<i>Laboratory</i>		500		374.94
<i>Text Books</i>		2,200		2,049.69
<i>Kindergarten Materials, etc.</i>		500		347.21
<i>Form Prizes</i>		250		255.28
<i>Maintenance and Repairs</i>		850		889.56
<i>Miscellaneous</i>		1,400		1,774.53
		134,060		137,213.54
<i>Less—School Fees</i>	41,000		44,040.48	
Sale of Text Books and Miscellaneous Receipts	1,800		1,242.82	
		42,800		45,283.30
Totals carried to Summary		91,260		91,930.24
STOCK AND STORES.				
<i>Laboratory Apparatus</i>		1,250		1,276.88
<i>Furniture and Sundries</i>		830		828.04
Totals carried to Summary		2,080		2,104.92

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
EDUCATIONAL DEPARTMENT—continued.				
THOMAS HANBURY SCHOOL FOR BOYS.				
<i>Pay.</i>				
Foreigners	60,870		60,804.14	
Children's Bonus	1,260		1,155.00	
Chinese	4,720		4,539.50	
		66,850		66,498.64
<i>Superannuation</i>		5,520		5,523.92
<i>Medical Aid</i>		2,000		1,500.26
<i>Fuel</i>		3,000		2,636.88
<i>Light</i>		1,000		887.05
<i>Water</i>		160		131.20
<i>Printing, Stationery, Exercise Books, etc.</i>		2,100		1,122.93
<i>Insurance</i>		270		267.80
<i>Telephone Service</i>		160		154.85
<i>Laboratory</i>		100		74.33
<i>Text Books</i>		1,000		1,137.45
<i>Form Prizes</i>		70		141.49
<i>Messing</i>		7,000		6,794.31
<i>Clothing</i>		1,700		1,445.38
<i>Washing</i>		1,250		998.36
<i>Maintenance and Repairs</i>		1,000		1,408.07
<i>Manual Training Centre</i>		300		70.03
<i>Library Grant</i>		100		91.32
<i>Miscellaneous</i>		800		728.37
		94,380		91,612.64
<i>Less—School Fees</i>	21,500		20,105.34	
<i>Sale of Text Books and Miscellaneous Receipts</i>	5,260		5,921.44	
		26,760		25,126.78
Totals carried to Summary		67,620		66,485.86
STOCK AND STORES.				
<i>Furniture and Sundries</i>		2,280		540.72
Totals carried to Summary		2,280		540.72
THOMAS HANBURY SCHOOL FOR GIRLS.				
<i>Pay.</i>				
Foreigners	59,580		57,992.50	
Children's Bonus			180.00	
Language Bonus	60		60.00	
Chinese	2,690		2,595.39	
		62,330		60,827.89
<i>Superannuation</i>		5,000		5,029.42
<i>Passages</i>		3,710		2,634.73
<i>Expenses of Engaging Staff</i>		70		271.54
<i>Medical Aid</i>		1,500		1,580.51
<i>Fuel</i>		1,200		1,312.04
<i>Light</i>		650		617.71
<i>Water</i>		100		103.58
<i>Printing, Stationery, Exercise Books, etc.</i>		800		896.31
<i>Insurance</i>		100		104.00
<i>Telephone Service</i>		50		51.60
<i>Text Books</i>		650		479.02
<i>Kindergarten Materials, etc.</i>		200		117.82
<i>Form Prizes</i>		100		66.86
<i>Messing</i>		6,000		6,918.05
<i>Clothing</i>		1,000		394.09
<i>Washing</i>		900		955.67
<i>Maintenance and Repairs</i>		1,500		1,814.92
<i>Library Grant</i>		100		102.37
<i>Miscellaneous</i>		700		750.04
		86,660		85,028.17
<i>Less—School Fees</i>	14,500		15,761.49	
<i>Sale of Text Books and Miscellaneous Receipts</i>	3,500		3,550.25	
		18,000		19,311.74
Totals carried to Summary		68,660		65,716.43
STOCK AND STORES.				
<i>Furniture and Sundries</i>		400		526.95
Totals carried to Summary		400		526.95

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
EDUCATIONAL DEPARTMENT—continued.				
PUBLIC SCHOOL FOR CHINESE.				
<i>Pay.</i>				
Foreigners	43,880		43,024.85	
Children's Bonus	900		1,005.00	
Chinese	11,900		11,737.84	
		56,680		55,767.69
<i>Superannuation</i>		4,050		3,905.03
<i>Passages</i>		3,790		3,868.47
<i>Expenses of Engaging Staff</i>		100		462.86
<i>Medical Aid</i>		500		707.21
<i>Fuel</i>		250		261.29
<i>Light</i>		140		93.08
<i>Printing, Stationery, Exercise Books, etc.</i>		600		484.56
<i>Insurance</i>		120		118.90
<i>Telephone Service</i>		140		134.00
<i>Laboratory</i>		200		178.42
<i>Text Books</i>		150		86.63
<i>Form Prizes</i>		70		33.70
<i>Maintenance and Repairs</i>		250		253.74
<i>Library Grant</i>		50		37.58
<i>Miscellaneous</i>		230		335.21
		67,320		66,728.37
<i>Less—School Fees</i>		21,000		20,229.75
Totals carried to Summary		46,320		46,498.62
STOCKS AND STORES.				
<i>Furniture and Sundries</i>		970		988.32
Totals carried to Summary		970		988.32
ELLIS KADOORIE PUBLIC SCHOOL FOR CHINESE.				
<i>Pay.</i>				
Foreigners	39,190		39,180.68	
Children's Bonus	1,260		1,230.97	
Deferred Leave Bonus			673.75	
Chinese	12,570		12,425.89	
		53,020		53,511.29
<i>Superannuation</i>		3,920		3,918.07
<i>Passages</i>		3,080		2,958.93
<i>Medical Aid</i>		1,000		748.94
<i>Fuel</i>		230		170.48
<i>Light</i>		90		80.70
<i>Printing, Stationery, Exercise Books, etc.</i>		350		329.85
<i>Insurance</i>		150		152.00
<i>Telephone Service</i>		110		118.20
<i>Text Books</i>		150		178.84
<i>Form Prizes</i>		70		67.30
<i>Maintenance and Repairs</i>		300		202.63
<i>Library Grant</i>		70		71.61
<i>Miscellaneous</i>		350		322.84
		62,890		62,831.68
<i>Less—School Fees</i>		21,200		20,718.70
Totals carried to Summary		41,690		42,112.98
STOCKS AND STORES.				
<i>Furniture and Sundries</i>		350		381.21
Totals carried to Summary		350		381.21

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
EDUCATIONAL DEPARTMENT—continued.				
NIEH CHIH KUEI PUBLIC SCHOOL FOR CHINESE.				
<i>Pay.</i>				
Foreigners	28,520		28,504.21	
Children's Bonus	720		720.00	
Chinese	15,070		14,805.85	
		44,310		44,030.06
<i>Superannuation</i>		2,850		2,850.44
<i>Passages</i>		3,700		3,753.17
<i>Medical Aid</i>		350		461.49
<i>Fuel</i>		350		353.57
<i>Light</i>		70		73.07
<i>Printing, Stationery, Exercise Books, etc.</i>		800		739.92
<i>Insurance</i>		170		171.50
<i>Telephone Service</i>		110		112.15
<i>Laboratory</i>		200		183.73
<i>Text Books</i>		500		436.83
<i>Maintenance and Repairs</i>		100		118.78
<i>Library Grant</i>		50		48.25
<i>Miscellaneous</i>		400		366.18
		53,960		53,699.14
<i>Less—School Fees</i>	11,950		10,153.87	
<i>Sale of Text Books, etc.</i>	800		565.26	
		12,750		10,719.13
Totals carried to Summary		41,210		42,980.01
STOCK AND STORES.				
<i>Furniture and Sundries</i>		500		337.23
Totals carried to Summary		500		337.23
POLYTECHNIC PUBLIC SCHOOL FOR CHINESE.				
<i>Pay.</i>				
Foreigners	17,760		17,670.00	
Children's Bonus	720		780.00	
Chinese	11,230		11,128.43	
		29,710		29,578.43
<i>Superannuation</i>		1,780		1,767.00
<i>Passages</i>		3,550		3,546.09
<i>Medical Aid</i>		300		749.11
<i>Fuel</i>		140		204.88
<i>Light</i>		30		33.33
<i>Printing, Stationery, Exercise Books, etc.</i>		300		233.20
<i>Insurance</i>		30		27.00
<i>Telephone Service</i>		130		142.11
<i>Laboratory</i>		100		8.62
<i>Text Books</i>		100		66.79
<i>Maintenance and Repairs</i>		100		70.60
<i>Library Grant</i>		50		50.27
<i>Miscellaneous</i>		200		225.63
		36,520		36,703.06
<i>Less—School Fees</i>		8,900		7,877.75
Totals carried to Summary		27,620		28,825.31
STOCK AND STORES.				
<i>Furniture and Sundries</i>		200		141.06
Totals carried to Summary		200		141.06
GRANTS IN AID.				
<i>St. Joseph's Institute</i>		3,000		3,000.00
<i>St. Xavier's College</i>		2,500		2,500.00
<i>Shanghai Jewish School</i>		1,000		1,000.00
<i>Institution of the Holy Family</i>		1,800		1,800.00
Totals carried to Summary		8,300		8,300.00

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
FINANCE DEPARTMENT.				
TREASURER AND COMPTROLLER'S OFFICE.				
<i>Pay.</i>				
Foreigners	144,880		145,168.92	
Children's Bonus	2,520		2,325.00	
Chinese	49,990		49,259.52	
		197,390		196,753.44
<i>Superannuation</i>		14,320		14,348.10
<i>Passages</i>		6,870		6,937.07
<i>Medical Aid</i>		2,000		2,064.91
<i>Locomotion</i>		500		592.76
<i>Fuel</i>		650		907.13
<i>Light</i>		770		817.94
<i>Water</i>		160		178.95
<i>Insurance</i>		40		42.62
<i>Printing, Stationery, etc.</i>		6,000		5,332.93
<i>Telephone Service</i>		1,060		1,005.12
<i>Miscellaneous</i>		900		923.90
		230,660		229,904.87
Less—Charged to Industrial Undertakings		10,000		10,000.00
Totals carried to Summary		220,660		219,904.87
COMPRADORE'S OFFICE.				
<i>Pay.</i>				
Compradore, Shroffs, etc.		22,000		22,331.43
<i>Miscellaneous</i>		2,500		2,844.65
Totals carried to Summary		24,500		25,176.08
STOCK AND STORES.				
<i>Furniture and Sundries</i>		2,000		1,257.11
Totals carried to Summary		2,000		1,257.11

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
SECRETARIAT.				
SECRETARY'S OFFICE.				
<i>Pay.</i>				
Foreigners	135,620		130,080.05	
Children's Bonus	1,080		780.00	
Chinese	27,090		27,964.98	
		163,790		158,825.03
<i>Superannuation</i>		12,820		12,297.00
<i>Passages</i>		7,270		5,473.96
<i>Medical Aid</i>		3,000		2,329.29
<i>Locomotion</i>		850		812.75
<i>Fuel</i>		900		1,079.76
<i>Light</i>		1,000		1,027.83
<i>Water</i>		180		221.14
<i>Insurance</i>		20		12.00
<i>Telephone Service</i>		1,000		1,146.47
<i>Printing, Stationery, Advertising, etc.</i>	7,000		6,025.96	
<i>Printing Annual Report and Budget</i>	5,750		5,434.56	
<i>Printing Municipal Gazette</i>	5,000		4,968.62	
		17,750		16,429.14
<i>Miscellaneous</i>		1,500		1,453.46
		210,080		201,107.83
<i>Less—Charged to Industrial Undertakings</i>		4,400		4,400.00
Totals carried to Summary		205,680		196,707.83
REVENUE OFFICE.				
<i>Pay.</i>				
Foreigners	148,330		148,898.60	
Deferred Pay	330		346.02	
Children's Bonus	4,320		3,842.92	
Language Bonus	1,840		2,030.57	
Chinese	63,210		62,182.34	
		218,030		217,300.45
<i>Superannuation</i>		14,170		14,101.34
<i>Passages</i>		16,140		14,715.65
<i>Uniform</i>		3,100		3,707.60
<i>Medical Aid</i>		5,500		4,786.86
<i>Locomotion</i>		13,280		12,591.40
<i>Fuel</i>		400		684.13
<i>Light</i>		580		631.13
<i>Water</i>		100		131.76
<i>Printing, Stationery, etc.</i>		9,500		9,082.01
<i>Telephone Service</i>		380		321.57
<i>Insurance</i>		80		39.63
<i>House Number and Licence Plates</i>		18,000		23,952.71
<i>Miscellaneous</i>		550		633.55
		299,810		302,679.79
<i>Less—Receipts from sale of Licence Plates, etc.</i>	9,000		17,839.86	
" " " Municipal Bye-Laws and Regulations	50			
		9,050		17,839.86
Totals carried to Summary		290,760		284,839.93
STOCK AND STORES.				
<i>Motor Car</i>		900		760.00
<i>Furniture and Sundries</i>		2,600		1,000.96
Totals carried to Summary		3,500		1,760.96
COMMISSIONER GENERAL'S OFFICE.				
<i>Pay.</i>				
Foreigners	32,700		32,855.97	
Children's Bonus	180		180.00	
Chinese	2,750		2,772.65	
		35,630		35,808.62
<i>Superannuation</i>		3,270		3,271.06
<i>Medical Aid</i>		200		201.96
<i>Locomotion</i>		100		104.19
<i>Printing, Stationery, etc.</i>		150		177.33
<i>Telephone Service</i>		200		192.50
<i>Miscellaneous</i>		180		121.25
Totals carried to Summary		39,730		39,876.91
STOCK AND STORES.				
<i>Furniture and Sundries</i>		250		133.75
Totals carried to Summary		250		133.75

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
GENERAL CHARGES.				
Legal Retainer and Opinions		1,000		4,221.14
Audit Fee		2,200		2,200.00
Semaphore Service		16,380		16,464.59
Pew Rents and Relief of Poor		5,000		7,449.82
Direction of Chinese Studies		7,100		6,499.81
Reporter's Retainer		600		600.00
London Agents, retaining fee		9,600		11,123.29
Work Shelters, sundry expenses		2,400		4,523.25
Advisor on Russian Affairs, sundry expenses		7,200		7,200.00
Rice Money		29,000		28,882.14
Emergency Measures, sundry expenses				72,743.31
Traffic Commission, sundry expenses				4,339.08
Shanghai Waterworks Co., Ltd., sundry expenses in connection with revision of franchise agreement				1,913.19
Shanghai Mutual Telephone Co., Ltd., sundry expenses in connection with revision of franchise agreement				700.00
Miscellaneous				3,387.14
Pensions and Gratuities.				
Foreign Staff (as per Schedule D)	37,590		75,852.26	
Chinese Staff.				
Death, Invaliding and Retirement	25,700		35,924.45	
	63,290		111,776.71	
<i>Less</i> —Charged to Electricity Department	8,000		12,621.49	
		55,290		99,155.22
Grants in Aid.				
Municipal Service Club	2,100		2,100.00	
Door of Hope	2,500		2,500.00	
" " (Special Grant)	1,500		1,500.00	
Anti-Kidnapping Society's Home	5,000		5,000.00	
Shanghai Museum	1,000		1,000.00	
King's Daughters' Society, Charity Organisation	6,300		6,300.00	
Foreign Women's Home	3,000		3,000.00	
Shanghai Horticultural Society	300		300.00	
		21,700		21,700.00
Rent of Municipal Properties and Leased Premises.				
Volunteer Corps.				
Quarters		1,200		
Fire Brigade.				
Quarters		840		1,712.67
Police Force.				
Stations	4,540		4,575.50	
Quarters	75,000		77,995.96	
Reformatory	5,900		5,900.00	
Parking Space	1,200		1,200.00	
		86,640		89,671.46
Health Department.				
Quarters, Latrines, etc.		6,050		7,962.68
Public Works Department.				
Public Recreation Ground	2,400		2,400.00	
Depôts	510		507.00	
Road Widening, etc.	2,500		2,501.44	
		5,410		5,408.44
Educational Department.				
Public School for Girls (Eastern Branch)		3,600		3,600.00
Totals carried to Summary		261,210		401,457.23

FINANCIAL STATEMENT 1926—continued.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
INTEREST, BROKERAGE, ETC.				
Municipal Loans	3,098,840		3,135,421.88	
Sinking Fund, Loan Redemption	32,680		32,677.00	
	3,131,520		3,168,098.88	
<i>Less—</i>				
Charged to Electricity Department	1,566,260		1,607,993.52	
		1,565,260		1,560,105.36
Superannuation Fund			222,674.25	
Deferred Pay			3,355.06	
Municipal Savings Bank		253,960	3,524.25	
Deposit Accounts, etc.			6,237.06	
Brokerage, etc., on Loans			25,721.73	
				261,512.35
<i>Less—</i>				
Trust Funds Investment			219,810.84	
Industrial Accounts		307,360	24,468.78	
Hongkong and Shanghai Banking Corporation:— Current and Fixed Deposit Accounts			21,574.25	
				265,853.87
Totals carried to Summary		1,511,860		1,555,763.84
REDEMPTION OF DEBENTURES.				
Sinking Fund Instalments:—				
Silver Loans	666,680		666,683.00	
Sterling Loans	82,300		82,295.00	
		748,980		748,978.00
<i>Less—</i>				
Charged to Electricity Department		434,850		434,850.00
Totals carried to Summary		314,130		314,128.00

FINANCIAL STATEMENT 1926—continued.

EXTRAORDINARY INCOME.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
6 per cent. Loan 1925, debentures issued during period 1/1/26 to 6/3/26	1,506,700		1,506,700.00	
<i>Less</i> —Discount	15,070		15,067.00	
		1,491,630		1,491,633.00
6 per cent. Silver Loan 1926		5,000,000	4,506,700.00	
<i>Less</i> —Discount			45,067.00	
				4,461,633.00
Miscellaneous		10,000		95,022.26
Totals carried to Summary		6,501,630		6,048,288.26

FINANCIAL STATEMENT 1926—continued.

EXTRAORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
Deficit from 1925		2,548,740		2,548,739.32
<i>Bridges.</i>				
<i>Soochow Creek.</i>				
Chapoo Road, reconstruction in concrete, balance of cost	120,000		129,815.95	
Fokien Road, reconstruction in concrete, portion of cost	30,000			
<i>Hongkew Creek.</i>				
Yalu Road, reconstruction in concrete	30,000			
		180,000		129,815.95
<i>Bundings.</i>				
<i>Soochow Creek.</i>				
Concrete bunding at Sinza Depôt	2,500			
Concrete bunding at Markham Road Depôt	2,500			
Concrete bunding, fronting Cad. Lot 189			3,677.80	
<i>Hongkew Creek.</i>				
Concrete bunding, on East Bank, from Broadway East to East Seward Road	10,000			
Concrete bunding between Hanbury Road and Yuhang Road, balance of cost	9,000		9,159.42	
Concrete bunding between East Seward Road and Broadway East, balance of cost	1,800		1,304.91	
<i>Yangtszepoo Creek.</i>				
Concrete bunding Lay Road between Chaoyang Road and Rangoon Road, balance of cost	5,000		5,214.00	
Miscellaneous	1,000			
	31,800		19,356.13	
Less—Contributions from frontagers	500			
		31,300		19,356.13
<i>Drainage.</i>				
Constructing the following new drains:—				
Kiaochow Road from Robison Road to south of Connaught Road	18,920			
Jessfield Road from south of Connaught Road to north of Tifeng Road	9,660			
Yuyuen Road from Jessfield to Kiaochow Road	3,220			
Macao Road from Ferry Road to east of Gordon Road	8,140			
Avenue Road from Park to Changsha Road	4,080		280.28	
Dalny Road from Yulin to Wayside Road	6,110		4,901.04	
Kinchow Road from Baikal to Ward Road	7,590		3,006.56	
Kungping Road south of Settlement Boundary	350			
Kwenming Road from Paoting to Dalny Road	2,550			
MacGreger Road from Wayside to Baikal Road	1,490		903.73	
Point Road from Paoting to Dalny Road	5,610			
North Szechuen Road adjoining Railway Line	5,950			
Baikal Road from Paoting to Whashing Road, balance of cost	4,000		4,915.32	
Miscellaneous	5,000		12,816.01	
	82,670		26,822.94	
Less—Contributions from frontagers	5,000		3,117.75	
		77,670		23,705.19
<i>Sewerage.</i>				
New sewers, pumping chambers and treatment works		525,000		740,484.59
<i>Landing Stages.</i>				
<i>Whangpoo River.</i>				
Landing accommodation, The Bund, balance of cost	205,000		136,786.80	
Gasolene landing accommodation, The Point	5,000		10,802.28	
Garbage loading wharf, North Yangtsze Road	6,000		10,114.97	
<i>Soochow Creek.</i>				
Additional concrete jetty, east of Thibet Road	900			
Jetties Nos. 72 and 76, reconstruction in concrete	1,800			
	218,700		157,204.05	
Less—Contribution	150,000		119,293.11	
		68,700		37,910.94
		3,431,410		3,500,012.12
				Carried forward

FINANCIAL STATEMENT 1926—continued.

EXTRAORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
<i>Brought forward</i>		3,431,410		3,500,012.12
<i>Land.</i>				
Fire Brigade.				
Site for Wayside Sub-Station				
West Soochow Road Fire and Float Station ..			1,015.07	
Police Force.				
Extension of Gaol site, balance of cost			10,362.44	
Extension of Gordon Road Police Station site, nominal				
Site for Police Station, Wetmore Road			30,995.60	
Health Department.				
Extension of Hungjao Cemetery			1,312.92	
Hungjao Cemetery, raising and laying out ..			4,571.73	
Extension of Isolation Hospital site, portion of cost			113,147.15	
Branch Health Office, North Szechuen Road ..			871.00	
Market Sites		479,900	15,624.60	
Latrine Sites			543.96	
Public Works Department.				
Wharf and Depôt, Eastern District, balance of cost			12,751.12	
Depôt, Pingliang Road			4,192.61	
Parks and Open Spaces.				
Jessfield Park, addition			8,650.45	
Jessfield Park, laying out			1,577.53	
Hongkew Park, additional bowling green ..			4,811.59	
Educational Department.				
Thomas Hanbury School for Girls, balance of cost..			7,243.94	
Surplus Land			79,699.56	
			297,371.27	
<i>Less</i> —Land transferred to Roads ..76,719.10				
Sale of Surplus Land			99,767.00	
			176,486.10	120,885.17
<i>Buildings.</i>				
Volunteer Corps.				
Rifle Range.				
Permanent Camp, balance of cost	6,000		9,405.89	
" " extension	28,000		21,387.60	
Paving compound	5,500			
Fire Brigade.				
Bubbling Well Station.				
Quarters, portion of cost	5,000			
Yangtszepoo Station.				
Quarters, portion of cost	5,000			
Garage	800		838.90	
West Soochow Road Sub-Station, portion of cost ..	75,000			
Brenan Road Sub-Station	6,000			
Foochow Road Sub-Station	9,000		10,893.18	
Yangtszepoo Station, extension	500			
Sinza Station, petrol tank	2,000			
Police Force.				
Sinza Station.				
Quarters for Indians, balance of cost	25,000		23,884.26	
Office and Garage, balance of cost	8,500		7,412.48	
Louza Station, alterations to entrance	2,000		4,321.60	
Gordon Road Station.				
Clothing Store, balance of cost	1,500		1,154.72	
Vehicle Inspection Shed, balance of cost ..	300		210.60	
Dog Kennels, balance of cost	1,000		1,025.71	
Store, additional floor	10,400		7,283.68	
Magazine	700			
Wayside Station.				
Quarters for Indians and Chinese, portion of cost	25,000		17,844.88	
Boundary Wall, Garage and Shed	2,500			
Hongkew Station, additions to Japanese Quarters				
Hanbury Road	3,000			
West Hongkew Station, quarters for Indians, addi-				
tional floor	26,000		7,536.15	
Bubbling Well Station.				
Quarters for Indians and Chinese, additional floor	6,500			
Charge Room and Detectives' Office	4,500			
New Station, Wetmore Road, portion of cost ..	25,000		2,362.63	
Gaol.				
Hospital block, portion of cost	10,000			
Cell block, portion of cost	10,000			
Cell block for foreigners, portion of cost ..	5,000			
Health Department.				
Branch Health Office, North Szechuen Road, balance				
of cost	2,600		3,744.13	
Wuchow Road Market, additional floor	12,000			
Sinza Market, reconstruction	25,000			
Mohawk Road Market, reconstruction, balance of cost	7,000		7,745.62	
New Market, Ward and Tsitsihar Roads, balance of				
cost	4,000		6,313.99	
<i>Carried forward</i>	360,300	3,911,310	133,366.02	3,620,897.29

FINANCIAL STATEMENT 1926—continued.

EXTRAORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
<i>Brought forward</i>	360,300	3,911,310	133,366.02	3,620,897.29
<i>Buildings—continued.</i>				
Health Department— <i>continued.</i>				
Hongkew Market, extension			375.00	
Isolation Hospital, ambulance garage	3,000		3,020.29	
Mokanshan Sanatorium, power house, generating room and store	750		2,644.62	
Abattoir	5,000			
New Cemetery, Western District, workshops, coolies' quarters and mortuary	6,000		9,391.24	
Open-air swimming pool, Hongkew Park.				
Dressing pavilion, balance of cost	9,000		16,393.36	
Filtration Installation	10,000		9,539.45	
Latrines	20,000		44,412.03	
Public Works Department.				
Sinza Depôt, extensions and additional shed	2,800			
Markham Road Depôt, new workshops	5,500			
Wuchow Road Depôt, new workshops, portion of cost	5,000		5,482.01	
Industrial Undertakings Capital Extensions.				
Workshops.				
Boundary Wall	1,200			
Parks and Open Spaces.				
Jessfield Park.				
Urinal near Ferry Entrance	600		746.75	
Public Garden, drinking fountain	500			
Public Garden, lavatory			5,236.97	
Hongkew Park.				
Shelter	800			
Drinking fountains	600			
Wayside Park.				
Lavatory and shelter, balance of cost	2,800		2,779.97	
Drinking fountain and sundials	600			
Studley Park, lavatory and drinking fountain	3,800		1,382.92	
Children's Playground, Nanyang Road, boundary wall	600		305.00	
Public Recreation Ground, coolies' latrine	800		734.15	
Chinese Public Garden, rebuilding latrine, balance of cost	500		1,003.06	
Educational Department.				
Public School for Boys.				
Extension, balance of cost	38,000		48,412.24	
Scouts' Club Room	1,500			
Watchman's house	1,200		1,681.70	
Public School for Girls, Yuyuen Road.				
Playroom for Girl Guides	1,200			
Playshed and lavatory, Junior Boys' School	2,500			
Public School for Chinese, lavatory and telephone room	2,000		2,104.83	
Nieh Chih Kuei Public School for Chinese, fire protection service	720		735.00	
Polytechnic Public School for Chinese, new building, balance of cost	108,000		100,175.27	
		595,270		389,921.88
<i>Roads.</i>				
Acquiring Land for new roads and extension of existing roads	1,500,000		214,610.63	
Acquiring Land for widening existing roads			1,229,029.96	
Land transferred from municipal properties			76,719.10	
Making up and metalling the above	490,000		572,174.98	
		1,990,000		2,092,534.67
Totals carried to Summary		6,496,580		6,103,353.84

FINANCIAL STATEMENT 1926—continued.

SUMMARY.

Totals from preceding pages.	Estimated.			Actual.		
	Expenditure.		Income.	Expenditure.		Income.
	Tls.	Tls.	Tls.	Tls.	Tls.	Tls.
Ordinary Income			10,332,340			10,232,350.48
Ordinary Expenditure:—						
Volunteer Corps		146,850			123,956.60	
Fire Brigade		379,440			372,872.78	
Police Force		2,498,750			2,537,464.12	
Health Department.						
Office	502,490			491,627.79		
Hospitals.						
Victoria Nursing Home ..	61,630			62,370.96		
Isolation Hospital	74,480			84,071.17		
" for Chinese	13,920			15,986.27		
Police Hospital—Indians ..	1,840			1,786.98		
" Chinese	15,960			18,404.96		
Sanatorium	7,610			7,039.29		
Private Nursing Service ..	16,510			19,171.50		
Ambulance Service	1,120			1,484.58		
Cemeteries, etc.	3,270			589.05		
Swimming Baths	Cr. 1,470			Cr. 2,038.11		
Extra-Departmental	75,200			73,965.37		
		772,560			774,459.81	
Public Works Department.						
General	772,620			753,678.99		
Buildings	166,940			172,305.10		
Creeks and River	82,000			63,634.53		
Drainage and Sewerage	55,100			37,992.45		
House Refuse Disposal	36,800			49,693.00		
Roads.						
Maintenance	932,300			862,817.76		
Cleansing	168,330			179,378.46		
Lighting	191,800			196,388.14		
Parks and Open Spaces	117,720			116,113.58		
Extra-Departmental	37,170			29,649.66		
		2,560,780			2,461,651.67	
Municipal Orchestra and Band ..		130,320			128,681.88	
Public Library		6,080			5,990.11	
Educational Department.						
Public School for Boys	101,990			104,152.12		
" " Girls	91,260			91,930.24		
Thomas Hanbury School for Boys ..	67,620			66,485.86		
" " Girls	68,660			65,716.43		
Public School for Chinese	46,320			46,498.62		
Ellis Kadoorie Public School for ..						
Chinese	41,690			42,112.98		
Nieh Chih Kuei " " "	41,210			42,980.01		
Polytechnic " " "	27,620			28,825.31		
Grants-in-aid " " "	8,300			8,300.00		
		494,670			497,001.57	
Finance Department.						
Treasurer and Comptroller's ..						
Office	220,660			219,904.87		
Compradore's Office	24,500			25,176.08		
		245,160			245,080.95	
Secretariat.						
Secretary's Office	205,680			196,707.83		
Revenue Office	290,760			284,839.93		
		496,440			481,547.76	
Commissioner General's Office ..		39,730			39,876.91	
General Charges		261,210			401,457.23	
Interest, Brokerage, etc.		1,511,860			1,555,763.84	
Redemption of Debentures		314,130			314,128.00	
<i>Carried forward</i>		9,857,980	10,332,340		9,939,933.23	10,232,350.48

FINANCIAL STATEMENT 1926—continued.

SUMMARY.—continued.						
Totals from preceding pages.	Estimated.			Actual.		
	Expenditure.		Income.	Expenditure.		Income.
	Tls.	Tls.	Tls.	Tls.	Tls.	Tls.
<i>Brought forward</i>		9,857,980	10,332,340		9,939,933.23	10,232,350.48
Stock and Stores:—						
Volunteer Corps	36,000			27,409.73		
Fire Brigade	37,750			41,258.30		
Police Force	179,930			190,589.44		
Health Department	18,600			13,236.82		
Public Works Department ..	847,900			881,943.72		
Municipal Orchestra and Band	1,080			1,116.27		
Public School for Boys ..	1,780			1,775.00		
" " Girls ..	2,080			2,104.92		
Thomas Hanbury School for Boys	2,280			540.72		
" " Girls ..	400			526.95		
Public School for Chinese ..	970			988.32		
Ellis Kadoorie Public School for						
Chinese ..	350			381.21		
Nieh Chih Kuei	500			337.23		
Polytechnic	200			141.06		
Finance Department	2,000			1,257.11		
Secretariat	3,500			1,760.96		
Commissioner General's Office ..	250			133.75		
	1,135,570			1,165,501.51		
<i>Less—Stores issued:—</i>						
Volunteer Corps	29,370			23,212.39		
Police Force	163,000			145,894.83		
Public Works Department	760,000			685,679.31		
	952,370			310,714.98		
		183,200			310,714.98	
		10,041,180	10,332,340		10,250,648.21	10,232,350.48
Surplus or Deficit, carried forward to 1927		291,160				18,297.73
		10,332,340	10,332,340		10,250,648.21	10,250,648.21
Extraordinary Income			6,501,630			6,048,288.26
Extraordinary Expenditure		6,496,580		6,103,353.84		
Surplus or Deficit, carried forward to 1927.		5,050				55,065.58
		6,501,630	6,501,630		6,103,353.84	6,103,353.84

BALANCE SHEET.

LIABILITIES.	Tls.	Tls.	Tls.
To SILVER LOANS:—			
Loan of 1907 at 6 per cent.	500,000.00		
Do. 1908 „ 6 „	650,000.00		
Do. 1909 „ 6 „	300,000.00		
Do. 1910 „ 6 „	313,800.00		
Do. 1911 „ 6 „	350,000.00		
Do. 1912 „ 6 „	340,000.00		
Do. 1913 „ 6 „	756,300.00		
Do. 1913 „ 5½ „	500,000.00		
Do. 1914 „ 5½ „	900,000.00		
Do. 1915 „ 5½ „	800,000.00		
Do. 1916 „ 6 „	1,400,000.00		
Do. 1918 „ 7 „	507,300.00		
Do. 1919 „ 7 „	1,793,300.00		
Do. 1920 „ 7 „	2,240,000.00		
Do. 1921 „ 8 „	5,404,800.00		
Do. 1921 „ 8 „ \$1,000,000 @ Ex. 73	730,000.00		
Do. 1922 „ 7 „	8,000,000.00		
Do. 1923 „ 6 „	4,920,000.00		
Do. 1924 „ 6 „	5,000,000.00		
Do. 1925 „ 6 „	5,600,000.00		
Do. 1926 „ 6 „	4,506,700.00		
		45,512,200.00	
„ STERLING LOAN OF 1920 at 6 per cent. £750,000 at Ex. 5/6		2,727,272.73	48,239,472.73
„ TRUST FUNDS:—			
Superannuation Fund		3,993,206.29	
Municipal Savings Bank		76,435.14	
Municipal Investment Bank		325,604.38	
Indian Deferred Pay		44,996.47	
Japanese Deferred Pay		20,364.76	
Chinese Deferred Pay		4,052.17	
Miscellaneous		21,697.99	
Deposits:—			
Foreign and Chinese Liquor Seller	8,575.00		
Firearm Dealer	500.00		
Livery Stable	100.00		
Billiard and Bowling Saloon	221.78		
Foreign and Chinese Theatre	3,114.78		
Public Ricsha	3,632.90		
Motor Car	9,100.00		
Pawn Shop	29,250.00		
Dairy	71.96		
Sing Song and Story Teller	200.00		
Volunteer Equipment	2,252.88		
Ordure Contractor	56,598.76		
Sundry Contractors	61,206.58		
Mixed Court	100,673.82		
		275,498.46	4,761,855.66
„ COUNTRY HOSPITAL ENDOWMENT FUND			179,230.02
„ SUNDRY CREDITORS			568,842.29
<i>Carried forward</i>			53,749,400.70

DECEMBER 31, 1926.

	Tls.	Tls.	Tls.
ASSETS.			
By LAND			13,517,162.86
„ BUILDINGS—		5,648,828.82	
Less—Depreciation		106,041.60	
„ STOCK AND STORES—		2,283,297.82	5,542,787.22
Less—Depreciation		190,907.29	
„ SHANGHAI WATERWORKS CO., LD.—			2,092,390.53
4,238 shares £20 each at Tls. 185		784,030.00	
17,660 “B” shares 1st instalment of 10/- per share £8,830 @ 2/5¼s		72,918.71	
„ SHANGHAI WATERWORKS FITTINGS CO., LD.:—			856,948.71
21,192 shares Tls. 1 each			21,192.00
„ SHANGHAI MUTUAL TELEPHONE CO., LD.—			109,956.00
1,666 shares Tls. 50 each at Tls. 66			
„ INDUSTRIAL UNDERTAKINGS—			
Pingchiao Quarry		79,547.69	
Convict Labour		27,037.75	
Concreteware Manufactory		76,307.53	
Public Works Department Workshops		161,519.41	
			344,412.38
„ INDUSTRIAL UNDERTAKINGS—Adjustment Account ..			11,636.48
„ TRUST FUNDS INVESTMENTS—			
<i>Silver Securities—</i>			
<i>Debentures at par—</i>			
Shanghai Municipal Council		3,210,200.00	
French Municipal Council		89,000.00	
Shanghai Waterworks Co., Ld.		61,300.00	
Shanghai Land Investment Co., Ld.		450,500.00	
Shanghai Gas Co., Ld.		29,000.00	
Anglo-French Land Investment Co., Ld.		102,000.00	
Shanghai Mutual Telephone Co., Ld.		6,600.00	
Country Club		500.00	
<i>Gold Securities at cost—</i>			
British War Loan 5 per cent. £31,500		231,656.04	
French War Loan 5 per cent. Frs. 320,000		78,426.97	
Russian War Loan 5½ per cent. Rbls. 150,000		77,445.65	
U.S.A. 3rd Liberty Loan Bonds 4¼ per cent. G.\$5,000 ..		4,750.60	
		4,341,379.26	
<i>Less—</i>			
Reserve		156,401.50	
„ COUNTRY HOSPITAL ENDOWMENT FUND INVESTMENTS—			4,184,977.76
Chinese Government 5 per cent. Reorganization Loan of 1913, £40,000 at £53		176,590.02	
40 Shanghai Mutual Telephone Co., Ld., Shares at Tls. 66..		2,640.00	
			179,230.02
„ SUNDRY DEBTORS AND PAYMENTS IN ADVANCE ..			697,157.74
			27,557,851.70
			<i>Carried forward</i>

BALANCE SHEET.

	Tls.	Tls.	Tls.
<i>Brought forward</i>			53,749,400.70
<i>LIABILITIES—continued.</i>			
<i>To SINKING FUNDS:—</i>			
Silver Loans:—			
Balance at December 31, 1925	2,142,187.00		
Add—Instalments for year	666,683.00		
„ Interest	152,814.00	2,961,684.00	
Sterling Loans:—			
Loan of 1920. Balance at December 31, 1925 £72,432. 9. 6			
Add—Instalment for year	13,373. 0. 0		
„ Interest	2,897. 6. 0		
	£88,702.15. 6		
		738,869.10	3,700,553.10
„ SINKING FUND RESERVE ACCOUNT			158,356.76
„ RESERVE AGAINST VARIATION IN EXCHANGE, ETC., ON SERVICE OF STERLING LOAN 1920			56,212.52
„ DISCOUNT RESERVE ACCOUNT			143,510.60
„ ELECTRICITY DEPARTMENT, SUNDRY LIABILITIES ..			8,003,847.01
„ GENERAL BALANCE			1,108,953.95
			66,920,834.64

We have examined the foregoing Accounts with the books and vouchers and certify the same to be correct in accordance therewith.

THOMSON & Co., Chartered Accountants,
Auditors.

DECEMBER 31, 1926.

	Tls.	Tls.	Tls.
<i>Brought forward</i>			27,557,851.70
ASSETS— <i>continued</i>			
By SINKING FUNDS INVESTMENTS:—			
<i>Silver Securities—</i>			
<i>Debentures at par—</i>			
Shanghai Municipal Council	465,200.00		
French Municipal Council	1,400,000.00		
Shanghai Waterworks Co., Ltd.	400,000.00		
Shanghai Land Investment Co., Ltd.	681,900.00		
		2,947,100.00	
<i>Sterling Securities—</i>			
British War Loan 5 per cent. (£65,500) cost £64,253.17.0	535,216.45		
Shanghai Municipal Council 6 per cent. Loan (£38,250) cost £39,214.0.0	301,271.58		
		836,488.03	
„ CASH:—			3,783,588.03
Hongkong and Shanghai Banking Corporation:—			
Silver Current Account—			
General Funds	686,854.81		
Electricity Department	627,414.50		
		1,314,269.31	
Sterling Current Account—			
Electricity Department £5,514.15.0	45,936.31		
Less—Overdraft General Funds £4,001.14.2	33,333.08		
		12,603.23	
		1,326,872.54	
Less—Overdraft—			
Compradore—			
General Funds	46,426.42		
Electricity Department	4,082.60		
		50,509.02	
„ ELECTRICITY DEPARTMENT, SUNDRY ASSETS ..			1,276,363.52
			34,303,031.39
			66,920,834.64

This Balance Sheet excludes expenditure incurred on Bridges, Sewers, Bundings, etc., and the acquisition of Land for Road purposes.

J. T. FORD, A.C.A.
Deputy Treasurer and Comptroller.

COMPARATIVE STATEMENTS.

ORDINARY EXPENDITURE.	A.					B.				
	1922 Tls.	1923 Tls.	1924 Tls.	1925 Tls.	1926 Tls.	1922 %	1923 %	1924 %	1925 %	1926 %
Volunteer Corps	119,746.45	112,304.71	117,704.97	116,854.13	123,956.60					
Stock and Stores	81,431.37	42,130.86	10,760.93	22,181.26	4,197.34					
	201,177.82	154,435.57	128,465.90	139,035.39	128,153.94	3.00	2.08	1.52	1.45	1.25
Fire Brigade	224,944.35	251,215.56	309,320.19	368,806.16	372,872.78					
Stock and Stores	31,998.06	45,602.07	74,743.59	53,094.26	41,258.30					
	256,942.41	296,817.63	384,063.78	421,900.42	414,131.08	3.84	4.00	4.56	4.39	4.05
Police Force	1,693,662.08	1,841,536.35	2,016,362.56	2,279,099.07	2,537,464.12					
Stock and Stores	15,814.79	22,795.86	25,741.86	93,758.17	44,694.61					
	1,709,476.87	1,864,332.21	2,042,104.42	2,372,857.24	2,582,158.73	25.51	25.09	24.22	24.67	25.24
Health Department	496,637.11	523,613.97	658,155.32	703,206.52	774,459.81					
Stock and Stores	10,250.87	7,207.21	18,659.70	8,262.13	13,236.82					
	506,887.98	530,821.18	676,815.02	711,468.65	787,696.63	7.57	7.14	8.03	7.40	7.70
Public Works Department	1,655,838.84	1,815,790.69	2,085,227.34	2,247,514.56	2,461,651.67					
Stock and Stores	175,253.69	104,698.74	Cr. 4,296.02	141,125.72	196,264.41					
	1,831,092.53	1,920,489.43	2,080,931.32	2,388,640.28	2,657,916.08	27.33	25.85	24.68	24.83	25.98
Municipal Orchestra and Band	96,214.45	113,405.71	118,013.48	140,638.49	128,681.88					
Stock and Stores	6,710.85	2,075.84	2,225.05	1,094.01	1,116.27					
	102,925.30	115,481.55	120,238.53	141,732.50	129,798.15	1.54	1.55	1.43	1.47	1.27
Public Library	4,817.24	6,211.46	8,412.53	5,690.36	5,990.11					
Stock and Stores	43.00	2,088.19								
	4,860.24	8,299.65	8,412.53	5,690.36	5,990.11	.07	.11	.10	.06	.06
Educational Department	397,708.94	402,928.23	436,352.40	499,827.44	497,001.57					
Stock and Stores	5,764.60	5,436.69	8,319.66	6,119.99	6,795.41					
	403,473.54	408,364.92	444,672.06	505,947.43	503,796.98	6.02	5.50	5.27	5.26	4.92
Finance Department	164,104.82	185,105.54	205,675.36	227,881.62	245,080.95					
Stock and Stores	2,070.46	2,325.12	711.35	2,506.52	1,257.11					
	166,175.28	187,430.66	206,386.71	230,388.14	246,338.06	2.48	2.52	2.45	2.39	2.41
Secretariat	344,854.70	365,409.52	400,352.33	451,950.80	481,547.76					
Stock and Stores	2,448.66	3,743.52	4,074.10	1,492.08	1,760.96					
	347,303.36	369,153.04	404,426.43	453,442.88	483,308.72	5.18	4.97	4.80	4.71	4.72
Commissioner General's Office				28,251.56	39,876.91					
Stock and Stores				804.05	133.75					
				29,055.61	40,010.66				.30	.39
General Charges	231,254.05	265,582.56	319,937.06	588,748.17	401,457.23	3.45	3.58	3.79	6.12	3.92
Interest	599,859.98	747,544.10	946,991.95	1,242,350.88	1,555,763.84	8.95	10.06	11.23	12.91	15.20
Redemption of Debentures	113,150.81	158,985.46	199,878.97	257,224.97	314,128.00	1.69	2.14	2.37	2.67	3.07
Total Ordinary Expenditure	6,474,580.17	7,027,737.96	7,963,324.68	9,488,482.92	10,250,648.21	96.63	94.59	94.45	98.63	100.18
Surplus	226,008.04	402,067.64	467,567.05	131,493.61	Deficit 18,297.73	3.37	5.41	5.55	1.37	Deficit .18
Total Ordinary Income	6,700,588.21	7,429,805.60	8,430,891.73	9,619,976.53	10,232,350.48	100.00	100.00	100.00	100.00	100.00

LOANS OUTSTANDING AT DECEMBER 31, 1926.

Year of Issue.	Amount Authorised.	Amount Issued.	PURPOSE.		Outstanding December 31, 1926.	Rate of Interest Per cent.	Average price of Issue.	Term in years.	Repayment at option of Council on or after	Maturity.
			General.	Electricity.						
	Tls.	Tls.	Tls.	Tls.	Tls.					
1907	500,000	500,000	250,000	250,000	500,000	6		5-20	Dec. 31, 1912	Dec. 31, 1927
1908	650,000	650,000	400,000	250,000	650,000	6		5-20	Dec. 31, 1913	Dec. 31, 1928
1909	430,000	300,000	300,000		300,000	6		5-20	Dec. 31, 1914	Dec. 31, 1929
1910	520,000	313,800	43,800	270,000	313,800	6		5-20	Dec. 31, 1915	Dec. 31, 1930
1911	900,000	350,000		350,000	350,000	6		10-30	Dec. 31, 1921	Dec. 31, 1941
1912	617,175	340,000	90,000	250,000	340,000	6		10-30	Dec. 31, 1922	Dec. 31, 1942
1913	1,350,000	756,300	141,300	615,000	756,300	6		10-30	Dec. 31, 1923	Dec. 31, 1943
		500,000	500,000		500,000	5½		10-50	Dec. 31, 1923	Dec. 31, 1963
1914	1,203,000	900,000	200,000	700,000	900,000	5½		10-30	Dec. 31, 1924	Dec. 31, 1944
1915	1,065,000	800,000	325,000	475,000	800,000	5½		10-30	Dec. 31, 1925	Dec. 31, 1945
1916	1,900,000	1,400,000	150,000	1,250,000	1,400,000	6		10-30	Dec. 31, 1926	Dec. 31, 1946
1918	1,800,000	507,300	507,300		507,300	7	100.00	10	—	Dec. 31, 1928
1919	3,400,000	1,793,300		1,793,300	1,793,300	7	95.00	10	—	Dec. 31, 1929
1920	4,800,000	2,240,000	2,240,000		2,240,000	7	92.50	10	—	Dec. 31, 1930
		£ 750,000		£ 750,000	£ 750,000	6	100.00	10-30	June 30, 1930	June 30, 1950
1921	7,000,000	5,404,800	816,000	4,588,800	5,404,800	8	100.00	*10-30	Dec. 31, 1931	Dec. 31, 1951
		\$1,000,000		\$1,000,000	\$1,000,000	8	100.00	10-30	Dec. 31, 1931	Dec. 31, 1951
1922	8,000,000	8,000,000	3,808,400	4,191,600	8,000,000	7	100.00	10-30	Dec. 31, 1932	Dec. 31, 1952
1923	6,000,000	4,920,000	2,920,000	2,000,000	4,920,000	6	100.00	10-30	Dec. 31, 1933	Dec. 31, 1953
1924	5,000,000	5,000,000	4,000,000	1,000,000	5,000,000	6	96.525	10-30	Dec. 31, 1934	Dec. 31, 1954
1925	6,000,000	5,600,000	5,600,000		5,600,000	6	99.561	10-30	Dec. 31, 1935	Dec. 31, 1955
1926	5,000,000	4,506,700	4,506,700		4,506,700	6	99.00	10-30	Dec. 31, 1936	Dec. 31, 1956
		£44,782,200	£26,798,500	£17,983,700	£44,782,200					
		\$1,000,000		\$1,000,000	\$1,000,000					
		£750,000		£750,000	£750,000					

C
COMPARATIVE STATEMENTS.

SCHEDULE.

D.

ORDINARY EXPENDITURE.	Estimated.		Actual.	
	Tls.	Tls.	Tls.	Tls.
GENERAL CHARGES.				
PENSIONS AND GRATUITIES.				
<i>Foreign Staff.</i>				
Pensions.				
Fire Brigade.				
H. F. O. Upton, Ex-Third Officer			380.65	
Police Force.				
A. H. Aiers, Ex-Superintendent	1,320		1,308.23	
E. W. Everson, Ex-Inspector	3,330		3,675.52	
W. H. Howell, Ex-Chief Inspector	220		224.80	
G. Johnston, Ex-Inspector	1,090		1,088.14	
E. H. Lynch, Ex-Chief Inspector	940		941.98	
K. J. McEuen, Ex-Commissioner	10,000		11,105.33	
J. McGregor, Ex-Chief Inspector	950		1,055.96	
J. Bourke, Ex-Superintendent			478.75	
J. Cruickshank, Ex-Superintendent			790.45	
T. M. Wilson, Ex-Superintendent			457.50	
Health Department.				
Miss A. Harding, Ex-Nurse	570		581.71	
C. Houghton, Ex-Inspector	660		732.55	
Dr. A. Stanley, Ex-Commissioner	3,330		3,702.90	
Miss L. Williams, Ex-Nurse	1,670		1,867.43	
C. Champion, Ex-Inspector			153.04	
W. J. Terrill, Ex-Chief Inspector			179.25	
Public Works Department.				
C. H. Godfrey, Ex-Commissioner	2,530		2,814.22	
H. Schultz, Ex-Custodian, Town Hall	600		596.00	
T. Thurnheer, Ex-Sub-Accountant	1,080		1,213.03	
R. C. Turner, Ex-Architect	1,990		1,987.00	
M. MacLennan, Ex-Inspector			176.48	
Electricity Department.				
A. H. Blagden, Ex-Deputy Engineer-in-Chief and Manager	2,000		2,221.00	
Widow of the late T. Moodie, Ex-Charge Engineer	1,000		1,103.50	
W. F. Dearn, Ex-Assistant Installation Inspector			625.16	
Educational Department.				
Miss M. C. Cardwell, Ex-Assistant Mistress	680		676.00	
Miss E. H. Mayhew, Ex-Headmistress	530		533.92	
Miss J. Patterson, Ex-Headmistress	980		1,088.69	
Revenue Office.				
G. Crank, Ex-Collector	1,010		393.28	
G. E. Marshall, Ex-Collector	910		914.00	
Miscellaneous.				
Widow of the late G. M. Hart	200		200.00	
		37,590		43,266.47
Gratuities.				
Fire Brigade.				
A. Zumbilla, Ex-Watchtowerman			474.54	
Police Force.				
Widow of the late J. F. Prosser, Ex-Inspector			3,000.00	
Widow of the late C. Schooler, Ex-Sergeant			2,760.00	
Mahi Singh, Ex-Havildar Major			733.00	
Karam Singh, Ex-Havildar Major			214.85	
Public Works Department.				
F. Child, Ex-Clerk-of-Works			990.00	
C. W. Norman, Ex-Assistant Inspector			1,200.00	
Widow of the late D. Dalglish, Ex-Assistant Engineer			1,200.00	
Widow of the late W. H. Etterley, Ex-Assistant Superintendent, Park and Open Spaces			3,000.00	
Municipal Orchestra and Band.				
C. Legaspi, Ex-Musician			2,076.48	
H. San Juan, Ex-Musician			1,816.92	
Secretary's Office.				
E. S. Benbow Rowe, Ex-Secretary			15,120.00	
				32,585.79
		37,590		75,852.26

LAND.

Property.	Value at January 1, 1926.	Additions during the year.	Adjustments of Area and Sales during the year.	Value at December 31, 1926.
	Tls.	Tls.	Tls.	Tls.
Central Offices	2,427,600.00			2,427,600.00
Town Hall	218,940.00			218,940.00
Volunteer Corps.—				
Rifle Range	320,590.97			320,590.97
" " Extension	243,747.95			243,747.95
" " New Stop Butts	26,168.68			26,168.68
Riding School	12,426.36		Cr. 12,426.36	
Quarters, Yu Yuen Road	7,381.52			7,381.52
Fire Brigade.—				
Central Station	750,273.58		Cr. 58,766.06	691,507.52
Hongkew Station	66,690.00			66,690.00
Sinza Station	22,650.00			22,650.00
Yangtsepoo Station	26,400.00			26,400.00
Fire Float Station—Ichang Road	12,600.00	1,015.43		13,615.43
Bubbling Well Station			7,525.66	7,525.66
Jessfield Sub-Station			1,665.00	1,665.00
Police Force.—				
Stations.				
Hongkew	260,750.00			260,750.00
Louza	315,000.00			315,000.00
Sinza	102,300.00			102,300.00
Wayside	25,317.00			25,317.00
West Hongkew	54,516.00			54,516.00
Wetmore Road		30,995.60		30,995.60
Yangtsepoo	52,722.00			52,722.00
Gaols.				
Ward Road	265,781.54	10,394.43		276,175.97
Amoy Road	176,272.06			176,272.06
Western Depôt	88,602.62	8.29		88,610.91
Carter Road Quarters	17,446.00			17,446.00
Sikh Gurdwara	4,661.96			4,661.96
Riesha Inspection Depôt			11,142.49	11,142.49
Health Department.—				
Hospitals.				
Victoria Nursing Home	498,080.00			498,080.00
Nursing Home Western District	203,570.27	209.30		203,779.57
Isolation Hospital	598,176.00	113,962.15		712,138.15
" " for Chinese	151,920.00			151,920.00
Mokanshan Sanatorium	11,528.19			11,528.19
Public Swimming Bath	3,550.00			3,550.00
Branch Office, Haiphong Road	983.00			983.00
" " North Szechuen Road	3,523.00	871.00		4,394.00
" " Tsepoo Road	5,022.62			5,022.62
" " Whashing Road			3,161.98	3,161.98
Markets.				
East Hongkew	14,629.00			14,629.00
Elgin	79,200.00	8.29	Cr. 31,968.35	47,239.94
Hongkew	347,865.00			347,865.00
Liangchow	6,028.00			6,028.00
Maloo	330,624.00			330,624.00
Mohawk	20,658.00			20,658.00
North Fokien Road	45,654.71			45,654.71
Pingliang Road		15,616.31	398.94	16,015.25
Purdon	40,225.00			40,225.00
Sinza	39,975.00			39,975.00
Sungpan	13,957.00			13,957.00
Tsitsihar	5,830.00			5,830.00
Wayside	12,138.00			12,138.00
Wuchow	12,670.00			12,670.00
Yangtsepoo	6,664.00			6,664.00
Slaughter House	84,006.00			84,006.00
New Slaughter House Site	488,534.28	747.76		489,282.04
Cattle Sheds	102,780.00			102,780.00
House Refuse Depôt	33,270.00			33,270.00
" " Soochow Creek	21,777.15			21,777.15
Public Works Department.—				
Quarters, Avenue Road	17,473.00			17,473.00
Ewo Road Depôt and Public Wharf	439,768.00		Cr. 6,888.00	432,880.00
Depôts.				
Eastern District	279,422.72	12,751.12		292,173.84
Hungjao Road	3,591.09			3,591.09
Jessfield Road	1,973.00			1,973.00
Markham Road	19,629.00			19,629.00
" " Stoneyard	10,648.00			10,648.00
North Honan Road	63,360.00			63,360.00
Shanse Road	6,080.00			6,080.00
Sawgin and Wuchow Roads	43,904.00			43,904.00
Sinza Road	154,752.00			154,752.00
<i>Carried forward</i>	9,722,277.27	186,579.68	Cr. 86,154.70	9,822,702.25

LAND—continued.

Property.	Value at January 1, 1926.	Additions during the year.	Adjustments of Area and Sales during the year.	Value at December 31, 1926.
	Tls.	Tls.	Tls.	Tls.
<i>Brought forward</i>	9,722,277.27	186,579.68	Cr. 86,154.70	9,822,702.25
Public Works Department— <i>continued.</i>				
Depôts— <i>continued.</i>				
Soochow Creek	6,255.00			6,255.00
Thorne Road	55,404.00			55,404.00
East Hongkew	54,553.00			54,553.00
Sewerage Disposal Scheme	196,836.51		1,755.08	198,591.59
Asphaltic Concrete Plant			26,388.68	26,388.68
Gasolene Landing Depôt			21,820.00	21,820.00
Parks and Open Spaces.—				
Blydenburgh's Turn	1,168.15		Cr. 1,168.15	
Brenan Piece	9,080.66			9,080.66
Pingliang Piece	29,465.33	4,192.61	Cr. 27,409.54	6,248.40
Warren Piece	4,059.52		Cr. 100.49	3,959.03
Hongkew Park	694,886.68	4,811.59		699,698.27
Jessfield Park	452,040.72	10,398.48		462,439.20
Quinsan Square	267,008.00			267,008.00
Wayside Park	128,131.75			128,131.75
Playgrounds for Children	35,672.00			35,672.00
Studley Park	27,345.00			27,345.00
Point Garden	21,720.00	100.00	Cr. 21,820.00	
Nurseries.				
Hungjao Road	14,321.57			14,321.57
Educational Department.—				
Public School for Boys	64,438.59			64,438.59
" " Girls	319,380.00			319,380.00
" " in Western District	100,483.94		Cr. 7,525.66	92,958.28
Thomas Hanbury School for Boys	67,178.09			67,178.09
" " " Girls	120,570.00			120,570.00
" " " " Scott Road	187,294.12	7,243.94		194,538.06
Public School for Chinese	200,736.00			200,736.00
Ellis Kadoorie Public School for Chinese	95,060.00			95,060.00
Nieh Chih Kuei " " "	106,554.00			106,554.00
Latrines and Urinals.—				
Avenue Road	2,363.00		Cr. 1,513.00	850.00
Broadway East	1,672.00			1,672.00
Bubbling Well Road	145.00			145.00
Bungtongloong	4,978.00			4,978.00
Boone Road	660.00			660.00
Carter Road	665.00			665.00
Chaoufoong Road	576.00			576.00
Chengtuo Road	930.00			930.00
Durpoe Road	4,842.00			4,842.00
East Hanbury Road	3,276.00			3,276.00
East Seward Road	2,400.00			2,400.00
East Yalu Road	196.00			196.00
East Yuhang Road			2,719.31	2,719.31
Fokien Road	1,575.00			1,575.00
Hwakee Road	1,936.00			1,936.00
Jansen Road	810.00			810.00
Jehol Road	1,342.00	543.96		1,885.96
Kansuh Road	238.00			238.00
Lay Road	775.00			775.00
Mohawk Road	2,311.32			2,311.32
Moji Road	101.00			101.00
North Chekiang Road	3,561.35			3,561.35
North Shanse Road	2,946.00			2,946.00
Park Road	2,090.00			2,090.00
Pingliang Road	1,190.17			1,190.17
Rangoon Road	150.00			150.00
Sinza Road	1,296.00			1,296.00
Taku Road			2,290.00	2,290.00
Thorburn Road	246.00			246.00
Myburgh Road	504.00			504.00
Wuchow Road	1,799.00			1,799.00
Yochow Road			1,348.14	1,348.14
Drainage Creeks.—				
Near Siccawei Road	595.00			595.00
Surplus Land.—				
Avenue Foch			1,221.00	1,221.00
Avenue Haig	594.00		Cr. 230.00	364.00
Avenue Road	13,908.54	43.80	Cr. 11,016.00	2,936.34
Bubbling Well Road	222.83			222.83
Bubbling Well and Hart Roads	2,200.00	11.17	Cr. 290.12	1,921.05
Changping Road	3,815.93	376.30	Cr. 170.76	4,021.47
Changsha Road		3,700.99		3,700.99
Chemulpo Road	1,396.00			1,396.00
Chaoufoong and Yochow Roads		1,348.14	Cr. 1,348.14	
Chinchow Road	16,010.52	60.00		16,070.52
<i>Carried forward</i>	13,066,236.56	219,410.66	Cr. 101,204.35	13,184,442.87

LAND—continued.

Property.	Value at January 1, 1926.	Additions during the year.	Adjustments of Area and Sales during the year.	Value at December 31, 1926.
	Tls.	Tls.	Tls.	Tls.
<i>Brought forward</i>	13,066,236.56	219,410.66	Cr. 101,204.35	13,184,442.87
<i>Surplus Land—continued.</i>				
Chusan Road	480.39	35.80		516.19
Columbia Road	2,365.82	6,467.70		8,833.52
Dalny Road	485.14	274.32	Cr. 502.02	257.44
Dent Road	10,499.00		Cr. 10,499.00	
Dent and Muirhead Roads		2,114.70		2,114.70
East Yalu Road	964.00			964.00
East Yuhang Road		3,054.06	Cr. 3,054.06	
Fenchow Road	2,621.68	289.40	Cr. 398.94	2,512.14
Ferry Road	3,180.49	172.91		3,353.40
Glen Road			3,034.00	3,034.00
Great Western Road	1,241.30		Cr. 1,221.00	20.30
Gordon Road	2,683.50	87.70	12,426.36	15,197.56
Haining Road	2,772.00			2,772.00
Hart Road	2,725.21	26.60	Cr. 234.00	2,517.81
Holung Road	5,680.71	491.09		6,171.80
Hungjao Road	50.00			50.00
Jansen Road	175.00			175.00
Jessfield Road	9.00	9,305.13	Cr. 5,940.10	3,374.03
Jordan Avenue	465.00	15.03		480.03
Kirin Road	862.50		Cr. 862.50	
Kinchow Road	2,355.56			2,355.56
Kungping Road	396.00		76.51	472.51
Laipo Road	636.00			636.00
Liangshan Road	9,766.50			9,766.50
Liaoyang Road	695.00	5,336.50	Cr. 565.00	5,466.50
Lincoln Avenue	2,897.50	.44		2,897.94
Manila Road	9,921.26	24.81		9,946.07
Markham Road	3,788.00		Cr. 62.99	3,725.01
Meichow Road	14.43	26.53		40.96
Mohawk Road	273.00			273.00
Moulmein Road	1,428.00			1,428.00
Muirhead Road		24,361.30		24,361.30
Muirhead and Ward Roads	15,079.00			15,079.00
Neikiang Road	187.52			187.52
Ningwu Road		561.00		561.00
North Chekiang Road	250.00			250.00
North Kiangse Road	7,842.99			7,842.99
North Shanse Road	4,338.00			4,338.00
North of Swimming Pool	692.27			692.27
Pearce Road	298.00	.89		298.89
Pingyang Road	3,034.00		Cr. 3,034.00	
Pingliang Road	14,724.08	3,900.77		18,624.85
Pingliang and Yangtszepoo Roads	1,896.00		Cr. 1,896.00	
Point Road	38,928.26	6,390.27	Cr. 4,718.46	40,600.07
Point and Kueiyang Roads	3,589.78			3,589.78
Point and Kungping Roads	11,219.00		Cr. 11,219.00	
Point and Liangchow Roads	5,307.32	17.98	4,718.46	10,043.76
Point and Neikiang Roads	8,982.02			8,982.02
Point and Pingliang Roads	1,387.75	96.65		1,484.40
Poyang Road	5,812.06	425.85		6,237.91
Poyang and Holung Roads	7,948.48	880.78		8,829.26
Poyang and Kueiyang Roads	2,475.16	110.68		2,585.84
Rangoon Road	3,201.00			3,201.00
Robison Road	207.17			207.17
Seymour Road	768.00	284.98		1,052.98
Shunteh Road	5,446.00			5,446.00
Sinza Road	252.01		Cr. 146.01	106.00
Stonebridge Road	192.00			192.00
Sungfow Road		3,388.35		3,388.35
Sungfow and Holung Roads	7,558.99			7,558.99
Tengyueh Road	5,025.06	137.85		5,162.91
Tengyueh and Poyang Roads	444.17	65.92		510.09
Tiendong Road	7,012.54		Cr. 7,012.54	
Tonquin Road	537.00	.30		537.30
Tsepoo Road		478.95		478.95
Tsitsihar Road	861.00			861.00
Ward Road	576.00			576.00
Warren Road	49.17			49.17
Wayside Road	17,457.00			17,457.00
Weinan Road	2,024.00	1,842.14		3,866.14
West Soochow Road	5,956.00			5,956.00
Whashing Road	11,418.83		Cr. 2,963.98	8,454.85
Yangtszepoo Road	1,000.00			1,000.00
Yangchow Road	304.00			304.00
Yengping Road	319.00			319.00
Yenshan Road	8,234.00			8,234.00
Yulin Road	344.18	27.05		371.23
Yu Yuen Road Extension	11,122.00			11,122.00
Yuenfong Road		2,367.03		2,367.03
Tls.	13,359,969.36	292,472.12	Cr. 135,278.62	13,517,162.86

BUILDINGS.

Property.	Value at January 1, 1926.	Depreciation.	Additions, Adjustments and Sales during the year.	Value at December 31, 1926.
	Tls.	Tls.	Tls.	Tls.
Central Offices.—				
Old Buildings	119,848.23	2,396.96		117,451.27
New "	1,743,048.44	34,860.97		1,708,187.47
Town Hall	92,948.62	1,858.97	30,238.44	121,328.09
Volunteer Corps.—				
Rifle Range	47,801.04	956.02		46,845.02
Riding School	982.25		Cr. 982.25	
Quarters, Yu Yuen Road	15,208.61	304.17		14,904.44
Fire Brigade.—				
Stations.				
Bubbling Well	133,179.22	2,663.58		130,515.64
Hongkew	114,015.55	2,280.31		111,735.24
Jessfield	2,636.04	52.72		2,583.32
Sinza	36,986.59	739.73		36,246.86
Victoria	2,203.08		Cr. 2,203.08	
Yangtszepoo	57,997.38	1,159.95	838.90	57,676.33
Foochow Road			10,893.18	10,893.18
Bell Tower, Shantung Road	1,669.00	33.38		1,635.62
Police Force.—				
Stations.				
Louza	111,195.02	2,223.90	4,321.60	113,292.72
Hongkew	88,716.42	1,774.33		86,942.09
West Hongkew	53,203.85	1,064.08	7,536.15	59,675.92
Wayside	33,191.07	663.82	17,844.88	50,372.13
Yangtszepoo	9,825.66	196.51		9,629.15
Sinza	42,481.39	849.63	31,296.74	72,928.50
Wetmore Road			1,637.63	1,637.63
Gordon Road (Depôt)	127,868.55	2,557.37	9,674.71	134,985.89
Bubbling Well	38,775.11	775.50		37,999.61
Gaols.				
Ward Road	497,232.75	9,944.66		487,288.09
Amoy Road	130,175.00	2,603.50		127,571.50
Carter Road Quarters	5,007.05	100.14		4,906.91
Hanbury Road	8,227.53	164.55		8,062.98
Dog Kennels	13,123.91	262.48		12,861.43
Ricscha Inspection Depôt, Point Road	4,232.84	84.66		4,148.18
Health Department.—				
Hospitals.				
Victoria Nursing Home and Mental Ward	109,165.98	2,183.32		106,982.66
Isolation Hospital	248,848.57	4,976.97	3,020.29	246,891.89
" " for Chinese	15,354.98	307.10		15,047.88
Police Hospital (Indians)	3,823.26	76.47		3,746.79
" (Chinese)	14,218.49	284.37		13,934.12
Mokanshan Sanatorium	25,178.34	503.57	2,644.62	27,319.39
Public Swimming Bath	14,708.61	294.17		14,414.44
Open Air Swimming Pool			25,932.81	25,932.81
Sub-District Offices	44,076.15	881.52	3,744.13	46,938.76
Residence, 63, Great Western Road	25,914.78	518.30		25,396.48
Cemeteries.				
Crematorium, Bubbling Well	29,326.82	586.54		28,740.28
Crematorium for Sikhs	2,672.33	53.45		2,618.88
Soldiers' Cemetery	2,642.26	52.85		2,589.41
New Cemetery, Western District	2,034.91	40.70	9,391.24	11,385.45
Markets.				
East Hongkew	6,261.88	125.24		6,136.64
Elgin	7,945.96	158.92		7,787.04
Hongkew	172,962.65	3,459.25	375.00	169,878.40
Maloo	56,079.06	1,121.58		54,957.48
Mohawk	8,053.01	161.06	7,745.62	15,637.57
Purdon	19,864.14	397.28		19,466.86
Sungpan	4,052.22	81.04		3,971.18
Sinza	9,907.53	198.15		9,709.38
Wayside	14,506.43	290.13		14,216.30
North Fokien	29,058.76	581.18		28,477.58
Tsitsihar	10,172.26	203.45	6,313.99	16,282.80
Wuchow	8,759.33	175.19		8,584.14
Yangtszepoo	2,871.63	57.43		2,814.20
Slaughter House	13,352.15	267.04		13,085.11
Cattle Sheds	13,939.64	278.79		13,660.85
Quarters, Woosung Road	4,496.15	89.92		4,406.23
Latrines.				
Wayside Wharf	6,189.72	123.79		6,065.93
Avenue Road	1,172.12	23.44	1,781.60	2,930.28
Durpoe Road	1,772.52	35.45	1,077.66	2,814.73
North Yangtsze Road	1,577.13	31.54		1,545.59
Pingliang Road			2,935.15	2,935.15
Thorne Road			2,052.17	2,052.17
<i>Carried forward</i>	4,462,739.97	89,191.09	178,111.18	4,551,660.06

BUILDINGS—continued.

Property.	Value at January 1, 1926.	Depreciation.	Additions, Adjustments and Sales during the year.	Value at December 31, 1926.
	Tls.	Tls.	Tls.	Tls.
<i>Brought forward</i>	4,462,739.97	89,191.09	178,111.18	4,551,660.06
Public Works Department.—				
Quarters, Avenue Road	9,303.79	186.08		9,117.71
Depôts.				
Ewo Road	4,833.47	96.67		4,736.80
Gordon Road	1,382.77	27.66		1,355.11
Hart Road	429.02	8.58		420.44
Lay Road	3,752.21	75.04		3,677.17
Markham Road	1,107.15	22.14		1,085.01
North Chekiang Road	1,842.62	36.85		1,805.77
North Honan Road	1,341.25	26.83		1,314.42
Sawgin Road	7,983.36	159.67		7,823.69
Soochow Road	2,470.29	49.41		2,420.88
Sinza Road	6,367.95	127.36		6,240.59
Thorne Road	3,801.98	76.04		3,725.94
Tungchow Road	14,406.00	238.12		14,117.88
Wayside	534.09	10.68		523.41
Wuchow Road			5,482.01	5,482.01
Steam Roller Shed (Yunnan Road)	216.33	4.33		212.00
Offices, Northern District	1,870.79	37.42		1,833.37
Kiosks and Wells for Tide Recorders	608.51	12.17		596.34
Work Shelters	2,100.92	42.02		2,058.90
Parks and Open Spaces.—				
Public Recreation Ground	4,043.65	80.87	734.15	4,696.93
Hongkew Park	82,944.19	1,658.88		81,285.31
Jessfield Park	43,936.89	878.74	746.75	43,804.90
Public Garden	23,324.50	466.49	5,236.97	28,094.98
Chinese Public Garden	2,053.46	41.07	1,003.06	3,015.45
Reserve Garden	10,552.60	211.05		10,341.55
Nursery, Hungjao Road	224.34	4.49		219.85
Quinsan Square	299.19	5.98		293.21
Wayside Park	1,525.75	30.52	2,779.97	4,275.20
Playgrounds for Children	2,988.81	59.78	305.00	3,234.03
Studley Park			1,382.92	1,382.92
Educational Department.—				
Public School for Boys	102,407.15	2,048.14	44,766.99	145,126.00
" " Girls	33,024.91	660.50		32,364.41
" " " Western District	164,278.08	3,235.56		160,992.52
Thomas Hanbury School for Boys	105,737.23	2,114.74		103,622.49
" " " Girls	27,343.56	546.87		26,796.69
Public School for Chinese	39,697.92	793.96	2,104.83	41,008.79
Ellis Kadoorie Public School for Chinese	56,297.92	1,125.96		55,171.96
Nieh Chih Kuei	68,419.50	1,368.39	735.00	67,786.11
Polytechnic	9,072.60	181.45	100,175.27	109,066.42
Tls.	5,305,264.72	106,041.60	343,564.10	5,542,787.22

STOCK AND STORES.

Property.	Value at January 1, 1926.	Depreciation	Additions, Adjustments and Sales during the year.	Value at December 31, 1926.
	Tls.	Tls.	Tls.	Tls.
Volunteer Corps.—				
Furniture and Sundries	19,840.27	1,984.03	4,519.13	22,375.37
Maxim and Nordenfeldt Guns	323.43	48.51		274.92
Vickers Guns, Tripods and Spare Parts	8,890.26	1,333.54		7,556.72
Morris Tubes	941.02	47.05		893.97
Rifles, Carbines, Revolvers and Breeching Up Tools, Sub-target Machine and Range Finders	19,495.06	2,924.26	815.55	17,386.35
Saddles and Equipment	6,682.48	1,336.50		5,345.98
Battery Harness and Ponies	2,006.74	401.35	560.95	2,166.34
Infantry Equipment	3,215.62	643.12		2,572.50
Engineer Company Stores	1,989.82	397.96	291.27	1,883.13
Ammunition	112,670.21		Cr. 4,742.11	107,928.10
Winter Overcoats	968.51	193.70		774.81
Motor Cars and Motor Trucks	4,767.66	702.20	1,743.34	5,808.80
Canvas Tents	96.21	19.24		76.97
Armoured Cars	31,721.48	6,263.50	Cr. 96.39	25,361.59
Miscellaneous Topographical Requirements	19,305.20	1,930.52		17,374.68
Fire Brigade.—				
Steam Engines, Motor Fire Engines, Escapes, Tenders and Steam Fire Floats	225,970.46	22,597.05	23,982.07	227,355.48
Fire Hose	6,000.00			6,000.00
General Plant, etc.	67,077.00	6,694.14	8,992.10	69,374.96
Fire Bells	1,007.10	50.36		956.74
Smoke Helmets and Fittings	280.78	28.08		252.70
Automatic Water Heater	37.22	7.44		29.78
Furniture and Sundries	30,533.73	3,053.37	3,514.62	30,994.98
Motor Cars and Motor Bicycle	9,671.68	1,934.34	4,633.88	12,371.22
Hydrant Indicator Plates	637.01	63.70		573.31
Petrol Pumps and Tanks	3,322.27	332.23		2,990.04
Police Force.—				
Furniture, Fittings and Carriages	69,239.05	6,923.91	11,103.86	73,419.00
" at Mixed Court	7,042.81	704.28	1,029.08	7,367.61
Motor Cars, Ambulances, Prison Van and Accessories	34,606.55	6,592.08	2,275.26	30,289.73
Fire Hose and Appliances	4,601.80	920.36	522.37	4,203.81
Arms, Rifle Stands, etc.	48,771.69	7,315.75	9,733.72	51,189.66
Ambulance Litters, Bicycles, Lamps, Whistles, Prisoners' Chains, Leg Irons, Tools, Carts, etc.	15,644.27	1,564.43	3,564.84	17,644.68
Saddlery, Accoutrements and Stable Furniture..	894.74	178.95	560.68	1,276.47
Electric Lamps, Fans and Fittings	8,552.71	855.27	1,166.00	8,863.44
Stores in Godown	1,350.00			1,350.00
Printing Machine and Type	465.07	46.51		418.56
Lethal Chamber for destroying Dogs	172.03	17.20		154.83
Studio Camera and Accessories	562.24	56.22	707.47	1,213.49
Athletic Apparatus	507.81	50.78		457.03
Steam Dyeing Vat and Washing Machine	45.41	4.54		40.87
Police Telephone Boxes	3,198.46	319.85	124.10	3,002.71
Uniform	39,994.29		4,463.60	44,457.89
Ammunition	17,676.76		5,306.44	22,983.20
Legal Library	383.53	38.35		345.18
Motor Launches and Houseboats	10,979.11	1,097.91		9,881.20
Traffic Control Experimental Gear	3,415.05	341.51	3,546.22	6,619.76
Bullet Proof Vests	2,750.00	275.00		2,475.00
Health Department.—				
Motor Cars, Motor Ambulances, Motor Disinfection Vans, Carriages, etc.	16,049.71	3,105.94	2,686.57	15,630.34
Electric Lighting Plant			2,438.00	2,438.00
Furniture, Apparatus and Sundries	91,364.52	9,136.45	7,592.25	89,820.32
Public Works Department.—				
Furniture, Fittings, Plans of Settlement, etc. ..	30,007.63	3,000.76	8,849.55	35,856.42
Motor Cars, Wagons and Cycle, Vacuum Tank Wagons and Accessories.. .. .	144,604.22	28,811.68	34,022.41	149,814.95
Steam Road Rollers, Steam Water Wagon, Scarifiers and Dredger, Hand Winches and Diaphragm Pumps	91,896.04	6,892.20	14,144.10	99,147.94
Hand Rollers, Lawn-mowers, Sweeping Machines, Garden Seats and Public Lamp Pillars	34,829.04	2,612.18	963.25	33,180.11
Carriages, Carts, Wheelbarrows, etc.	5,495.94	549.59		4,946.35
Harness	44.52	8.90		35.62
Tools, Danger Lamps, Shovels, Rakes, Tar Boiling Plant and Spraying Machines, etc. ..	27,446.31	2,744.63	364.00	25,065.68
Bituminous Road Repair Plant	13,464.98	1,346.50		12,118.48
Stores in Godown	15,982.12		1,172.62	17,154.74
Pontoons and connecting Bridges	45,034.72	3,377.60	14,900.00	56,557.12
Boundary Stones, Road Materials, Iron Gully and Manhole Covers	35,886.98		114,901.00	150,787.98
Steel Sheet Piles	56,100.28	5,610.03		50,490.25
Electric Lamps	6,644.97		Cr. 57.78	6,587.19
Flags	723.80	144.76		579.04
<i>Carried forward</i>	1,463,880.38	147,630.31	290,294.02	1,606,544.09

STOCK AND STORES—continued.

Property.	Value at January 1, 1926.	Depreciation	Additions, Adjustments and Sales during the year.	Value at December 31, 1926.
	Tls.	Tls.	Tls.	Tls.
<i>Brought forward</i>	1,463,880.38	147,630.31	290,294.02	1,606,544.09
Public Works Department—continued.				
Asphaltic Concrete Mixing Plant	67,120.28	6,712.03	21,467.99	81,876.24
Conveyors	841.23	84.12		757.11
Laboratory Apparatus	3,057.83	305.78		2,752.05
Electric Trucks, Trailers, Light Railway and Tipping Wagons	19,613.09	1,961.31		17,651.78
Gasolene Tanks	648.04	64.80		583.24
Portable Air Compressor	2,997.46	599.49		2,397.97
Electric Crane	9,279.39	927.94		8,351.45
Sewerage Plant and Machinery	208,978.95	20,897.90	59,585.24	247,666.29
Weighbridges	5,720.10	572.01		5,148.09
Tensile Testing Machine	9,654.61		Cr. 9,654.61	
Town Hall.—				
Furniture and Sundries	1,099.91	109.99		989.92
Work Shelters.—				
Furniture and Sundries	356.88	35.69	401.27	722.46
Municipal Orchestra and Band.—				
Instruments, Music Stands, etc.	6,288.76	943.31	747.87	6,093.32
Furniture	2,291.58	343.74	368.40	2,316.24
Music	425.00			425.00
Motor Truck	688.64	137.73		550.91
Public Library.—				
Books	7,500.00			7,500.00
Furniture and Sundries	2,110.33	211.03		1,899.30
Public School for Boys.—				
Furniture and Sundries	7,682.70	768.27	7,101.95	14,016.38
Laboratory Apparatus	138.24	20.74		117.50
Public School for Girls.—				
Furniture and Sundries	19,074.02	1,907.40	2,104.92	19,271.54
Laboratory Apparatus	215.23	32.28		182.95
Thomas Hanbury School for Boys.—				
Furniture and Sundries	11,902.17	1,190.22	540.72	11,252.67
Thomas Hanbury School for Girls.—				
Furniture and Sundries	3,854.53	385.45	526.95	3,996.03
Public School for Chinese.—				
Furniture and Sundries	5,365.65	536.57	988.32	5,817.40
Band Instruments	16.59	2.49		14.10
Ellis Kadoorie Public School for Chinese.—				
Furniture and Sundries	3,999.91	399.99	381.21	3,981.13
Nieh Chih Kuei Public School for Chinese.—				
Furniture and Sundries	7,233.80	723.38	337.23	6,847.65
Polytechnic Public School for Chinese.—				
Furniture and Sundries	2,512.53	251.25	141.06	2,402.34
Finance Department.—				
Furniture and Sundries	11,188.20	1,118.82	1,257.11	11,326.49
Safes	870.22	87.02		783.20
Motor Car	591.12	118.22		472.90
Secretariat.—				
Furniture and Sundries	16,148.04	1,614.80	1,000.96	15,534.20
Motor Car	664.00	132.80	760.00	1,291.20
Commissioner General's Office.—				
Furniture and Sundries	804.05	80.41	133.75	857.39
Tls.	1,904,813.46	190,907.29	378,484.36	2,092,390.53

P. W. D. WORKSHOPS.

Dr.		Working Account.		Cr.	
	Tls.	Tls.		Tls.	Tls.
To Stock at December 31, 1925		16,851.23	By Work Executed	362,705.65	
„ Materials	294,971.09		„ Materials Sold	89,555.57	
„ Labour	64,499.39				
„ Coal and Power	6,575.89				
		366,046.37			452,261.22
„ Balance being Gross Profit carried down		86,139.35	„ Stock at December 31, 1926		16,775.73
		<u>469,036.95</u>			<u>469,036.95</u>
To Supervision Charges	16,037.50		By Gross Profit brought down		86,139.35
„ Pay of Foremen and Chinese Staff ..	16,773.47		„ Sale of Old Iron		900.85
„ Secretarial and Accountancy Charges ..	1,350.00				
„ Printing and Stationery	1,288.86				
„ Haulage	3,579.23				
„ Insurance	851.60				
„ Repairs to Buildings	819.86				
„ Medical Aid	684.76				
„ Lighting, Heating and Water	683.43				
„ Telephone Service	366.15				
„ Depreciation	6,218.73				
„ Interest	7,713.73				
„ Sundries	532.11				
		56,899.43			
„ Balance being net Profit transferred to Adjustment Account		30,140.77			
		<u>87,040.20</u>			<u>87,040.20</u>
TAELS ..			TAELS ..		

Balance Sheet.

	Tls.	Tls.		Tls.	Tls.
To Capital Account		161,519.41	By Land—		49,780.00
„ Reserve Account		37,558.15	„ Buildings—		
„ Sundry Creditors		24,608.45	Balance at December 31, 1925 ..	121,452.31	
„ Adjustment Account		11,451.64	Less—Depreciation	2,666.76	
				118,785.55	
			Additions	499.00	119,284.55
			„ Plant—		
			Balance at December 31, 1925 ..	23,411.35	
			Less—Depreciation	3,513.85	
				19,897.50	
			Additions	2,621.12	22,518.62
			„ Motor Trucks—		
			Balance at December 31, 1925 ..	1,636.82	
			Less—Depreciation	381.10	
					1,255.72
			„ Office Furniture, etc.—		
			Balance at December 31, 1925 ..	964.40	
			Less—Depreciation	128.69	
				835.71	
			Additions	449.12	1,284.83
			„ Stock at December 31, 1926		16,775.73
			„ Sundry Debtors		2,165.08
			„ Suspense Account		219.77
			„ Cash in General Funds		21,853.35
TAELS ..		<u>235,137.65</u>	TAELS ..		<u>235,137.65</u>

PINGCHIAO QUARRY.

Dr.		Working Account.		Cr.	
	Tls.	Tls.		Tls.	Tls.
To Stock at December 31, 1925 ..		16,259.52	By Stone, etc., sold and delivered ..		197,984.82
„ Quarrying	18,539.59		„ Stock at December 31, 1926 ..		16,974.05
„ Stonebreakers	22,410.16				
Add—Spare parts taken into use at cost .. 8,552.94					
	30,963.10				
„ Transport	102,073.51	151,576.20			
„ Balance being gross profit carried down		47,123.15			
		214,958.87			214,958.87
To Supervision Charges	7,826.00		By Gross profit brought down ..		47,123.15
„ Pay of Chinese Staff	4,576.78				
„ Secretarial and Accountancy Charges	1,350.00				
„ Motor Boats Working Expenses ..	3,457.63				
„ Repairs to Buildings	963.85				
„ Transport of Stores	859.61				
„ Medical Aid	1,136.74				
„ Lease	3,600.00				
„ Interest	7,493.07				
„ Depreciation	5,228.86				
„ Miscellaneous	3,124.36	39,616.90			
„ Balance being net profit transferred to Adjustment Account ..		7,506.25			
		47,123.15			47,123.15
TAELS ..		47,123.15	TAELS ..		47,123.15

Balance Sheet.

	Tls.	Tls.		Tls.	Tls.
To Capital Account		79,547.69	By Buildings—		
„ Reserve Account	13,159.07		Balance at December 31, 1925 ..	49,552.67	
Less—Balance of cost of re-erec- tion of No. 2 Crusher in Shanghai	3,910.87		Less—Depreciation	2,012.78	47,539.89
		9,248.20	„ Plant and Machinery—		
„ Sundry Creditors		3,721.76	Balance at December 31, 1925 ..	49,409.71	
„ Cash due to General Funds ..	23,348.09		Less—Depreciation	2,739.03	46,670.68
Less—Cash at Quarry	155.44		Less—Spare parts taken into use	8,552.94	
		23,192.65	Additions	38,117.74	42,142.61
„ Adjustment Account		18,335.81	„ Motor Boats—		
			Balance at December 31, 1925 ..	1,526.59	
			Less—Depreciation	171.09	1,355.50
			„ Furniture and Sundries—		
			Balance at December 31, 1925 ..	364.79	
			Less—Depreciation	305.96	
			Additions	58.83	372.70
				313.87	
			„ Lease Account		24,912.93
			„ Stock at Quarry—		
			Stone	16,974.05	
			Explosives	416.57	17,390.62
			„ Sundry Debtors		331.86
TAELS ..		134,046.11	TAELS ..		134,046.11

CONCRETEWARE MANUFACTORY.

Dr.		Working Account.		Cr.	
	Tls.	Tls.		Tls.	Tls.
<i>To</i> Stock at December 31, 1925—			<i>By</i> Concreteware, Cement and Steel		
Concreteware	34,950.11		Bars sold and used—		
Cement	12,091.62		Concreteware	111,593.21	
Steel Bars and Iron Wire	17,608.97	64,650.70	Cement	169,407.62	
			Steel Bars and Iron Wire	12,292.98	
„ Manufacturing Account—					293,293.81
Cost of Concreteware made		60,218.24	„ Stock at December 31, 1926—		
„ Purchases—			Concreteware	29,733.66	
Cement	140,158.50		Cement	2,050.42	
Steel Bars and Iron Wire	6,640.14	146,798.64	Steel Bars and Iron Wire	13,644.02	45,428.10
„ Balance being gross profit carried down		67,054.33			
		338,721.91			338,721.91
<i>To</i> Pay of Chinese Staff		5,853.75	<i>By</i> Gross profit brought down		67,054.33
„ Supervision, Accountancy and Secretarial Charges		5,278.80	„ Sale of Residuals		3,511.20
„ Haulage		12,152.86	„ Testing Fees		695.00
„ Depreciation		1,553.15			
„ Interest		3,976.02			
„ Lighting and Heating		144.95			
„ Insurance		447.00			
„ Miscellaneous		2,066.33			
„ Balance being net profit transferred to Adjustment Account		39,787.67			
		71,260.53			71,260.53
	TAELS ..			TAELS ..	

Balance Sheet.

	Tls.	Tls.		Tls.	Tls.
<i>To</i> Capital Account		76,307.53	<i>By</i> Land		191,394.00
„ Reserve Account		143,351.34	„ Buildings—		
„ Sundry Creditors		3,062.49	Balance at December 31, 1925	19,070.40	
„ Cash due to General Funds		7,275.72	Less—Depreciation	496.63	18,573.77
„ Adjustment Account		51,790.04	„ Plant—		
			Manufacturing and Testing Machines, etc.		
			Balance at December 31, 1925	11,607.36	
			Less—Depreciation	2,978.85	
			Additions	8,628.51	21,850.96
				13,222.45	
			„ Motor Trucks—		
			Balance at December 31, 1925	6,482.92	
			Less—Depreciation	2,631.90	3,851.02
			„ Furniture and Sundries—		
			Balance at December 31, 1925	71.90	
			Less—Depreciation	7.92	
			Additions	63.98	128.67
				64.69	
			„ Stock at December 31, 1926—		
			Concreteware and Cement	31,784.08	
			Steel Bars and Iron Wire	13,644.02	45,428.10
			„ Sundry Debtors		560.60
	TAELS ..	281,787.12		TAELS ..	281,787.12

CONVICT LABOUR.

Dr.	Working Account.				Cr.
	Tls.	Tls.		Tls.	Tls.
To Stock at December 31st 1925		19,247.17	By Sales		81,724.13
„ Cost of Materials		45,002.59	„ Stock at December 31, 1926 ..		19,122.58
„ Supervision Charges		6,771.95			
„ Pay and Expenses of Warders ..		2,853.54			
„ Secretarial and Accountancy Charges		1,350.00			
„ Interest		2,176.83			
„ Depreciation		739.31			
„ Miscellaneous		876.23			
„ Balance (Profit) transferred to Adjustment Account		21,829.09			
		100,846.71			
TAELS ..			TAELS ..		100,846.71

Balance Sheet.

	Tls.	Tls.		Tls.	Tls.
To Capital Account		27,037.75	By Land		10,573.50
„ Reserve Account		1,510.50	„ Buildings—		
„ Sundry Creditors		6,800.73	Balance at December 31, 1925 ..	8,937.43	
„ Adjustment Account		5,907.99	Less—Depreciation	256.26	8,681.17
„ Cash due to General Funds ..		2,866.02	„ Plant—		
			Balance at December 31, 1925 ..	2,167.73	
			Less—Depreciation	483.05	
			Additions	1,684.68	2,294.65
			609.97		
			„ Stock at December 31, 1926 ..		19,122.58
			„ Sundry Debtors		3,451.09
TAELS ..		44,122.99	TAELS ..		44,122.99

INDUSTRIAL UNDERTAKINGS—ADJUSTMENT ACCOUNT.

Dr.	INDUSTRIAL UNDERTAKINGS—ADJUSTMENT ACCOUNT.				Cr.
	Tls.	Tls.		Tls.	Tls.
To Contributions transferred to Ordinary Income—			By Convict Labour—		
Convict Labour	25,000.00		Balance of Profit brought forward	9,078.90	
Concreteware Manufactory ..	65,000.00		Profit for year transferred ..	21,829.09	30,907.99
Pingchiao Quarry	10,000.00		„ Concreteware Manufactory—		
P.W.D. Workshops	40,000.00	140,000.00	Balance of Profit brought forward	77,002.37	
„ Balance of Profit carried forward—			Profit for year transferred ..	39,787.67	116,790.04
Convict Labour	5,907.99		„ Pingchiao Quarry—		
Concreteware Manufactory ..	51,790.04		Balance of Profit brought forward	20,829.56	
Pingchiao Quarry	18,335.81		Profit for year transferred ..	7,506.25	28,335.81
P.W.D. Workshops	11,451.64	87,485.48	„ P.W.D. Workshops—		
„ Cash due to General Funds—			Balance of Profit brought forward	21,310.87	
Convict Labour	2,866.02		Profit for year transferred ..	30,140.77	51,451.64
Concreteware Manufactory ..	7,275.72	33,489.83	„ Cash in General Funds—		
Pingchiao Quarry	23,343.09		P.W.D. Workshops		21,853.35
			„ Balance		11,636.48
TAELS ..		260,975.31	TAELS ..		260,975.31

SHANGHAI MUNICIPAL COUNCIL.

REPORT

FOR THE YEAR 1926

AND

BUDGET

FOR THE YEAR 1927.

PART III.

ESTIMATES FOR 1927.

SHANGHAI
PRINTED BY KELLY & WALSH, LTD., 30 FERRY ROAD.
1927.

中国科学院上海历史研究所

ESTIMATES FOR 1927

with

Remarks thereon by the Council for 1926.

The following Budget of Municipal Income and Expenditure is submitted for the approval of the Ratepayers at the Annual Meeting to be held in April 1927.

The <i>Ordinary Income</i> for the year less the Deficit on the Ordinary Budget for 1926, Tls. 18,300, is estimated at	Tls. 11,510,550
and the <i>Ordinary Expenditure</i> at	11,450,650

leaving a Surplus on the Ordinary Budget to be carried forward to 1928 of	Tls. 59,900
--	-------------

It is proposed to raise by debentures during the year the sum of	Tls. 2,100,000
to which can be added miscellaneous income of	100,000
and the sum realized by issue of debentures of the loan of 1926 during the period January 1 to February 5 of this year	290,370

thus the <i>Extraordinary Income</i> will amount to	2,490,370
The Deficit brought forward from 1926 is	Tls. 55,070
and <i>Extraordinary Expenditure</i> is recommended aggregating	2,449,510
	2,504,580

leaving a Deficit to be carried forward to 1928 of	Tls. 14,210
--	-------------

ORDINARY INCOME.

Land Tax, Tls. 2,580,000.—This estimate, which shows an increase of Tls. 398,900 on the figure for last year, is computed at 7/10ths of 1 per cent until June 30 and at 8/10ths of 1 per cent. thereafter. A reassessment of Land Values is now proceeding and has been taken into account in assessing this year's revenue.

General Municipal Rate, Tls. 4,751,000.—An increase of Tls. 526,000 on the estimate for 1926—the levy recommended is at the rate of 14 per cent until June 30 and thereafter at 16 per cent.

Special Rate, Tls. 300,000.—The increase under this heading is Tls. 69,000. In conformity with the raising of the General Municipal Rate the estimate for 1927 has been computed at 12 per cent until June 30 and at 14 per cent with effect from July 1.

Special Advertising Rate, Tls. 11,500.—This figure is Tls. 5,000 in excess of that provided for in last year's Budget.

Wharfage Dues, Tls. 650,000.—An increase of Tls. 90,000 on the estimated receipts for 1926, based on actual trade returns.

Licence Fees, Tls. 1,417,350.—This estimate shows an increase of Tls. 176,800 on the figure for 1926, due in part to the recommended revision in the scale of fees for private motor cars and private rickshas from July 1 and to a normal increase in the number of licensed establishments in the Settlement.

Rent of Municipal Properties, Tls. 233,700.—This figure compares with Tls. 247,600 for 1926. Market Fees show a reduction of Tls. 9,300.

Rent from Public and Municipal Undertakings, Tls. 1,535,300.—The increase of Tls. 44,200 on the previous year's Budget figure is partly accounted for by an anticipated addition to the Royalty receipts from the Shanghai Electric Construction Co., Ltd. Shanghai Waterworks Company dividends show a slight reduction on last year's figure, while a decrease of Tls. 10,000 in the estimated available profits from Concreteware Manufactory is offset by a more favourable return from the Public Works Department Workshops. The contribution from the Electricity Department, Tls. 1,200,000, is the same as that for 1926.

Miscellaneous, Tls. 50,000.—This figure is Tls. 32,000 in excess of last year's estimate.

Deficit from 1926, Tls. 18,300.—As against a surplus of Tls. 131,490 carried forward from 1925.

RATES, TAXES, DUES AND FEES.

1927.

The Council recommends that the following be levied:—

Land Tax at the rate of 7/10ths of 1 per cent. from January 1, 1927 to June 30, 1927 and at the rate of 8/10ths of one per cent. from July 1, 1927 on the assessed values of all land within the limits of the Settlement, payable by the renters thereof, half-yearly in advance.

General Municipal Rate at 14 per cent. from January 1, 1927 to June 30, 1927 and at 16 per cent. from July 1, 1927 until the next Annual Meeting of Ratepayers, on the assessed rental of houses within the Settlement, payable by occupants, quarterly in advance.

Special Rate at 12 per cent. from January 1, 1927 to June 30, 1927 and at 14 per cent. from July 1, 1927 until the next Annual Meeting of Ratepayers, on the assessed rental of houses beyond Settlement limits, payable by the occupants, quarterly in advance, under provision of the Waterworks Agreement 1905 and the Telephone Agreement 1925 and under arrangement with the Electricity Department.

Special Advertisement Rate from Tls. 0.10 to Tls. 5 per square foot of advertisement per annum, from the occupier of land upon which any building carrying advertisements, advertising hoarding or station is erected.

Wharfage Dues on all goods passed through the Custom-house, under the following tariff:—

		<i>Hk.Tls.</i>
<i>On Silk.</i> —Steam Filature	per picul	0.320
Raw and White	"	0.160
Yellow, Native	"	0.135
Wild, Raw	"	0.100
" Filature	"	0.120
Re-reeled, Native	"	0.250
" Filature	"	0.300
Cocoons	"	0.060
<i>On Tea.</i> —Black and Green	"	0.015
Brick	"	0.010
Dust	"	0.003
<i>On Treasure.</i> —	per Tls. 1,000	0.300

On all other dutiable goods 2 per cent. on the amount of duty levied.

On all goods classed as "duty free" by the Customs, 1/10th of 1 per cent. on the declared value.

Licence Fees:—

From April 1, 1927, until the next Annual Meeting of Ratepayers, payable in advance, unless otherwise specified, as follows:—

Hotel or Tavern—On Licence	*Tls. 90 to Tls. 200 per quarter.
Temporary Bar	At the discretion of the Council.
Foreign Liquor Seller—Off Licence, payable by all dealers in Foreign Wines, Spirits or Beer, wholesale or retail	} Tls. 75 per quarter.
Lodging House, Foreign	\$1.50 per quarter.
Lodging House, Chinese	*Tls. 3 to Tls. 80 per quarter.
Billiard or Bowling Saloon	Tls. 3 per quarter for each table or alley.
Chinese Club	Tls. 25 per quarter.
Chinese Wine Shop	*Tls. 3 to Tls. 40 per quarter.
Tea Shop	*Tls. 0.50 to Tls. 50 per month.
Tobacco Shop	*Tls. 1 to Tls. 25 per quarter.
Exchange Shop	*Tls. 1 to Tls. 25 per quarter.
Gold and Silversmith's Shop	*Tls. 5 to Tls. 25 per quarter.
Sing Song House and Entertainer	\$20 for each of the three Chinese seasons.
Eating House, Place of Refreshment, Restaurant, etc.:—	
Chinese Food Shop No. 1	} *\$1 to \$20 per quarter.
Chinese Food Shop No. 2	
Vendor of Ice Cream and Iced Drinks, etc.	
Food or Drink Stall, Stand, etc.	†\$1 to \$20 per quarter.
Restaurant	*Tls. 10 to Tls. 45 per quarter.
Foreign Food Shop No. 1, and Foreign Food Shop No. 2 (including Compro-dore Shops and those selling Food-stuffs other than Fresh Food such as Butcher's Meat and Vegetables.)	} *\$1 to \$20 per quarter.
Fruit Shop or Fruit Stall	\$10 per quarter.
Foreign Theatre	*Tls. 0.30 to Tls. 5 for every day or night open.
Chinese Theatre	*Tls. 20 to Tls. 100 per month.
Cinematograph	*Tls. 20 to Tls. 100 per month.
Sing Song or Story Teller	*Tls. 6 to Tls. 50 per month.
Music Hall, Circus, Fair, Dancing Saloon, or other place of Public Entertainment.	} *Tls. 0.30 to Tls. 5 for every day or night open.
Pawnshop	*1/5th to 1 per cent. per annum on business done, payable quarterly.
Lottery or Raffle	*Tls. 1 to Tls. 1,000 per quarter.

*According to class.

†According to nature of article sold.

Cargo Boat:—	
Foreign	*\$1.50 to \$4.50 per month.
Chinese	*\$0.50 to \$1.00 per month.
Ferry or Passenger Boat	\$2 per month, payable on demand.
Launch	Tls. 2 per month, or from Tls. 5 to Tls. 10 if carrying passengers.
Chinese Boat	*\$0.20 to \$0.60 per month, payable on demand.
Sampan	\$1 per two months, payable on demand.
Private Horse, Pony, Mule or Donkey	\$1.50 per quarter.
Private Carriage	\$6.50 per quarter.
Livery Stable:—	
Horse, Pony, Mule or Donkey	\$1 per month.
Carriage	\$4 per month.
Public Garage	*Tls. 5 to Tls. 25 per quarter.
Motor Vehicles:—	
Private Motor Car‡	(a) Where gross weight does not exceed 1,000 lbs., Tls. 7 per quarter. From July 1, 1927, Tls. 10 per quarter.
	(b) Over 1,000 and up to 2,000 lbs., Tls. 10 per quarter. From July 1, 1927, Tls. 12 per quarter.
	(c) Over 2,000 and up to 3,000 lbs., Tls. 14 per quarter. From July 1, 1927, Tls. 16 per quarter.
	(d) Over 3,000 and up to 4,000 lbs., Tls. 16 per quarter. From July 1, 1927, Tls. 22 per quarter.
	(e) Over 4,000 and up to 5,000 lbs., Tls. 20 per quarter. From July 1, 1927, Tls. 30 per quarter.
Public Motor Car‡	Fees 50 per cent. in excess of those set out in the above scale.
Public Passenger Motorbus‡	A fixed fee of Tls. 100 per quarter plus a sliding scale fee of Tls. 10 to Tls. 200 per quarter per route mile traversed. The actual sliding scale fee levied to depend upon the particular route traversed, which must first be approved by the Council.
Trade Motor Car‡	Tls. 20 per quarter.

*According to class.

‡Exclusive of licence plate.

Van, Lorry or other Freight Vehicle‡

- (a) Where gross weight does not exceed 4,000 lbs., Tls. 14 per quarter.
- (b) Over 4,000 and up to 8,000 lbs., Tls. 22 per quarter.
- (c) Over 8,000 and up to 12,000 lbs., Tls. 27 per quarter.
- (d) Over 12,000 and up to 16,000 lbs., Tls. 35 per quarter.
- (e) Over 16,000 and up to 20,000 lbs., Tls. 48 per quarter.
- (f) Over 20,000 and up to 24,000 lbs., Tls. 60 per quarter.
- (g) Over 24,000 lbs., by special arrangement.

For motor freight vehicles operating as vehicles for hire or as public freight carriers, fees 50 per cent. in excess of those set out in the above scale, subject to a rebate of 15 per cent. in the case of vehicles, all the wheels of which are fitted with pneumatic tyres approved by the Commissioner of Police.

Freight Trailer‡

- (a) Where gross weight does not exceed 4,000 lbs., Tls. 10 per quarter.
- (b) Over 4,000 and up to 8,000 lbs., Tls. 14 per quarter.
- (c) Over 8,000 and up to 12,000 lbs., Tls. 17 per quarter.
- (d) Over 12,000 and up to 16,000 lbs., Tls. 21 per quarter.
- (e) Over 16,000 and up to 20,000 lbs., Tls. 28 per quarter.
- (f) Over 20,000 and up to 24,000 lbs., Tls. 35 per quarter.
- (g) Over 24,000 lbs., by special arrangement.

For freight trailers operating as vehicles for hire or as public freight carriers, fees 50 per cent. in excess of those set out in the above scale, subject to a rebate of 15 per cent. in the case of vehicles, all the wheels of which are fitted with pneumatic tyres approved by the Commissioner of Police.

Platform Truck‡

Tls. 10 per quarter.

For platform trucks operating as vehicles for hire or as public freight carriers, Tls. 15 per quarter.

Platform Truck Trailer‡

Tls. 5 per quarter.

For platform truck trailers operating as vehicles for hire or as public freight carriers, Tls. 7.50 per quarter.

Motor Bicycle or Motor Delivery Tricycle‡	} Tls. 5 per quarter.
	‡For Motor Bicycles or Motor Delivery Tricycles operating as vehicles for hire or as public freight carriers, Tls. 7.50 per quarter.
Driver of Motor Vehicle of any description	\$5 on issue, and \$1 on transfer of employment or issue of a duplicate licence.
Pony Cart or Van	*Tls. 9 to Tls. 18 per quarter.
Cart (man propelled)	
Carrying capacity up to 500 lbs.	‡Tls. 1.50 per quarter.
" " from 500 to 1,000 lbs.	‡Tls. 4.00 per quarter.
" " from 1,000 to 2,240 lbs.	‡Tls. 6.00 per quarter.
" " over 2,240 lbs. by special arrangement.	
Handcarts fitted with tyres under 3 inches in width.	‡Tls. 9.00 per quarter.
Private Pedicab	‡\$6 per pedicab per quarter.
Public Ricscha, payable by the proprietor	‡\$2 per ricscha per month.
Private Ricscha	\$6 per quarter From July 1, 1927, \$8 per quarter.
Private Sedan-chair	\$3 per quarter.
Public Sedan-chair	\$6 per quarter.
Wheelbarrow	‡Tls. 0.50 per month.
Bicycle	\$2 for the year or portion thereof.
Ammunition, Firearms and Explosives, payable by—	
Wholesale Importers	Tls. 150 per quarter.
Retail Sellers	Tls. 75 per quarter.
Firearms (carrying or conveying)	Tls. 2 per quarter.
Dog	\$5 for the year or portion thereof.
Food Hawker	\$2 per month.
Vendor of Noxious Drugs	*Tls. 5 to Tls. 50 per quarter.
Vendor of Uncooked Rice	\$1 per half year.
Bakery and Confectionery	\$2 per quarter.
Dairy	\$2 per quarter.
Laundry	\$2 per quarter.
Tailor's Shop	\$2 per half year.
Aerated Water Factory	\$2 per quarter.
Ice Factory or Ice House	*\$2 to \$20 per quarter.
Place for making Ice Cream and Iced Drinks	*\$1 to \$20 per quarter.
Private Market	\$25 per quarter.
Private Slaughterhouse	\$10 per quarter.
<i>Slaughterhouse Fees:—</i>	
For every Ox killed	\$0.90
" " Sheep "	\$0.15
" " Calf "	\$0.30
" " Pig "	\$0.30
<i>Special Permit Fees:—</i>	
For every Ox killed	\$0.50
" " Sheep "	\$0.25
" " Calf "	\$0.25
" " Pig "	\$0.50

*According to class.

‡Exclusive of licence plate.

Export Fees:—

For every Ox exported from the Cattle-	sheds	\$0.75
" " Sheep " " "		\$0.10
" " Calf " " "		\$0.20

Water Supply:—

For cleaning every Ox Hide	\$0.05
" " " Entrails	\$0.05

Storage Fees at Slaughterhouse:—

For every Ox carcase kept more than 3 days, \$0.10 per day, (or portion thereof).			
" " Sheep " " " "	\$0.05	"	"
" " Calf " " " "	\$0.10	"	"
" " Pig " " " "	\$0.10	"	"

Lairage Fees at Cattle Sheds:—

For every Ox kept more than 5 days, \$0.10 per day, (or portion thereof).			
" " Sheep " " " "	\$0.05	"	"
" " Calf " " " "	\$0.10	"	"
" " Pig " " " "	\$0.10	"	"

*Market Fees:—**Hongkew Market:—*

Shop on ground floor	\$20 per month.
Stall space of 6 feet by 4 feet on ground floor	\$5 "
Stall space of 6 feet by 4 feet on other floors	\$3 "
Basket space of 4 feet by 2 feet on other floors	\$1 "

Maloo Market:—

Shop	\$15 per month.
Stall space of 6 feet by 4 feet	\$3 "
Basket space of 4 feet by 2 feet	\$1 "

Other Markets:—

Shop	\$12 per month.
Stall space of 6 feet by 4 feet	\$3 "
Basket space of 4 feet by 2 feet	\$1 "

*Permit Fees:—**For New Foreign Buildings:—*

(a) For every building not exceeding 20,000 cubic feet	Tls. 4.00
(b) For every additional 5,000 cubic feet or fraction thereof	" 1.00
(c) For alterations on plans already approved, not involving any addition to the cubical extent thereof	" 1.00
(d) For alterations to existing buildings within the existing external walls (fee otherwise to be charged in accordance with (a) and (b))	" 3.00
(e) If the plan should show a series of buildings of the same style, the fee will be computed for the first house according to the above rules, and for each other house half the rates will be charged.	

For New Chinese Buildings:—

For dwelling houses or shops:—

4 houses or under with outhouses belonging thereto	,, 4.00
Every additional house or shop	,, 1.00

Note.—For the purpose of computing the above fees a Chinese house shall be taken as having a superficial ground area, exclusive of yard space, not exceeding 400 square feet.

For minor building operations	Tls. 1.00	
,, bundings	,, 2.50	
,, placing ladders for house repairs	,, 0.50	
,, erecting sign-boards, lamps, or fences	,, 0.50	
,, mud-filling, etc.	,, 0.50	
,, ceremonial arches on or over Municipal Footpaths or across Municipal Roads	}	An initial charge of Tls. 10.00 and added thereto Tls. 2.00 for each lineal foot of the structure, to cover a period of 14 days, and thereafter a further charge of Tls. 25.00 for every 7 days.
,, cloth sunshade over ,, ,,	Tls. 1.00 per fong, minimum fee Tls. 1.00	
,, mat sunshade over ,, ,,	,, 2.00 per fong, minimum fee Tls. 2.00	

For Water Closet Installations:—

(a) For not more than three basins	Tls. 3.00
(b) For every additional basin	Tls. 0.50

ORDINARY EXPENDITURE.

Volunteer Corps, Tls. 151, 750.—This estimate shows an increase of Tls. 4,900 on last year's figure. Under Uniform provision has been made for an additional 300 recruits. A reduction of Tls. 3,500 on last year's figure is shown under Repairs to Arms and Accoutrements.

Volunteer Corps, Stock and Stores, Tls. 34,700.—A decrease of Tls. 1,300 on last year's appropriation. Provision is re-inserted for the additional Armoured Car budgeted for last year but not purchased. An increase of Tls. 7,100 is allowed for under Ammunition.

Fire Brigade, Tls. 414,690.—An increase of Tls. 35,250 on last year's estimate. Foreign and Chinese Staff Pay accounts for approximately half of this amount. Locomotion is increased by Tls. 5,000, whilst Fuel is Tls. 3,000 less than last year. This is due in part to items hitherto charged to Fuel now being allocated to Locomotion.

Fire Brigade, Stock and Stores, Tls. 18,650.—Tls. 19,100 less than the 1926 appropriation. Tls. 1,000 has been included for the purchase of Fire Alarms which are required for experimental purposes.

Police Force, Tls. 2,862,390.—Estimated expenditure for the year represents an increase of Tls. 363,640. The appropriation under Foreign Branch Pay makes provision for an increase of 50 in the authorised strength. This addition to the Foreign personnel together with automatic promotions under the Terms of Service, accounts for an increase of Tls. 127,130. The appropriation in respect of the Pay of the Japanese Branch is Tls. 18,360 in excess of last year's figure. An increase of Tls. 34,420 shown under Sikh Branch provides for Pay at revised rates. Due to an increase in the personnel and to normal promotions, the Pay of the Chinese Branch exceeds that of last year by Tls. 95,890. The augmented strength of the Force is reflected under the various other headings of expenditure.

Police Force, Stock and Stores, Tls. 236,900.—An increase of Tls. 56,970 on last year's appropriation. Furniture and Sundries account for more than half of this increase.

Health Department, Tls. 880,130.—This figure represents an increase of Tls. 107,570 on last year's estimate. Hospitals call for a further Tls. 38,860 and general administration expenses for Tls. 56,120. Provision has been inserted for grants of Tls. 5,000 to the Sacred Heart Hospital, and Tls. 2,200 to the Hospital of the Russian Orthodox Confraternity. The Country Hospital deficit for the half year ended 31st December 1926, which is defrayable by the Council, has been included.

Health Department, Stock and Stores, Tls. 23,600.—An increase of Tls. 5,000 on the 1926 appropriation.

Public Works Department, Tls. 2,848,240.—This figure compares with Tls. 2,560,780 for 1926, the increase being accountable in the main under Upkeep of Buildings, House Refuse Disposal, general administration expenses and pay of Labour.

Public Works Department, Stock and Stores, Tls. 717,000.—A decrease of Tls. 130,900 on last year's estimate. Ten motor trucks for transport service, six motor trucks for refuse disposal work and the requisite plant and materials in connection with road laying, maintenance and cleansing are provided for.

Orchestra and Band, Tls. 131,510.—A slight increase of Tls. 1,190 on the appropriation for last year, due to additional passage requirements.

Orchestra and Band, Stock and Stores, Tls. 2,300.—An increase of Tls. 1,220 on last year's figure, provision having been included for the purchase of a Harp.

Public Library, Tls. 5,960.—A slight decrease of Tls. 120 on last year's appropriation. Receipts are computed at a slightly higher figure than last year.

Educational Department, Tls. 511,460.—An increase of Tls. 16,790. The estimates for the several schools call for little comment.

From the following details it will be noted that the increase falls on three of the foreign schools, the remainder showing decreased expenditure.

<i>School.</i>	<i>1926.</i>	<i>1927.</i>
Public School for Boys	Tls. 101,990	Tls. 114,920
Public School for Girls	„ 91,260	„ 99,930
Thomas Hanbury School for Boys	„ 67,620	„ 71,640
Thomas Hanbury School for Girls	„ 68,660	„ 66,260
Public School for Chinese	„ 46,320	„ 45,810
Ellis Kadoorie Public School for Chinese	„ 41,690	„ 40,880
Nieh Chih Kuei Public School for Chinese	„ 41,210	„ 39,390
Polytechnic Public School for Chinese	„ 27,620	„ 24,330

Renewal of the Educational Grants-in-Aid included in the Budget for 1926 is allowed for.

Education, Stock and Stores, Tls. 11,630.—An increase of Tls. 3,070 on the estimate for the previous year attributable in the main to the requirements of the Polytechnic Public School for Chinese, new building.

Finance Department (including Compradore's Office), Tls. 263,210.—An increase of Tls. 18,050 provides for normal increases of Pay for the Foreign and Chinese Staffs. Passages falling due this year account for an increase of Tls. 5,710 on last year's appropriation.

Finance Department (including Compradore's Office), Stock and Stores, Tls. 2,500.—An increase of Tls. 500 on the 1926 estimates.

Secretariat (including Revenue Office), Tls. 496,940.—This figure represents a negligible increase of Tls. 500 on the appropriation for last year. In respect of the Secretary's Office an increase of Tls. 6,200 is shown. The estimates for the Revenue Office are decreased by Tls. 5,700 chiefly owing to additional receipts that it is anticipated will be forthcoming from the sale of Licence plates, etc.

Secretariat (including Revenue Office), Stock and Stores, Tls. 4,000.—An increase of Tls. 500 as compared with the 1926 appropriation.

Commissioner General's Office, Tls. 38,130.—A reduction of Tls. 1,600 on last year's figure.

Commissioner General's Office, Stock and Stores, Tls. 250.—This appropriation remains the same as for 1926.

General Charges, Tls. 508,970.—An increase of Tls. 247,760 on last year's estimate. Tls. 150,000 of this amount is in respect of Emergency Measures. Pensions and Gratuities amount to Tls. 56,650 more than last year. Grants-in-Aid are increased from Tls. 21,700 to Tls. 30,200. Rents of Municipal Properties and Leased Premises are Tls. 13,380 higher than in 1926. Tls. 14,330 has been provided to cover fees and expenses in connection with the re-assessment of Land.

Interest, Brokerage, etc., Tls. 1,768,370.—As compared with Tls. 1,511,860 for the previous year.

Redemption of Debentures, Tls. 386,370.—As compared with Tls. 314,130 in 1926.

EXTRAORDINARY EXPENDITURE.

Bridges, Tls. 15,000.—The original programme of bridge construction has been considerably modified. Provision is made for the balance of cost of reconstructing in concrete Chapoo Road Bridge over the Soochow Creek.

Bundings, Tls. 5,000.—Provision is made for Tls. 5,000 under the heading of Miscellaneous as a contingent amount to cover necessary improvements which may be undertaken by arrangement with interested parties. The original estimates provided for a large programme of work which was subsequently eliminated from the Budget.

Drainage, Tls. 91,810.—The appropriation exceeds that of the previous year by Tls. 14,140. The programme of drainage construction is much behind requirements. The position is unsatisfactory in that many roads are made up and extensively used by traffic without drains having been laid for surface drainage or the drainage of abutting properties. It is to be recognised that, wherever possible, drain construction should precede road construction to comply with the needs of sanitation. The major works provided for are in respect of drain construction in Kueiyang Road, Tls. 16,280; Chemulpo Road, Tls. 15,000; Pingliang Road, Tls. 13,600, and Thorburn Road, Tls. 17,990.

Sewerage, Tls. 150,000.—The estimated expenditure is less by Tls. 375,000 than that for the preceding year. The construction of new sewers is of pressing necessity in order to eliminate as many cesspools as possible, thereby effecting a saving in the cost of collection.

Landing Stages, Tls. 23,600.—The whole programme of landing accommodation anticipates a cost of Tls. 58,600, which is almost wholly absorbed by the scheme of improved landing facilities on the Bund towards which the Customs Authorities are contributing Tls. 35,000. Other minor works are projected on the Soochow and Yangtszepoo Creeks, comprising Landing steps at Honan Road Bridge, Tls. 4,500; additional concrete Jetty, east of Thibet Road, Tls. 900; reconstruction in concrete of Jetties Nos. 72 and 76, Tls. 1,800, and reconstruction in concrete of Lay Road Jetty, Tls. 1,400.

Land, Tls. 110,600.—The estimated expenditure is less by Tls. 369,300 than that for the preceding year. In continuation of the policy of exercising the strictest economy, many deletions have been made from the programme originally submitted. In respect of the Police Force allocation is made to provide the balance of cost of extending the Gaol site. Health Department requirements are covered by appropriations for the extension, raising, laying out and fencing of the Hungjao Cemetery. Acquisition of a new market site at the corner of Robison and Ferry Roads is also allowed for. As regards the Public Works Department, provision is made for the extension of Penang Road Dépôt and the acquisition of latrine sites. Minor requirements under Educational Department are included.

Buildings, Tls. 353,500.—In conformity with economies exercised generally in framing the current Budget, the appropriation shows a reduction of Tls. 241,770 on last year's estimate. The several items are tabulated elsewhere and only major works contemplated are recorded hereunder. Fire Brigade requirements are met, *inter alia*, by the provision of Tls. 25,000 as portion of cost of the erection of a Fire Sub-Station at West Soochow Road. The balance of cost of Indian and Chinese Quarters at Wayside Police Station is estimated at Tls. 44,500; extensions at Gordon Road Station, Tls. 15,500; new Station at the Point, portion of cost, Tls. 10,000; Goal Extensions, Tls. 50,000; new Eastern Dépôt, portion of cost, Tls. 50,000, and store and lavatory block at Louza Station, Tls. 8,000. Under Health Department requirements provision is made for a portion of the cost of an Indian and Chinese Police Hospital, Tls. 30,000. An appropriation of Tls. 40,000 appears under Public Works Department for additional Latrines. The balance of cost of the new building for the Polytechnic Public School for Chinese is estimated at Tls. 32,750.

Roads, Tls. 1,700,000.—The estimates for acquiring land for road widenings and extensions total Tls. 1,200,000, which compares with Tls. 1,500,000 for 1926. For making up and metalling roads so acquired Tls. 500,000 is allocated, compared with Tls. 490,000 for the preceding year. In connection with this matter it is to be noted that the appropriations allowed for will no more than suffice for the acquisition of land for road widenings and extensions arising out of building development and will leave no balance for carrying out any further comprehensive schemes.

MUNICIPAL BUDGET 1927.

Estimate for the year January 1 to December 31, 1927.

ORDINARY INCOME.				Tls.	Tls.	Tls.
LAND TAX.						
From January 1 to June 30 at 7/10ths of 1 per cent. and from July 1 at 8/10ths of 1 per cent. on assessed value of property as follows:—						
Central District	..	..	Taels 145,703,100			
Northern "	..	..	51,974,600			
Eastern "	..	..	74,994,300			
Western "	..	..	63,150,600			
			335,822,600			
<i>Less</i> on value of property occupied by Churches, Cemeteries and Municipal Properties ..						
			26,479,600			
			309,343,000		2,320,072	
<i>Add</i> —Increase in respect of re-assessment of land values ..					259,928	2,580,000
GENERAL MUNICIPAL RATE.						
FOREIGN.						
From January 1 to June 30 at 14 per cent. and from July 1 at 16 per cent. on Tls. 14,940,000 being assessed rental of rateable						
Foreign houses	..	..	..	2,241,000		
<i>Less</i> —Allowance for vacant houses	..	..	..	90,000		
					2,151,000	
CHINESE.						
From January 1 to June 30 at 14 per cent. and from July 1 at 16 per cent. on \$24,450,000 being assessed rental of rateable						
Chinese houses at exchange 73	..	..	..	2,677,275		
<i>Less</i> —Allowance for vacant houses	..	..	..	77,275		
					2,600,000	
SPECIAL RATE.						
FOREIGN.						
From January 1 to June 30 at 12 per cent. and from July 1 at 14 per cent. on Tls. 2,100,000 being assessed rental of Foreign houses beyond Settlement limits, under provision of the Shanghai Waterworks Co., Ltd.'s agreement 1905, the Shanghai Mutual Telephone Co., Ltd.'s agreement 1925 and under arrangement with the Electricity Department ..						
<i>Less</i> —Allowance for vacant houses	..	..	..	273,000		
				13,000		
					260,000	
CHINESE.						
From January 1 to June 30 at 12 per cent. and from July 1 at 14 per cent. on \$450,000 being assessed rental of Chinese houses beyond Settlement limits, as above, at exchange 73 ..						
<i>Less</i> —Allowance for vacant houses	..	..	..	42,705		
				2,705		
					40,000	
					11,500	5,062,500
SPECIAL ADVERTISEMENT RATE						
WHARFAGE DUES.						
Council's share of Dues on goods passed through the Custom House						650,000
LICENCE FEES.						
Hotel, Tavern and Temporary Bar	..	..	..		33,000	
Foreign Liquor Seller	..	..	..		32,000	
Chinese Wine Shop	..	..	..		33,000	
Billiard and Bowling Saloon	..	..	..		700	
Chinese Club	..	..	..		5,000	
Foreign Lodging House	..	..	..		700	
Chinese Lodging House	..	..	..		15,500	
Tea Shop	..	..	..		16,500	
Eating House, etc.	..	..	..		25,000	
Foreign Food Shop	..	..	..		1,500	
Fruit Shop and Stall	..	..	..		7,100	
Food Hawker	..	..	..		70,000	
Foreign Theatre and Cinematograph	..	..	..		19,000	
Chinese Theatre, Sing Song and Story Teller	..	..	..		13,500	
Other Entertainment	..	..	..		5,000	
Pawn Shop	..	..	..		48,000	
Exchange Shop	..	..	..		10,000	
Tobacco Shop	..	..	..		19,000	
Gold Smiths and Silver Smiths Shop	..	..	..		2,500	
Cargo Boat	..	..	..		7,000	
Ferry and Passenger Boat	..	..	..		1,300	
Launch	..	..	..		5,500	
Chinese Boat	..	..	..		4,000	
Sampan	..	..	..		700	
Private-owned Pony and Carriage	..	..	..		6,400	
Livery Stable	..	..	..		12,600	
Public Motor Garage, Motor Vehicle and Freight Trailer	..	..	..		390,000	
Bicycle	..	..	..		40,000	
Cart	..	..	..		90,000	
Pedicab	..	..	..		100	
Private-owned Ricscha	..	..	..		202,000	
Public Ricscha	..	..	..		172,000	
Sedan Chair	..	..	..		50	
Wheelbarrow	..	..	..		70,000	
Firearm	..	..	..		10,000	
Dog	..	..	..		4,700	
Sing Song House	..	..	..		35,000	
Lotteries	..	..	..		5,000	
Miscellaneous	..	..	..		4,000	
					1,417,350	9,709,850

Carried forward

MUNICIPAL BUDGET 1927—continued.

ORDINARY INCOME—continued.

	Tls.	Tls.	Tls.
<i>Brought forward</i>			9,709,850
RENT OF MUNICIPAL PROPERTIES.			
Markets—			
Maloo	15,000		
Hongkew	65,000		
Elgin	7,000		
North Fokien	4,000		
Purdon	4,500		
East Hongkew	6,000		
Sinza	9,000		
Mohawk	5,000		
Sungpan	2,800		
Yangtszepoo	2,000		
Tsitsihar	1,200		
Wayside	6,000		
Wuchow	3,200		
Assessed Rentals of Municipal Offices and Quarters		130,700	
Miscellaneous		63,000	
		40,000	233,700
REVENUE FROM PUBLIC AND MUNICIPAL UNDERTAKINGS.			
Shanghai Waterworks Co., Ltd.			
Final dividend for 1926 on 3,532 shares and Interim dividend for 1927 on 4,238 shares		49,600	
<i>Note.—975 fully paid shares were issued to the Council under provision of the Agreement of July 1, 1905.</i>			
Shanghai Gas Co., Ltd., Royalty			
Shanghai Mutual Telephone Co., Ltd.		1,000	
Dividend on 1,666 shares from April 1, 1926 to March 31, 1927		6,200	
<i>Note.—1,000 fully paid shares were issued to the Council under provision of the Agreement of June 15, 1908.</i>			
Shanghai Electric Construction Co., Ltd., Royalty of 5 per cent. on gross receipts from Tramway Service			
China General Omnibus Co., Ltd., Route mile fees		130,000	
Electricity Department, contribution to General Funds		8,500	
Convict Labour		1,200,000	
Concreteware Manufactory		25,000	
Pingchiao Quarry		65,000	
Public Works Dept. Workshops		10,000	
		40,000	1,535,300
MISCELLANEOUS.			
Trust Funds, amounts written off }			50,000
Sales of Stores, etc. }			
Deficit from 1926			11,528,850
			18,300
Total carried to Summary			11,510,550

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE.

	Tls.	Tls.	Tls.
VOLUNTEER CORPS.			
<i>Pay.</i>			
Foreigners.			
Commandant	12,000		
Adjutant	5,740		
2 Sergeant Majors	6,000		
Quartermaster Sergeant	4,320		
Assistant Quartermaster Sergeant	3,230		
Stenographer	1,500		
		32,790	
Children's Bonus		360	
Chinese.			
Headquarters Staff		6,890	
			40,040
Superannuation		900	
Pension Contributions		2,620	
Passages		1,130	
Medical Aid		600	
Allowances for attending Schools of Instruction, etc.		300	
Locomotion		7,000	
Fuel		2,840	
Light		3,000	
Water		600	
Printing, Stationery, etc.		3,400	
Insurance		1,950	
Telephone Service		850	
Postage		250	
Uniform		25,700	
Band		1,800	
Artillery Units		12,000	
Repairs to Arms and Accoutrements		3,500	
Ammunition		27,000	
Camps of Exercise		8,800	
Subscription to N.R.A.		70	
Maintenance of Range		7,500	
Chinese Government Land Tax		200	
Miscellaneous		1,700	
		113,710	
Less—Sale of Cartridge Cases, etc.		2,000	
			111,710
Total carried to Summary			151,750
STOCK AND STORES.			
Armoured Car, Spare Parts, etc.			5,800
Ponies			500
Engineer Company—Stores			300
Furniture and Sundries			4,000
Medical Outfit for Units			400
Ammunition			23,700
Total carried to Summary			34,700
<i>Credit.</i>			
Value of Stores issued			29,000
Total carried to Summary			Cr. 29,000

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

	Tls.	Tls.	Tls.
FIRE BRIGADE.			
<i>Pay.</i>			
Foreigners.			
Chief Officer	11,400		
Deputy Chief Officer	7,200		
Third Officer	6,000		
Fourth Officer	4,200		
District Officer	3,600		
5 Station Officers	15,900		
10 Assistant Station Officers	25,530		
20 Sub-Officers	40,800		
2 Engineering Assistants	7,800		
Clerical Assistant	3,890		
Inspecting Officer	2,160		
Assistant Inspecting Officer	1,800		
Workshop Officer	2,820		
Stores Officer	2,040		
Supervisor	1,200		
Stenographer	280		
26 Watchtower Men	18,260		
		154,880	
Children's Bonus		2,520	
Language Bonus		2,500	
Chinese.			
18 Office and Store Staff	9,590		
67 Motor and Fire Float Staff	26,300		
340 Firemen	72,000		
63 Artificers, etc.	21,150		
30 Watchroom Operators	8,060		
Chinese Tuition	450		
		137,550	
			297,450
<i>Superannuation</i>		16,050	
<i>Passages</i>		7,690	
<i>Expenses of Engaging Staff</i>		100	
<i>Medical Aid</i>		9,000	
<i>Locomotion</i>		10,000	
<i>Fuel</i>		10,000	
<i>Light</i>		5,100	
<i>Water</i>		2,500	
<i>Printing, Stationery, etc.</i>		1,800	
<i>Insurance</i>		7,000	
<i>Uniform</i>		22,250	
<i>Plant and Equipment, maintenance and repairs</i>		13,000	
<i>Hose Renewals</i>		18,000	
<i>Telephone Service</i>		3,000	
<i>Contribution to Recreation Fund</i>		250	
<i>Miscellaneous</i>		1,500	
		127,240	
<i>Less—Receipts for Services of Fire Float, etc.</i>	2,000		
" " Watching and Salvage Services	8,000		
		10,000	
			117,240
			<u>414,690</u>
STOCK AND STORES.			
<i>Escape Wheels</i>			1,220
<i>2 Trailers</i>			1,200
<i>Ladder</i>			500
<i>5 Self Starters</i>			2,250
<i>Fire Alarms</i>			1,000
<i>Appliances and Tools</i>			5,080
<i>Workshop Equipment</i>			2,400
<i>Furniture and Sundries</i>			5,000
			<u>18,650</u>
			<u>18,650</u>

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

						Tls.	Tls.	Tls.
POLICE FORCE.								
<i>Pay and Allowances.</i>								
<i>Foreign Branch.</i>								
<i>Pay.</i>								
Commissioner .. .. .	..	..	..	..	..	18,000		
Deputy Commissioner .. .. .	..	..	..	..	..	12,000		
11 Assistant Commissioners .. .. .	..	..	..	..	..	76,900		
Director of Criminal Intelligence .. .. .	..	..	..	..	..	9,600		
Chief Clerk, Provisional Court .. .. .	..	..	..	..	..	7,200		
5 Superintendents .. .. .	..	..	..	..	..	26,190		
4 Detective Superintendents .. .. .	..	..	..	..	..	23,870		
5 Chief Inspectors .. .. .	..	..	..	..	..	18,950		
4 Chief Detective Inspectors .. .. .	..	..	..	..	..	18,530		
Head Gaoler .. .. .	..	..	..	..	..	4,310		
33 Inspectors .. .. .	..	..	..	..	..	103,130		
6 Detective Inspectors .. .. .	..	..	..	..	..	21,010		
3 Assistant Gaolers .. .. .	..	..	..	..	..	9,250		
46 Sub-Inspectors .. .. .	..	..	..	..	..	116,770		
8 Detective Sub-Inspectors .. .. .	..	..	..	..	..	23,860		
8 Senior Warders .. .. .	..	..	..	..	..	21,130		
139 Sergeants .. .. .	..	..	..	..	..	288,370		
17 Detective Sergeants .. .. .	..	..	..	..	..	42,190		
16 Warders .. .. .	..	..	..	..	..	33,380		
85 Constables .. .. .	..	..	..	..	..	107,530		
3 Assistant Warders .. .. .	..	..	..	..	..	5,460		
3 Temporary Vehicle Inspectors .. .. .	..	..	..	..	..	5,760		
2 Clerical Assistants .. .. .	..	..	..	..	..	5,670		
2 Stenographers .. .. .	..	..	..	..	..	5,040		
Printer .. .. .	..	..	..	..	..	3,600		
25 Temporary Constables .. .. .	..	..	..	..	..	16,410		
2 Russian Translators .. .. .	..	..	..	..	..	4,500		
2 Wardresses .. .. .	..	..	..	..	..	2,110		
Children's Bonus .. .. .	..	..	..	..	..		1,030,720	
Language Bonus .. .. .	..	..	..	..	..		17,820	
Allowances.							55,860	
District, etc. .. .. .	..	..	..	..	..	10,260		
Shanghai Provisional Court .. .. .	..	..	..	..	..	6,240		
Special Duty .. .. .	..	..	..	..	..	1,740		
Stenographer .. .. .	..	..	..	..	..	240		
Drill .. .. .	..	..	..	..	..	90		
							18,570	1,122,970
<i>Japanese Branch.</i>								
<i>Pay.</i>								
Inspector .. .. .	..	..	..	..	..	1,970		
Detective Inspector .. .. .	..	..	..	..	..	2,360		
Sub-Inspector .. .. .	..	..	..	..	..	1,500		
18 Sergeants .. .. .	..	..	..	..	..	22,780		
4 Detective Sergeants .. .. .	..	..	..	..	..	5,680		
54 Constables .. .. .	..	..	..	..	..	42,280		
5 Detective Constables .. .. .	..	..	..	..	..	5,000		
2 Translators .. .. .	..	..	..	..	..	2,720		
Deferred Pay .. .. .	..	..	..	..	..		84,290	
Language Bonus .. .. .	..	..	..	..	..		8,210	
Allowances.							6,150	
Rent .. .. .	..	..	..	..	..	1,370		
Plain Clothes .. .. .	..	..	..	..	..	260		
							1,630	100,280
<i>Sikh Branch.</i>								
<i>Pay.</i>								
2 Inspectors .. .. .	..	..	..	..	..	2,150		
7 Havildar Majors .. .. .	..	..	..	..	..	2,200		
Assistant Gaoler .. .. .	..	..	..	..	..	630		
3 Head Warders .. .. .	..	..	..	..	..	1,040		
92 Havildars .. .. .	..	..	..	..	..	20,570		
19 Havildar Warders .. .. .	..	..	..	..	..	4,910		
22 Naiks .. .. .	..	..	..	..	..	4,750		
8 Naik Warders .. .. .	..	..	..	..	..	1,890		
584 Constables .. .. .	..	..	..	..	..	90,140		
187 Warders .. .. .	..	..	..	..	..	33,580		
Granthi .. .. .	..	..	..	..	..	480		
2 Interpreters .. .. .	..	..	..	..	..	1,450		
28 Cooks .. .. .	..	..	..	..	..	5,090		
Deferred Pay .. .. .	..	..	..	..	..		168,880	
Language Bonus .. .. .	..	..	..	..	..		23,820	
Allowances.							10,320	
Rations .. .. .	..	..	..	..	..	60,000		
Rent .. .. .	..	..	..	..	..	5,700		
Gaol Posts .. .. .	..	..	..	..	..	190		
Drill .. .. .	..	..	..	..	..	190		
Traffic .. .. .	..	..	..	..	..	2,150		
Special Duty .. .. .	..	..	..	..	..	320		
							68,550	271,570
<i>Carried forward</i>								1,494,820

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

	Tls.	Tls.	Tls.
<i>Brought forward</i>			1,494,820
POLICE FORCE—continued.			
Chinese Branch.			
Pay.			
4 Inspectors	4,400		
5 Detective Inspectors	5,280		
11 Sub-Inspectors	8,320		
8 Detective Sub-Inspectors	6,380		
3 Sergeant Majors	900		
141 Sergeants	35,770		
49 Acting Sergeants	10,690		
22 Detective Sergeants	8,720		
1,913 Constables	303,960		
122 Detective Constables	31,490		
12 Reformatory Supervisors	2,650		
2 Clerical Assistants	4,520		
105 Clerks	73,230		
2 Intelligence Clerks and Translators	2,720		
3 Intelligence Officers	3,490		
4 Intelligence Assistants	1,500		
2 Intelligence Agents	510		
30 Teachers	13,600		
27 Interpreters	15,930		
2 Guarantor Checkers	610		
141 Coolies	20,440		
28 Cargo Overseers	3,990		
Subordinate Staff	26,700		
		585,800	
Deferred Pay		1,700	
Language Bonus		740	
Allowances.			
Traffic	5,200		
Drill and Gatemen	140		
Merit	520		
Rent	260		
Special Duty	1,320		
		7,440	
			595,680
<i>Superannuation</i>		120,580	
<i>Passages</i>		135,000	
<i>Recruiting Expenses</i>		18,780	
<i>Uniform and Equipment</i>		145,000	
<i>Locomotion</i>		60,000	
Medical Aid.			
Medicines	5,000		
Hospital Charges, Operations, etc.	40,000		
Surgeons' Fees	13,500		
		58,500	
Patrol Ponies.			
Pay of Mafoos	3,840		
Fodder, Shoeing, Clipping, etc.	6,100		
Repairs to Saddlery	400		
		10,340	
<i>Fuel</i>		72,000	
<i>Light—General</i>	40,750		
Oil for Police lamps	1,450		
		42,200	
<i>Water</i>		9,630	
<i>Printing, Stationery, etc.</i>		19,500	
<i>Insurance</i>		5,600	
<i>Telephone Service</i>		11,050	
<i>Funeral Expenses</i>		500	
Expenses of Prisoners.			
Food	90,000		
Clothing	15,000		
Photographs	1,600		
Miscellaneous	13,400		
		120,000	
			828,680
<i>Carried forward</i>			2,090,500

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

	Tls.	Tls.	Tls.
<i>Brought forward</i>		828,680	2,090,500
POLICE FORCE—continued.			
<i>Expenses of catching Stray Dogs</i>		3,480	
<i>Maintenance and Repairs.</i>			
Furniture	22,000		
Arms	3,320		
<i>Rewards</i>		25,320	
<i>Musketry Course</i>		9,500	
<i>Legal Expenses</i>		12,200	
<i>Contribution to Recreation Fund</i>		500	
<i>Publicity</i>		3,780	
<i>Miscellaneous</i>		500	
		14,000	
			897,960
<i>Less—Shanghai Provisional Court, Contribution towards pay and expenses of personnel seconded</i>		32,420	2,988,460
<i>Convict Labour Pay and Expenses of Police transferred</i>		7,870	
<i>Subordinate Staff</i>		22,730	
<i>Receipts for Special Services</i>		60,000	
<i>Proceeds from sale of Unclaimed Property</i>		2,000	
<i>Dog Redemption Fees</i>		1,050	
			126,070
Total carried to Summary			2,862,390
STOCK AND STORES.			
<i>Furniture and Sundries</i>			46,000
<i>Fire Hose and Appliances</i>			1,720
<i>12 Motor Cars</i>			12,180
<i>Motor Truck</i>			6,440
<i>2 Motor Dog Carts</i>			3,000
<i>300 Automatic Pistols</i>			12,310
<i>2 Tear Gas Guns</i>			750
<i>50 Bullet Proof Vests</i>			7,440
<i>Ammunition</i>			6,460
<i>24 Bicycles</i>			1,800
<i>Uniform and Equipment</i>			135,000
<i>Traffic Control Gear</i>			1,500
<i>Band Instruments</i>			1,200
<i>Motor Transport Equipment</i>			1,100
Total carried to Summary			236,900
Credit.			
Value of Stores issued			155,000
Total carried to Summary			Cr.155,000

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

	Tls.	Tls.	Tls.
HEALTH DEPARTMENT.			
HEALTH OFFICE.			
GENERAL.			
<i>Pay.</i>			
Foreigners.			
Commissioner	22,800		
Deputy Commissioner	12,000		
4 Assistant Commissioners	42,000		
3 Second Assistant Commissioners	20,520		
2 Analysts and Pharmacists	18,570		
2 Pharmacists	10,050		
4 Laboratory Assistants	11,500		
Chief Clerk	6,300		
8 Clerical Assistants	22,310		
2 Stenographers and Typists	4,300		
6 Chief Inspectors	33,420		
28 Inspectors	86,440		
8 Sanitary Overseers	17,290		
2 Dispensers	1,310		
Japanese Interpreter	2,340		
Children's Bonus		311,150	
Language Bonus		4,200	
		7,000	
Chinese.			
Office Staff, Foremen, Coolies, etc.	42,000		
Special Police Services	1,500		
		43,500	
			365,850
<i>Superannuation</i>		30,960	
<i>Passages</i>		24,850	
<i>Expenses of Engaging Staff</i>		800	
<i>Medical Aid</i>		8,000	
<i>Locomotion</i>		14,000	
<i>Fuel</i>		7,000	
<i>Light</i>		3,650	
<i>Water</i>		6,000	
<i>Printing, Stationery, etc.</i>		3,000	
<i>Insurance</i>		1,700	
<i>Telephone Service</i>		3,100	
<i>Notification of Infectious Disease</i>		1,000	
<i>Medical Library</i>		1,600	
<i>Laboratory Apparatus, Animals and Chemicals</i>		46,400	
<i>Disinfection</i>		8,800	
<i>Sanitary Apparatus and Materials</i>		2,000	
<i>House Refuse Collection</i>		75,000	
<i>Venereal Diseases Prevention, Diagnosis and Treatment</i>		16,000	
<i>Tuberculosis Clinic</i>		14,250	
<i>Maintenance and Repairs</i>		2,400	
<i>Rent of Branch Offices</i>		850	
<i>Publicity</i>		3,700	
<i>Miscellaneous</i>		900	
			275,960
PLAGUE PREVENTION.			
<i>Pay of Chinese Staff.</i>			
Rat Coolies			
Rat Proofers			
Transport Coolies			
<i>Sanitary Apparatus and Materials</i>			
<i>Disinfection</i>			
<i>Rat-proofing Materials, etc.</i>			
<i>Miscellaneous</i>			
			8,000
MOSQUITO AND FLY REDUCTION.			
<i>Pay of Chinese Staff.</i>			
Coolies		8,270	
<i>Sanitary Apparatus and Materials, etc.</i>		10,530	
			18,800
			668,610
<i>Less—Receipts from Laboratory</i>		75,000	
Contribution from French Municipal Council to Laboratory		5,000	
Slaughterhouse Fees		30,000	
			110,000
			558,610
Total carried to Summary			

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

	Tls.	Tls.	Tls.
HEALTH DEPARTMENT—continued.			
HOSPITALS.			
VICTORIA NURSING HOME.			
<i>Pay and Sundry Expenses of Nursing Staff</i>	86,320		
<i>Pay of Chinese Staff</i>	8,800		
		95,120	
<i>Locomotion</i>		700	
<i>Fuel</i>		12,000	
<i>Light</i>		2,300	
<i>Water</i>		900	
<i>Printing, Stationery, etc.</i>		1,200	
<i>Insurance</i>		540	
<i>Telephone Service</i>		450	
<i>Drugs and Instruments</i>		6,000	
<i>Messing</i>		28,000	
<i>Washing</i>		5,000	
<i>Maintenance and Repairs</i>		3,500	
<i>Miscellaneous</i>		500	
		156,210	
<i>Less—Fees from Patients</i>		80,000	76,210
ISOLATION HOSPITAL.			
<i>Pay and Sundry Expenses of Nursing Staff</i>	38,800		
<i>Pay of Chinese Staff</i>	16,000		
		54,800	
<i>Fuel</i>		10,000	
<i>Light</i>		1,400	
<i>Water</i>		750	
<i>Printing, Stationery, etc.</i>		500	
<i>Insurance</i>		660	
<i>Telephone Service</i>		540	
<i>Drugs, Instruments and Disinfectants</i>		3,000	
<i>Messing</i>		19,000	
<i>Washing</i>		3,000	
<i>Maintenance and Repairs</i>		3,500	
<i>Miscellaneous</i>		400	
		97,550	
<i>Less—Receipts from Patients</i>		8,000	89,550
ISOLATION HOSPITAL FOR CHINESE.			
<i>Pay and Sundry Expenses of Nursing Staff</i>	5,600		
<i>Pay of Chinese Staff</i>	6,100		
		11,700	
<i>Fuel</i>		700	
<i>Light</i>		500	
<i>Water</i>		200	
<i>Printing, Stationery, etc.</i>		250	
<i>Insurance</i>		90	
<i>Telephone Service</i>		50	
<i>Drugs, Instruments and Disinfectants</i>		2,500	
<i>Messing</i>		3,000	
<i>Washing</i>		1,000	
<i>Maintenance and Repairs</i>		1,400	
<i>Miscellaneous</i>		150	
		21,540	
<i>Less—Receipts from Patients</i>	3,000		
<i>Contribution from French Municipal Council</i>	1,500		
		4,500	17,040
			182,800
<i>Carried forward</i>			

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

	Tls.	Tls.	Tls.
<i>Brought forward</i>			182,800
HEALTH DEPARTMENT—continued.			
HOSPITALS—continued.			
POLICE HOSPITAL (INDIANS).			
<i>Pay and Sundry Expenses of Nursing Staff</i>	2,950		
<i>Pay of Chinese Staff</i>	1,250		
		4,200	
<i>Fuel</i>		1,000	
<i>Light</i>		100	
<i>Water</i>		100	
<i>Printing, Stationery, etc.</i>		250	
<i>Insurance</i>		30	
<i>Telephone Service</i>		100	
<i>Drugs and Instruments</i>		1,300	
<i>Messing</i>		1,300	
<i>Washing</i>		150	
<i>Maintenance and Repairs</i>		1,000	
<i>Miscellaneous</i>		50	
		9,580	
<i>Less—Fees from Patients</i>		8,000	1,580
POLICE HOSPITAL (CHINESE).			
<i>Pay and Sundry Expenses of Nursing Staff</i>	2,950		
<i>Pay of Chinese Staff</i>			
<i>8 Medical Assistants</i>	18,300		
<i>Boys, Coolies, etc.</i>	2,500		
		23,750	
<i>Locomotion</i>		700	
<i>Fuel</i>		1,600	
<i>Light</i>		200	
<i>Water</i>		100	
<i>Printing, Stationery, etc.</i>		250	
<i>Insurance</i>		50	
<i>Telephone Service</i>		90	
<i>Drugs and Instruments</i>		2,250	
<i>Messing</i>		2,000	
<i>Washing</i>		300	
<i>Maintenance and Repairs</i>		1,400	
<i>Miscellaneous</i>		100	
		32,790	
<i>Less—Fees from Patients</i>		13,000	19,790
SANATORIUM.			
<i>Pay and Sundry Expenses of Nursing Staff</i>	3,950		
<i>Pay of Chinese Staff</i>	2,200		
		6,150	
<i>Locomotion</i>		500	
<i>Fuel</i>		500	
<i>Light</i>		650	
<i>Printing, Stationery, etc.</i>		120	
<i>Insurance</i>		250	
<i>Telephone Service</i>		60	
<i>Drugs, Instruments and Disinfectants</i>		300	
<i>Messing</i>		4,000	
<i>Washing</i>		200	
<i>Maintenance and Repairs</i>		1,200	
<i>Miscellaneous</i>		400	
		14,330	
<i>Less—Receipts from Visitors</i>		7,000	7,330
<i>Carried forward</i>			211,500

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

	Tls.	Tls.	Tls.
<i>Brought forward</i>			211,500
HEALTH DEPARTMENT—continued.			
HOSPITALS—continued.			
PRIVATE NURSING SERVICE.			
<i>Pay and Sundry Expenses of Nursing Staff</i>	23,300		
<i>Pay of Chinese Staff</i>	1,800		
		25,100	
<i>Fuel</i>		1,500	
<i>Light</i>		270	
<i>Water</i>		80	
<i>Printing, Stationery, etc.</i>		200	
<i>Insurance</i>		30	
<i>Telephone Service</i>		140	
<i>Messing</i>		3,000	
<i>Washing</i>		450	
<i>Maintenance and Repairs</i>		1,000	
<i>Miscellaneous</i>		300	
		32,070	
<i>Less—Receipts from Municipal Nurses:—</i>			
<i>Assessed value of Quarters</i>	1,000		
<i>Fees</i>	12,000		
		13,000	
			19,070
AMBULANCE SERVICE.			
<i>Pay of Chinese Staff</i>		1,440	
<i>Insurance</i>		300	
<i>Maintenance and Repairs</i>		2,420	
		4,160	
<i>Less—Fees</i>		2,800	
			1,360
Total carried to Summary			231,930

DETAILS OF PAY AND SUNDRY EXPENSES OF NURSING STAFF.

Pay.	Tls.
<i>7 Matrons and 1 Assistant Matron</i>	26,690
<i>40 Nurses</i>	62,200
<i>35 Assistant and Probationer Nurses</i>	20,230
<i>1 Housekeeper</i>	900
<i>3 Attendants</i>	6,500
<i>Custodian</i>	1,860
	118,380
<i>Children's Bonus</i>	540
<i>Language Bonus</i>	2,200
Sundry Expenses.	
<i>Superannuation</i>	13,600
<i>Passages</i>	21,000
<i>Medical Aid</i>	5,000
<i>Uniform</i>	2,500
<i>Expenses of Engaging Staff</i>	650
	42,750
	163,870

Allocated to the various hospitals as under:—

<i>Victoria Nursing Home</i>	86,320
<i>Isolation Hospital</i>	38,800
<i>Isolation Hospital for Chinese</i>	5,600
<i>Police Hospital (Indians)</i>	2,950
" <i>(Chinese)</i>	2,950
<i>Sanatorium</i>	3,950
<i>Private Nursing Service</i>	23,300
	163,870

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

	Tls.	Tls.	Tls.
HEALTH DEPARTMENT—continued.			
CEMETERIES, CREMATORIUM AND PUBLIC MORTUARY.			
<i>Pay.</i>			
Foreigners		4,540	
Children's Bonus		360	
Language Bonus		100	
Chinese		7,550	12,550
<i>Superannuation</i>		460	
<i>Passages</i>		3,150	
<i>Locomotion</i>		1,000	
<i>Medical Aid</i>		200	
<i>Grave Contractor, etc.</i>		6,500	
<i>Fuel</i>		600	
<i>Insurance</i>		140	
<i>Telephone Service</i>		300	
<i>Maintenance and Repairs</i>		700	
<i>Miscellaneous</i>		400	13,450
			26,000
<i>Less—Fees for Cremation</i>		2,500	
" <i>Grave making</i>		10,300	
" <i>Grave Spaces</i>		8,600	
" <i>Reservation</i>		2,000	23,400
			2,600
SWIMMING BATHS.			
<i>Pay.</i>			
Foreigners.			
Part Service of Inspector		250	
Chinese		720	970
<i>Superannuation</i>		20	
<i>Light</i>		650	
<i>Water</i>		1,600	
<i>Insurance</i>		70	
<i>Telephone Service</i>		80	
<i>Maintenance and Repairs</i>		500	
<i>Miscellaneous</i>		400	3,320
			4,290
<i>Less—Receipts from Bathers</i>			7,000
			Cr. 2,710
EXTRA-DEPARTMENTAL.			
<i>Port Health Work.—Contribution to maintenance of Customs Quarantine Station</i>			6,000
<i>Country Hospital, deficit for the half year ended December 31, 1926</i>			13,000
<i>Grant to General Hospital</i>	35,500		
" <i>Shantung Road Hospital</i>	20,000		
" <i>St. Luke's Hospital</i>	5,000		
" <i>Sacred Heart Hospital</i>	5,000		
" <i>St. Elizabeth's Hospital</i>	1,000		
" <i>Paulun Hospital</i>	2,000		
" <i>Hospital of the Russian Orthodox Confraternity</i>	2,200		
			70,700
			89,700
STOCK AND STORES.			
<i>Hospital Fittings, Furniture and Apparatus</i>			3,150
<i>Pathological Laboratory—Fittings, Apparatus, etc.</i>			2,200
<i>Chemical Laboratory—Fittings and Apparatus</i>			700
<i>Dispensary—Fittings and Apparatus</i>			100
<i>2 Motor Cars</i>			3,500
<i>Motor Ambulance</i>			4,000
<i>Open Air Swimming Pool, Filtration Plant</i>			1,000
<i>Cemetery Fittings and Apparatus</i>			500
<i>Steam Disinfection Plant</i>			5,000
<i>Office Furniture and Sundries</i>			3,450
			23,600
			23,600

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

	Tls.	Tls.	Tls.
PUBLIC WORKS DEPARTMENT.			
GENERAL.			
<i>Pay.</i>			
Foreigners.			
Commissioner	22,800		
Deputy Commissioner	14,100		
Chief Assistant Engineer	10,800		
18 Assistant Engineers	99,980		
Architect	7,200		
7 Assistant Architects and Draughtsmen	30,750		
Land Surveyor	10,800		
10 Assistant Land Surveyors	66,840		
Building Surveyor	9,800		
3 Assistant Building Surveyors	18,300		
Chief Clerk	7,200		
Accountant and Sub-Accountant	11,280		
14 Clerical Assistants	42,240		
25 Clerks of Works	94,320		
14 Inspectors	46,920		
17 Assistant Inspectors	45,280		
Custodians of Administration Building	4,140		
Indian Watchmen	730		
		543,480	
Children's Bonus		14,750	
Consulting Engineer		1,200	
Language Bonus		3,000	
Chinese.			
Survey Foremen and Coolies	21,600		
Assistant Engineers, Surveyors, Tracers, etc.	85,890		
Clerks and Storekeepers	50,520		
Office Boys, Messengers and Coolies	7,820		
Chinese Tuition	1,000		
		166,830	
			729,260
<i>Superannuation</i>		54,310	
<i>Passages</i>		46,570	
<i>Expenses of Engaging Staff</i>		50	
<i>Medical Aid</i>		15,000	
<i>Locomotion</i>		45,000	
<i>Fuel</i>		2,500	
<i>Light</i>		3,500	
<i>Water</i>		600	
<i>Printing, Stationery, etc.</i>		9,500	
<i>Insurance</i>		950	
<i>Telephone Service</i>		4,500	
<i>Drawing Materials and Instruments</i>		12,000	
<i>Miscellaneous</i>		1,000	
			195,480
			924,740
<i>Less—</i> Building Permit Fees		18,000	
Private Works Supervision Fees		14,000	
Miscellaneous Permit Fees		12,000	
Sale of Plans and Tracings		2,000	
Charged to Industrial Undertakings, etc.		67,530	
			113,530
Total carried to Summary			811,210

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

	Tls.	Tls.	Tls.
PUBLIC WORKS DEPARTMENT—continued.			
BUILDINGS.			
<i>Upkeep and General Repairs to Buildings and Compounds:—</i>			
Administration Building			36,020
Volunteer Corps			8,480
Fire Brigade			31,300
<i>Police Force:—</i>			
Stations and Quarters		60,320	
Gaols		26,610	
			86,930
<i>Health Department:—</i>			
Health Office, Quarters, Markets, etc.		23,900	
Victoria Nursing Home		3,500	
Mental Ward		1,000	
Maternity Ward		660	
Nurses' Quarters		750	
Private Nursing Service		400	
Isolation Hospital		14,210	
Isolation Hospital for Chinese		14,270	
Police Hospital (Indians)		100	
Police Hospital (Chinese)		900	
Mokanshan Sanatorium		2,000	
Cemeteries		9,860	
Public Swimming Bath		1,000	
Open-air Swimming Pool		1,600	
			74,150
<i>Public Works Department:—</i>			
Town Hall		2,600	
Depôts, Godowns, Quarters, etc.		10,240	
			12,840
Parks and Open Spaces			7,680
<i>Educational Department:—</i>			
Public School for Boys		5,000	
Public Schools for Girls		8,730	
Thomas Hanbury School for Boys		2,160	
Thomas Hanbury School for Girls		6,000	
Public School for Chinese		2,000	
Ellis Kadoorie Public School for Chinese		1,480	
Nieh Chih Kuei Public School for Chinese		1,530	
Polytechnic Public School for Chinese		700	
			27,600
Total carried to Summary			285,000

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

	Tls.	Tls.	Tls.
PUBLIC WORKS DEPARTMENT—continued.			
CREEKS AND RIVER.			
<i>Repairs and Renewals to:—</i>			
Bridges		20,000	
Bundings		20,000	
Jetties and Pontoons		12,000	52,000
<i>Dredging and Cleaning Creeks and Ditches</i>			40,000
<i>Less—Receipts for hire of Dredger</i>			92,000 500
Total carried to Summary			91,500
DRAINAGE AND SEWERAGE.			
<i>Drainage.</i>			
<i>Reconstructing Drains in:—</i>			
Chekiang Road from Nanking Road to Soochow Road	8,000		
Szechuen Road from Hankow Road to Kiukiang Road	3,000		
Yunnan Road from Nanking Road to Foochow Road	3,200		
		14,200	
<i>Maintenance of Drains</i>		15,000	29,200
<i>Sewerage.</i>			
<i>Disposal of Cesspool Contents:—</i>			
Working expenses of Vacuum Tank Wagons	65,000		
" " " Contractor	10,800		
		75,800	
<i>Treatment Works:—</i>			
Pay—Chinese	4,000		
Power and Light	50,500		
Maintenance of Plant	5,600		
		60,100	
<i>Sewers:—</i>			
Cleaning and Flushing		6,000	
<i>Pumping Chambers:—</i>			
Pay—Chinese	8,300		
Power and Light	24,800		
Maintenance of Plant	6,300		
		39,400	
<i>Insurance</i>		500	181,800
<i>Less—Receipts from sale of Ordure</i>			211,000 136,500
Total carried to Summary			74,500
HOUSE REFUSE DISPOSAL.			
<i>Pay.</i>			
Chinese			2,300
Collection			9,000
Barging			77,000
Working expenses of pulverizer			2,400
" " " patrol boat			2,100
Maintenance of chutes			500
Miscellaneous			500
Total carried to Summary			93,800

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

	Tls.	Tls.	Tls.
PUBLIC WORKS DEPARTMENT—continued.			
ROADS.			
MAINTENANCE OF ROADS AND FOOTWAYS.			
<i>Pay.</i>			
Chinese		215,000	
Medical Aid		600	
Locomotion		1,300	
Insurance		4,000	
<i>Materials:—</i>			
Granite chips, broken stone, sand, cement, etc.		493,470	
Haulage		59,000	
Tools, renewals and repairs		40,000	
Boundary Stones		400	
Street Name-plates		1,200	
Maintenance of Asphaltic Concrete Plant		111,000	
Working Expenses of Steam Rollers		30,000	
Chinese Government Land Tax		300	
Raking and Repairing Mud Roads		30,000	
Moving Hydrants and Tramway Standards		2,000	
Miscellaneous		1,500	
		989,770	
Less—Contribution from Tramway Co. for maintenance of macadam track surface	25,000		
Contribution from Tramway Co. towards reconstruction of railless car routes	25,000		
		50,000	
			939,770
CLEANSING AND WATERING ROADS.			
<i>Pay.</i>			
<i>Foreigners.</i>			
Inspectors	12,240		
Children's Bonus	720		
Language Bonus	290		
		13,250	
Chinese		83,850	
		97,100	
Superannuation		1,260	
Passages		4,130	
Medical Aid		500	
Locomotion		900	
Insurance		600	
Uniform		900	
<i>Materials:—</i>			
Water	8,000		
Gritting Wood Paving	1,420		
		9,420	
<i>Haulage:—</i>			
Stud	37,000		
Mafoos	11,500		
Working expenses of mechanical water wagons	6,000		
Maintenance of carts and harness	10,000		
Barging away road detritus	3,000		
		67,500	
Tools, renewals and repairs		7,500	
Miscellaneous		300	
		190,110	
Less—Contribution from Tramway Co. for cleaning rail grooves		2,200	
			187,910
Total carried to Summary			1,127,680
LIGHTING.			
Electricity			173,000
Gas			26,000
<i>Extensions.</i>			
Electricity and Gas			8,000
Total carried to Summary			207,000

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

						Tls.	Tls.	Tls.
PUBLIC WORKS DEPARTMENT—continued.								
PARKS AND OPEN SPACES.								
<i>Pay.</i>								
Foreigners.								
Superintendent .. .. .	..	..	..	..	..	7,200		
Assistant Superintendent .. .. .	..	..	..	..	..	3,870		
2 Park-keepers .. .. .	..	..	..	..	..	5,160		
Indian Watchmen .. .. .	..	..	..	..	..	810		
							17,040	
Children's Bonus .. .. .	..	..	..	..	..		360	
Chinese.								
Writers, Foremen, Gardeners, etc. .. .. .	..	..	..	..	..	13,500		
Labour .. .. .	..	..	..	..	..	44,000		
							57,500	
								74,900
<i>Superannuation</i> .. .. .	..	..	..	..	..		1,620	
<i>Medical Aid</i> .. .. .	..	..	..	..	..		800	
<i>Passages</i> .. .. .	..	..	..	..	..		3,800	
<i>Locomotion</i> .. .. .	..	..	..	..	..		1,500	
<i>Uniform</i> .. .. .	..	..	..	..	..		500	
<i>Haulage</i> .. .. .	..	..	..	..	..		3,800	
<i>Fuel</i> .. .. .	..	..	..	..	..		2,300	
<i>Lighting Gardens</i> .. .. .	..	..	..	..	..		3,800	
<i>Water</i> .. .. .	..	..	..	..	..		1,600	
<i>Printing and Stationery</i> .. .. .	..	..	..	..	..		500	
<i>Insurance</i> .. .. .	..	..	..	..	..		550	
<i>Telephone Service</i> .. .. .	..	..	..	..	..		200	
<i>Tools, renewals and repairs</i> .. .. .	..	..	..	..	..		3,000	
<i>Chinese Government Land Tax</i> .. .. .	..	..	..	..	..		400	
<i>Painting and Repairs</i> .. .. .	..	..	..	..	..		4,500	
<i>Turf</i> .. .. .	..	..	..	..	..		2,100	
<i>Poles and Fastenings for Trees</i> .. .. .	..	..	..	..	..		2,500	
<i>Mud, Sand and Gravel</i> .. .. .	..	..	..	..	..		1,000	
<i>Fertilizers and Insecticides</i> .. .. .	..	..	..	..	..		700	
<i>Lavatory Requisites</i> .. .. .	..	..	..	..	..		2,000	
<i>Plants, Seeds, Stakes, Flower Pots, etc.</i> .. .. .	..	..	..	..	..		4,500	
<i>Matcheds and Fences</i> .. .. .	..	..	..	..	..		2,000	
<i>Upkeep of Animals</i> .. .. .	..	..	..	..	..		2,500	
<i>Open Air Concerts</i> .. .. .	..	..	..	..	..		3,000	
<i>Miscellaneous</i> .. .. .	..	..	..	..	..		400	
								49,570
<i>Less—Receipts for Hire of Chairs, etc.</i> .. .. .	..	..	..	..	..			124,470
								5,600
								118,870
EXTRA—DEPARTMENTAL.								
<i>Pay.</i>								
Foreigners.								
Chief Sanitation Chemist .. .. .	..	..	..	..	..	13,200		
Assistant Sanitation Chemists .. .. .	..	..	..	..	..	8,100		
							21,300	
Chinese.								
Office Staff .. .. .	..	..	..	..	..	1,400		
Laboratory Staff .. .. .	..	..	..	..	..	4,000		
							5,400	
								26,700
<i>Superannuation</i> .. .. .	..	..	..	..	..		2,130	
<i>Passages</i> .. .. .	..	..	..	..	..		850	
<i>Laboratory Apparatus and Reagents</i> .. .. .	..	..	..	..	..		7,000	
<i>Sundry Expenses</i> .. .. .	..	..	..	..	..		2,000	
								11,980
								38,680
STOCK AND STORES.								
<i>Motor Road Sweeper</i> .. .. .	..	..	..	..	..			6,000
<i>Motor Water Wagon</i> .. .. .	..	..	..	..	..			8,000
<i>7 Ford Cars</i> .. .. .	..	..	..	..	..			6,300
<i>10 Motor Trucks</i> .. .. .	..	..	..	..	..			60,000
<i>6 Motor Refuse Trucks</i> .. .. .	..	..	..	..	..			33,000
<i>6 Box Cars</i> .. .. .	..	..	..	..	..			5,400
<i>Motor Tractor</i> .. .. .	..	..	..	..	..			3,500
<i>3 Bicycles</i> .. .. .	..	..	..	..	..			150
<i>Sewer Cleaning Apparatus</i> .. .. .	..	..	..	..	..			1,000
<i>Asphaltic Concrete Plant</i> .. .. .	..	..	..	..	..			12,000
<i>Lawn Mowers</i> .. .. .	..	..	..	..	..			1,400
<i>Garden Seats</i> .. .. .	..	..	..	..	..			1,000
<i>Handrollers</i> .. .. .	..	..	..	..	..			400
<i>Furniture and Sundries</i> .. .. .	..	..	..	..	..			5,850
<i>Road Materials, etc.</i> .. .. .	..	..	..	..	..			573,000
								717,000
<i>Credit.</i>								
Value of Stores issued .. .. .	..	..	..	..	..			685,000
								Cr. 685,000

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

	Tls.	Tls.	Tls.
MUNICIPAL ORCHESTRA AND BAND.			
<i>Pay.</i>			
Europeans.			
Conductor	9,450		
Assistant Conductor	5,100		
30 Musicians	75,880		
		90,430	
Manilamen.			
12 Musicians		20,010	
Children's Bonus		3,500	
Private Services		7,300	
Chinese.			
Librarian and Coolies		970	
			122,210
<i>Superannuation</i>		7,550	
<i>Passages</i>		11,610	
<i>Expenses of Engaging Staff</i>		150	
<i>Medical Aid</i>		4,500	
<i>Locomotion</i>		2,000	
<i>Uniform</i>		1,200	
<i>Advertising</i>		1,400	
<i>Printing, Stationery, etc.</i>		500	
<i>New Music</i>		1,000	
<i>Repairs to Instruments</i>		1,600	
<i>Insurance</i>		120	
<i>Telephone Service</i>		170	
<i>Miscellaneous</i>		500	
			32,300
<i>Less—Contribution from French Municipal Council</i>		1,500	154,510
Receipts from Private Services		8,500	
" " Symphony Concerts, etc.		13,000	
			23,000
Total carried to Summary			131,510
STOCK AND STORES.			
<i>New Instruments</i>			2,200
<i>Furniture and Sundries</i>			100
Total carried to Summary			2,300
PUBLIC LIBRARY.			
<i>Pay.</i>			
Foreigners.			
Librarian		2,100	
Chinese		2,260	4,360
<i>Superannuation</i>		210	
<i>Medical Aid</i>		50	
<i>Fuel</i>		200	
<i>Light</i>		450	
<i>Insurance</i>		40	
<i>Telephone Service</i>		100	
<i>Printing, Stationery, etc.</i>		400	
<i>Books</i>		2,000	
<i>Papers and Magazines</i>		950	
<i>Maintenance and Repairs</i>		150	
<i>Miscellaneous</i>		50	
			4,600
<i>Less—Subscriptions, etc.</i>			8,960
			3,000
Total carried to Summary			5,960

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

EDUCATIONAL DEPARTMENT.		Tls.	Tls.	Tls.
PUBLIC SCHOOL FOR BOYS.				
<i>Pay.</i>				
Foreigners.				
Headmaster		10,800		
Deputy Headmaster		8,400		
13 Assistant Masters		65,490		
Manual Training Instructor (part time)		1,200		
10 Assistant Mistresses		32,720		
School Keeper		3,000		
			121,610	
Children's Bonus			2,700	
Chinese			6,130	
				130,440
<i>Superannuation</i>			11,210	
<i>Passages</i>			7,090	
<i>Expenses of Engaging Staff</i>			150	
<i>Medical Aid</i>			2,650	
<i>Fuel</i>			2,000	
<i>Light</i>			300	
<i>Printing, Stationery, Exercise Books, etc.</i>			3,300	
<i>Insurance</i>			380	
<i>Telephone Service</i>			290	
<i>Laboratory</i>			1,600	
<i>Text Books</i>			3,290	
<i>Form Prizes</i>			400	
<i>Maintenance and Repairs</i>			550	
<i>Library Grant</i>			100	
<i>Miscellaneous</i>			1,300	
				34,610
				165,050
Less—School Fees			47,250	
Sale of Text Books			2,880	
				50,130
				114,920
STOCK AND STORES.				
<i>Furniture and Sundries</i>				2,750
				2,750
Total carried to Summary				
PUBLIC SCHOOL FOR GIRLS.				
<i>Pay.</i>				
Foreigners.				
Headmistress		5,400		
29 Assistant Mistresses		93,110		
5 Assistant Mistresses (part time)		6,900		
2 Drill Mistresses		5,640		
			111,050	
Language Bonus			50	
Chinese			5,580	
				116,680
<i>Superannuation</i>			10,300	
<i>Passages</i>			8,750	
<i>Expenses of Engaging Staff</i>			100	
<i>Medical Aid</i>			1,300	
<i>Fuel</i>			2,200	
<i>Light</i>			350	
<i>Printing, Stationery, Exercise Books, etc.</i>			1,800	
<i>Insurance</i>			390	
<i>Telephone Service</i>			400	
<i>Laboratory</i>			1,000	
<i>Text Books</i>			2,900	
<i>Kindergarten Materials, etc.</i>			500	
<i>Form Prizes</i>			360	
<i>Maintenance and Repairs</i>			700	
<i>Library Grant</i>			100	
<i>Miscellaneous</i>			1,500	
				32,650
				149,330
Less—School Fees			47,000	
Sale of Text Books and Miscellaneous Receipts			2,400	
				49,400
				99,930
STOCK AND STORES.				
<i>Furniture and Sundries</i>				2,850
				2,850
Total carried to Summary				

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

EDUCATIONAL DEPARTMENT—continued.						Tls.	Tls.	Tls.
THOMAS HANBURY SCHOOL FOR BOYS.								
<i>Pay.</i>								
Foreigners.								
Headmaster	..	..	..	..	..	9,600		
8 Assistant Masters	..	..	..	..	..	40,160		
Manual Training Instructor (part time)	..	..	..	..	..	1,600		
Assistant Mistress	..	..	..	..	..	4,350		
2 Matrons	..	..	..	..	..	4,350		
Language Tuition	..	..	..	..	..	420		
Children's Bonus ..							60,480	
Chinese ..							1,260	
							5,470	67,210
<i>Superannuation</i> ..							5,550	
<i>Passages</i> ..							5,600	
<i>Medical Aid</i> ..							2,000	
<i>Fuel</i> ..							2,600	
<i>Light</i> ..							1,000	
<i>Water</i> ..							140	
<i>Printing, Stationery, Exercise Books, etc.</i> ..							1,500	
<i>Insurance</i> ..							270	
<i>Telephone Service</i> ..							160	
<i>Laboratory</i> ..							100	
<i>Text Books</i> ..							850	
<i>Form Prizes</i> ..							70	
<i>Messing</i> ..							7,000	
<i>Clothing</i> ..							900	
<i>Washing</i> ..							1,000	
<i>Maintenance and Repairs</i> ..							1,000	
<i>Manual Training Centre</i> ..							100	
<i>Library Grant</i> ..							100	
<i>Miscellaneous</i> ..							650	30,590
								97,800
<i>Less—School Fees</i> ..							15,800	
<i>Boarding Fees</i> ..							5,900	
<i>Sale of Text Books and Miscellaneous Receipts</i> ..							4,460	26,160
Total carried to Summary ..								71,640
STOCK AND STORES.								
<i>Furniture and Sundries</i> ..								620
Total carried to Summary ..								620
THOMAS HANBURY SCHOOL FOR GIRLS.								
<i>Pay.</i>								
Foreigners.								
Headmistress	..	..	..	..	..	4,800		
13 Assistant Mistresses	..	..	..	..	..	44,890		
Drill Mistress (part time)	..	..	..	..	..	1,680		
3 Matrons	..	..	..	..	..	6,360		
Children's Bonus ..							57,730	
Chinese ..							160	
							3,450	61,340
<i>Superannuation</i> ..							5,370	
<i>Passages</i> ..							1,590	
<i>Medical Aid</i> ..							1,500	
<i>Fuel</i> ..							1,400	
<i>Light</i> ..							650	
<i>Water</i> ..							100	
<i>Printing, Stationery, Exercise Books, etc.</i> ..							800	
<i>Insurance</i> ..							100	
<i>Telephone Service</i> ..							160	
<i>Laboratory</i> ..							150	
<i>Text Books</i> ..							650	
<i>Kindergarten Materials, etc.</i> ..							200	
<i>Form Prizes</i> ..							100	
<i>Messing</i> ..							7,000	
<i>Clothing</i> ..							750	
<i>Washing</i> ..							1,000	
<i>Maintenance and Repairs</i> ..							2,780	
<i>Library Grant</i> ..							200	
<i>Miscellaneous</i> ..							600	25,100
								86,440
<i>Less—School Fees</i> ..							11,000	
<i>Boarding Fees</i> ..							4,000	
<i>Sale of Text Books and Miscellaneous Receipts</i> ..							5,180	20,180
Total carried to Summary ..								66,260
STOCK AND STORES.								
<i>Furniture and Sundries</i> ..								1,500
Total carried to Summary ..								1,500

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

EDUCATIONAL DEPARTMENT—continued.						Tls.	Tls.	Tls.
PUBLIC SCHOOL FOR CHINESE.								
<i>Pay.</i>								
Foreigners.								
Headmaster .. .. .	..	..	..	..	..	9,600		
6 Assistant Masters .. .. .	..	..	..	..	..	28,800		
Assistant Master (part time) .. .. .	..	..	..	..	..	1,730		
Assistant Mistress .. .. .	..	..	..	..	..	3,210		
Normal School .. .. .	..	..	..	..	..	2,160		
Children's Bonus .. .. .	..	..	..	..	..		45,500	
							1,080	
Chinese.								
Teachers and Clerk .. .. .	..	..	..	..	..	11,790		
Coolies and Watchmen .. .. .	..	..	..	..	..	1,270		
							13,060	
								59,640
Superannuation .. .. .	..	..	..	..	..		4,160	
Medical Aid .. .. .	..	..	..	..	..		500	
Fuel .. .. .	..	..	..	..	..		250	
Light .. .. .	..	..	..	..	..		100	
Printing, Stationery, Exercise Books, etc. .. .. .	..	..	..	..	..		500	
Insurance .. .. .	..	..	..	..	..		120	
Telephone Service .. .. .	..	..	..	..	..		140	
Laboratory .. .. .	..	..	..	..	..		150	
Text Books .. .. .	..	..	..	..	..		150	
Form Prizes .. .. .	..	..	..	..	..		70	
Maintenance and Repairs .. .. .	..	..	..	..	..		250	
Library Grant .. .. .	..	..	..	..	..		30	
Miscellaneous .. .. .	..	..	..	..	..		250	
								6,670
Less—School Fees .. .. .	..	..	..	..	..			66,310
								20,500
Total carried to Summary .. .. .	..	..	..	..	..			45,810
STOCK AND STORES.								
Furniture and Sundries .. .. .	..	..	..	..	..			950
Total carried to Summary .. .. .	..	..	..	..	..			950
ELLIS KADOORIE PUBLIC SCHOOL FOR CHINESE.								
<i>Pay.</i>								
Foreigners.								
Headmaster .. .. .	..	..	..	..	..	9,600		
4 Assistant Masters .. .. .	..	..	..	..	..	19,520		
3 Assistant Mistresses .. .. .	..	..	..	..	..	9,790		
Children's Bonus .. .. .	..	..	..	..	..		38,910	
							900	
Chinese.								
Teachers and Clerk .. .. .	..	..	..	..	..	12,010		
Coolies and Watchmen .. .. .	..	..	..	..	..	1,130		
							13,140	
								52,950
Superannuation .. .. .	..	..	..	..	..		3,890	
Passages .. .. .	..	..	..	..	..		2,500	
Expenses of Engaging Staff .. .. .	..	..	..	..	..		100	
Medical Aid .. .. .	..	..	..	..	..		600	
Fuel .. .. .	..	..	..	..	..		200	
Light .. .. .	..	..	..	..	..		60	
Printing, Stationery, Exercise Books, etc. .. .. .	..	..	..	..	..		350	
Insurance .. .. .	..	..	..	..	..		150	
Telephone Service .. .. .	..	..	..	..	..		110	
Text Books .. .. .	..	..	..	..	..		80	
Form Prizes .. .. .	..	..	..	..	..		120	
Maintenance and Repairs .. .. .	..	..	..	..	..		200	
Library Grant .. .. .	..	..	..	..	..		70	
Miscellaneous .. .. .	..	..	..	..	..		300	
								8,730
Less—School Fees .. .. .	..	..	..	..	..			61,680
								20,800
Total carried to Summary .. .. .	..	..	..	..	..			40,880
STOCK AND STORES.								
Furniture and Sundries .. .. .	..	..	..	..	..			150
Total carried to Summary .. .. .	..	..	..	..	..			150

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

EDUCATIONAL DEPARTMENT—continued.						Tls.	Tls.	Tls.
NIEH CHIH KUEI PUBLIC SCHOOL FOR CHINESE.								
<i>Pay.</i>								
Foreigners.								
Headmaster	..	..	..	..	..	8,400		
4 Assistant Masters	..	..	..	..	..	20,280		
Manual Training Instructor (part time)	..	..	..	..	..	1,200		
Children's Bonus	..	..	..	..	..		29,880	
							720	
Chinese.								
Teachers and Clerk	..	..	..	..	..	15,010		
Coolies and Watchmen	..	..	..	..	..	1,300		
							16,310	
								46,910
Superannuation	..	..	..	..	..		2,990	
Passages	..	..	..	..	..		910	
Medical Aid	..	..	..	..	..		400	
Fuel	..	..	..	..	..		350	
Light	..	..	..	..	..		70	
Printing, Stationery, Exercise Books, etc.	..	..	..	..	..		800	
Insurance	..	..	..	..	..		170	
Telephone Service	..	..	..	..	..		110	
Laboratory	..	..	..	..	..		200	
Text Books	..	..	..	..	..		430	
Maintenance and Repairs	..	..	..	..	..		100	
Library Grant	..	..	..	..	..		50	
Miscellaneous	..	..	..	..	..		400	
								6,980
Less—School Fees	..	..	..	..	..		13,800	53,890
Sale of Text Books, etc.	..	..	..	..	..		700	
								14,500
								39,390
Total carried to Summary								
STOCK AND STORES.								
Furniture and Sundries	..	..	..	..	..			300
								300
Total carried to Summary								
POLYTECHNIC PUBLIC SCHOOL FOR CHINESE.								
<i>Pay.</i>								
Foreigners.								
Headmaster	..	..	..	..	..	8,400		
2 Assistant Masters	..	..	..	..	..	9,470		
Manual Training Instructor (part time)	..	..	..	..	..	800		
Children's Bonus	..	..	..	..	..		18,670	
							900	
Chinese.								
Teachers and Clerk	..	..	..	..	..	12,660		
Coolies and Watchmen	..	..	..	..	..	1,110		
							13,770	
								33,340
Superannuation	..	..	..	..	..		1,790	
Medical Aid	..	..	..	..	..		300	
Fuel	..	..	..	..	..		280	
Light	..	..	..	..	..		50	
Printing, Stationery, Exercise Books, etc.	..	..	..	..	..		250	
Insurance	..	..	..	..	..		100	
Telephone Service	..	..	..	..	..		150	
Laboratory	..	..	..	..	..		50	
Text Books	..	..	..	..	..		100	
Maintenance and Repairs	..	..	..	..	..		50	
Library Grant	..	..	..	..	..		50	
Miscellaneous	..	..	..	..	..		300	
								3,470
Less—School Fees	..	..	..	..	..			36,810
								12,480
								24,330
Total carried to Summary								
STOCK AND STORES.								
Laboratory Apparatus	..	..	..	..	..			1,610
Furniture and Sundries	..	..	..	..	..			900
								2,510
Total carried to Summary								
GRANTS IN AID.								
St. Joseph's Institute	..	..	..	..	..			3,000
St. Xavier's College	..	..	..	..	..			2,500
Shanghai Jewish School	..	..	..	..	..			1,000
Institution of the Holy Family	..	..	..	..	..			1,800
								8,300
Total carried to Summary								

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

	Tls.	Tls.	Tls.
FINANCE DEPARTMENT.			
TREASURER AND COMPTROLLER'S OFFICE.			
<i>Pay.</i>			
Foreigners.			
Treasurer and Comptroller	22,800		
Deputy Treasurer and Comptroller	16,200		
Assistant Treasurer and Comptroller	10,800		
Chief Accountant	10,800		
4 Assistant Accountants	30,200		
12 Assistants	52,850		
Junior Clerk	1,800		
2 Stenographers	5,250		
		150,700	
Children's Bonus		2,160	
Chinese.			
Chief Accountant	2,920		
5 Assistant Accountants	10,040		
47 Assistants	36,810		
Office Boys, Coolies, etc.	3,810		
		53,580	
		206,440	
<i>Superannuation</i>		14,890	
<i>Passages</i>		12,580	
<i>Medical Aid</i>		2,000	
<i>Locomotion</i>		700	
<i>Fuel</i>		800	
<i>Light</i>		770	
<i>Water</i>		180	
<i>Insurance</i>		40	
<i>Printing, Stationery, etc.</i>		5,300	
<i>Telephone Service</i>		1,100	
<i>Miscellaneous</i>		900	
		245,700	
Less—Charged to Industrial Undertakings		10,000	
			235,700
COMPRADORE'S OFFICE.			
<i>Pay.</i>			
Compradore, Shroffs, etc.		24,610	
<i>Miscellaneous</i>		2,900	
			27,510
Total carried to Summary			263,210
STOCK AND STORES.			
<i>Motor Car</i>			1,000
<i>Furniture and Sundries</i>			1,500
Total carried to Summary			2,500

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

						Tls.	Tls.	Tls.
SECRETARIAT.								
SECRETARY'S OFFICE.								
<i>Pay.</i>								
Foreigners.								
Secretary	..	..	..	..	..	18,000		
Deputy Secretary	..	..	..	..	..	14,100		
Prosecuting Solicitor	..	..	..	..	..	9,600		
Assistant Prosecuting Solicitor	..	..	..	..	..	6,000		
Committee Clerk	..	..	..	..	..	6,900		
3 Senior Assistants	..	..	..	..	..	20,400		
Educational Assistant	..	..	..	..	..	5,250		
11 Assistants	..	..	..	..	..	46,310		
Junior Assistant	..	..	..	..	..	1,900		
6 Stenographers	..	..	..	..	..	12,550		
Children's Bonus	..	..	..	..	..		141,010	
							860	
Chinese.								
3 Translators	..	..	..	..	..	5,210		
26 Assistants	..	..	..	..	..	21,010		
Messengers, Coolies, etc.	..	..	..	..	..	4,770		
							30,990	
							172,860	
<i>Superannuation</i>	..	..	..	..	..		13,980	
<i>Passages</i>	..	..	..	..	..		4,040	
<i>Medical Aid</i>	..	..	..	..	..		2,500	
<i>Locomotion</i>	..	..	..	..	..		1,050	
<i>Fuel</i>	..	..	..	..	..		950	
<i>Light</i>	..	..	..	..	..		1,000	
<i>Water</i>	..	..	..	..	..		230	
<i>Insurance</i>	..	..	..	..	..		20	
<i>Telephone Service</i>	..	..	..	..	..		1,150	
<i>Printing, Stationery, Advertising, etc.</i>	..	..	..	..	..	6,500		
<i>Printing Annual Report and Budget</i>	..	..	..	..	..	5,500		
<i>Printing Municipal Gazette</i>	..	..	..	..	..	5,000		
							17,000	
<i>Miscellaneous</i>	..	..	..	..	..		1,500	
							216,280	
Less—Charged to Industrial Undertakings	..	..	..	..	..		4,400	
								211,880
REVENUE OFFICE.								
<i>Pay.</i>								
Foreigners.								
Commissioner of Revenue	..	..	..	..	..	12,000		
Assistant Commissioner of Revenue	..	..	..	..	..	7,200		
6 Assistants	..	..	..	..	..	22,940		
2 Junior Clerks	..	..	..	..	..	3,110		
7 Inspectors	..	..	..	..	..	30,740		
28 Tax Collectors	..	..	..	..	..	73,390		
							149,380	
Deferred Pay	..	..	..	..	..		350	
Children's Bonus	..	..	..	..	..		3,200	
Language Bonus	..	..	..	..	..		2,200	
Chinese.								
44 Assistants	..	..	..	..	..	31,600		
57 Shroffs	..	..	..	..	..	22,000		
32 Assistant Shroffs	..	..	..	..	..	6,880		
Sampan Men, Office Boys, etc.	..	..	..	..	..	4,010		
Special Police Services	..	..	..	..	..	3,940		
							68,430	
							223,560	
<i>Superannuation</i>	..	..	..	..	..		14,630	
<i>Passages</i>	..	..	..	..	..		7,900	
<i>Uniform</i>	..	..	..	..	..		3,500	
<i>Medical Aid</i>	..	..	..	..	..		5,500	
<i>Locomotion</i>	..	..	..	..	..		13,620	
<i>Fuel</i>	..	..	..	..	..		600	
<i>Light</i>	..	..	..	..	..		600	
<i>Water</i>	..	..	..	..	..		150	
<i>Printing, Stationery, etc.</i>	..	..	..	..	..		10,000	
<i>Telephone Service</i>	..	..	..	..	..		380	
<i>Insurance</i>	..	..	..	..	..		70	
<i>House Number and Licence Plates</i>	..	..	..	..	..		20,000	
<i>Miscellaneous</i>	..	..	..	..	..		550	
							301,060	
Less—Receipts from sale of Licence Plates, etc.	..	..	..	..	..		16,000	
								285,060
Total carried to Summary								496,940
STOCK AND STORES.								
<i>Furniture and Sundries</i>								4,000
Total carried to Summary								4,000

MUNICIPAL BUDGET 1927—continued.

ORDINARY EXPENDITURE—continued.

	Tls.	Tls.	Tls.
COMMISSIONER GENERAL'S OFFICE.			
<i>Pay.</i>			
<i>Foreigners.</i>			
Commissioner General	30,000		
Stenographer and Clerical Assistant	3,000		
Chinese		33,000	
		1,130	34,130
<i>Superannuation</i>		3,300	
<i>Medical Aid</i>		200	
<i>Printing, Stationery, etc.</i>		150	
<i>Telephone Service</i>		200	
<i>Miscellaneous</i>		150	
			4,000
Total carried to Summary			38,130
STOCK AND STORES.			
<i>Furniture and Sundries</i>			250
Total carried to Summary			250
GENERAL CHARGES.			
<i>Legal Retainer and Opinions</i>			1,000
<i>Audit Fee</i>			2,200
<i>Semaphore Service</i>			17,780
<i>Pew Rents and Relief of Poor</i>			3,200
<i>Direction of Chinese Studies</i>			7,000
<i>Reporter's Retainer</i>			600
<i>London Agents, retaining fee</i>			12,000
<i>Work Shelters, sundry expenses</i>			3,400
<i>Advisor on Russian Affairs, sundry expenses</i>			7,200
<i>Land Assessment, fees and expenses</i>			14,330
<i>Rice Money</i>			29,000
<i>Miscellaneous</i>			2,000
<i>Emergency Measures.</i>			
Defence Works		50,000	
Russian Unit.			
Pay and Sundry Expenses		95,000	
Miscellaneous		5,000	
			150,000
<i>Pensions and Gratuities.</i>			
Foreign Staff as per Schedule (page 507)	91,940		
Chinese Staff.			
Death, Invaliding and Retirement Gratuities	30,000		
		121,940	
Less—Charged to Electricity Department		10,000	
			111,940
<i>Grants in Aid.</i>			
Municipal Service Club		2,100	
Door of Hope		2,500	
" (Special Grant)		1,500	
Anti-Kidnapping Society's Home		10,000	
Sinza Refuge		500	
Refuge for Chinese Slave Children		3,000	
Shanghai Museum		1,000	
King's Daughters' Society, Charity Organisation		6,300	
Foreign Women's Home		3,000	
Shanghai Horticultural Society		300	
			30,200
			391,850
			<i>Carried forward</i>

MUNICIPAL BUDGET 1927—*continued.*ORDINARY EXPENDITURE—*continued.*

	Tls.	Tls.	Tls.
<i>Brought forward</i>			391,850
GENERAL CHARGES—<i>continued.</i>			
<i>Rent of Municipal Properties and Leased Premises.</i>			
Volunteer Corps.			
Quarters		1,650	
Fire Brigade.			
Quarters		1,500	
Police Force.			
Stations	5,690		
Quarters	80,000		
Reformatory	6,000		
Parking Space	1,200		
		92,890	
Health Department.			
Quarters, Latrines, etc.		8,950	
Public Works Department.			
Public Recreation Ground	2,400		
Depôts	510		
Road Widening, etc.	2,500		
		5,410	
Educational Department.			
Public School for Boys (Junior School)	3,120		
Public School for Girls (Eastern Branch)	3,600		
		6,720	
			117,120
Total carried to Summary			508,970
INTEREST, BROKERAGE, ETC.			
Municipal Loans	3,398,120		
Sinking Fund—Loan Redemption	32,680		
		3,430,800	
<i>Less—Charged to Electricity Department</i>		1,649,530	
Trust Funds, etc.			1,781,270
			272,100
<i>Less—Trust Funds Investments, etc.</i>			2,053,370
			285,000
Total carried to Summary			1,768,370
REDEMPTION OF DEBENTURES.			
Sinking Fund Instalments.			
Silver Loans		738,930	
Sterling Loans		106,980	
<i>Less—Charged to Electricity Department</i>			845,910
			459,540
Market Site, corner of Robison and Ferry Roads			386,370

MUNICIPAL BUDGET 1927—continued.

EXTRAORDINARY EXPENDITURE.

	Tls.	Tls.	Tls.
Deficit from 1926			55,070
Bridges.			
Soochow Creek.			
Chapoo Road, reconstruction in concrete, balance of cost ..			15,000
Bundings.			
Miscellaneous		10,000	
Less—contributions from frontagers		5,000	5,000
Drainage.			
Constructing the following new drains:—			
Avenue Road from Hart to Jessfield Road		2,490	
North Kiangse Road from Haining to Range Road		3,300	
Kueiyang Road from Pingliang to Yangtsepoo Road		16,280	
Sungpan Road from Yangtsepoo to Holung Road		2,410	
Thorburn Road from Pingliang to Baikal Road		7,470	
Thorburn Road from Ward to Kwenming Road		6,370	
Baikal Road from Thorburn to Chemulpo Road		5,820	
Thorburn Road from Yangtsepoo to Ward Road		4,150	
Yulin Road from Thorburn to Whashing Road		4,150	
Chemulpo Road from Baikal to Yangtsepoo Road		15,000	
Tsitsihar Road from Funing to Yangtsepoo Road		2,070	
Pingliang Road from Glen to Kueiyang Road		13,600	
Kinchow Road from Baikal to Ward Road, balance of cost ..		900	
Dalny Road from Yulin to Wayside Road, balance of cost ..		800	
Miscellaneous		12,000	
		96,810	
Less—contributions from frontagers		5,000	91,810
Sewerage.			
New sewers, pumping chambers and treatment works			150,000
Landing Stages.			
Whangpoo River.			
Landing accommodation, The Bund, balance of cost		50,000	
Soochow Creek.			
Landing steps at Honan Road Bridge		4,500	
Additional concrete jetty, east of Thibet Road		900	
Jetties Nos. 72 and 76, reconstruction in concrete		1,800	
Yangtsepoo Creek.			
Lay Road jetty, reconstruction in concrete		1,400	
		58,600	
Less—contributions		35,000	23,600
Land.			
Volunteer Corps.			
Commandant's Quarters, raising garden			
Police Force.			
Extension of Gaol site, balance of cost			
Health Department.			
Hungjao Cemetery.			
Extension			
Raising and laying out			
Fencing			
Market Site, corner of Robison and Ferry Roads			
Public Works Department.			
Extension of Penang Road Dépôt		110,600	
Latrine Sites			
Educational Department.			
Public School for Girls, Yuyuen Road, raising and turfing playground extension			
Surplus land			110,600
			451,080
<i>Carried forward</i>			

MUNICIPAL BUDGET 1927—continued.

EXTRAORDINARY EXPENDITURE—continued.

	Tls.	Tls.	Tls.
<i>Brought forward</i>			451,080
Buildings.			
Fire Brigade.			
West Soochow Road Sub-Station, portion of cost		25,000	
Sinza Station, petrol tank		2,000	
Yangtszepoo Station.			
Married Quarters, portion of cost		5,000	
Extension of Quarters		1,000	
Police Force.			
Gordon Road Station, extensions		15,500	
West Hongkew Station, quarters for Indians, additional floor, balance of cost		1,500	
Hongkew Station, additions to Japanese Quarters Hanbury Road		3,000	
Louza Station, store and lavatory block		8,000	
Wayside Station.			
Quarters for Indians and Chinese, balance of cost		44,500	
Boundary Wall, Garage and Shed		3,500	
New Stations.			
Point, portion of cost		10,000	
Eastern Depôt, portion of cost		50,000	
Gaol, extensions, portion of cost		50,000	
Health Department.			
Indian and Chinese Police Hospital, portion of cost		30,000	
Isolation Hospital.			
Observation Block, portion of cost		5,000	
Mortuary, alterations		3,000	
Hungjao Cemetery.			
Workshops, coolies' quarters and mortuary, balance of cost ..		5,200	
Public Works Department.			
Pingliang Road Depôt, store sheds		3,000	
Wuchow Road Depôt.			
Workshops, balance of cost		4,750	
Latrines		40,000	
Industrial Undertakings Capital Extensions.			
No. 1 Tungchow Road, boundary wall		1,100	
Parks and Open Spaces.			
Jessfield Park, water closets		1,700	
Studley Park, lavatory and drinking fountain, balance of cost ..		2,000	
Educational Department.			
Public School for Boys, latrines		3,000	
Nieh Chih Kuei Public School for Chinese, latrines		3,000	
Polytechnic Public School for Chinese, new building, balance of cost		32,750	
			353,500
Roads.			
Acquiring Land for new roads and extension of existing roads .. }	1,200,000		
Acquiring Land for widening existing roads			
Making up and metalling the above		500,000	
			1,700,000
Total carried to Summary			2,504,580

MUNICIPAL BUDGET 1927—continued.

SUMMARY.						Expenditure	Income
				Tls.	Tls.	Tls.	Tls.
Totals from preceding pages.							
Ordinary Income	..	..	..				11,510,550
Ordinary Expenditure:—							
Volunteer Corps	..	..	..	151,750			
Fire Brigade	..	..	..	414,690			
Police Force	..	..	..	2,862,390			
Health Department:—							
Office	..	..	..	558,610			
Hospitals	..	..	..	231,930			
Cemeteries	..	..	..	2,600			
Swimming Baths	..	..	..	Cr. 2,710			
Extra-Departmental	..	..	..	89,700			
				880,130			
Public Works Department:—							
General	..	..	..	811,210			
Buildings	..	..	..	285,000			
Creeks and River	..	..	..	91,500			
Drainage and Sewerage	..	..	..	74,500			
House Refuse Disposal	..	..	..	93,800			
Roads	..	..	..	1,127,680			
Lighting	..	..	..	207,000			
Parks and Open Spaces	..	..	..	118,870			
Extra-Departmental	..	..	..	38,680			
				2,848,240			
Municipal Orchestra and Band	..	..	..	131,510			
Public Library	..	..	..	5,960			
Educational Department:—							
Public School for Boys	..	..	..	114,920			
Public School for Girls	..	..	..	99,920			
Thomas Hanbury School for Boys	..	..	..	71,640			
Thomas Hanbury School for Girls	..	..	..	66,260			
Public School for Chinese	..	..	..	45,810			
Ellis Kadoorie Public School for Chinese	..	..	..	40,880			
Nieh Chih Kuei	..	..	..	39,390			
Polytechnic	..	..	..	24,330			
Grants-in-aid	..	..	..	8,300			
				511,460			
Finance Department	..	..	..	263,210			
Secretariat	..	..	..	496,940			
Commissioner General's Office	..	..	..	38,130			
General Charges	..	..	..	508,970			
Interest, Brokerage, etc.	..	..	..	1,768,370			
Redemption of Debentures	..	..	..	386,370			
				11,268,120			
Stock and Stores:—							
Volunteer Corps	..	..	..	34,700			
Fire Brigade	..	..	..	18,650			
Police Force	..	..	..	236,900			
Health Department	..	..	..	23,600			
Public Works Department	..	..	..	717,000			
Municipal Orchestra and Band	..	..	..	2,300			
Public School for Boys	..	..	..	2,750			
Public School for Girls	..	..	..	2,850			
Thomas Hanbury School for Boys	..	..	..	620			
Thomas Hanbury School for Girls	..	..	..	1,500			
Public School for Chinese	..	..	..	950			
Ellis Kadoorie Public School for Chinese	..	..	..	150			
Nieh Chih Kuei	..	..	..	300			
Polytechnic	..	..	..	2,510			
Finance Department	..	..	..	2,500			
Secretariat	..	..	..	4,000			
Commissioner General's Office	..	..	..	250			
				1,051,530			
Less—Value of Stores issued:—							
Volunteer Corps	..	..	..	29,000			
Police Force	..	..	..	155,000			
Public Works Department	..	..	..	685,000			
				869,000			
					182,530		
Surplus on Ordinary Budget, to be carried forward						11,450,650 59,900	
						11,510,550	11,510,550
Extraordinary Income	..	..	..				2,490,370
Extraordinary Expenditure	..	..	..			2,504,580	
Deficit on Extraordinary Budget, to be carried forward							14,210
						2,504,580	2,504,580

MUNICIPAL BUDGET 1927—continued.

GENERAL CHARGES.						Tls.	Tls.
SCHEDULE OF PENSIONS AND GRATUITIES.							
Foreign Staff.							
Pensions.							
Fire Brigade.							
M. W. Pett, Ex-Chief Officer (£350)	..	..	..	..	..	2,800	
H. F. O. Upton, Ex-Third Officer (£155)	..	..	..	..	..	1,240	
Police Force.							
A. H. Aiers, Ex-Superintendent	..	..	..	..	..	1,960	
J. Bourke, Ex-Superintendent	..	..	..	..	..	1,910	
J. Cruickshank, Ex-Superintendent	..	..	..	..	..	1,890	
T. Elliott, Ex-Inspector (£106)	..	..	..	..	..	420	
E. W. Everson, Ex-Inspector (£500)	..	..	..	..	..	4,000	
M. J. Gibson, Ex-Inspector (Tls. 723)	..	..	..	..	..	500	
W. H. Howell, Ex-Chief Inspector	..	..	..	..	..	1,120	
G. Johnston, Ex-Inspector	..	..	..	..	..	1,270	
W. R. Kinipple, Ex-Superintendent (Tls. 1,133)	..	..	..	..	..	90	
E. H. Lynch, Ex-Chief Inspector	..	..	..	..	..	1,410	
K. J. McEuen, Ex-Commissioner (£1,500)	..	..	..	..	..	12,000	
J. McGregor, Ex-Chief Inspector (£143)	..	..	..	..	..	30	
T. I. Vaughan, Ex-Superintendent (Tls. 1,443)	..	..	..	..	..	1,080	
T. M. Wilson, Ex-Superintendent	..	..	..	..	..	1,830	
Health Department.							
C. Champion, Ex-Inspector	..	..	..	..	..	930	
Miss A. Harding, Ex-Nurse	..	..	..	..	..	850	
C. Houghton, Ex-Inspector (£99)	..	..	..	..	..	790	
Miss M. M. Murphy, Ex-Matron (Tls. 1,566)	..	..	..	..	..	1,350	
Dr. A. Stanley, Ex-Commissioner (£500)	..	..	..	..	..	4,000	
W. J. Terrill, Ex-Chief Inspector	..	..	..	..	..	1,490	
Miss L. Williams, Ex-Nurse (£250)	..	..	..	..	..	2,000	
Public Works Department.							
A. Diercking, Ex-Accountant	..	..	..	..	..	1,900	
C. H. Godfrey, Ex-Commissioner (£380)	..	..	..	..	..	3,040	
W. A. B. Leach, Ex-Clerk of Works (Tls. 1,342)	..	..	..	..	..	1,230	
M. MacLennan, Ex-Inspector	..	..	..	..	..	1,060	
H. Schultz, Ex-Custodian, Town Hall	..	..	..	..	..	600	
T. Thurnheer, Ex-Sub-Accountant	..	..	..	..	..	1,650	
R. C. Turner, Ex-Architect	..	..	..	..	..	1,990	
Electricity Department.							
A. H. Blagden, Ex-Deputy Engineer-in-Chief and Manager (£300)	..	..	..	..	..	2,400	
P. B. Critchley, Ex-Mechanical Assistant (Tls. 1,138)	..	..	..	..	..	620	
W. F. Dearn, Ex-Assistant Installation Inspector	..	..	..	..	..	1,000	
Widow of the late T. Moodie, Ex-Charge Engineer (£150)	..	..	..	..	..	1,200	
Educational Department.							
Miss M. C. Cardwell, Ex-Assistant Mistress	..	..	..	..	..	680	
Miss E. H. Mayhew, Ex-Headmistress	..	..	..	..	..	2,320	
Miss J. Patterson, Ex-Headmistress (£147)	..	..	..	..	..	1,180	
Revenue Office.							
G. E. Marshall, Ex-Collector	..	..	..	..	..	910	
F. A. Sampson, Ex-Assistant Commissioner (Tls. 3,114)	..	..	..	..	..	2,080	
Miscellaneous							
Widow of the late G. M. Hart	..	..	..	..	..	200	
Gratuities.							
E. S. B. Rowe, Ex-Secretary	..	..	..	..	..	20,160	
Widow of the late R. R. Crook, Ex-Park-keeper	..	..	..	..	..	2,760	
							69,020
							22,920
							<u>91,940</u>