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TJY
(1927)

British Municipal Council
TIENTSIN.

天津英工部局

REPORT of the COUNCIL
一九二七年董事會報告

FOR THE

Year ended December 31, 1927.

截至十二月三十一日止

AND

暨

BUDGET

一九二八年預算

FOR THE

Year ending December 31, 1928.

截至十二月三十一日止



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British Municipal Council.

REPORT FOR 1927.

The Council herein submits to the Electors the Annual Report on municipal matters, together with Financial Statements, for the year ended December 31, 1927, and Estimates of Revenue and Expenditure for the year 1928.

The Council elected at the ninth Annual General Meeting of Electors of the British Municipal Area held on March 30, 1927, consisted of -

Messrs. K. H. Chun.
S. M. Chung.
J. S. Chwang.
R. T. McDonnell.
Howard Payne.
E. C. Peters.
James Turner.
W. J. Warmsley.
P. C. Young, C.B.E.

At meetings of the new Council, held on March 31 and April 6, 1927, Mr. P. C. Young, C.B.E. was elected Chairman and Mr. E. C. Peters was elected Vice-Chairman and Honorary Treasurer, and the Council resolved itself into the following Committees:—

STAFF AND FINANCE.

Messrs. J. S. Chwang, James Turner, W. J. Warmsley and P. C. Young, C.B.E.

WORKS.

Messrs. S. M. Chung, J. S. Chwang, R. T. McDonnell, E. C. Peters and W. J. Warmsley. Co-opted: Major A. G. B. Buchanan, R.E., and Mr. H. A. Lucker.

ELECTRICITY.

Messrs. S. M. Chung, E. C. Peters, James Turner and P. C. Young, C.B.E.

WATER.

Messrs. R. T. McDonnell, James Turner, W. J. Warmsley and P. C. Young, C.B.E. Co-opted: Mr. H. A. Lucker.

WATCH.

Messrs. K. H. Chun and Howard Payne. Co-opted: Mr. R. H. Rowlatt.

TIENTSIN GRAMMAR SCHOOL.

Messrs. J. R. Lyness and Howard Payne. Co-opted: Messrs. A. F. Algie, J. L. Beddington and A. E. Capstick.

TIENTSIN KUNG HSUEH.

Messrs. S. M. Chung, J. S. Chwang and James Turner. Co-opted: Dr. H. Y. Feng, Dr. S. Lavington Hart, Mr. E. J. Surman and Mr. L. K. Wang.

VOLUNTEER.

Messrs. R. T. McDonnell and Howard Payne. Co-opted: Colonel R. M. Heath, C.M.G., D.S.O., Major V. R. Burkhardt, D.S.O., Mr. P. D. MacFeat, Captain W. Ridler and Lieutenant F. W. G. North.

The Chairman of the Council is, *ex officio*, a member of all Committees.

In May Mr. P. C. Young, C.B.E., went on leave and returned in November, Mr. E. C. Peters acting as Chairman of the Council during his absence.

Messrs. Algie and Beddington resigned from the School Committee in May on their departure from the Port, and Mr. H. H. Reed was co-opted.

In November Mr. James Turner resigned from the Council on account of his departure for Europe and Mr. A. E. Tipper was co-opted to fill the vacancy.

In February Mr. H. A. Lucker resigned from the Works and Water Committees.

奧而傑君 由董事公請加入
畢敦純君 由董事公請加入
開伯西君

中國學務委員(天津公學)

鍾蕙生君 莊樂峰君 德恩諾君

馮仲文博士

賀德博士

由董事公請加入

沙滿君

王紫虹君

義勇隊委員

馬克敦君 裴恩德君

黑士上校

巴賀德少校

由董事公請加入

麥克費君

瑞德樂上尉

那師中尉

董事長因職務關係爲各委員會之委員
上年五月董事長楊嘉立君請假回國至十一月始返所有該假期內職務由副董事長畢德斯君代理
再五月間奧而傑君及畢敦純君因事離津辭去學務委員所遺職務由董事公請瑞第君擔任
十一月德恩諾君因事離津赴歐辭去董事職務遺缺由董事公請體伯君繼任

駐津英工部局一九二七年報告

本董事會茲將常年市政報告連同上年（一九二七年）截至十二月三十一日止之財政統計暨本年（一九二八年）收支預算一併送請選舉人察核

上年（一九二七年）三月三十日英租界選舉人第九次常年大會選出董事會各董事如左

陳巨熙君 鍾蕙生君 莊樂峰君 裴恩德君 馬克敦君 畢德斯君 德恩諾君 王木司君 楊嘉立君

新董事會於上年（一九二七年）三月三十一日及四月六日集議會推舉楊嘉立君為董事長畢德斯君為副董事長兼名譽會計並分組成立下列各委員會

財政暨人員委員

莊樂峰君 德恩諾君 王木司君 楊嘉立君

工程委員

鍾蕙生君 莊樂峰君 馬克敦君

畢德斯君 王木司君

白根諾少校
樂克君
（由董事公請加入）

電務委員

鍾蕙生君 畢德斯君 德恩諾君 楊嘉立君

水道委員

馬克敦君 德恩諾君 王木司君 楊嘉立君 樂克君
（由董事公請加入）

公安委員

陳巨熙君 裴恩德君 羅來特君
（由董事公請加入）

學務委員（天津英文學堂）

賴乃士君 裴恩德君

MUNICIPAL STAFF.

SECRETARIAT.

Mr. J. R. Lyness, Secretary and Co-ordinating Officer, was granted long leave in July and returned to duty in November.

Mr. Ch'en Tao-yuan was appointed Chinese Deputy Secretary and assumed his duties on February 1, 1928.

ACCOUNTS DEPARTMENT.

Mr. M. Stares, Assistant, was granted long leave in April and returned to duty in November.

PUBLIC WORKS DEPARTMENT.

Mr. J. W. Williamson, A.R.I.B.A. was appointed Municipal Architect and assumed his duties on January 24, 1927.

Mr. L. M. Beer, B.S.C., Engineering Assistant, resigned August 31, 1927.

ELECTRICITY DEPARTMENT.

Mr. R. A. Williams, M.C., B.Sc., A.M.I.E.E., A.M.I. MECH. E., Electrical Engineer, was granted long leave in July and returned to duty in February.

POLICE DEPARTMENT.

Captain H. S. Oldham, Superintendent of Police, was granted long leave in April and returned to duty in November.

TIENTSIN GRAMMAR SCHOOL.

Mr. A. Hay, B.A. (Oxon.), Headmaster, (on leave) resigned in November.

Miss A. Evans, B.Sc., Assistant Mistress (on leave) resigned in March.

Miss H. Murray, Assistant Mistress, resigned in June.

Miss N. Ransom, Assistant Mistress, resigned in April.

Miss M. Vardon, Assistant Mistress, resigned in June.

Miss Dawson, Assistant Mistress, resigned in June.

Mrs. M. E. Richards, Assistant Mistress, was appointed in January.

Miss J. N. Smith, Assistant Mistress: appointment confirmed in July.

Mrs. P. J. Lawless, French Mistress: appointment confirmed in August.

Miss I. Ramsay, Assistant Mistress: appointed in September.

Miss T. L. Edgar, Assistant Mistress: appointed in September.

Mr. C. F. Charter, B.A., Assistant Master: appointed in September.

Mr. J. E. Woodall, B.A., Assistant Master: appointed in September.

TIENTSIN KUNG HSUEH.

Mr. L. K. Wang, Headmaster: appointed August 1.

Mr. T. C. T'ang, Assistant Master: appointed September 1.

Mr. K. H. Su, Assistant Master: appointed September 1.

Mr. C. W. An, Assistant Master: appointed September 1.

Mr. L. P. Yu, Assistant Master: appointed September 1.

Miss C. Y. T'ang, Assistant Mistress: appointed September 1.

天津公學

王紫虹	校長
湯謫青	教員
蘇績忱	教員
于蘭圃	教員
安績問	教員
唐鍾英	女教員

MUNICIPAL HOSPITALS.

Miss Roberts: appointed Nurse in February and appointed Sister i/c Isolation Hospital in November.

Miss Hill Murray, Sister i/c Wellington Nursing Home: appointed in March.

Miss D. Wilson, Nurse, resigned in April.

Miss A. Twyford, Nurse: services terminated through ill health in April.

Miss Watkinson, Sister i/c Isolation Hospital, resigned in October.

Miss W. Hill, Nurse: appointed in November.

MUNICIPAL DEBENTURES TRUST.

NOTE.—The object of the Deed of Trust to secure Bondholders in British Municipal Loans is clear from its title. The desired security is achieved in two ways:

- (a) By a first charge over the assets including revenue and first mortgage of the three revenue producing assets of the Municipality (Electric Light Works, Waterworks and Wharves) in favour of Trustees for the Bondholders; and
- (b) By establishing an amortization scheme whereby the Loans will be redeemed in full by annual drawings over a period somewhat under 20 years.

The cost of the amortization scheme represents an expense which is inconsiderable in relation to the total revenue. The annual interest on outstanding loans as at December 31st, 1926, was approximately Tael 180,000. By adding to this sum Tael 50,000 annually and applying the latter sum to redemption together with interest saved on bonds from time to time redeemed, outstanding loans can be paid off in about 22 years. The amortization, however, is to be expedited by allocating to loan service profits derived from filling in the Extra Mural Area, which it is estimated will produce complete amortization within the shorter period.

The duties of the Trustees do not call for interference with the assets provided the terms of the Trust are adhered to. In the contrary event the Trustees are entitled to enter into possession of the mortgaged premises and to manage or dispose of them as may in their opinion be necessary in the interests of the Bondholders.

Deed of Trust To Secure Bondholders In British Municipal Loans.

THIS DEED made the Ninth day of September One thousand nine hundred and twenty-seven BETWEEN THE BRITISH MUNICIPAL COUNCIL at Tientsin in the Republic of China (who and whose successors are hereinafter called "the Council") of the one part AND PERCY HORACE BRAUND KENT Barrister-at-law HUGH FELTON DYOTT Merchant and JOHN MOGFORD DICKINSON Merchant all of Tientsin aforesaid (who and whose successors are hereinafter called "the Trustees") of the other part WHEREAS the Council has issued loans for public purposes in the British Municipal Area at Tientsin aforesaid the outstanding amount of which stood at Tael 2,571,040 (Two million five hundred and seventy one thousand and forty taels) Tientsin Currency at the thirty-first day of December one thousand nine hundred and twenty-six AND WHEREAS the British and Chinese Commission appointed to consider the future administration of the British Municipal Area aforesaid recommended that the Bondholders in the said loans be secured by trust deed in the terms of a draft attached to the said recommendations a copy of which draft is included in the schedule hereto AND WHEREAS the proposed trust deed (hereinafter called "the Proposed Deed") contemplated a scheme of redemption of the said loans beginning in the current year and in order that the said scheme may be realised it is necessary for the Council to constitute forthwith a trust on similar lines AND WHEREAS the constitution of such a trust is also called for in order to restore the market in municipal bonds and to assist in the re-establishment of municipal credit AND WHEREAS the said Percy Horace Braund Kent has been appointed a trustee by the Council with the approval of H.B.M. Consul-General at Tientsin pending the assumption by H.B.M. Consul-General of the duties of trustee under the trust as recommended as aforesaid and similarly the said Hugh Felton Dyott has been appointed a trustee for the time being in lieu of a representative of the Chinese Government and the said John Mogford Dickinson has been appointed to represent the Bondholders as contemplated by the Proposed Deed AND WHEREAS the Trustees have accepted their several appointments as aforesaid NOW THIS DEED WITNESSES AND DECLARES as follows:

1. Subject to the provisions hereof and to the modifications involved in the absence of parties of the second part acting for and on behalf of the Chinese Government and of His Majesty's Consul-General as Trustee and of a trustee appointed by the Chinese Government the terms of the Proposed Deed shall be deemed to be incorporated herein to the intent that full effect shall be given thereto subject to the limitations aforesaid.

2. The Council hereby assigns and transfers to the Trustees the land assets and undertakings of the Council described in paragraph (a) of the Fourth Clause of the proposed deed and in paragraphs (a) (b) and (c) of the Second Schedule thereto TO HOLD unto the Trustees for all the estate and interest of the Council therein and thereto but subject to the proviso for redemption contained in the Twenty-second clause of the Proposed Deed as joint tenants upon and for the Trusts of the Proposed Deed subject to the limitations referred to in the First Clause hereof PROVIDED ALWAYS that upon the Proposed Deed coming into operation the Trustees shall at the direction of the Council concur in such assignment to the trustees thereof as shall be called for including therein such steps as may be necessary to vest the title to the land included in the mortgaged premises in H.B.M. Consul-General as provided by the Fifth Clause in the Proposed Deed.

3. For the purpose of this deed and in amplification of the First Third and Eleventh Clauses and paragraph (c) of the Eighteenth Clause of the Proposed Deed in pursuance of the intention thereof:

(a) The said recited sum of Taels 2,571,040 (Two million five hundred and seventy-one thousand and forty taels) Tientsin Currency represents the total amount outstanding on the 31st December 1926 of the loans in Taels and in Dollars at the Council's rate of exchange of Taels 70 to \$100 from time to time issued by the Council as more particularly specified in the First Schedule of the Proposed Deed or such part of the same as shall for the time being remain outstanding.

"Tientsin Currency" in respect of Taels means "Hongping Taels of Silver of 557.6 grains weight and .992 fine."

(b) The Council covenants with the Trustees that interest upon the bonds shall be paid and the bonds redeemed at par in the case of Taels by the payment of Taels Tientsin Currency as above defined and in the case of Dollars in Tientsin Currency at the rate per \$100 of such number of dollars as can be bought by Taels 68 Tientsin Currency as above defined PROVIDED ALWAYS that in no case shall any Bondholder receive a less number of dollars than is called for to be paid in accordance with the terms of the bond in respect of which such payment is made. The Council further covenants to discharge its obligations in respect of capital and interest secured by the bonds in accordance with the conditions of the bonds save in so far as redemption may be accelerated by the sums becoming available in pursuance of the Ninth and Tenth Clauses of the Proposed Deed and applied in accordance with the provisions of the Twelfth Clause thereof or be purchased in the open market at prices other than par in the event of the circumstances arising for which provision is made in Paragraph (f) of the said Twelfth Clause thereof.

(c) The phrase "all payments due to the Hai Ho Conservancy Board" in the Eleventh Clause of the Proposed Deed shall be amended to read "all payments due or estimated to become due during the current year to the Hai Ho Conservancy Board and similarly in each subsequent year until completion of collections."

(d) In the event of any Trustee ceasing to act either by reason of resignation removal becoming a member of the Council retirement from any cause making it incumbent upon a Trustee to retire or death the Council shall elect a new Trustee or the remaining Trustee or Trustees shall call a meeting of Bondholders for the election of a new Trustee as the case may require.

4. The number of Bondholders necessary for requisitions to the Trustees to call a meeting of Bondholders shall be holders of not less than 10% of the bonds outstanding instead of holders of one fourth thereof as provided for in the Twenty-first Clause of the Proposed Deed.

5. The Council reserves the right to establish a lien or mortgage over such property not affected by the legal mortgage hereby and by the Proposed Deed intended to be constituted as shall be sufficient to secure an advance by the Council's Bankers not exceeding Taels 150,000 for the purpose of enabling the Council to spread over two years namely the years 1927 and 1928 the capital cost of electrical plant and other machinery ordered in the year 1926 and Extraordinary Capital Expenditure in connection with the extension of the Waterworks incurred in the year 1927. Subject to this reservation for temporary accommodation as aforesaid the first charge over the municipal assets declared in the Proposed Deed shall not be interfered with and no other dealing with any assets by the Council shall be permitted by the Council without the consent of the Trustees who shall only agree to any proposed dealing with the assets outside the mortgaged premises on condition that the proceeds be applied in further redemption of the loans or on Extraordinary Capital Expenditure approved by the Trustees as increasing the value of the security for the Bondholders.

6. Nothing contained herein or in the Proposed Deed shall be construed to prevent the Council from issuing a loan on the security of these presents for the purpose of redemption or conversion of outstanding loans and at the same time providing further funds for development in the Municipal Area PROVIDED ALWAYS that any such scheme secures full protection for the rights of the Bondholders to the satisfaction of the Trustees.

7. In the event of the Proposed Deed being put into operation other than by incorporation herein as provided by the First Clause hereof the said Percy Horace Braund Kent and Hugh Felton Dyott shall cease to be Trustees and the Trustees shall concur in any deed or other document necessary to divest them of the Trust under these presents and to give effect to the Proposed Deed subject to the modifications therein provided by the Third Fourth Fifth and Sixth Clauses hereof.

IN WITNESS WHEREOF the Common Seal of the British Municipal Council and the hands and seals of the said Percy Horace Braund Kent Hugh Felton Dyott and John Mogford Dickinson have been hereunto affixed the day and year first above written.

THE SCHEDULE WITHIN REFERRED TO.

THIS DEED made the _____ day of _____ One thousand nine hundred and twenty-seven BETWEEN THE BRITISH MUNICIPAL COUNCIL at Tientsin in the Republic of China (hereinafter called "the Council") of the first part A., B., and C., acting for and on behalf of the Chinese Government of the second part AND SIR JAMES JAMIESON, K.C.M.G., etc., etc., etc., His Britannic Majesty's Consul-General Y., (an appointee of the Chinese Government) and Z., (an appointee by the Council to represent Bondholders in British Municipal Loans either present or represented at Tientsin to be confirmed or replaced by meeting of Bondholders subsequently to be called) of the third part WHEREAS the Council has issued loans for public purposes in the British Municipal Area at Tientsin aforesaid the outstanding amount of which stood at Taels 2,571,040 (Two million Five hundred and seventy-one thousand and Forty taels) Tientsin Currency at the Thirty-first day of December One thousand Nine hundred and twenty-six AND WHEREAS such loans constitute a

first charge on all British Municipal Assets at Tientsin aforesaid including Revenue AND WHEREAS in the event of the substitution of a new form of administration of the said British Municipal Area for that of the Council the said loans would become repayable forthwith AND WHEREAS the Bondholders in the said loans in consideration of their consent to any such change as aforesaid are entitled to claim that such arrangements be made as will maintain as nearly as possible the realisable value of the Bonds at par and their security in a form satisfactory to the Bondholders AND WHEREAS it is also desirable to ensure continuity of finance and to establish a position calculated to facilitate the raising of future loans for the purpose of the said British Municipal Area AND WHEREAS the Council owns and controls the following commercial assets namely an Electric Power Station and Waterworks with mains and all accessories for distribution and Bund and Wharves with all shipping facilities AND WHEREAS the Council has incurred capital expenditure on account of plant for filling operations in that part of the said British Municipal Area known as the Extra Mural Area and so far the proceeds of such filling operations have not been applied to repayment of the said capital expenditure and the amount still to be collected in respect of such filling operations is estimated at Tael 360,000 (Three hundred and sixty thousand taels) Tientsin Currency AND WHEREAS with a view to securing the objects above recited it is proposed by the Council without prejudice to the said first charge over all British Municipal Assets at Tientsin aforesaid including Revenue that Trustees be appointed consisting of His Britannic Majesty's Consul-General a representative of the Chinese Government and a representative of the Bondholders in the said Loans being the said Sir James Jamieson and the said Y., and Z., and that the said recited assets be vested in such Trustees upon the terms and conditions hereinafter appearing AND WHEREAS the said A., B., and C., for and on behalf of the Chinese Government and with intent to create a binding obligation upon the Municipal Administration proposed to be constituted in respect of the said recited British Municipal Area in lieu of the Council has consented thereto NOW THIS DEED WITNESSETH AND DECLARES as follows :

1. "The Council" means the British Municipal Council at Tientsin the party of the first part already called the Council.

"The Area" means the British Municipal Area at Tientsin under the control of the Council at the date hereof.

"The Administration" means such administrative body as may succeed the Council in the administration of the Area.

"The Loans" means the said recited sum of Tls. 2,571,040 (Two million Five hundred and seventy-one thousand and Forty taels) Tientsin Currency being the total amount outstanding on the 31st December 1926 of the loans from time to time issued by the Council as more particularly specified in the First Schedule hereto or such of the same as shall for the time being remain outstanding.

"The Bonds" means the Bonds in the Loans for the time being outstanding.

"The Bondholders" means the holders for the time being of the Bonds.

"The Trustees" means the said Sir James Jamieson Y., and Z., or others the Trustees or Trustee for the time being.

"The Mortgaged Premises" means the property assigned and transferred by the Council to the Trustees by the Fourth clause hereof.

2. The Council hereby acknowledges that it is indebted to the Trustees in the sum of Tls. 2,571,040 (Two million Five hundred and seventy-one thousand and Forty taels) Tientsin Currency carrying interest at the rates and payable half yearly on the several dates and becoming redeemable and due for final redemption at the dates respectively specified in the several Bonds a summary of which is contained in the First Schedule hereto. The payment of interest and repayment of capital to the Bondholders in accordance with the terms of the Bonds shall operate in satisfaction of the indebtedness of the Council to the Trustees hereunder.

3. The Council covenants with the Trustees that the interest upon the Bonds shall be paid and the Bonds redeemed at par in accordance with the conditions of the Bonds save in so far as they may be accelerated by the sums becoming available hereunder and applied in accordance with the provisions of the Twelfth clause hereof or be purchased in the open market at prices other than par in the event of the circumstances arising for which provision is made in paragraph (f) of the said Twelfth clause hereof.

4. (a) The Council with the consent of the said A., B., and C., hereby assigns and transfers to the Trustees ALL AND SINGULAR the land assets and undertakings of the Council known as the British Municipal Electric Power Station the British Municipal Waterworks and the British Municipal Bund and Wharves as the same are more particularly described in paragraphs (a) (b) and (c) of the second schedule hereto TO HOLD unto the Trustees for all the estate and interest of the Council therein upon and for the Trusts and purposes hereinafter declared concerning the Mortgaged Premises and in particular subject to the proviso for re-assignment to the Council or assignment to the Administration contained in the Twenty-second clause hereof.

(b) The Council hereby with the consent of the said A., B., and C., acknowledges the first charge above recited in favour of the Bondholders and hereby charges the balance of all British Municipal Assets including Revenue by way of first charge in favour of the Trustees with the service of the Loans.

5. The Council shall forthwith upon the execution of these presents cause the Council's title to the land included in the Mortgaged Premises to be vested in His Britannic Majesty's Consul-General at Tientsin and his successors in office or other the representative or acting representative for the time being of His Britannic Majesty at Tientsin aforesaid on behalf of the Trustees in completion of the assignment intended to be made by the Fourth clause hereof and to enable the provisions of the Twenty-second clause hereof to be fulfilled. For the foregoing purpose the Council shall forthwith execute fulfill and perform all deeds of assignment endorsements bills of sale requirements of registration and ministerial acts that may be necessary to the full substitution of His

Britannic Majesty's Consul-General at Tientsin and his successors as above defined for the Council in all matters of title in respect of the Mortgaged Premises or any of them.

6. (a) The Trustees shall be deemed to have been granted two several franchises by the Council in respect of the Electricity and Waterworks enterprises respectively included in the Mortgaged Premises. Such franchises shall be co-extensive with the period during which the Loans remain outstanding and shall vest in the Trustees a monopoly in all branches of electrical production distribution and business and the supply of water within the Area and no institution company firm or person shall be permitted by the Council to carry on any business in direct or indirect competition with the said enterprises or either of them save in the matter of the retail of electrical fittings and other accessories for use by the consumer. Such franchises shall permit of full extension of the service of either of the enterprises throughout the Area including the right to lay mains erect poles and undertake all work in the public roads and other places under the control of the Council including excavations that may be necessary to secure the full benefit thereof PROVIDED THAT such franchise shall not be operative unless and until this security shall become enforceable whereupon they shall become of full force and effect in aid of the rights and powers of the Trustees and shall be assignable on any sale lease or arrangements for management of the Mortgaged Premises or any of the enterprises included therein as hereinafter provided.

(b) A franchise similar in all respects so far as applicable shall be deemed to be vested in the Trustees as Wharfers in respect of the Bund and Wharves.

7. The Trustees shall hold the Mortgaged Premises including all after acquired property in respect of any of the enterprises included therein UPON TRUST until the right to enter and take possession by the Trustees hereinafter contained shall have arisen and the exercise of such power has been determined upon to allow the Council to hold use and enjoy the same and to carry on the ordinary and usual business of the several municipal enterprises included in the Mortgaged Premises and to receive the revenue and profits thereof PROVIDED that nothing herein contained shall authorise or entitle the Council to create any charge on the Mortgaged Premises ranking in priority to or pari passu with the Bonds.

8. The Trustees may at any time at the request of the Council concur in any scheme in relation to any of the enterprises or make any sale exchange or lease of any property for the time being comprised in the Mortgaged Premises which in the opinion of the Trustees is not prejudicial to the Bond-holders. But the proceeds of any such disposition so far as in cash shall be applied by the Council in redemption of the Loans PROVIDED that the Trustees may in their absolute discretion approve the expenditure thereof in the purchase or improvement of any property intended to become part of or already part of the Mortgaged Premises.

9. The Council shall make an annual provision of a sum of Taels 230,000 (Two hundred and Thirty thousand taels) Tientsin Currency for the service of the Loans at such times and in such amounts during each year as shall be required for the said Loan service as provided in the Twelfth clause hereof. The said sum of Taels 230,000 (Two hundred and Thirty thousand taels) Tientsin Currency shall be a first charge upon the revenue derived from the Mortgaged Premises. In the event of the revenue derived from the Mortgaged Premises being insufficient to provide the said sum of Taels 230,000 (Two hundred and Thirty thousand taels) Tientsin Currency as and when required during any year the Council shall make good any deficiency from the general revenue of the Area.

10. (a) The Council with the approval and consent of the said A., B., and C., transfers to the Trustees upon and for the purposes hereinafter declared the benefit of all contracts in respect of and the net sums derived from the filling operations in that portion of the Area known as the British Municipal Extra-mural Area as the same are more particularly referred to in paragraph (d) of the Second schedule hereto. Such sums shall be in augmentation of the annual sum of Taels 230,000 (Two hundred and Thirty thousand taels) Tientsin Currency provided for by the Ninth clause hereof for the service of the Loans.

(b) The Council covenants with the Trustees to take all necessary steps to secure the fulfilment of all contracts with owners and the Hai Ho Conservancy Board in respect of such filling operations.

11. As soon as the first monies become collectable in respect of the filling operations referred to in the Tenth clause hereof the Council shall open a special account in the books of the Council which shall be credited with the amount of all such collections and debited with all payments due to the Hai Ho Conservancy Board and necessary expenses for dyking laying and removal of pipes and otherwise in connection with the said filling operations. No other payments for any other purpose whatsoever shall be debited against the monies collected and the amount of the balance of such account from time to time shall be applied to the service of the Loans in accordance with the provisions of the Twelfth clause hereof. For purposes of account a daily balance shall be struck and interest allowed thereon by the Council at the current rate charged by the Council's Bankers on overdraft.

12. The Council shall apply the monies available in pursuance of the Ninth Tenth and Eleventh clauses hereof to the service of the Loans in manner following that is to say:

(a) By payment of interest on the outstanding portions of all loans at due date as specified in the several Bonds.

(b) Subject to any necessary exercise of its discretion by adjustment of the amounts and times of drawing in order to be in a position to redeem the three short term loans referred to in paragraph (c) hereof the Council shall maintain the annual redemption begun by the Council in respect of the following loans and in the annual amounts until their complete redemption as under:

Loan B 1912	Tls.	2,500
Fire Water Service Loan 1919		4,000
Municipal Investment Bank Loan 1920 (\$3,400)		2,380
Municipal Investment Bank Loan 1921 (\$5,000)		3,500

(c) The Council shall apply the balance of the monies available as aforesaid during the years 1927 and 1928 in redemption of Bonds in the following short term loans namely the Electricity Undertaking Loan 1920 the General Purposes Loan 1921 and the General Purposes Dollar Loan 1923 which are held by Bondholders who in response to notification express their willingness that the Bonds held by them should be redeemed. In the event of the amount of Bonds made available for redemption as aforesaid being insufficient to absorb the available funds they may be applied at the discretion of the Trustees to further redemption of the Loans referred to in paragraph (b) or by offer of redemption to holders of General Purposes Loans 1922 1923 1924 1925 and 1926 due regard being had to the date by which redemption must be completed both in respect of the three short term loans referred to in this paragraph and the Fire Water Service Loan 1919 referred to in paragraph (b) hereof.

(d) In the year 1929 the Council shall apply not less than the sum of \$40,000 (Forty thousand dollars) Tientsin Currency to redemption of General Purposes Dollar Loan 1923 and subject thereto and to the requirements of paragraphs (a) and (b) hereof the Council shall proceed as laid down in paragraph (c) hereof.

(e) Subject to the requirements of paragraphs (a) and (b) and the General Purposes Dollar Loan 1923 the Trustees shall apply the available funds in the year 1930 in redemption of the Electricity Undertaking Loan 1920. Thereafter subject to the same requirements and to the needs for redemption of the short term Electricity Undertaking Loan 1920 and the General Purposes Loan 1921 and to such payments as may be necessary in order to make good any postponement which it may have been found necessary to make in payment of the Loans referred to in paragraph (b) hereof such monies shall be applied in redemption of the Electricity Undertaking Loan 1920 and subsequent Loans as and when they become redeemable pari passu in proportion to the amounts thereof which are still outstanding.

(f) In the event of the Council having on hand from time to time any sums in insufficient amounts to justify notices of redemption or offers of willingness to be redeemed are not forthcoming the Council may purchase Bonds in the open market or retain the monies crediting them with interest at current rate charged by the Council's Bankers on overdraft due regard being had to the obligations of the Council in the matter of time for redemption in the case of the short term loans above referred to.

(g) It is hereby declared that nothing herein shall be construed to deprive the Council of its discretion when its exercise shall be necessary to protect redemption of any loan within the required period and no such exercises of discretion in good faith shall render the Council liable to a claim for damages either at the suit of the Trustees or of any Bondholder.

(h) Redemption shall be made by drawings of Bonds at par and their cancellation in the presence of a representative of the Trustees PROVIDED THAT in the case of all Bonds in any Loan being in the hands of one holder drawing may be dispensed with by agreement between the Council and such holder.

13. The Council hereby covenants with the Trustees that the Council will at all times during the continuance of this security :

(a) Carry on and conduct the business of the several enterprises included in the Mortgaged Premises in a proper and efficient manner employing all necessary technical men and maintaining the general principles of business as at present in respect thereof to the satisfaction of the Trustees and such changes as may from time to time be considered necessary by the Council shall only be introduced with the written consent of the Trustees whose decision in regard thereto shall be dictated with sole reference to what the Trustees in their discretion consider to be the interests of the Bondholders;

(b) Maintain the present tariff of charges in respect of the several enterprises comprised in the Mortgaged Premises and make no alteration therein save with the written consent of the Trustees;

(c) Continue the present system and books of account and therein make true and correct entries of all dealings and transactions of and in relation to the said enterprises and keep the said books of account and all other documents relating thereto at the Municipal Office where the said books of account and documents of a similar nature have heretofore been kept and procure that the same shall at all reasonable times be open for the inspection of the Trustees and such person or persons as they shall from time to time in writing for that purpose appoint;

(d) Give to the Trustees or to such person or persons aforesaid such information as they or he or any of them shall require as to all matters relating to the said enterprises;

(e) Not pull down or remove any buildings erections or wharves being part of the said enterprises or any of them or the plant machinery fixtures and fittings or any part thereof annexed to the same respectively or any of them without the previous consent in writing of the Trustees except in any case where such pulling down or removal shall in the opinion of the Council be rendered necessary by reason of any of such premises being worn out or damaged and in such case will replace the premises so worn out or damaged by others of a similar nature and of at least equal value and when necessary renew and replace all engines plant machinery tools implements utensils and other effects of a like nature now used or hereafter to be used for the purpose of or in connection with the business of the said enterprises or any of them when and as the same shall be worn out or destroyed;

(f) Keep all constructions forming part of the Mortgaged Premises and all plant machinery works fixtures fittings implements utensils and other effects in or upon the same respectively and used for the purpose of or in connection with the business of any of the enterprises comprised therein and every part thereof in a good state of repair and in perfect working order and condition;

(g) Permit the Trustees and such engineers engineer or other persons as they shall from time to time in writing for that purpose appoint to enter into and upon the premises of the said enterprises respectively to view the state and condition thereof and of all plant machinery works fixtures fittings implements utensils and other effects in or upon the same respectively and used for the purpose of or in connection with the said enterprises: and

(h) Insure and keep insured such of the Mortgaged Premises as are of an insurable nature against loss or damage by fire to the extent of their full replacing value in such office as the Trustees shall for that purpose appoint and duly pay the premia and other sums of money payable for that purpose and immediately after every such payment deliver (if required) to the Trustees the receipt for the same and apply all moneys to be received by virtue of any such policy in making good any loss or damage which may so arise to the said premises. And if default shall be made in keeping the said premises in a good state of repair and in perfect working order and condition and so insured as aforesaid or in delivering any such receipt as aforesaid the Trustees may repair the same or such of them as shall in their opinion require reparation and may insure and keep insured the said premises or such of them as they may deem fit and the Council will on demand repay to the Trustees every sum of money expended for the above purposes or any of them with interest at the rate of 7 per cent per annum from the time of the same respectively having been expended and until such payment the same shall be a charge upon the Mortgaged Premises in priority to the Bonds.

14. (a) The Trustees shall regulate their own proceedings and in all matters of difference between them the decision of the majority shall prevail.

(b) The Trustees shall be at liberty to seek such Accountant Engineering and Legal advice as may in their opinion be necessary to enable them to fulfil their duties. Furthermore in the event of circumstances making it necessary in the opinion of the Trustees to establish a Secretariat they shall be at liberty to do so on such lines as are usual in similar circumstances in other parts of the world. Such expenses as are incurred by the Trustees in these or any other connections in the performance of the Trust shall be paid to the Trustees by the Council and pending such payment shall be a charge upon the Mortgaged Premises in priority to the Bonds.

15. The security hereby constituted shall become enforceable within the meaning of these presents in each and every of the events following :

(a) If the Council shall make default in the payment of any principal monies or interest which ought to be paid in accordance with these presents;

(b) If a distress or execution be levied or enforced upon or against any of the property of the Council;

(c) If the Council shall create or purport or attempt to create any charge or mortgage ranking or to the intent that it shall rank on the Mortgaged Premises or over the general assets including Revenue of the Council *pari passu* with or in priority to the security hereby constituted or the first charge referred to in the Fourth clause hereof;

(d) If the Council shall grant or purport to grant any franchise or other rights to any other institution company or person to carry on any of the businesses of the several enterprises comprised in the Mortgaged Premises or directly or indirectly take or sanction any measures calculated in the opinion of the Trustees to impair the value of this security; and

(e) If default shall be made by the Council in the performance or observance of any covenant condition or provision binding on the Council under these presents.

16. In the event of the security hereby constituted becoming enforceable the Loans shall become repayable forthwith *pari passu* in proportion to the amount of each Loan outstanding and the Trustees may in their absolute discretion :

(a) Enter upon the Mortgaged Premises or any part thereof and carry on the business of the said enterprises or any of them and may collect and receive all revenue derivable therefrom and pay all outgoing and claims in respect thereof and may carry out all necessary repairs of immovable property and may keep any part of the Mortgaged Premises insured and may repair and renew all removable property and generally may do everything in or about the carrying on and management of the said enterprises or any of them which the Council might have done had these presents not been executed and may in the Council's name or otherwise sue for recover and give receipts for all debts and other claims in respect of the said enterprises or any of them and may compromise claims by or against the Council and may also raise by charge subject to the Bonds at any rate of interest any money required for the above purposes including cost of management or any of them;

(b) Enforce fulfilment of all contracts and collect and sue for and enforce payment of all monies already outstanding or as the same become due in connection with the filling operations in the said Extra-mural Area and the monies assigned to the Trustees by the Tenth clause hereof;

(c) Sell call in collect and convert into money the Mortgaged Premises or any part thereof with full power to sell the enterprises comprised in the Mortgaged Premises or any of them and either by public auction or private contract and either for a lump sum or for a sum payable by instalments or for a sum on account and a mortgage or charge for the balance. Such power of sale shall include power of leasing;

(d) For any of the purposes hereof the Trustees shall be at liberty to appoint receivers or agents and managers and to promote or to take part in the formation and promotion of any company or companies constituted or to be constituted for the purpose of managing purchasing leasing or otherwise acquiring from the Trustees the Mortgaged Premises or any part thereof;

(e) On this clause coming into operation the franchises vested in the Trustees by the Sixth clause hereof shall become fully operative and be subject to the powers of leasing sale and management hereby conferred on the Trustees and shall be deemed to go with and be part of the several enterprises for a period of thirty years from the date of such entry into possession of the Trustees to the intent that due effect may be given to any such disposition of the Mortgaged Premises;

(f) In the event of the security hereby constituted becoming enforceable and the Trustees not exercising the rights reserved to them hereby the Trustees shall upon a Resolution passed by a three fourths majority of a meeting of holders of not less than one-third of the amount of outstanding bonds enter upon or take possession of the Mortgaged Premises or any of them and take such steps as in their opinion shall be necessary to protect the interests of the Bondholders;

(g) On the exercise of the rights of the Trustees hereunder whether at their discretion or at the request of the Bondholders a committee consisting of not less than three or more than seven Bondholders or their representatives shall be appointed at a meeting of the Bondholders to advise the Trustees but without other authority;

(h) Regulations for calling and the proceedings of meetings of Bondholders hereunder together with provisions for securing that only Bondholders are represented thereat are set out in the Third schedule hereto;

(i) In order to give full effect to the objects and intention of this clause the Council hereby appoints the Trustees its attorneys with full power in the name and on behalf of the Council to do all things which the Council could do in order to complete any sale lease or other disposition of the Mortgaged Premises or to control and manage the same as owners with full powers of substitution.

PROVIDED ALWAYS that nothing herein contained shall be construed to prevent the Trustees after the exercise of any of the remedies aforesaid from restoring in their discretion possession of the Mortgaged Premises or any part thereof so far as practicable to the Council on receipt by the Trustees of such guarantees or other satisfaction as they consider adequate for the protection of the interests of the Bondholders.

17. The Trustees shall hold the monies to arise from any management leasing sale or other dealing with the Mortgaged Premises hereunder UPON TRUST that they shall throughout in the first place pay or retain costs charges and expenses incurred in or about the execution of the trust for management leasing sale or otherwise in relation to these presents including the remuneration of the Trustees and shall apply the residue of such monies firstly in or towards payment to the Bondholders *pari passu* in proportion to the amount due to them respectively and all arrears of interest remaining unpaid on the Bonds held by them respectively and shall pay the balance to the order of the Council and make such dispositions as may be necessary to vest in the Council all rights of the Trustees in relation to any managers lessees or otherwise of the Mortgaged Premises or any of them.

18. (a) Of the Trustees the said Sir James Jamieson as His Britannic Majesty's Consul-General at Tientsin has been nominated by His Britannic Majesty's Government to the intent that he and his successors in office or other the representative or acting representative for the time being of His Britannic Majesty at Tientsin shall act as Trustee without further appointment for the several periods of their tenure respectively of office or acting office Provided that the temporary absence at any time from Tientsin of His Britannic Majesty's Consul-General or other representative at Tientsin shall not vacate the office the functions of which shall be performed during such absence in the name and on behalf of such Trustee by His Britannic Majesty's Consul Vice-Consul or other officer temporarily acting for him in the discharge of the general duties of his office as Consul-General or other representative of His Britannic Majesty at Tientsin.

(b) The said Y., has been nominated by the Chinese Government and the said Z., has been nominated by the Council to act as representative of the Bondholders until such time as an election by the Bondholders shall take place. Such election shall take place within three months of the execution of these presents and shall be made by a meeting of Bondholders which shall be called by the Council and if the Council should neglect to do so by the Trustees.

(c) In the event of the said Y., or the said Z., ceasing to act either by reason of resignation removal retirement from any cause making it incumbent upon a Trustee to retire or death the remaining Trustees or Trustee shall notify the Chinese Government through the appropriate channels or call a meeting of Bondholders with a view to the nomination or election of a new Trustee or Trustees as the case may require. Pending the appointment of a new Trustee or Trustees the remaining Trustees or Trustee shall continue to act. If for any reason the Trustees should neglect to take such action the initiative may be taken by the Chinese Government or the Bondholders as the case may require. Any Trustee nominated or elected shall be deemed to be duly nominated and elected to the vacancy created as aforesaid on receipt by the other Trustees or Trustee of a Chinese official notification through the appropriate channels or a copy of a Resolution of Bondholders duly signed by the Chairman and Secretary of the Meeting at which such Resolution was passed.

to act. If for any reason the Trustees should neglect to take such action the initiative may be taken by the Chinese Government or the Bondholders as the case may require. Any Trustee nominated or elected shall be deemed to be duly nominated and elected to the vacancy created as aforesaid on receipt by the other Trustees or Trustee of a Chinese official notification through the appropriate channels or a copy of a Resolution of Bondholders duly signed by the Chairman and Secretary of the Meeting at which such Resolution was passed.

19. Any Trustee for the time being hereof being a Banker or other person engaged in any profession or business shall be entitled in addition to any remuneration herein provided to charge and be paid all professional or other charges for any business done by him or his firm in relation to the execution of the Trusts hereof.

20. The Council may pay to the Trustees in addition to all costs charges and expenses incurred and all payments made by them such honorarium as the Council may at any time consider reasonable.

21. The Council or the Trustees may from time to time whenever they think fit convene a meeting of the Bondholders and the Trustees shall do so upon a requisition in writing signed by holders of not less than one fourth of the Bonds outstanding.

22. As soon as the whole of the Bonds entitled to the benefit of the Trusts herein contained have been paid off or satisfied and upon payment of all costs charges and expenses incurred by the Trustees in relation to these premises the Trustees subject to any disposition in pursuance of the Sixteenth clause hereof shall re-assign to the Council or assign to the Administration as may be required the Mortgaged Premises freed and discharged from the Trusts herein contained or otherwise release the Mortgaged Premises from this security whereupon the Trustees shall be deemed to be absolved from any further obligation in the matter.

23. The Council hereby covenants with the Trustees that the Council will duly perform and observe the covenants and conditions herein contained and the said A., B., and C., jointly covenant on behalf of the Chinese Government that the said covenants and conditions shall be made binding upon the Administration in substitution for the Council as and when the same is formed and that the Administration will fully perform and observe the same.

IN WITNESS WHEREOF the Common Seal of the British Municipal Council and the hands and seals of the said A., B., and C., and of the said Sir James Jamieson Y., and Z., have been hereunto affixed the day and year first above written.

THE FIRST SCHEDULE HERETO.

BRITISH MUNICIPAL LOANS.

Loan.	Amount.	Rate of interest payable half-yearly.	Date when commences to be redeemable or commences to be redeemed.	Date by which must be redeemed.	Amount of redemption for 1927.	Amount outstanding 31. 12. 26.
	Taels.				Taels.	Taels.
B. 1912	50,000	6%	April 1, 1927	October 1, 1946	2,500	50,000
Fire Water Service 1919	40,000	7%	January 1, 1924	January 1, 1933	4,000	28,000
Municipal Investment Bank 1920	(\$50,000) say 35,000	7%	March 5, 1925	March 5, 1939	(\$3,400) say 2,380	30,240
Electricity Undertaking 1920	(\$360,000) say 252,000	8%	March 1, 1930	March 1, 1939	—	252,000
Municipal Investment Bank 1921	(\$81,000) say 56,700	7%	March 5, 1926	March 5, 1940	(\$5,000) say 3,500	49,700
General Purposes 1921	300,000	7%	June 1, 1931	June 1, 1940	—	300,000
General Purposes 1922	40,000	7%	June 30, 1933	June 30, 1960	—	40,000
General Purposes 1923	313,600	6%	May 1, 1933	May 1, 1952	—	313,600
General Purposes 1923	(\$200,000) say 140,000	7%	January 1, 1929	December 31, 1933	—	140,000
General Purposes 1924	402,500	7%	January 1, 1934	January 1, 1953	—	402,500
General Purposes 1925	550,000	7%	July 1, 1935	July 1, 1954	—	550,000
General Purposes 1926	415,000	7%	July 1, 1936	June 30, 1956	—	415,000

Total2,571,040

THE SECOND SCHEDULE HERETO.

(a) The British Municipal Electric Power Station comprising land in area Mou 6.480 situated in the Wellington and Tunbridge roads and registered as E.M.E. Block 9 Lot No. 95 as the same is more particularly shown on the map attached hereto being thereon coloured yellow with all buildings thereon together with the Generating Plant Transmission Plant Distribution System Street Lighting System all plant on hire and all accessories of every kind whatsoever.

(b) The British Municipal Waterworks comprising several pieces of land of a total area of Mou 37.394 registered as B.M.E. Block X Lot No. 141 E.M.E. Block 9 Lot No. 88 and E.M.E. Block 64 Lot No. 382 as the same are shown on the map attached hereto being thereon coloured blue with all buildings thereon together with the Intake Station all Wells Water Towers Tanks and Pumping Plant the Distribution System and all accessories of every kind whatsoever.

(c) The British Municipal Bund and Wharves in area Mou 32.228 as the same are shown on the map attached hereto being thereon coloured pink together with all Bunding Buildings Sheerlegs and Gear and all accessories of every kind whatsoever.

(d) The contracts between the Council and owners of land in the Extra-mural Area for a total of approximately 1,160,000 (One million One hundred and sixty thousand) fang of filling in accordance with the list in the Council's books as at the 31st December, 1926.

THE THIRD SCHEDULE HERETO.

1. The terms "Bondholders" or "holders" in relation to bonds so far as concerns meetings of Bondholders or requisitions or calling of meetings of Bondholders shall be deemed to include representatives of Bondholders holding either a general power of attorney to manage the business interests of any Bondholder at Tientsin aforesaid or a proxy in respect of the Bonds held by him.

2. The Council shall provide a register of Bondholders at the Municipal Office in which Bondholders may register their holdings. The procedure on registration shall be the production of bonds by the holders who shall be registered by name with a note of the Loan and number of the Bonds held by them. In the event of Bonds not being available for any valid reason substantiated to the satisfaction of the Council the Council may dispense with their production and accept in lieu thereof a certificate by a Bank of approved standing to the effect that such Bonds are held by such Bank for and on behalf of the Bondholder applying for registration. In such case the Council may also call for evidence of the purchase of any Bonds from Brokers or others concerned therein before effecting registration.

3. For the purpose of signing any requisition to the Trustees or any notice calling a meeting of Bondholders those Bondholders whose names appear on the register at the date of such requisition or notice shall be deemed to be holders of the Bonds appearing as held by them in the register irrespective of the date of such registration. But no person claiming to be a Bondholder shall be eligible for the purpose of forming a quorum at any meeting of Bondholders unless he has registered or any former registration of his has been checked at the Municipal Office by production during office hours of the same evidence as above provided during the eight days preceding the hour of 4 p.m. on the day before such meeting.

4. In the event of any meeting which should be called either by the Council or the Trustees not being called or in the absence of provision in the within-written deed for the calling of any meeting of Bondholders any such meeting may be called by notice given by Holders registered as aforesaid of not less than 10% of the Bonds for the time being outstanding.

5. Notice of any meeting of Bondholders shall be given not more than one month and not less than twelve days before such meeting and shall appear for not less than ten consecutive days prior to the meeting excluding Sundays and holidays in a daily newspaper in the Chinese language and a daily newspaper in the English language at Tientsin approved by the Trustees.

6. The Chairman of any meeting of Bondholders shall be elected by the Bondholders present at such meeting and shall be either a Bondholder a member of the Council or one of the Trustees. The Bondholders present shall also elect a Secretary to act at such meeting who may be the Secretary of the Council or Secretary (if any) to the Trustees. Otherwise such Secretary shall be elected from amongst the Bondholders present.

7. The business of any meeting of Bondholders shall proceed in accordance with the usual rules for the conduct of public meetings and the decisions arrived at thereby shall be deemed to be established by a Certificate of any Resolution passed at such meeting signed by the Chairman and the Secretary.

Passed under the Common Seal of the British Municipal Council in the presence of, }

Chairman.

Signed and Sealed by the said A., B., and C., in the presence of, }

Secretary.

Signed Sealed and Delivered by the said Sir James Jamieson in the presence of, }

Signed and Sealed by the said Y., in the presence of,

Signed Sealed and Delivered by the said Z., in the presence of, }

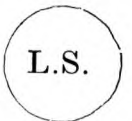
END OF THE SCHEDULE WITHIN REFERRED TO.

PASSED under the Common Seal of the British Municipal Council in the presence of, }

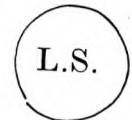


SIGNED Sealed and Delivered by the said Percy Horace Braund Kent Hugh Felton Dyott and John Mogford Dickinson in the presence of, }

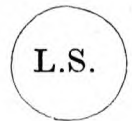
P. H. B. KENT.



H. F. DYOTT.



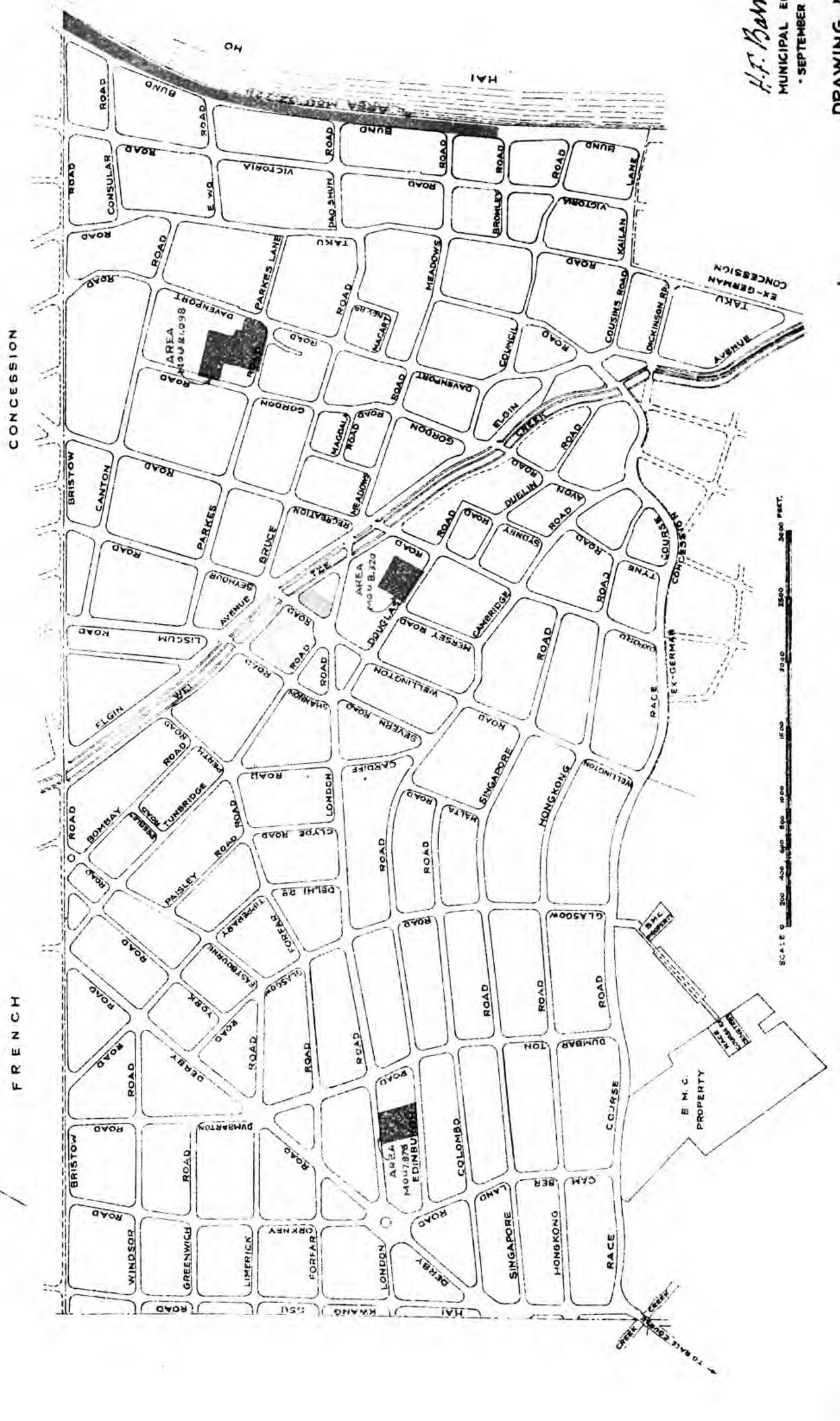
J. M. DICKINSON.



K. W. MOUNSEY,
Solicitor,
Tientsin.

BRITISH MUNICIPAL AREA TIENTSIN.

ELECTRICITY DEPARTMENT PROPERTY SHOWN IN YELLOW
 WATER WORKS " " " " " " BLUE
 THE BUND SHOWN IN RED



H.F. Bannell
 MUNICIPAL ENGINEER
 1 SEPTEMBER 1927

DRAWING NO 1295

RATES, TAXES, DUES AND FEES.

LAND TAX.

At the rate of $1\frac{1}{2}\%$ on the assessed values of all land situated within the limits of the Concession, the Extension, and the Southern Extension, and all land in the Extra-mural Extension that has been filled for one complete calendar year. All other land situated in the Extra-mural Extension will be taxed at the rate of three eighths of one per cent ($\frac{3}{8}\%$) on the assessed values.

RENTAL ASSESSMENT TAX.

At the rate of 11% on the assessed annual rentals of buildings situated within the limits of the Concession, the Extension, the Southern Extension and on all filled land in the Extra-mural Extension.

UNDERDEVELOPED LAND TAX.

Calculated on the basis of land which is not developed to 60% of the average development of land situated within the limits of the Concession, the Extension, and the Southern Extension and in the Extra Mural Extension which has been filled for three complete calendar years paying 11% on the sum by which such land falls short of 60% of the average development.

LAND TRANSFER AND MORTGAGE REGISTRATION FEES.

The fee for the registration of a transfer of land in the Municipal Cadastral Register is one quarter of one per cent ($\frac{1}{4}\%$) of the value of the land according to the Municipal Assessment, with a maximum of Tls. 100 and a minimum of Tls. 25, payable by the transferee.

The fee for the registration of a mortgage on land is Tls. 10, irrespective of the value of the property.

MISCELLANEOUS FEES AND CHARGES.

Ambulance Service.

FOR THE USE OF THE MOTOR AMBULANCE :

	With Foreigner in charge	With Chinese Attendant.
	\$	\$
From anywhere within the British Municipal Area to either of the British Municipal Hospitals	6.00	4.00
From any Foreign Concession Area (other than British) to either of the British Municipal Hospitals	10.00	8.00
From anywhere within the British Municipal Area to a destination in any of the Foreign Concessions	10.00	8.00
From any Foreign Concession Area to a Hospital in any Foreign Concession Area (other than British)	12.00	10.00
From or to the Chinese City	15.00	12.00

NOTE :—Foreign Concession rates apply also to the 1st, 2nd and 3rd Special Areas and the Tung Chia Lou District.

Boundary Stones:

Cost of each concrete stone with initials	\$3.00
If placed in position on owner's land	\$3.50

Building Permit Fees:

FOREIGN BUILDINGS :

(a) For every building not exceeding 20,000 cubic feet	\$ 6.00
(b) For every additional 5,000 cubic feet or fraction thereof	\$ 1.50
(c) For alterations on plans already approved not involving and addition to the cubical extent thereof	\$ 1.50
(d) For alterations to existing buildings within the existing walls (fee otherwise to be charged in accordance with (a) and (b)	\$ 4.50
(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, but no fee for a single series shall exceed	\$75.00

N.B.—No fee for a single building shall exceed \$35.00

CHINESE BUILDINGS :

For dwelling houses, shops or rooms in hong :—

3 houses or under with outhouses belonging thereto	\$ 4.00
10 houses or under with outhouses belonging thereto	\$ 7.50
Every additional room or house	\$ 0.50
For other buildings	\$15.00
The maximum fee for any one block of buildings shall not exceed	\$75.00

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

SANITARY INSTALLATION FEES :

For for passing plans :—

\$1.00 per fitting up to a maximum of\$ 20.00

Fee for testing installations :—

First test Free
Second and subsequent tests, \$5 per fitting up to to a maximum of\$100.00

MISCELLANEOUS :

Minor building operations	\$ 1.00
Ceremonial arches	\$ 5.00
“ “ if to cross streets 25 ft. wide	\$50.00
Storage of building materials on public roads, per square yard per month	\$ 0.50

Bund Mooring Fees.

STEAMERS :

Payable by the Owner or the Agent of the Steamer.

Mooring Fees are charged at the rate of five candareens per ton on the net registered tonnage of all steamers that moor alongside the British Bund. This fee entitles a steamer to remain at the Bund for a period of three days (seventy-two hours from time of arrival), whereafter a further fee of Tls. 15 is charged for each additional period of twenty-four hours.

LIGHTERS :

Payable by the Owner or the Agent of the Steamer.

Mooring fees will be charged at the rate of Tls. 5 per hundred tons, or any portion of 100 tons, of cargo handled. Such fees are payable on the tonnage, weight or measurement, according to steamer's freight list.

Payable by the Owner or the Agent of the Steamer.

An additional charge of Tls. 7 will be made for each lighter each time such lighter moors alongside the British Bund.

Bund Rent.

Payable by firm to whom permit for berthing space is issued.

Rent for cargo space on the Bund is charged for at the rate of five candareens per ton, weight or measurement, of cargo stored on or for steamers and lighters at the British Bund.

NOTE :—This charge permits cargo for or from steamers to remain in the Bund for a period not exceeding seven days (Customs holidays are excepted). Cargo which has not been removed from the Bund within this prescribed period is liable to be impounded by the Council and stored at the risk and expense of the owner. Should the Council permit the cargo to lie on the Bund beyond the prescribed period, storage charges will be levied on such cargo at a daily rate per package or per picul, and such DAILY rate will approximate closely the MONTHLY rate charged by public godown proprietors in Tientsin.

Wharfage Dues.

At the rate of one per mille on the value of all goods passing over the British Bund. In the case of dutiable cargo the above rate will be estimated at 2% on the amount of the full Customs duty. In this latter case shippers and/or consignees of cargo are required to submit proof of the amount of duty paid or to be paid to the Customs in respect of such cargo by the presentation of such documentary evidence as shall be acceptable to the Council. (Vide Municipal By Law No. XXXA).

Burial Fees and Grave Charges:

Cremation, including ordinary urn	\$50.00
Grave space, including cement coping and all burial charges (exclusive of clergyman's fee)	\$50.00

Chauffeurs:

Testing Chauffeurs for license to drive	\$1.00
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Discs and Number Plates:

Motor Car and Motor Bicycle per pair	\$2.00
Ricksha, each	2.00
Cargo Cart, each	0.50
Dogs, each	0.10

Disinfection of Premises:

House disinfection, per room	\$3.00
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Electricity.

The following are the charges for Electric energy supplied:—

- (a) A minimum charge of \$1 per month per meter per consumer is made, towards payment of the total of which current supplied for one and all purposes will count. For example, if a consumer has a lighting meter, cooking meter and heating meter he has to pay a minimum sum of \$3 per month, but if he uses no current for, say, heating, his consumption for lighting and/or cooking will count towards payment for the heating connection.

	per unit (Kilowatt-hour).
(b) <i>Lighting</i> :	\$.20
(c) <i>Cooking</i> :	
Small cookers (1,000 to 2,000 Watt installations).....	\$.05
Large cookers (over 2,000 Watt installations).....	\$.035
(d) <i>Heating</i> : (over 2 Kilowatt)	\$.05
(e) <i>Power</i> :	
Up to 50 Kilowatts, low tension, unrestricted as regards time	\$.06
Above 50 Kilowatts, unrestricted, special rates will be quoted depending on the requirements of the service.	

(j) Private Street Lighting :

The Council undertakes the lighting of private alleyways and streets at an inclusive figure which includes all lamps, electricity, repairs, maintenance, and switching in and out at the following rates:—

Each 25 c.p. lamp	\$30 per annum.
" 50 " "	40 "
" 100 " "	60 "

(g) Deposits.

A Deposit is required for each lighting connection installed as under:—

5 ampere Meter	\$20
10 " "	30
20 " "	50

Hospitals.*Victoria Hospital.*

	B.M. Area Residents, and/or Ratepayers.	Non-residents and non- ratepayers.
Special Wards, daily rate	Tls. 7.00	Tls. 8.00
Ordinary Wards, daily rate	5.50	6.50
Use of Operating Room:—		
Major operation	20.00	25.00
Minor operation	10.00	15.00

Isolation Hospital.

For residents and/or ratepayers of the British and French Municipal Areas, per day	Tls. 3.50
For non-residents and non-ratepayers of the British and French Municipal Areas, per day	6.50

Charges are made for serums (prophylactic and therapeutic) non-pharmacopoeial drugs, proprietary medicines and foods, mineral spring waters, and alcoholic drinks.

Sheerlegs. Fees for Use of.

Per lift Tls. 2.50 per ton

The minimum charge for the use of the sheerlegs is Tls. 20 for each lift.

The maximum weight that can be lifted is thirty tons.

Survey Fees:

Ordinary survey	<i>Per mou.</i> \$5.00
If buildings on land are required to be delineated.....	7.00

Tientsin Grammar School.*Tuition Fees.*

Kindergarten	\$30 per term
Pupils under nine	35
" " ten	40
" " twelve	50
" " fifteen	55
" over fifteen	60

All term fees are payable in advance in two equal instalments, the first instalment being payable before the commencement of the term and the second instalment being payable before the commencement of the second half of the term.

On payment of tuition fees due in respect of any half term, the pupil will be given an Admission Card which must be delivered to the Master or Mistress in charge of the class in which the pupils has been enrolled. Until such Admission Card has been delivered to the Master or Mistress the pupil will not be received in the class.

Notwithstanding the fact that fees are payable in two instalments, the full term's fees are payable in respect of any pupil who is enrolled at the beginning of a term, irrespective of whether a pupil continues at the School for any lesser period. Should, however, a parent or guardian give one month's clear notice of the intended withdrawal of a pupil from the School (provided such notice expires before the date on which a new half term commences) the Council may in its discretion waive the fees due for the ensuing half term.

A rebate will be allowed on the tuition fees of 10% in the case of two, of 20% in the case of three and of 33-1/3% in the case of four pupils from the same family attending the School at the same time.

A further special rebate of 10% will be allowed in the case of children of missionaries.

Such rebates as set forth above will be deducted from the fees payable for the second half of any term, the full half term fees being payable at the beginning of each term.

For pupils whose parents are of neither British nor American nationality and are not rate-payers in the British Municipal Area, the scale of fees is as above plus 50%.

Tientsin Kung Hsueh.

This school has two departments:—the Higher Primary Department and the Lower Primary Department.

Higher Primary Department Course to be Two years.

Lower Primary Department Course to be Four years.

Candidates' age limit.

Higher Primary	from 11 to 16
Lower Primary	from 7 to 9

Tuition fees.

	<i>Per term.</i>	<i>Per year.</i>
Higher Primary Department	\$24	\$48
Lower Primary Department	\$18	\$36

For pupils whose parents are not residents or ratepayers in the British Municipal Area the scale of fees either for the Higher Primary or Lower Primary Department is as above plus \$18 per scholastic year in each case.

A rebate will be allowed on the tuition fees of 10% in the case of two, of 20% in the case of three and 33-1/3% in the case of four pupils from the same family attending the School at the same time.

The Council at all times reserves the right to refuse admittance to, or require the withdrawal from, the School of any child without assigning a reason therefor.

All term fees are payable before the commencement of the term.

On payment of tuition fees due in respect of any term, the pupils will be given an Admission Card which must be delivered to the Master or Mistress in charge of the class in which the pupils has been enrolled. Until such Admission Card has been delivered to the Master or Mistress the pupils will not be received in the class.

All pupils are required to buy their own text books, stationery and school materials.

Water.

\$1.00 per thousand gallons as registered by meter.

A minimum charge of \$1.00 per month per meter per consumer is made. In the event of a consumer having two or more meters installed in his premises, the consumption recorded by any one meter will count towards payment of the charge for the other meter or meters.

Weighbridge.*Cart Weighbridge fees.*

per ton or portion of a ton	<i>Big Money.</i> \$0.05
The minimum charge for the use of the Weighbridge is \$0.20 Big Money.	

附註一特別一區二區三區暨修家樓費率與其他租界同

四至石柱

三合土帶字石柱

每條三元

設安放石柱於業主地畝工資在內

每條三元半

建築圖樣審查費

洋式建築

(甲)房屋建築容積勿超過二〇〇〇〇立方尺

六元

(乙)增加容積每五千立方尺或不滿五千立方尺

一元半

(丙)已核准圖樣如有更改而於容積無所增減者

一元半

(丁)房屋內部更改與現有牆壁無關者

四元半

否則依照甲乙兩項收費

(戊)設某圖所載係多所同樣房屋則第一所房屋圖樣審查費應依上列各條計算之其他各所僅收規定費率之半數惟任何一種多數同樣房屋圖樣審查費總數不得超過七十五元

附註一任何單所房圖之審查費不得超過三十五元

華式建築

住房舖面或商行

三所或不滿三所附帶下房

四元

十所或不滿十所附帶下房

七元半

每增加房間一間或房屋一所

半元

他種房屋

十五元

每段房屋取費至多不得過七十五元

各種捐率暨租金照費等

地畝捐

所有老租界新租界地畝及推廣租界已墊地經過一足年之地畝捐均按估定價值二百分之三徵收推廣租界內其他各地捐均按估定價值八百分之三徵收

估定房產租值捐

所有坐落老租界新租界內及推廣租界已墊地段房屋估定租值捐概按百分之十一徵收
建築不足額地畝捐

此捐率按老租界新租界暨推廣租界經過二足年之已填地畝各地所有房產建築平均百分之六十為額定標準
凡有地畝之房屋建築不敷上列額定標準者應按照該地不敷數目百分之十一納捐

地畝轉移暨抵押註冊費

地畝轉移在工部局註冊者均按照本局勘估價值四百分之一收費以二十五兩為收費最低至百兩為收費最高數目概由新業主繳納

地畝抵押註冊無論產業價值一概收費十兩

本局新契紙每張收填發費十五兩

各種費用

運載病人汽車租賃費

路程起點	路程終點	西人跟車	華人跟車
本租界內任何地點	本局所立醫院之一	六元	四元
其他租界	同上	十元	八元
本租界任何地點	其他租界之任何地點	十元	八元
其他租界	其他租界之某醫院	十元	十元
本租界	天津城	十五元	二十二元
天津城	本租界	十五元	二十二元

人或接受貨物人應將該貨物納稅憑證或應納關稅數目單據送交本局以資考核是否適用(參閱本局條例第三十項甲)

坟墓費暨下葬費

火葬費普通甕值在內 五十元
墓壙暨洋灰頂蓋及下葬費在內 五十元

(牧師費另計)

汽車夫

汽車夫請求執照考驗費 一元

捐照暨號碼牌

汽車暨電水自行車號碼牌每對 二元

人力車號碼牌每個 二元

載貨車號碼牌每個 一元

犬牌 一元

房屋消毒費

每房間 三元

電氣項下

供給電力取費定例

用戶安裝電表一個每月至少須納用電費一元繳納電費時任何項下所用電力均得列入納費總數例如某用戶安裝電燈、烹煮、暖氣用電表各一該戶每月至少須納用電費三元設於暖氣表並未用電則所有電燈用電或烹煮用電亦得列為暖氣電表用電電費

類別 每一電碼

(甲)電燈用電 二元

(乙)烹煮用電 二元

附註一爲便利計算上列費率起見每一華式房屋所佔平地面積除院落不計外不得超過四百方尺
衛生設備項下

核准圖樣費每一濬坑取費一元至多以二十元爲限

查驗設備費第一次免費第二次起每次每坑收費五元至多以百元爲限

雜項 零碎建築工程

一元

婚喪暨壽事牌樓

五元

牌樓如寬至二十五尺橫過街道者

五十元

建築材料堆積公共道路佔地每方碼每月應納費

半元

河壩繫船費

輪船類

各式輪船凡繫靠英租界河壩者以註冊淨噸數計每一噸徵收繫船費銀五分所有納費輪船得停靠河壩三日（即七十二小時由開到時起算）如繫靠時間須延長者每增加二十四小時增收費十五兩

駁船類

凡繫靠英租界河壩駁船裝載貨物每百噸或不滿百噸者收繫船費五兩此項貨物噸數以重量或容積計算均依輪船貨單爲憑

凡有駁船每繫靠河壩一次增加收費七兩

上列各費概由各該船公司或代理人繳付

河壩租費

凡有裝卸輪船或駁船貨物堆積河壩者每噸以重量或容積計徵收河壩租費銀五分

附註 裝卸輪船貨物凡繳此租費者得積存河壩七日（海關假期除外）凡有貨物逾此限期仍未提取者本局得代行收存一切危險暨費用概由貨主擔負設本局准許該貨物過上列期限仍堆積河壩者則該項貨物以包計或以擔計應徵收按日計算寄存費此按日計算之寄存費率大概與津埠普通貨棧按月計算棧費相等

碼頭捐

凡有經過英租界河壩貨物均按各貨物價值千分之一徵收碼頭捐設係應納稅貨物則上列捐率約合海關整稅百分之二再者運貨

外科手術室

重要手術

二十兩

二十五兩

次要手術

十兩

十五兩

隔離病院住院費

每日 三兩五

六兩五

注射藥品非藥方譜所列藥材暨專利藥品·食物·汽水及酒類概另收費

電氣治療

電氣治療器(外用)由病院職員施診

五兩

按摩電機用費

一兩

捐照費依下例徵收

汽車·載重汽車暨拖車

每年 八十元

每季 二十一元

每年 四十元

電水自行車

連 雙 坐
或不連雙坐

每季 十元零五毛

此為英法意日各租界通行捐包括特別一二三區·天津城裏城外不在此例

馬車

每月 二元

人力車

每月 九元

自行車(全天津)

每月 一元

輕便排子車(小本營生)

每月 一元

裝貨排子車及大車

每月 二元二毛

裝貨排子車(自有)

每月 一兩五

一千至二千瓦特電氣爐灶 五分

二千瓦特以上電氣爐灶 三分五

(丙) 暖氣用電二千瓦特以上 五分

(丁) 馬力用電低壓力以五十啓羅瓦 六分

特爲限隨時用電

五十啓羅瓦特以上隨時用電特別費率另議以用戶需要爲準

(戊) 自有道路電燈

本局依照下列價單可供給用戶自有街巷街道電燈所有燈泡·電力·修理·維持暨總開關費用一併在內

二十五燭光燈 每盞每年 三十元

五十燭光燈 每盞每年 四十元

一百燭光燈 每盞每年 六十元

(己) 電表押租費

用戶接電按下須列定價繳納押租費

五安丕 電表每個 二十元

十安丕 電表每個 三十元

二十安丕 電表每個 五十元

每一電碼合每小時用電力一啓羅瓦特

醫院項下

維多利亞醫院

住院費

英租界住戶
或納捐人

非本租界住戶
暨非納捐人

特別病室

每日 七兩

八兩

普通病室

每日 五兩五

六兩五

第一點鐘

每增加半小時

鐘點計算由預定時起至乘客離車時止再加該車回車行需用時刻

三元
一元

垃圾箱

工部局規定式樣垃圾箱每隻

二元五毛

人力車價

每次最少給價輔幣

每小時

一毛
三毛

每天以十二小時計

一元五毛

起重機

每次起重至少收費

二十兩

若以噸位計算每起一噸收費

二兩五

測量費

普通測量

每畝收費

五元

設上有建築須畫定界線者

每畝收費

七元

天津英文學堂學費

幼稚園

每學期

九歲以下學生

三十元

十歲以下學生

三十五元

十二歲以下學生

四十元

十五歲以下學生

五十五元

十五歲以上學生

六十元

手車

犬

小本營生

民船

淨水車

糞車

旅館

一等

二等

三等

圖樣

英租界藍色影印全圖

每張 五元

公用營業汽車

下列公用汽車租賃費率業經英工部局核准

大汽車載客五人以上

在二十分鐘以內最少租賃費

每次 一元五毛

首先四十分鐘

二元五毛

第一小時

四元

每增加二十分鐘

一元

小汽車祇載客五人

在二十分鐘以內最少租賃費

每次

一元

首先四十分鐘

二元

水價

依水表所記每千加倫收費一元

用戶每月是否用水每水表須納費一元設用戶所裝水表不止一個則無論何表所用水量均得列入月賬

磅房收費

大車過磅每一噸或不滿一噸

五分大洋

每次過磅至少收費

二毛大洋

學費可分二次預繳第一每期次須在該學期開學前交付第二次在下半學期開學前交付
 學生繳付該半學期學費由本局領取入學證早交本班教員方得入學無入學證者不得上班
 每期學費雖可分二次繳付凡入學學生既經於開學時入學無論該生是否繼續到校或中途輟學該學期學費須全數繳付除非該生
 家長或保護人於擬退學前給學校一個月之預告(該通知書之限期不得過下半學期開學日)則本局得斟酌情形免收該下半學期
 之學費

一家有學生二人同時在校肄業者得減收學費十分之一有三人者減十分之二有四人者減三分之一
 傳教家之子弟得再特別減收學費十分之一

上列減收學費可於繳付下半學期學費時核減每學期開學前應付之上半學期學費須全數付足
 凡有學生設其家長非英國籍或美國籍者並非本租界納捐人應繳學費比較上列加十分之五

天津公學

本校設高等小學國民小學兩科

高等科二年畢業國民科四年畢業

本校學年分兩學期

高等科年齡自十一至十六歲

國民科年齡自七歲至九歲

高等科 學費每學期二十四元 每學年四十八元

國民科 學費每學期十八元 每學年三十六元

非本租界住戶或納捐人之子弟高等科每學年增收學費十八元國民科增收學費十八元

一家有學生二人同時在校肄業者得減收學費十分之一有三人者減收十分之二有四人者減收三分之一
 本局無論何時有權拒絕收受學生或勒令學生出校並無須聲明理由

每學期學費均須於本學期開學前交納

學生交納本學期學費由本局領取入學證早交本班教員方准入學無入學證者不得上班
 學生應用書籍及一切學生用品均須自行購備

RENTAL ASSESSMENT TAXATION.

Ratepayers are hereby notified that the Municipal Assessors elected at the last Annual Meeting of Ratepayers have now completed their assessments for the current year of the annual rental of buildings situated on each cadastral lot.

A list of assessments can be viewed at the Municipal Offices at any time after 30th April.

Ratepayers who may be dissatisfied with the Assessors' valuation of the annual rentals derivable are requested to give notice to the Secretary on or before May 31st, in order that their protests may receive full consideration before the date of the issue of debit notes for Rental Assessment Tax.

Applications for reconsideration of assessed annual rentals will not be entertained if received later than May 31st.

Ratepayers are reminded that payment of the full year's Rental Assessment Tax is due in the month of September of each year, and that if the tax still remains unpaid by the 30th September, a surtax of 10% of the amount due will be levied in accordance with the provisions of Municipal By-law XXXIX.

The Council will not consider any application for a reduction of the Rental Assessment Tax if the full tax for the year has not been paid on or before the 30th September.

Refund, in special cases below enumerated, may be allowed, but it is to be distinctly understood that such refund is entirely at the discretion of the Council, whose decision is final.

PROPERTY WHICH HAS NOT BEEN IN OCCUPATION FOR A FULL PERIOD OF ONE YEAR.

No refunds of Rental Assessment Tax will be allowed in respect of properties which have been in occupation for a period of six months or over during the calendar year.

Refund of rental assessment tax on the undernoted scale may be allowed at the discretion of the Council in respect of properties which have been unoccupied for a greater period than six months in the year.

In occupation for 5 months only	10% refund.
.. .. 4	20% ..
.. .. 3	30% ..
.. .. 2	40% ..
.. .. 1 month	50% ..
Unoccupied during the whole year	75% ..

If a property is not "to let" it is deemed to be in occupation for the purpose of this tax.

A building is deemed to be in occupation if any furniture is contained therein.

In no case shall the net amount receivable by the Council in respect of Rental Assessment Tax be less than the sum that would have been due for Underdeveloped Land Tax had no buildings been erected on the land.

Ratepayers who consider themselves entitled to a refund of the Rental Assessment Tax for any one year should make application for same not later than the 7th January. Applications received after this date will not be considered.

估定房產租值捐

查本租界捐戶於上年會所公舉之估價委員業經將坐落界內各段房產本年全年租值估計完竣此項估定租值列有單表凡願參閱者可於本年四月三十號以後隨時惠臨本局

設捐戶對於該估價委員所估全年租值或有不滿意之處應於本年五月三十一號或早日通知本局局長俾本局得於頒發該捐帳單日期以前詳細考核所具責問情由凡有請求另行估計全年租值之請願書倘於本年五月三十一號以前未能遞到者則本局概不受理

每年九月為繳納全年房產捐之期倘至九月三十號仍未繳納者按照本局條例第三十九條本局得徵收額外附加捐以所欠繳數之百分之十為準

如本年房產捐至遲至九月三十號尚未將全數照繳者則本局對於其請求核減房產捐事概不受理凡已繳納之捐因特別情形本局得依照左列詳細規定或可准予退還惟此項捐款之應否退還仍由本局斟酌決定

全年中未經佔用之房產

凡房產於一年中曾經佔用六個月或六個月以上者其所繳之捐概不退還

凡房產於一年中未經佔用時日超過六個月者本局得斟酌情形按照左列計算表將已繳之捐退還

計開

只佔用五個月者退還百分之十

只佔用四個月者退還百分之二十

只佔用三個月者退還百分之三十

只佔用二個月者退還百分之四十

只佔用一個月者退還百分之五十

全年未經佔用者退還百分之七十五

凡非出租之產業應即作為有人佔用照章收捐

如查得房屋內有傢俱置放者應作為有人佔用

無論如何本局對於應收房產捐之數不得少過於該地基未曾建築房屋之空地捐

設各捐戶依照右例有應享退還某年房產捐之權利者應於次年一月七號以前據函請求過期概不核辦

BRITISH MUNICIPAL COUNCILS, 1862 TO 1918.

Year	Chairman	Hon. Treasurer	COUNCILLORS.
1862	E. Waller	J. Henderson	J. Hanna.
1863	E. Waller	W. M. Norton	J. Hanna.
1864	E. Waller	J. Livingstone	J. Hanna.
1865	J. Hanna	D. Eastwood	J. A. T. Meadows.
1866	J. A. T. Meadows	J. H. McClure	J. H. McClure
			H. C. Maclean
			S. J. Morris.
1867	J. A. T. Meadows	J. Livingstone	J. Hanna, H. G. Howard.
1868	J. A. T. Meadows	J. Henderson	G. Hughes, J. Livingstone.
1869	J. A. T. Meadows	J. Hanna	J. Livingstone.
1870	J. A. T. Meadows	H. G. Howard	J. Hanna.
1871	J. A. T. Meadows	M. G. Moore	E. G. Beebe, A. C. Cordes.
1872	J. A. T. Meadows	M. G. Moore	H. Beveredge, A. C. Cordes, P. Kierulff.
1873	E. A. Solomon	J. Livingstone	H. Beveredge, J. J. Hatch, M. G. Moore.
			J. A. T. Meadows
1874	E. A. Solomon	J. J. Hatch	W. Forbes, J. A. T. Meadows, M. G. Moore.
1875	J. A. T. Meadows	J. J. Hatch	A. C. Cordes, W. Forbes, W. Jackson.
			M. G. Moore
1876	M. G. Moore	A. C. Cordes	H. Beveredge, W. Gubbins, J. Henderson, W. Jackson, A. Macpherson.
1877	J. Henderson	P. L. Laen	W. Gubbins, J. J. Hatch, A. D. Startseff.
1878	G. Detring	W. Gubbins	J. Henderson, P. L. Laen, Liao Too Sang.
1879	G. Detring	D. Ezekiel	W. Gubbins, W. Forbes, A. K. Kooznetseff, A. D. Startseff.
1880	G. Detring	D. Ezekiel	W. Forbes, W. Gubbins, A. D. Startseff.
			S. A. Hardoon
1881	G. Detring	S. A. Hardoon	W. Forbes, W. Gubbins, A. D. Startseff.
1882	W. Gubbins	S. A. Hardoon	E. Farago, W. Forbes, H. E. Hobson, Colin Jamieson, A. D. Startseff.
			F. de Bovis
1883	H. E. Hobson	F. de Bovis	E. Cousins, W. Forbes, A. D. Startseff.
1884	H. E. Hobson	F. de Bovis	E. Cousins, W. Forbes, J. Graham, A. K. Kooznetseff, A. D. Startseff.
			G. C. de St. Croix.
1885	G. Detring	W. W. Dickinson.	E. Cousins, W. Forbes, A. D. Startseff.
1886	G. Detring	W. W. Dickinson.	E. Cousins, W. Forbes, A. D. Startseff.
1887	G. Detring	W. W. Dickinson.	E. Cousins, W. H. Forbes, Dr. A. Irwin, A. D. Startseff.
			A. D. Startseff
1888	G. Detring	A. D. Startseff	E. Cousins, W. H. Forbes, R. Inglis, Dr. A. Irwin
1889	G. Detring	A. D. Startseff	E. Cousins, W. H. Forbes, R. Inglis, Dr. A. Irwin
1890	G. Detring	W. W. Dickinson.	E. Cousins, W. H. Forbes, A. D. Startseff.
1891	G. Detring	W. W. Dickinson.	E. Cousins, W. H. Forbes, A. D. Startseff.
1892	G. Detring	W. W. Dickinson.	E. Cousins, A. D. Startseff, J. Wilson.
1893	G. Detring	W. W. Dickinson.	R. A. Cousins, E. Cousins, J. Stewart, A. D. Startseff, J. Wilson.
1894	W. W. Dickinson.	R. A. Cousins	Dr. A. Irwin, W. Fisher, J. Stewart.
			J. Wilson
1895	W. W. Dickinson.	R. A. Cousins	W. Fisher, D. H. Mackintosh, J. Stewart.
			J. Wilson
1896	E. Cousins	J. M. Dickinson...	W. C. C. Anderson, M. March, J. Stewart.
1897	E. Cousins	J. M. Dickinson...	W. Fisher, M. March, J. Stewart.
			W. C. C. Anderson
1898	W. W. Dickinson.	W. C. C. Anderson	W. Fisher, E. Heyl, C. H. Ross, J. Stewart.
			J. M. Dickinson...
1899	J. M. Dickinson...	E. B. Lees	W. C. C. Anderson, E. Cousins, J. Stewart, Ross Thomson.
1900	J. M. Dickinson...	E. B. Lees	W. C. C. Anderson, E. Heyl, J. Stewart.
			W. W. Dickinson.
1901	E. Cousins	E. Heyl	W. W. Dickinson, W. Fisher, J. Stewart.
			W. E. Southcott..
1902	W. Fisher	E. F. Mackay	W. W. Dickinson, E. Heyl, D. H. Mackintosh, W. E. Southcott.
			W. E. Southcott..
1903	W. Fisher	E. F. Mackay	A. Cumming, J. M. Dickinson, E. Heyl, W. E. Southcott.
			J. M. Dickinson...
1904	J. M. Dickinson...	W. A. Morling	J. Boyce-Kup, G. T. Edkins, E. Heyl, W. E. Southcott.
1905	J. M. Dickinson...	W. A. Morling	J. Boyce-Kup, G. T. Edkins, W. E. Southcott.
1906	J. M. Dickinson...	G. T. Edkins	J. Boyce-Kup, E. Heyl, C. R. Morling.
			W. M. Howell
1907	J. M. Dickinson...	W. M. Howell	J. Boyce-Kup, G. T. Edkins, C. R. Morling, W. E. Southcott, W. A. Morling.
			W. E. Southcott..
1908	W. A. Morling	W. E. Southcott..	G. T. Edkins, C. R. Morling, G. W. Sheppard, Ross Thomson.
1909	W. A. Morling	W. E. Southcott..	C. R. Morling, G. W. Sheppard, Ross Thomson.
1910	W. A. Morling	W. E. Southcott..	D. MacHaffie, C. R. Morling, G. W. Sheppard, and Ross Thomson.
1911	W. A. Morling	W. E. Southcott..	E. W. Carter, G. W. Sheppard, C. L. Maxwell, and Ross Thomson.
1912	C. R. Morling	W. E. Southcott..	E. W. Carter, C. C. F. Cunningham, Ross Thomson and C. L. Maxwell.
1913	C. R. Morling	W. E. Southcott..	E. W. Carter, C. C. F. Cunningham, T. H. R. Shaw, and for a portion of year F. A. Kennedy.
			E. W. Carter, R. Ross Thomson, G. W. Sheppard and for a portion of the year C. C. F. Cunningham, and T. H. R. Shaw.
1914	C. R. Morling	W. E. Southcott..	E. W. Carter, R. Ross Thomson, G. W. Sheppard and for a portion of the year C. C. F. Cunningham, and T. H. R. Shaw.
			E. W. Carter, R. K. Douglas, R. Ross Thomson, and for a portion of the year, E. W. Carter.
1915	G. W. Sheppard..	W. E. Southcott..	R. K. Douglas, R. Ross Thomson, and for a portion of the year, E. W. Carter.
			C. R. Morling
1916	G. W. Sheppard..	E. W. Carter	R. K. Douglas, C. R. Morling, R. Ross Thomson, and for a portion of the year, R. G. Buchan.
			R. G. Buchan
1917	G. W. Sheppard..	E. W. Carter	R. K. Douglas, C. R. Morling, R. Ross Thomson, and for a portion of the year, R. G. Buchan, G. S. Knowles, W. W. G. Ross.
			R. G. Buchan
1918	E. W. Carter	R. G. Buchan	C. R. Morling, W. W. G. Ross, and for a portion of the year, G. S. Knowles and F. W. Maze.

BRITISH MUNICIPAL EXTENSION COUNCILS, 1899 TO 1918.

Year	Chairman	Hon. Treasurer	Councillors
1899	J. M. Dickinson...	E. B. Lees	W. C. C. Anderson, E. Cousins, H. Schroeter, W. McLeish, J. Stewart, C. D. Tenney, Ross Thomson, Tsai Shou Chi.
1900	{ J. M. Dickinson... E. Cousins	{ E. B. Lees	{ W. C. C. Anderson, J. Droste, E. Heyl, W. McLeish, J. Stewart, C. D. Tenney, Tsai Shou Chi.
1901	E. Cousins	{ E. Heyl	{ C. Denby, W. W. Dickinson, J. Droste, W. Fisher, W. McLeish, C. Poulsen, J. Stewart, C. D. Tenney.
1902	W. Fisher	{ E. F. Mackay ...	{ W. W. Dickinson, J. Droste, E. Heyl, D. H. Mackintosh, W. McLeish, C. Poulsen, W. E. Southcott, C. D. Tenney.
1903	{ W. Fisher	{ E. F. Mackay ...	{ G. Baur, A. Cumming, C. Denby, E. Heyl, A. Hide, W. A. Morling, J. H. Osborne, W. E. Southcott, C. D. Tenney.
1904	{ J. M. Dickinson... J. M. Dickinson...	{ W. A. Morling... W. A. Morling...	{ J. Boyce-Kup, C. Denby, G. T. Edkins, E. Heyl, J. H. Osborne, F. Sommer, W. E. Southcott, C. D. Tenney.
1905	J. M. Dickinson...	W. A. Morling...	J. Boyce-Kup, C. Denby, G. T. Edkins, A. Hide, W. M. Howell, F. Sommer, W. E. Southcott, C. D. Tenney.
1906	J. M. Dickinson...	{ G. T. Edkins	{ E. G. Adams, J. Boyce-Kup, E. Heyl, W. M. Howell, C. R. Morling, F. Sommer, H. D. Summers.
1907	{ J. M. Dickinson... W. E. Southcott...	{ W. M. Howell... W. M. Howell...	{ E. G. Adams, J. Boyce-Kup, G. T. Edkins, C. R. Morling, W. E. Southcott, F. Sommer, H. D. Summers, J. Stewart.
1908	W. A. Morling ...	W. E. Southcott...	E. G. Adams, G. T. Edkins, C. R. Morling, G. W. Sheppard, F. Sommer, H. D. Summers, James Stewart, Ross Thomson.
1909	W. A. Morling ...	W. E. Southcott...	E. G. Adams, J. R. Brazier, W. M. Howell, C. R. Morling, G. W. Sheppard, F. Sommer, Ross Thomson.
1910	W. A. Morling ...	W. E. Southcott...	A. S. Annand, W. A. Argent, Dr. R. Coltman, W. M. Howell, K. F. Melchers, Major Nathan, R. E., J. Travers Smith, P. S. Thornton, Jas. Watts, C.M.G.
1911	W. A. Morling ...	W. E. Southcott...	A. S. Annand, W. A. Argent, R. H. Chandless, W. M. Howell, K. F. Melchers, Major Nathan, R. E., J. Travers Smith.
1912	C. R. Morling ...	P. S. Thornton...	A. S. Annand, W. A. Argent, R. H. Chandless, K. H. Chun, W. M. Howell, K. F. Melchers, and W. I. Pottinger.
1913	C. R. Morling ...	P. S. Thornton...	A. S. Annand, W. A. Argent, R. H. Chandless, K. H. Chun, W. M. Howell, K. F. Melchers, and W. I. Pottinger.
1914	C. R. Morling ...	P. S. Thornton...	A. S. Annand, W. A. Argent, R. H. Chandless, K. H. Chun, W. M. Howell, K. F. Melchers, and W. I. Pottinger.
1915	{ G. W. Sheppard... C. R. Morling ...	{ P. S. Thornton... P. S. Thornton...	{ W. A. Argent, K. H. Chun, I. F. Drysdale, R. M. Gatliff, W. M. Howell, D. B. Nye, and W. I. Pottinger.
1916	G. W. Sheppard...	P. S. Thornton...	W. A. Argent, K. H. Chun, I. F. Drysdale, R. M. Gatliff, W. M. Howell, G. S. Knowles, D. B. Nye, and F. R. Scott.
1917	{ G. W. Sheppard... E. W. Carter	{ P. S. Thornton... W. M. Howell ...	{ K. H. Chun, Rev. I. F. Drysdale, R. M. Gatliff, W. M. Howell, G. S. Knowles, D. B. Nye, F. R. Scott, and for a portion of the year, R. W. Hamlet, D. P. Ricketts, A. H. Watts.
1918	E. W. Carter	{ W. M. Howell ... F. R. Scott	{ K. H. Chun, R. M. Gatliff, R. W. Hamlet, G. S. Knowles and D. P. Ricketts, and for a portion of the year, N. Leslie and Major W. S. Nathan, C.M.G., R.E.

BRITISH MUNICIPAL COUNCILS, 1919 TO 1927.

(AMALGAMATED AREAS).

Year	Chairman	Vice-Chairman	Hon. Treasurer	Councillors
1919	E. W. Carter	F. R. Scott	R. G. Buchan ...	K. H. Chun, W. M. Howell, N. Leslie, F. W. Maze, Major W. S. Nathan, C.M.G., R.E. and Dr. D. B. Nye.
1920	E. W. Carter	W. M. Howell ...	R. G. Buchan ...	K. H. Chun, F. W. Maze, D. B. Nye, E. C. Peters, W. J. Warmsley, P. C. Young.
1921	{ Major W. S. Nathan, C.M.G., R.E. P. C. Young, C.B.E.	W. M. Howell ...	F. A. Fairchild ...	M. Boniface, K. H. Chun, A. C. Cornish, F. A. Kennedy, W. W. G. Ross, R. H. R. Wade, and for a portion of the year E. C. Peters.
1922	P. C. Young, C.B.E.	W. M. Howell ...	F. A. Fairchild ...	R. G. Buchan, K. H. Chun, A. C. Cornish, E. C. Peters, A. E. Tipper, R. H. R. Wade, and for a portion of the year E. W. Carter and H. A. Lucker.
1923	P. C. Young, C.B.E.	W. M. Howell ... Vice-Chairman & Hon. Treasurer	F. A. Fairchild ...	E. W. Carter, K. H. Chun, H. A. Lucker, E. C. Peters, A. E. Tipper, R. H. R. Wade, and for a portion of the year W. E. Leckie.
1924	{ P. C. Young, C.B.E. W. M. Howell ...	E. W. Carter ...		K. H. Chun, H. F. Dyott, H. A. Lucker, E. C. Peters, A. E. Tipper, James Turner and for a portion of the year H. Bailey, R. G. Buchan and E. J. Nathan.
1925	E. C. Peters	{ E. W. Carter ...		R. G. Buchan, K. H. Chun, W. M. Howell, H. A. Lucker, E. J. Nathan, Howard Payne and James Turner, and for a portion of the year A. E. Tipper and P. C. Young, C.B.E.
1926	P. C. Young, C.B.E.	W. J. Warmsley...		G. H. Charleton, K. H. Chun, J. S. Chwang, H. A. Lucker, Howard Payne, E. C. Peters and James Turner, and for a portion of the year R. T. McDonnell and R. H. Rowlatt.
1927	P. C. Young, C.B.E.	E. C. Peters		K. H. Chun, S. M. Chung, J. S. Chwang, R. T. McDonnell, Howard Payne, James Turner and W. J. Warmsley and for a portion of the year A. E. Tipper.

PUBLIC WORKS DEPARTMENT.

REPORT FOR 1927.

BRIDGES.

Minor repairs were carried out at Liscum Road and Tung Chia Lou Bridges.

BUND AND WHARVES.

Repairs and Maintenance.

Minor repairs were carried out on different portions of the old wooden bunding.

Reconstruction.

A length of 72 lineal feet of new bunding in reinforced concrete, in front of cargo space No. 2, was completed during the year.

Cemeteries.

Ordinary upkeep work was done at Race Course Road and Canton Road Cemeteries.

Crematorium.

This was used 6 times during the year.

Dykes (Filling).

Ordinary maintenance was carried out on these during the year.

Dykes (Flood Protection).

Flood protection dykes were watched and maintained.

Filling.

Work on the filling of Scheme V was resumed on March 16th. The filling of Scheme V has been completed and approximately half of Scheme VI has been filled in.

The following returns show the details of filling carried out during the year. Approximately 204,600 (Two hundred and four thousand and six hundred) fong of silt has been delivered in the E.M.E. distributed as follows:

Pond No. 1 Scheme VI	73,100 fong.
Pond No. 2 Scheme VI	102,600 ..
Ponds Nos. 3 and 4 Scheme VI	18,900 ..
Pond "S" Scheme V	10,000 ..
Total	204,600 ..

Fire Brigade.

Minor repairs to Fire Brigade gear and apparatus were carried out.

Gardens.

Maintenance and repair work was carried out in Victoria Park and Elgin Garden during the year.

Latrines and Slop Shoots.

Ordinary repairs and maintenance work was carried out on these.

Municipal Buildings.

At the New Grammar School Building, the walls of the building have been completed and the roofs put on in both wings while in the central portion the walls have been carried up practically to the eaves. At present interior work, plastering, installation of central heating, etc., is in progress.

At the Wharfage Dues Office central heating plant has been installed.

At the Tientsin Kung Hsueh a lavatory for the pupils has been fitted up with the necessary sanitary and heating installations. One of the outside buildings has been converted into an office and roads made up in the compound.

New Works Yard.

During the year a total of 261,010 cubic feet of stone (limestone from Dairen) was crushed to required sizes (120,077 cubic feet of 2-inch, 67,309 cubic feet of 1-inch, 49,825 cubic feet of 1/2-inch and 23,799 cubic feet of stone dust).



RACE COURSE ROAD NEAR HONGKONG ROAD.
馬廠道香港道左近

PLAN OF BRITISH BUND TIENTSIN

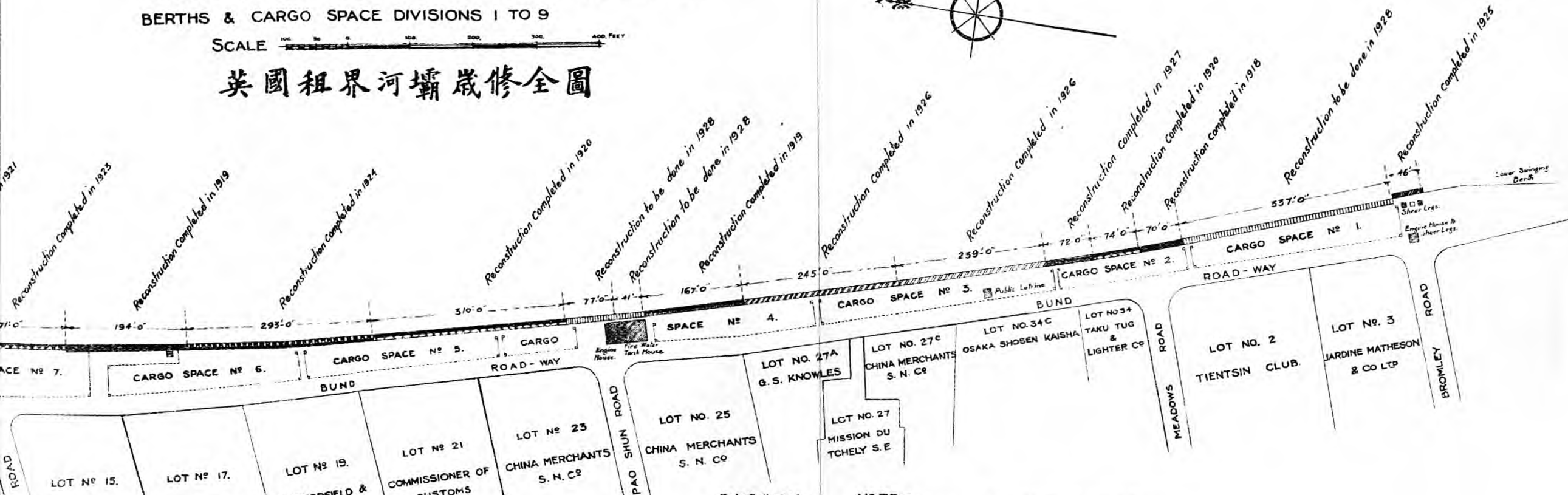
SHOWING

REPAIRS & CONSTRUCTION COMPLETED DURING 1918-1927

BERTHS & CARGO SPACE DIVISIONS 1 TO 9

SCALE  400 FEET

英國租界河壩歲修全圖



歷年歲修圖例:-

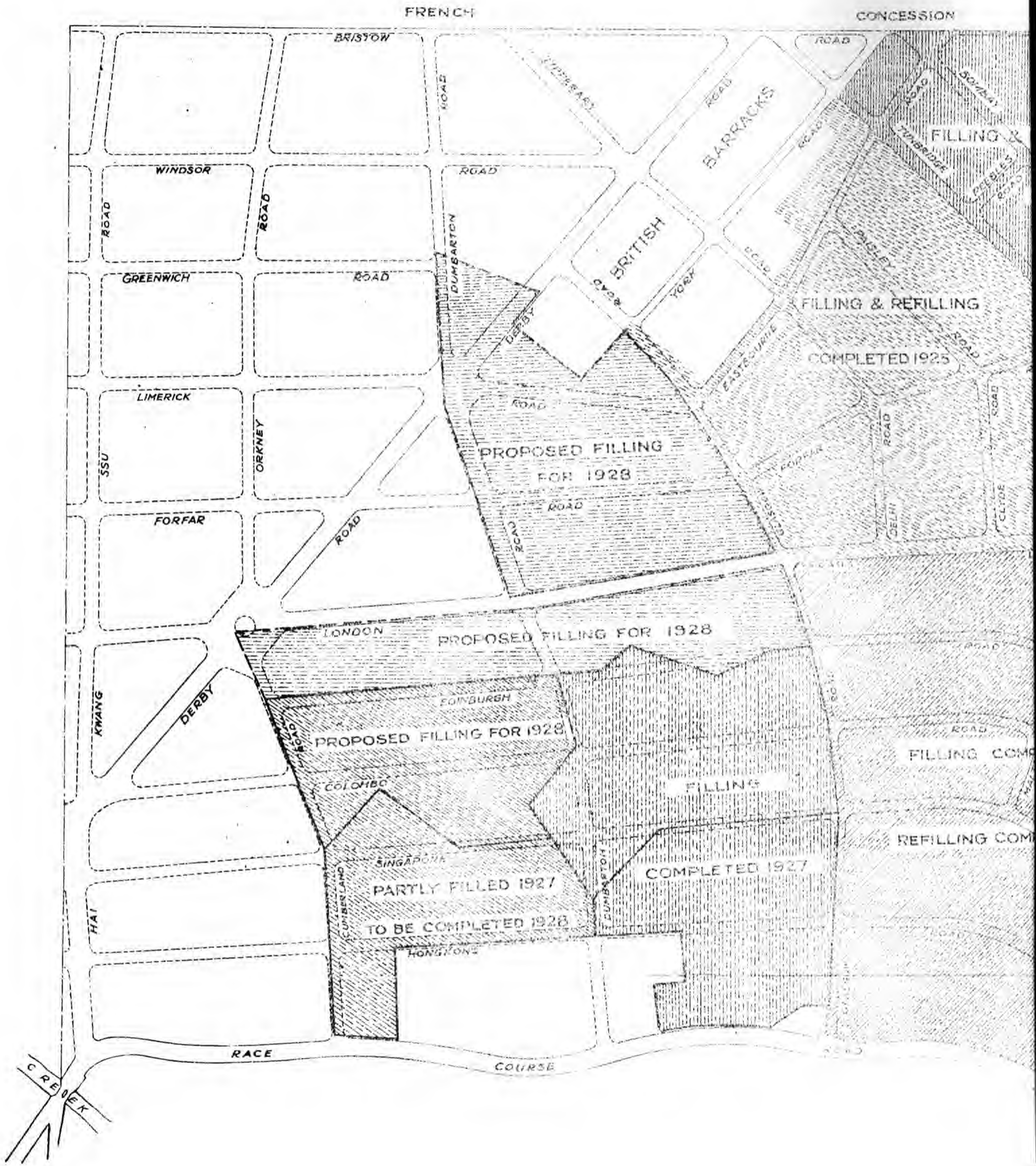
- 一九一八年重修
- 一九一八年修補
- 一九一九年重修
- 一九二十年重修
- 一九二一年重修
- 一九二二年經海河工程局重修
- 一九二三年重修
- 一九二四年重修
- 一九二五至二六年重修
- 一九二六年重修
- 一九二七年重修
- 擬於一九二八年重修

NOTE:-

-  Reconstruction done in 1918
-  Repairs done in 1918
-  Reconstruction done in 1919
-  Reconstruction done in 1920
-  Reconstruction done in 1921
-  Reconstruction done in 1922 by Hai-Ho Conservancy
-  Reconstruction done in 1923
-  Reconstruction done in 1924
-  Reconstruction done in 1925-6
-  Reconstruction done in 1926
-  Reconstruction done in 1927
-  Reconstruction to be done in 1928.

H.F. Barwell
 MUNICIPAL ENGINEER
 JANUARY 1928

DRAWING NO 1652



BRITISH MUNICIPAL COUNCIL TIENTSIN PLAN OF E. M. E. FILLING 1919. TO 1928

SCALE  1500 FEET

推廣租界填土圖



H.F. Barnes
MUNICIPAL ENGINEER
JANUARY 1928

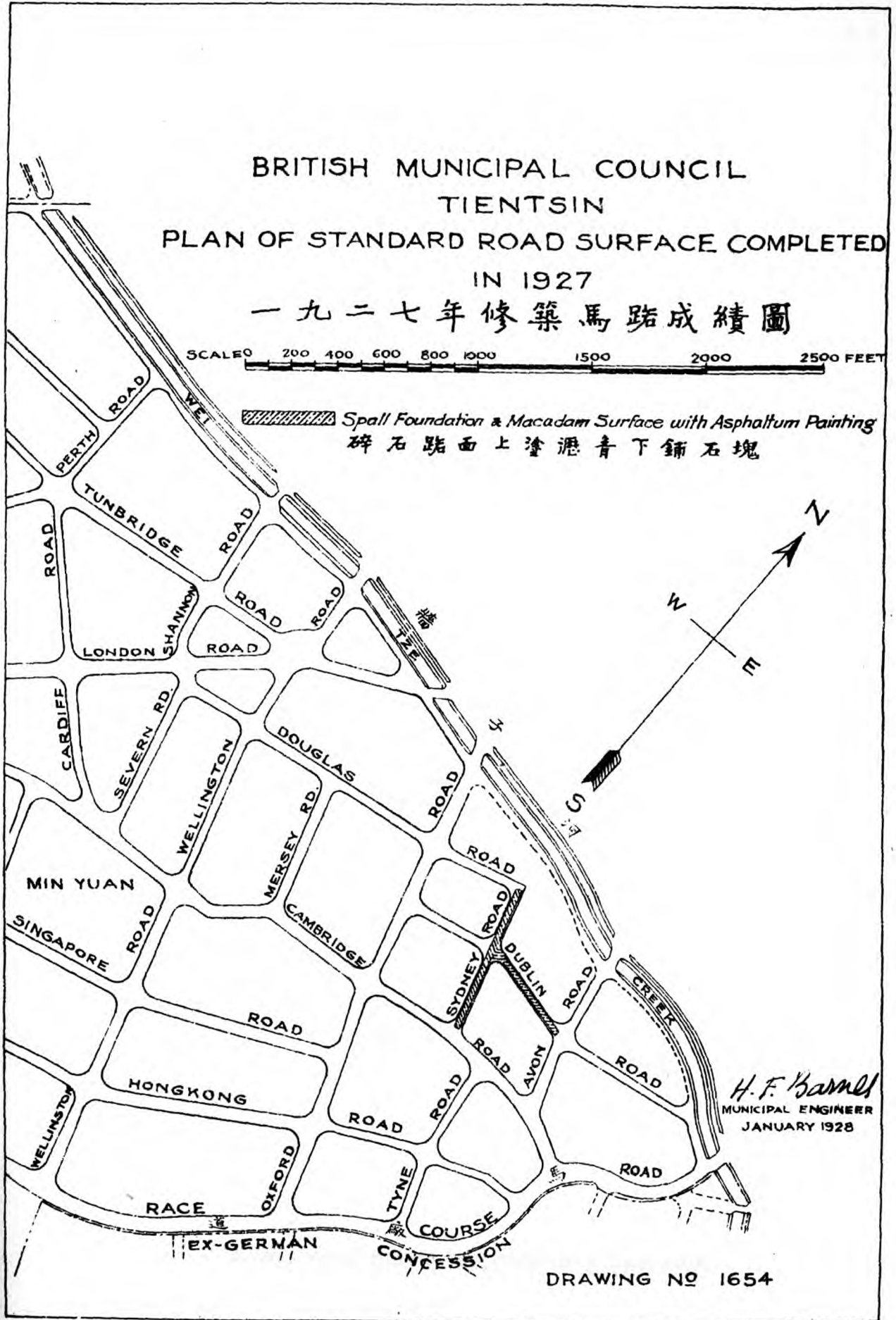
DRAWING NO 1653

BRITISH MUNICIPAL COUNCIL
TIENTSIN
PLAN OF STANDARD ROAD SURFACE COMPLETED
IN 1927

一九二七年修築馬路成績圖

SCALE 0 200 400 600 800 1000 1500 2000 2500 FEET

 Spall Foundation & Macadam Surface with Asphaltum Painting
碎石路面上塗瀝青下鋪石塊



H. F. Hamel
MUNICIPAL ENGINEER
JANUARY 1928

DRAWING NO 1654

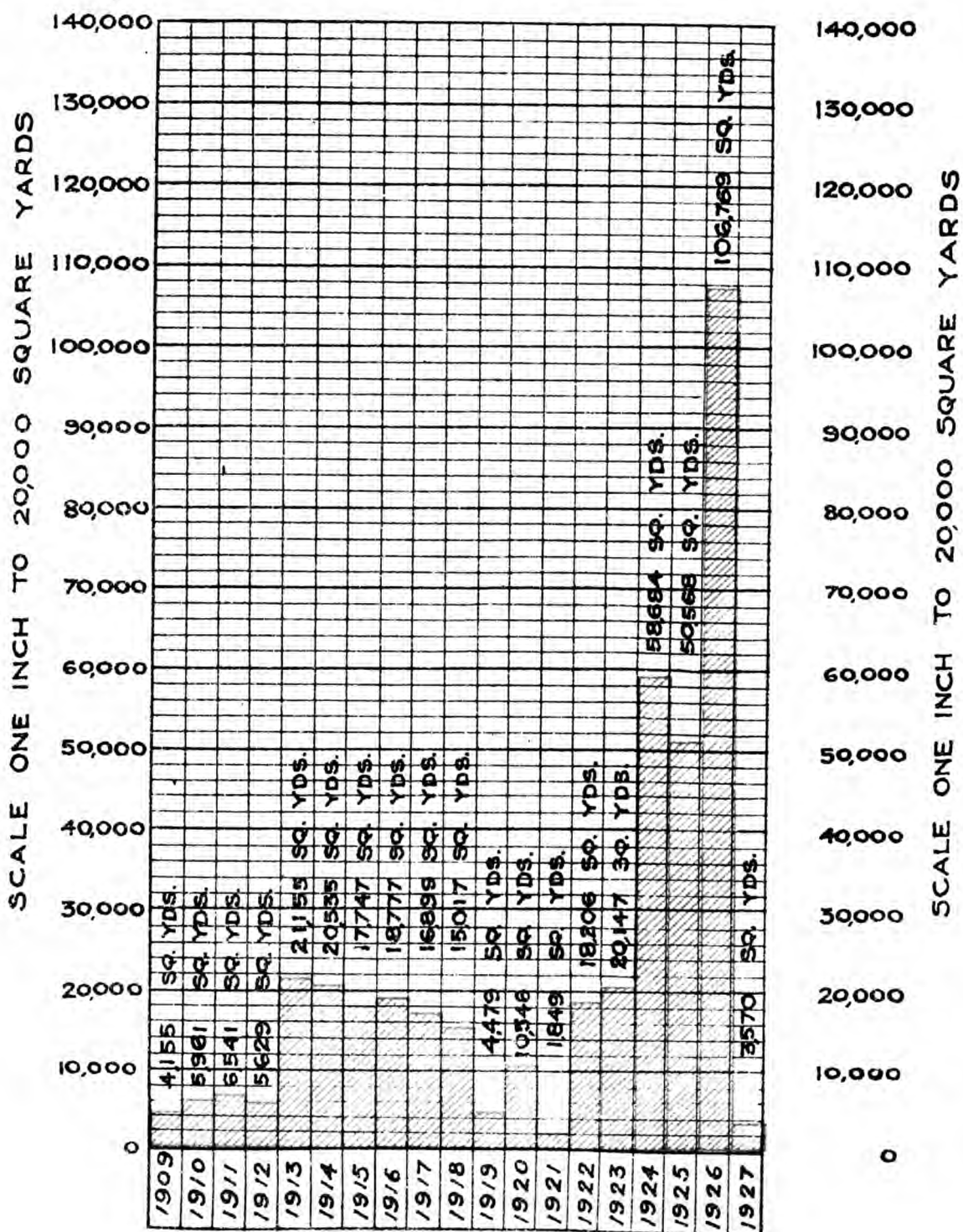
BRITISH MUNICIPAL COUNCIL, TIENTSIN

①

PUBLIC WORKS DEPARTMENT

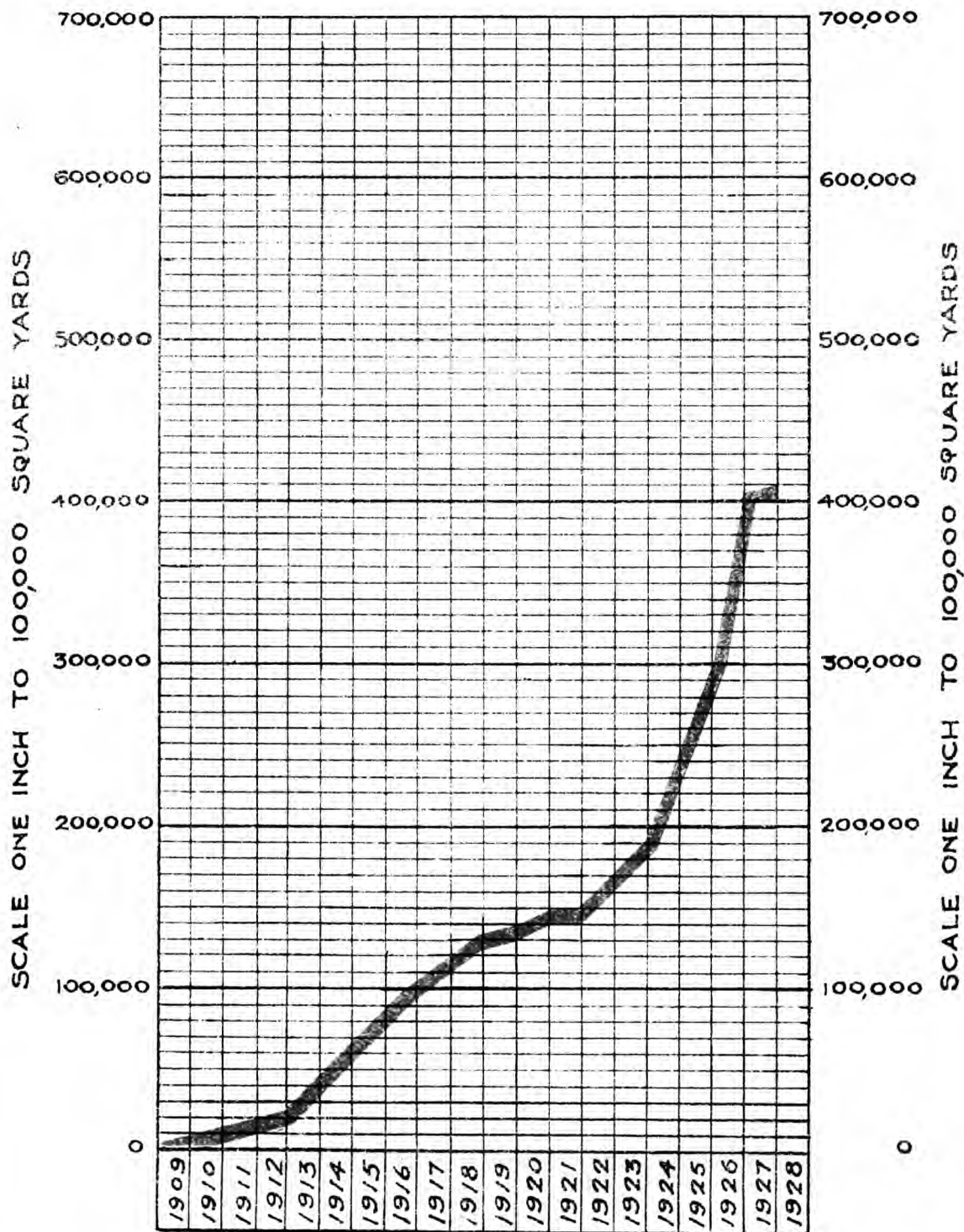
DIAGRAM OF PERMANENT ROAD SURFACES COMPLETED DURING LAST 19 YEARS (AREA IN SQUARE YARDS)

最近十九年內築成馬路圖表
每年方碼數



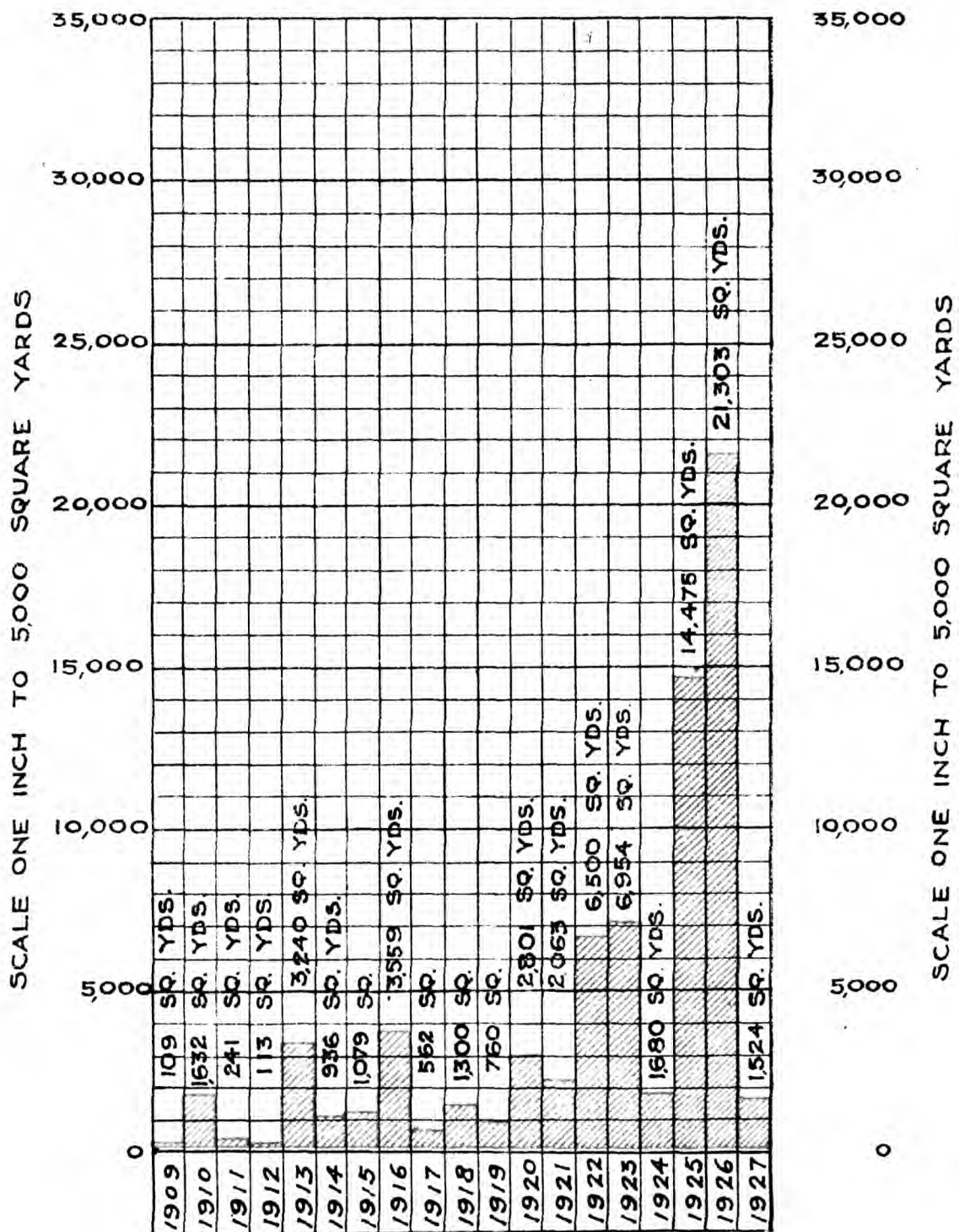
BRITISH MUNICIPAL COUNCIL, TIENTSIN ①^A
 PUBLIC WORKS DEPARTMENT
 DIAGRAM OF PERMANENT ROAD SURFACES COMPLETED
 DURING LAST 19 YEARS (AREA IN SQUARE YARDS)

十九年內築成馬路圖表
 歷年總方碼數



BRITISH MUNICIPAL COUNCIL, TIENTSIN (2)
 PUBLIC WORKS DEPARTMENT
 DIAGRAM OF FOOTPATH COMPLETED
 DURING LAST 19 YEARS (AREA IN SQUARE YARDS)

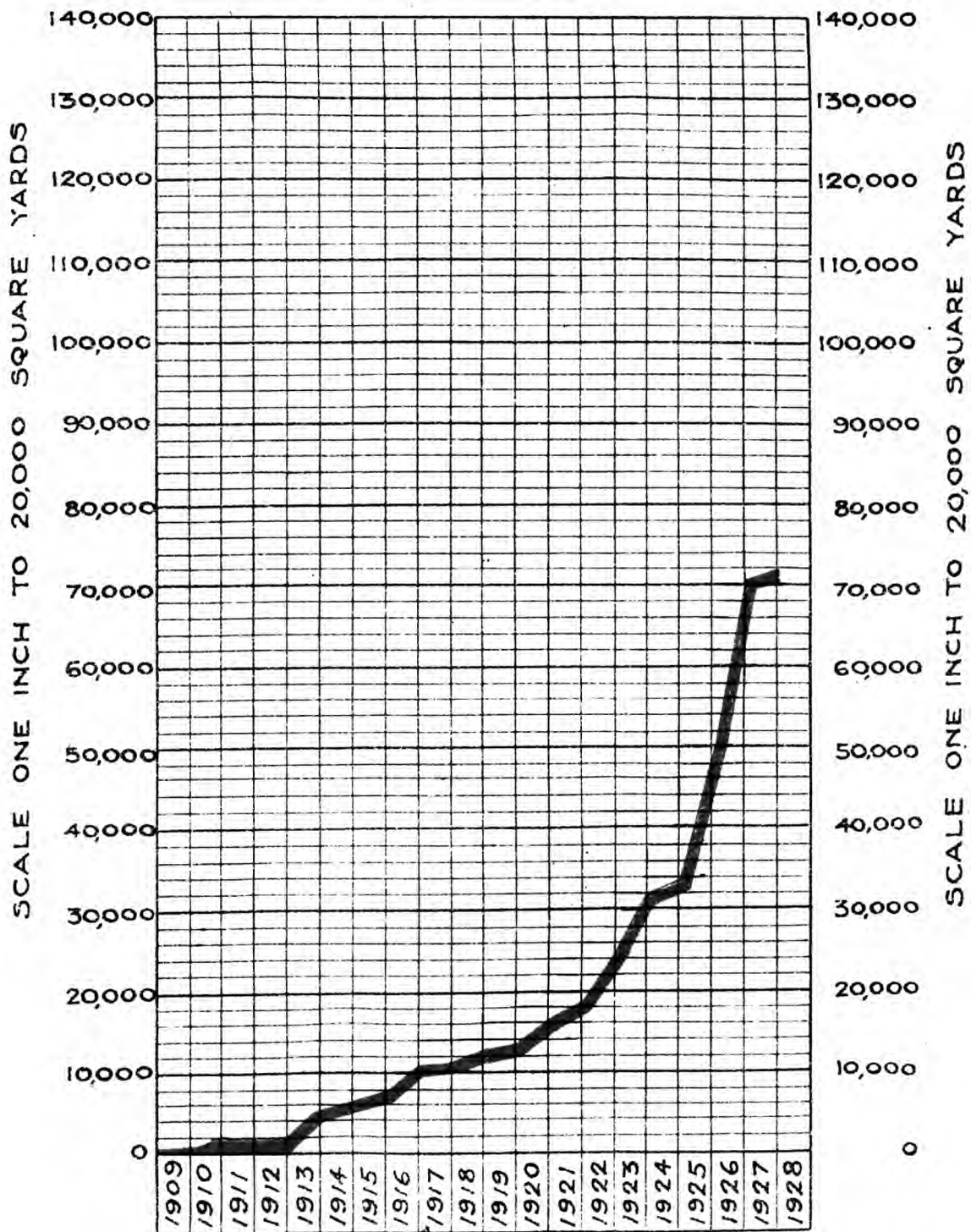
最近十九年内築成便道圖表
 每年方碼數



2A

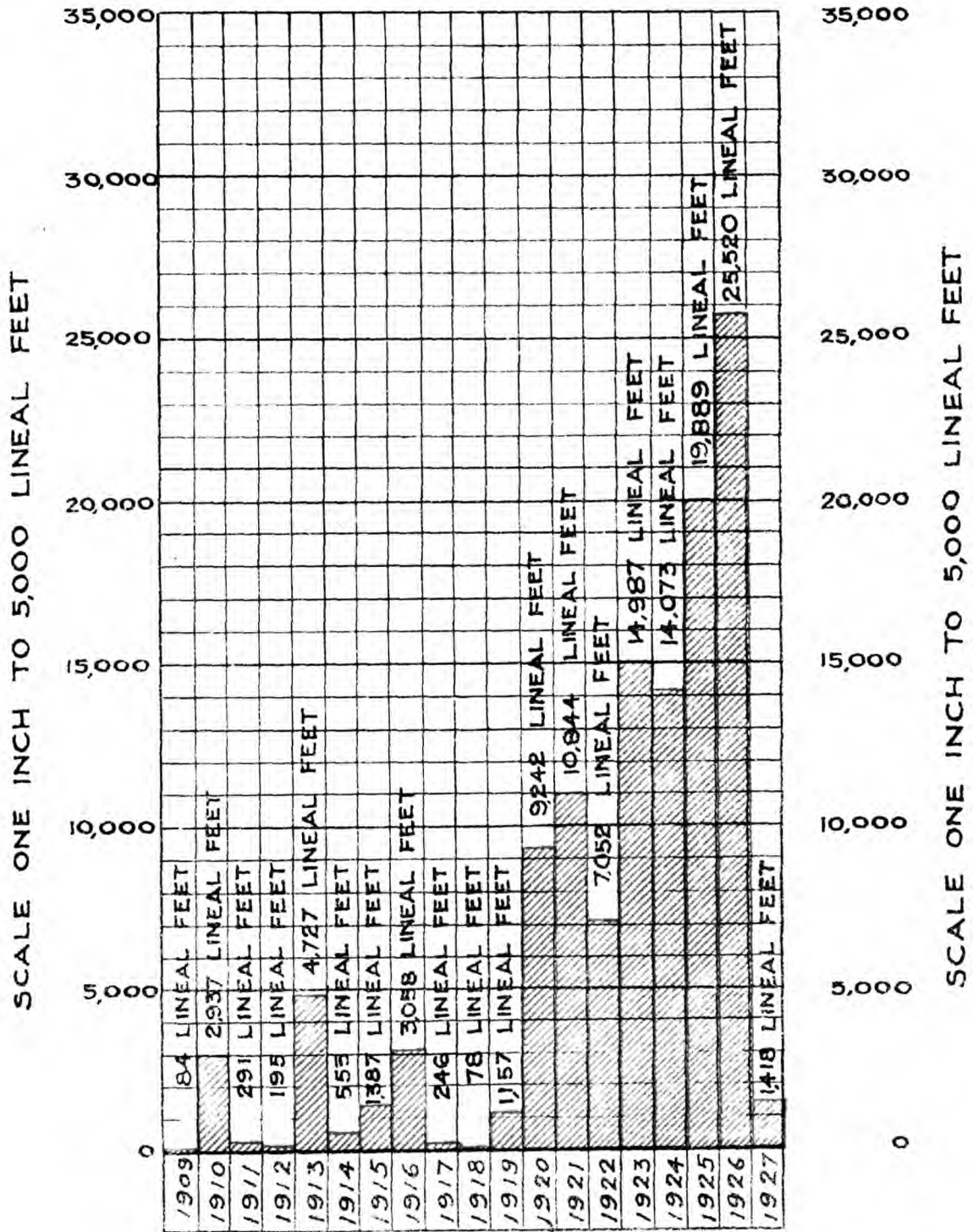
BRITISH MUNICIPAL COUNCIL, TIENTSIN
PUBLIC WORKS DEPARTMENT
DIAGRAM OF FOOTPATH COMPLETED
DURING LAST 19 YEARS (AREA IN SQUARE YARDS)

十九年內築成便道圖表
歷年總方碼數



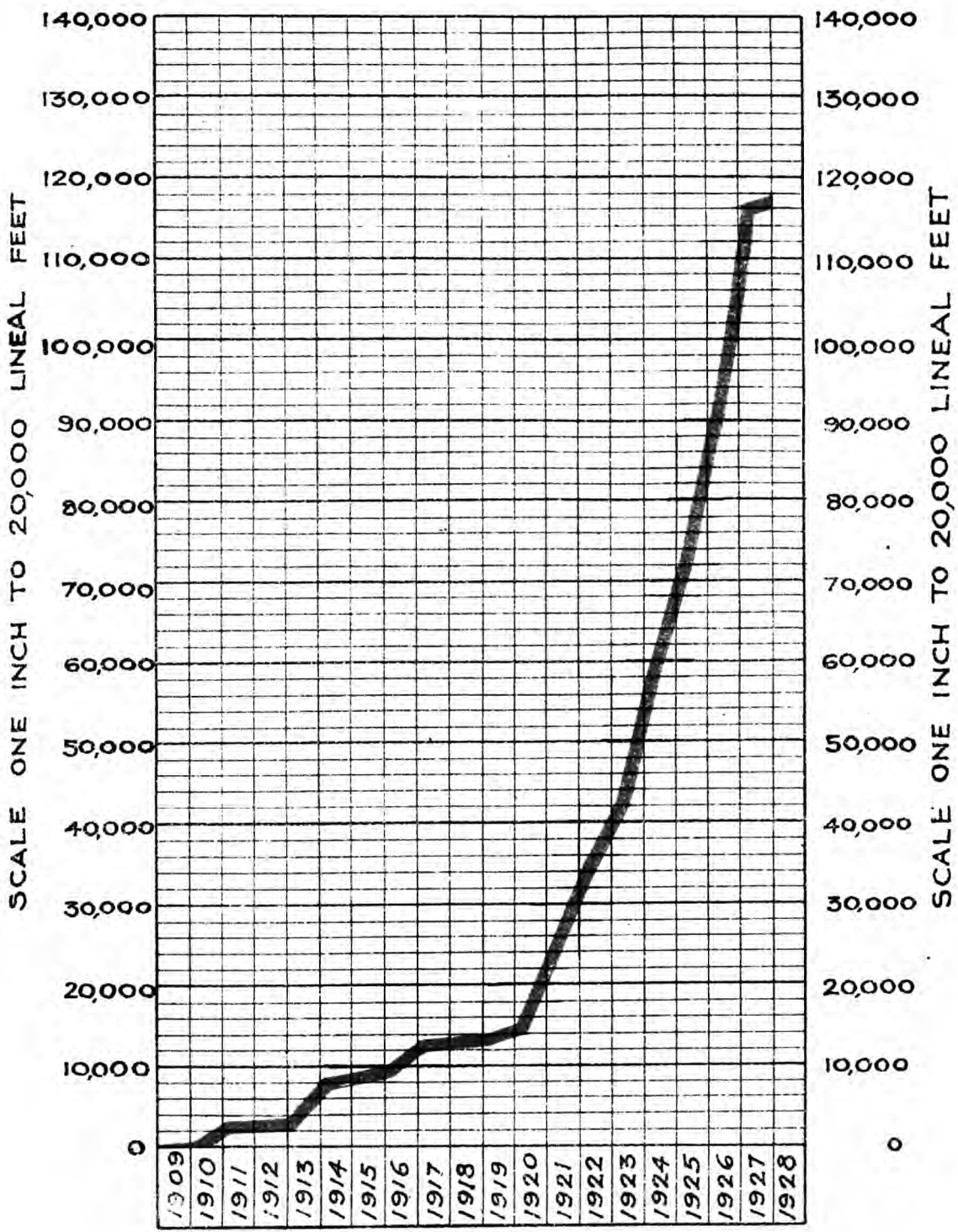
BRITISH MUNICIPAL COUNCIL, TIENTSIN
 PUBLIC WORKS DEPARTMENT
 DIAGRAM OF CURB & DRAIN STONES COMPLETED
 DURING LAST 19 YEARS (LENGTH IN LINEAL FEET)

最近十九年内築成路邊石圖表
 每年尺數



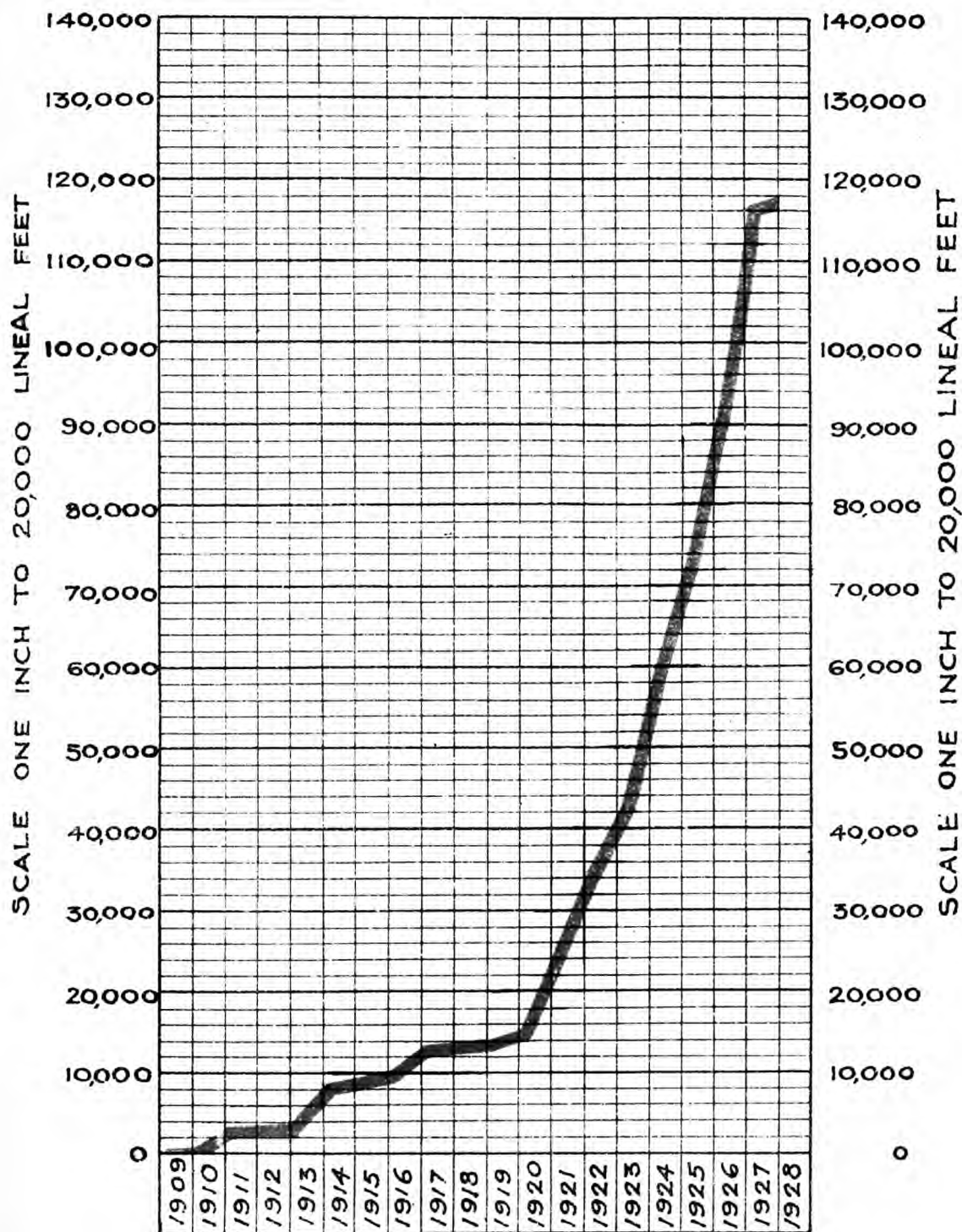
BRITISH MUNICIPAL COUNCIL, TIENTSIN
 PUBLIC WORKS DEPARTMENT
 DIAGRAM OF CURB & DRAIN STONES COMPLETED
 DURING LAST 19 YEARS (LENGTH IN LINEAL FEET)

十九年內築成路邊石圖表
 歷年總尺數



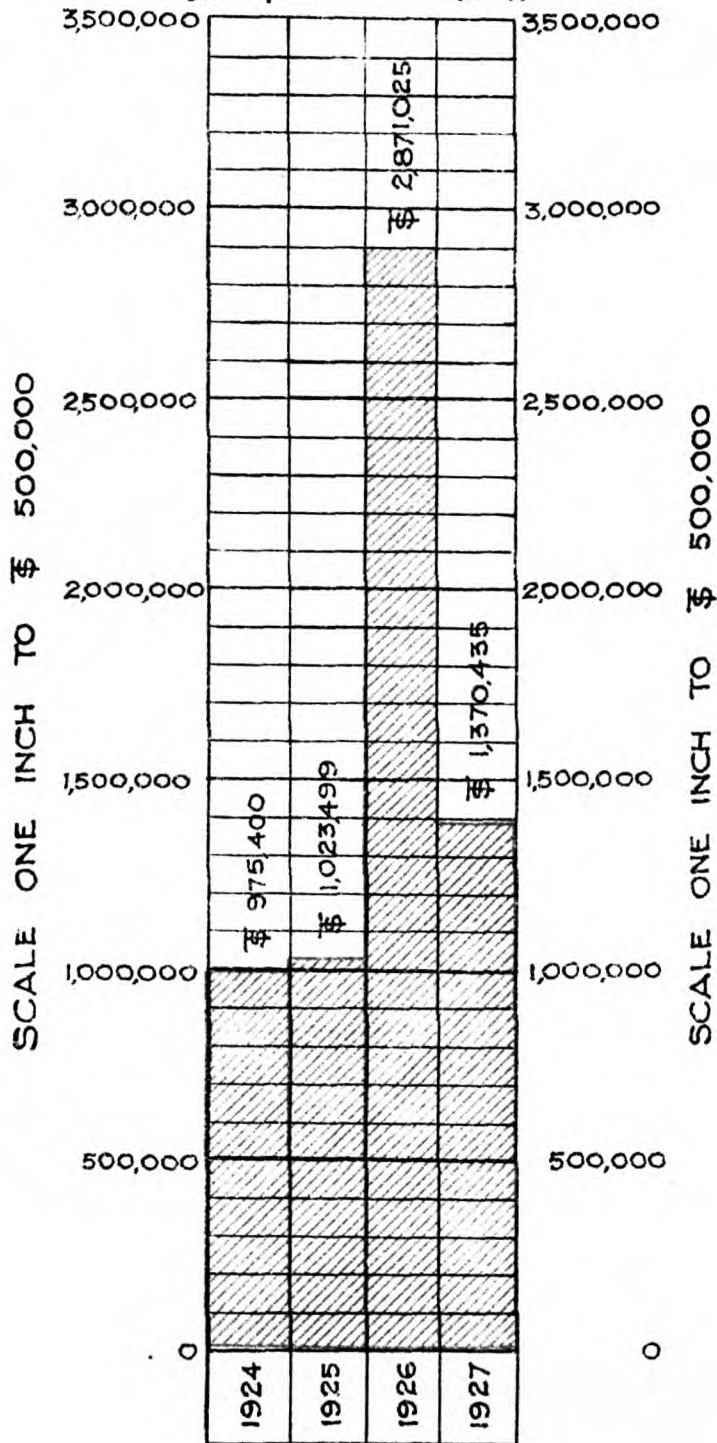
BRITISH MUNICIPAL COUNCIL, TIENTSIN (3A)
 PUBLIC WORKS DEPARTMENT
 DIAGRAM OF CURB & DRAIN STONES COMPLETED
 DURING LAST 19 YEARS (LENGTH IN LINEAL FEET)

十九年內築成路邊石圖表
 歷年總尺數



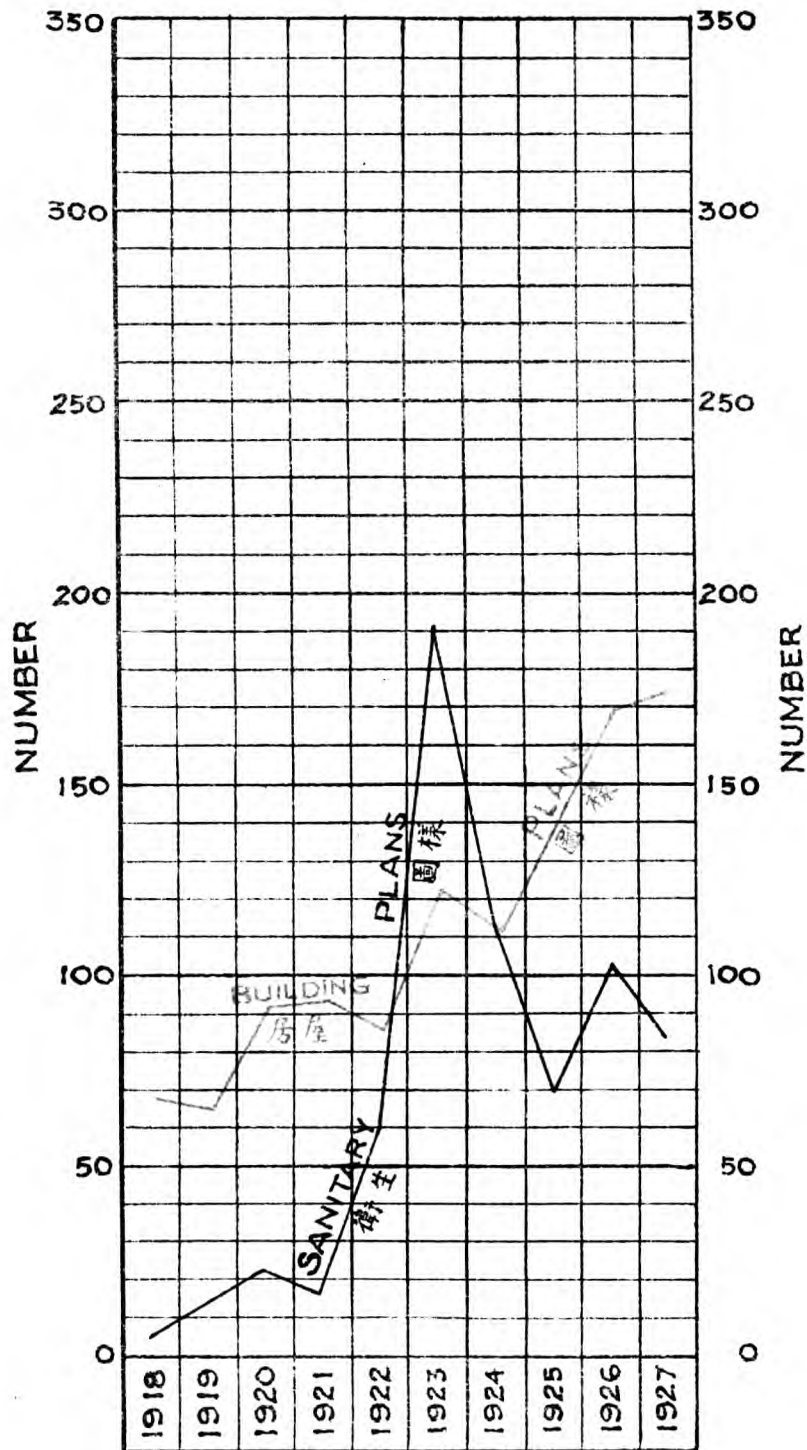
BRITISH MUNICIPAL COUNCIL, TIENTSIN
 PUBLIC WORKS DEPARTMENT
 DIAGRAM SHOWING ESTIMATED COST OF PRIVATE
 BUILDINGS BUILT DURING LAST 4 YEARS
 (COST IN TAEELS)

最近四年內本租界房屋建築估值圖表
 每年估值銀數



BRITISH MUNICIPAL COUNCIL, TIENTSIN.
 PUBLIC WORKS DEPARTMENT
 DIAGRAM SHOWING NUMBER OF PRIVATE
 BUILDING & SANITARY PLANS APPROVED
 ANNUALLY DURING LAST 10 YEARS

十年內本局批准房屋及衛生圖樣號數圖表



Plant and Tools.

Our steam rollers, mechanical transport, and other plant and tools have been overhauled and kept in repair by our Workshops.

Roads Footpaths and Storm Water Drains.

A total area of 36,805 square yards of waterbound macadam road was repaired during the year and an area of 48,350 square yards of this class of roads was surface-treated by painting with asphaltum. In addition to the above 4,888 square yards of waterbound macadam road surface was patched with asphalt and 480 square yards of asphaltic road similarly repaired (where trenches had been opened in the surface for laying of sewer connections, water-pipes, etc.).

The following lists give details of the work done on roads :

ROADS.

Waterbound macadam, surface painted with asphaltum, laid on spall foundation.

SYDNEY ROAD, 735' × 25' = 18,375 square feet or	2,042 sq. yds.
DUBLIN ROAD (Sydney to Avon) 550' × 25' = 1,375 sq. ft. or	1,528 " "

320 square yards of concrete road foundation, 103 square yards of brick road foundation, 52 square yards of concrete road surface, 202 square yards of brick road surface were constructed in various roads during the year, as well as 77,658 square yards of road surface in the E.M.E. which were graded and made up as "Ash Roads".	
Curb and Drain Stones constructed during the year	1,418 lineal feet.
Footpaths constructed during the year	1,524 sq. yds.
Storm Water Drains total length laid during the year	2,618 lineal feet.

In addition to the above 1,038 square yards of concrete footpath, 3,306 lineal feet of concrete kerb and channel, and 1,235 lineal feet of storm water drain were repaired, 2,355 square yards of brick footpath were relaid, 8,299 lineal feet of open ditches were cut and 269 lineal feet of stone curb and drain stone were re-set during the year.

Sewers.

The following lengths of sewer were constructed during the year.

TIPPERARY ROAD (from Forfar Road to Eastbourne Road) 581'-6" of 1'-6" × 1'-0"	egg-shaped sewer.
EDINBURGH ROAD (from Wellington Road to Malta Road) 781'-0" of 3'-0" × 2'-0"	" "
DELHI ROAD (from London Road to Forfar Road) 583'-0" of 1'-6" × 1'-0"	" "
RACE COURSE ROAD (from Tung Chia Lou Bridge to Race Course entrance) 2,322'-0" of 1'-9" × 1'-2"	" "

Total length completed.

WATERING.

Only filtered water was used for Street Watering during the year. The total amount used for this purpose was 3,925,900 gallons.

SNOW REMOVAL.

There were 14 falls of snow during the year. The total quantity removed was approximately 8,500 fong. The heaviest fall of snow (for a 24-hour period) since 1916 occurred between 6:00 a.m. on the 15th January and 6:00 a.m. on the 16th January. For the 24 hours the depth of snow fall (expressed in terms of equivalent rainfall) was 0.66 inches. The total precipitation, expressed as above, for the several days during which the storm lasted was 0.89 inches, which, with the exception of 1913 when 1.06 inches fell on December 15th, is the maximum precipitation for any one snow storm for which records are available in this Department, that is since 1891. The snow from this storm which had to be cleared from our streets amounted to 8,090 fong. By way of comparison it may be noted that the total aggregate of snow removal for the preceding 9 years (1918 to 1926 both years inclusive) was 3,044 fong.

Sundry Works.

During the year 51 street pot gullies, with connections to sewers, were fixed in various roads, 213 boundary stones erected and an additional 51 boundary stones made, 130 sanitary installation tests were made and 372 septic tanks emptied, 6,344 lineal feet of white lines (traffic lines) were painted on road surfaces.

Staff.

Mr. L. M. Beer, B.Sc., Engineering Assistant, was permitted to resign as from 31st August 1927. Mr. J. W. Williamson, A.R.I.B.A. was given an appointment as Architect and Building Surveyor and assumed his duties on January 24th, 1927. Mr. Allen Caldwell temporarily employed as Clerk of Works on the New Grammar School Building was given a permanent appointment as from 1st January, 1928.

H. F. BARNES, B.Sc., M.E.I.C.,

Municipal Engineer.

MAXIMUM AND MINIMUM TEMPERATURES, 1898 TO 1927.

	1898 Degrees.		1899 Degrees.		1900 Degrees.		1901 Degrees.		1902 Degrees.	
	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.
January	43.0	18.0	47.0	10.0	37.0	3.0	37.0	6.0	43.0	13.0
February	51.0	21.0	59.0	22.0	60.0	14.0	54.0	8.0	53.0	17.0
March	63.0	21.0	65.0	32.0	70.0	24.0	75.0	25.0	70.0	25.0
April	89.0	40.0	90.0	37.0	85.0	42.0	92.0	38.0	82.0	41.0
May	99.0	60.0	95.0	60.0	97.0	42.0	98.0	51.0	96.0	50.0
June	105.0	65.0	108.0	68.0	104.0	70.0	96.0	64.0	98.0	66.0
July	104.0	72.0	104.0	67.0	104.0	70.0	95.0	69.0	113.0	69.0
August	96.0	66.0	99.0	64.0	96.0	73.0	92.0	65.0	96.0	68.0
September	88.0	57.0	93.0	55.0	87.0	57.0	88.0	63.0	89.0	53.0
October	77.0	44.0	82.0	40.0	79.0	43.0	77.0	30.0	81.0	51.0
November	62.0	26.0	61.0	27.0	65.0	28.0	61.0	26.0	67.0	25.0
December	45.0	13.0	47.0	-3.0	44.0	11.0	42.0	5.0	47.0	16.0
For Year.....	105.0	13.0	108.0	-3.0	104.0	3.0	98.0	5.0	113.0	13.0

	1903 Degrees.		1904 Degrees.		1905 Degrees.		1906 Degrees.		1907 Degrees.	
	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.
January	48.0	10.0	41.0	8.0	46.0	14.0	39.0	5.0	48.0	17.0
February	60.0	16.0	50.0	16.0	42.0	12.0	50.0	8.0	51.0	15.0
March	59.0	28.0	69.0	26.0	60.0	23.0	77.0	21.0	66.0	28.0
April	82.0	44.0	77.0	35.0	77.0	35.0	82.0	48.0	82.0	42.0
May	95.0	54.0	89.0	51.0	98.0	50.0	93.0	57.0	98.0	59.0
June	98.0	62.0	102.0	68.0	102.0	59.0	105.0	69.0	104.0	60.0
July	100.0	73.0	98.0	71.0	96.0	71.0	96.0	66.0	104.0	62.0
August	102.0	73.0	91.0	71.0	96.0	68.0	98.0	71.0	98.0	60.0
September	84.0	59.0	86.0	53.0	89.0	57.0	91.0	62.0	90.0	50.0
October	77.0	37.0	75.0	39.0	80.0	33.0	77.0	47.0	84.0	40.0
November	62.0	21.0	60.0	24.0	66.0	26.0	60.0	19.0	66.0	15.0
December	46.0	17.0	48.0	8.0	51.0	15.0	55.0	12.0	46.0	12.0
For Year.....	102.0	10.0	102.0	8.0	102.0	12.0	105.0	5.0	104.0	12.0

	1908 Degrees.		1909 Degrees.		1910 Degrees.		1911 Degrees.		1912 Degrees.	
	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.
January	41.0	4.0	45.0	2.0	49.0	3.0	41.0	-2.0	46.0	8.0
February	52.0	6.0	51.0	12.0	52.0	2.0	47.0	-4.0	54.0	10.0
March	70.0	16.0	69.0	15.0	69.0	17.0	64.0	25.0	67.0	20.0
April	87.0	32.0	87.0	28.0	87.0	28.0	90.0	33.0	85.0	29.0
May	98.0	45.0	107.0	41.0	97.0	40.0	92.0	44.0	94.0	46.0
June	100.0	58.0	96.0	55.0	101.0	53.0	94.0	55.0	100.0	60.0
July	104.0	66.0	105.0	64.0	103.0	64.0	96.0	64.0	100.0	61.0
August	103.0	61.0	94.0	65.0	93.0	66.0	96.0	66.0	98.0	65.0
September	86.0	52.0	89.0	50.0	88.0	48.0	90.0	57.0	83.0	52.0
October	78.0	37.0	84.0	32.0	80.0	40.0	73.0	36.0	80.0	35.0
November	60.0	21.0	69.0	17.0	69.0	14.0	64.0	8.0	60.0	18.0
December	49.0	10.0	49.0	7.0	43.0	6.0	43.0	9.0	42.0	4.0
For Year.....	104.0	4.0	107.0	2.0	103.0	2.0	96.0	-4.0	100.0	4.0

BRITISH MUNICIPAL COUNCIL

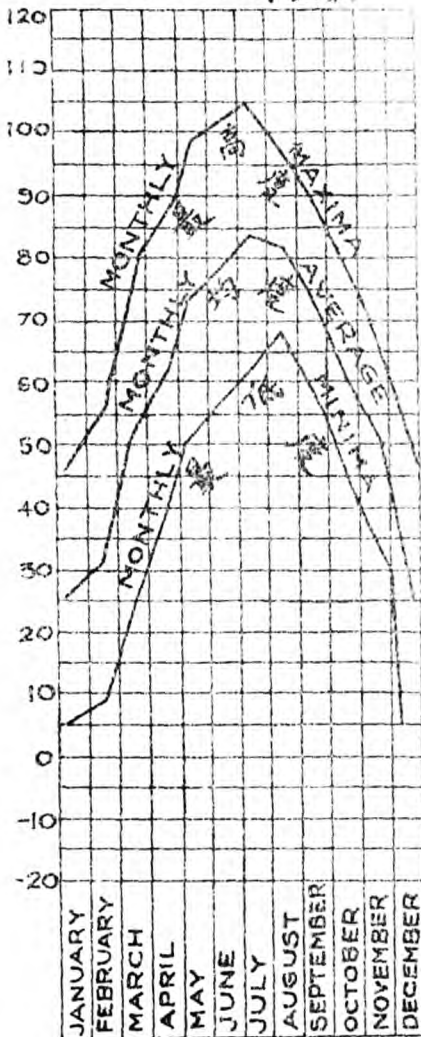
TIENTSIN

PUBLIC WORKS DEPARTMENT 最高與最低溫度圖表 DIAGRAM OF MAXIMUM & MINIMUM TEMPERATURES

DURING THE YEAR

1926

一九二六年記載

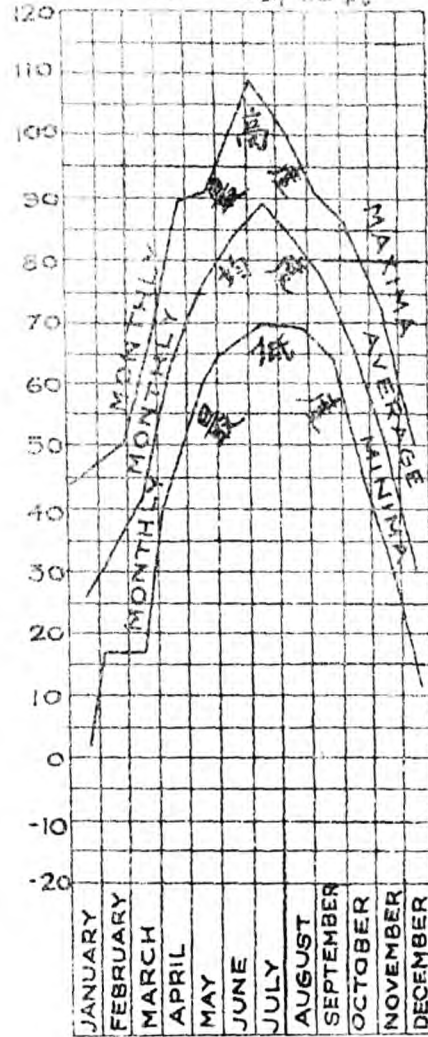


一月 二月 三月 四月 五月 六月 七月 八月 九月 十月 十一月 十二月

DURING THE YEAR

1927

一九二七年記載



一月 二月 三月 四月 五月 六月 七月 八月 九月 十月 十一月 十二月

MAXIMUM AND MINIMUM TEMPERATURES, 1898 TO 1927.—Continued

Month	1913 Degrees.		1914 Degrees.		1915 Degrees.		1916 Degrees.		1917 Degrees.	
	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.
January	41.0	6.0	51.0	6.0	40.0	4.0	52.0	8.0	47.0	0.0
February	53.0	8.0	58.0	2.0	53.0	2.0	53.0	14.0	60.0	7.0
March	74.0	13.0	69.0	18.0	73.0	17.0	73.0	16.0	75.0	16.0
April	82.0	35.0	91.0	28.0	76.0	31.0	80.0	27.0	82.0	34.0
May	93.0	47.0	97.0	49.0	94.0	44.0	101.0	43.0	101.0	37.0
June	99.0	56.0	104.0	48.0	100.0	55.0	104.0	51.0	105.0	55.0
July	103.0	66.0	101.0	64.0	100.0	63.0	101.0	67.0	104.0	68.0
August	101.0	56.0	99.0	64.0	98.0	65.0	94.0	57.0	100.0	66.0
September	89.0	53.0	92.0	51.0	91.0	50.0	89.0	49.0	91.0	53.0
October	89.0	35.0	85.0	38.0	83.0	31.0	80.0	33.0	76.0	31.0
November	68.0	16.0	60.0	24.0	72.0	20.0	70.0	18.0	61.0	23.0
December	48.0	2.0	47.0	9.0	54.0	13.0	54.0	4.0	47.0	5.0
For Year.....	103.0	2.0	104.0	2.0	100.0	4.0	104.0	4.0	105.0	0.0

Month	1918 Degrees.		1919 Degrees.		1920 Degrees.		1921 Degrees.		1922 Degrees.	
	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.
January	45.0	11.0	39.0	4.0	53.0	6.0	55.0	1.0	44.0	0.0
February	49.0	15.0	66.0	1.0	49.0	5.0	61.0	8.0	56.0	9.0
March	65.0	13.0	78.0	23.0	73.0	18.0	71.0	17.0	68.0	17.0
April	85.0	37.0	87.0	27.0	91.0	34.0	85.0	29.0	99.0	35.0
May	93.0	47.0	96.0	37.0	97.0	46.0	94.0	46.0	96.0	45.0
June	105.0	60.0	107.0	57.0	108.0	58.0	100.0	55.0	107.0	56.0
July	101.0	66.0	102.0	66.0	107.0	64.0	102.0	66.0	110.0	64.0
August	97.0	61.0	101.0	65.0	108.0	64.0	96.0	60.0	103.0	64.0
September	93.0	48.0	93.0	40.0	93.0	46.0	93.0	47.0	94.0	40.0
October	82.0	35.0	84.0	33.0	84.0	44.0	79.0	33.0	82.0	35.0
November	63.0	21.0	74.0	15.0	78.0	22.0	72.0	17.0	67.0	7.0
December	49.0	7.0	53.0	7.0	55.0	7.0	50.0	9.0	51.0	11.0
For Year.....	105.0	7.0	107.0	4.0	108.0	5.0	102.0	1.0	110.0	0.0

Month	1923 Degrees.		1924 Degrees.		1925 Degrees.		1926 Degrees.		1927 Degrees.	
	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.	Max.	Min.
January	46.0	0.5	52.0	4.0	45.0	10.0	46.0	6.0	44.0	2.0
February	54.0	7.0	52.0	9.0	49.0	10.0	56.0	9.0	50.0	17.0
March	72.0	16.0	74.0	18.0	71.0	18.0	82.0	20.0	68.0	17.0
April	83.0	30.0	87.0	23.0	89.0	30.0	88.0	37.0	90.0	40.0
May	99.0	44.0	101.0	45.0	90.0	48.0	98.0	50.0	92.0	60.0
June	101.0	55.0	106.0	56.0	101.0	53.0	102.0	55.0	104.0	65.0
July	103.0	67.0	96.0	62.0	102.0	66.0	105.0	63.0	109.0	70.0
August	100.0	65.0	98.0	64.0	93.0	63.0	96.0	68.0	100.0	69.0
September	93.0	50.0	92.0	51.0	99.0	55.0	89.0	54.0	91.0	64.0
October	81.0	29.0	87.0	29.0	81.0	42.0	82.0	41.0	86.0	45.0
November	60.0	12.0	62.0	16.0	66.0	24.0	72.0	28.0	71.0	29.0
December	49.0	5.0	48.0	11.0	47.0	6.0	45.0	5.0	50.0	11.0
For Year.....	103.0	0.5	106.0	4.0	102.0	6.0	105.0	5.0	109.0	2.0

TOTAL RAIN AND SNOW FALL FROM THE YEAR 1898 TO 1927.

	1898 Inches	1899 Inches	1900 Inches	1901 Inches	1902 Inches	1903 Inches	1904 Inches	1905 Inches	1906 Inches	1907 Inches
January	—	.25	—	.47	.05	—	.04	—	.43	.14
February .....	.09	.08	—	—	.31	—	.04	—	.08	.02
March .....	.13	.77	.16	—	1.71	.55	.12	.78	—	.14
April .....	.33	1.18	.33	.79	.11	.08	2.44	.71	.04	.80
May .....	.12	1.50	.47	2.44	.29	.08	1.50	1.69	1.10	.10
June .....	.59	1.20	1.46	1.75	1.08	1.46	4.33	2.60	2.44	1.53
July	3.67	3.64	2.25	6.93	2.71	1.38	8.55	4.80	6.38	7.30
August	6.75	3.09	4.57	8.00	2.20	9.69	4.02	6.54	2.76	2.08
September	3.74	.19	1.81	1.85	1.02	2.16	1.42	1.18	1.30	2.44
October .....	.10	—	.75	—	.08	—	.83	.94	.87	1.13
November .....	.36	.31	—	.63	.43	.51	.08	.20	—	.57
December	—	.21	.55	.31	—	.04	.24	.04	.24	—
	15.88	12.42	12.35	23.17	9.99	15.95	23.61	19.48	15.64	16.25

	1908 Inches	1909 Inches	1910 Inches	1911 Inches	1912 Inches	1913 Inches	1914 Inches	1915 Inches	1916 Inches	1917 Inches
January .....	.21	.04	—	.98	—	—	—	.37	.06	—
February .....	.25	.06	—	.04	.04	—	.24	.69	.13	.12
March	—	.54	.43	1.02	—	—	2.13	—	.33	.06
April .....	.20	.03	.14	.96	.26	.51	—	.24	1.44	—
May	1.28	.65	.80	.27	4.73	1.48	.98	1.15	1.64	—
June .....	.67	1.83	2.77	2.95	1.57	5.73	2.05	3.00	2.36	.51
July	4.99	3.34	8.37	6.25	11.40	2.54	12.57	10.22	1.93	7.97
August	12.72	7.12	4.02	7.64	8.05	3.25	2.88	2.08	10.77	5.42
September	4.71	.49	.75	4.24	4.58	.43	2.03	.69	1.19	2.09
October	1.08	.55	.22	.32	.55	.37	1.65	.50	.13	.13
November .....	.19	—	.31	.96	—	.33	2.02	—	1.35	—
December	—	—	—	.08	.14	.79	.02	.12	.28	.02
	26.30	14.65	17.81	25.71	31.32	15.43	26.57	19.06	21.61	16.32

	1918 Inches	1919 Inches	1920 Inches	1921 Inches	1922 Inches	1923 Inches	1924 Inches	1925 Inches	1926 Inches	1927 Inches
January	—	.35	.14	.26	—	.02	.04	.24	—	.84
February	—	—	.12	—	.19	—	.24	—	.19	—
March	1.53	.34	.10	.35	—	.75	—	.08	—	.02
April .....	.26	.02	.22	.27	.12	1.23	—	1.38	.10	.08
May	1.12	1.32	2.00	1.30	.75	.61	.63	1.34	.65	.60
June	3.75	1.12	.55	3.45	1.41	2.77	.35	4.06	.95	.04
July	3.70	9.87	5.09	6.60	7.12	6.32	10.04	11.49	10.19	7.53
August	6.25	5.69	.69	5.74	2.56	10.09	6.53	4.55	8.39	2.41
September	2.38	.25	1.88	1.14	.43	1.06	.59	1.00	0.96	1.08
October .....	.36	.64	.02	.04	.12	1.22	.22	.02	0.08	.14
November .....	.56	.24	.20	—	.40	.14	.43	.18	1.49	—
December .....	.02	.16	.05	—	.12	.38	.16	—	0.02	.17
	19.93	20.00	11.06	19.15	13.22	24.59	19.23	24.34	23.02	12.91

TOTAL SNOW FALL FROM 1898 TO 1927.

YEAR	MONTH	DATE	AMOUNT INCHES	TOTAL INCHES	YEAR	MONTH	DATE	AMOUNT INCHES	TOTAL INCHES
1898	January	4	...		1907	January	25	0.12	
	"	5	...			"	28	0.02	
	February	3	...			February	4	0.02	
	"	21	0.09			March	10	0.04	
	March	10	0.02			"	26	0.06	
"	22	0.02	0.13	"		27	0.04		
				November		16	...		
				"		17	0.02		
				"		22	0.39		
				"		23	0.04		
1899	January	13	0.19			December	17	...	
	"	16	0.02			"	30	...	0.75
	"	22	0.04						
	February	10	...						
	"	15	0.02						
	"	27	0.06						
	March	9	0.08						
	April	3	0.16		1908	January	17	0.07	
	December	22	0.08			"	24	0.12	
"	28	...		"		26	...		
"	30	0.13	0.78	"		30	0.02		
				February		4	0.02		
				"	23	0.02			
				"	27	0.12			
				"	28	0.09	0.46		
1900	March	1	0.12						
	"	13	...						
	December	6	0.55	0.71					
1901	January	4	0.43		1909	January	9	...	
	"	21	0.04			"	17	...	
	November	13	0.24			"	18	0.04	
	"	14	0.39			February	19	0.06	
	December	15	0.12			March	11	0.10	
	"	24	0.16	1.38		"	14	...	
				"		15	...		
				"		16	0.20		
				"		19	0.14		
				"		20	0.10		
1902	January	22	0.05		December	8	...	0.64	
	February	27	0.26						
	"	28	0.05						
	March	21	0.16						
December	4	...	0.52						
1903	March	15	...		1910	January	11	...	
	November	23	0.51			"	12	...	
	December	14	0.04	0.55		"	13	...	
				"		14	...		
				March		28	0.25		
				November		8	0.20		
				"		22	0.20		
				"		28	0.08		
				"	30	0.02	0.75		
1904	January	26	...						
	"	28	0.04						
	February	4	...						
	"	13	0.04						
	March	17	0.04		1911	January	7	0.18	
December	13	0.24	0.36	"		30	0.81		
				February		10	0.04		
				March		11	0.04		
				"		16	0.03		
				"		29	0.15		
				"		30	0.22		
1905	January	25	...		November	25	0.24		
	February	21	...		December	12	0.02		
	"	22	...	0.00	"	13	...	1.73	
1906	January	9	0.27		1912	January	10	...	
	"	21	0.04			"	21	...	
	"	23	...			February	13	...	
	"	26	0.04			March	30	...	
	"	31	0.08			December	19	0.01	
	February	8	...			"	21	...	
	"	10	0.04			"	22	0.02	
	"	14	...			"	26	0.11	0.14
	"	15	...						
	"	19	0.04						
	November	18	...						
	December	18	0.24	0.75					

TOTAL SNOW FALL FROM 1898 TO 1927.—TIENTSIN.

YEAR	MONTH	DATE	AMOUNT INCHES	TOTAL INCHES	YEAR	MONTH	DATE	AMOUNT INCHES	TOTAL INCHES
1913	January	5	...		1920	January	12	0.12	
	"	24	...			"	30	0.02	
	March	24	...			February	14	0.04	
	December	15	1.06			"	17	0.06	
	"	16	0.11	1.17		"	23	0.02	
						December	5	0.04	
						"	30	0.02	0.32
1914	February	4	...						
	"	5	0.02		1921	January	1	0.09	
	"	7	0.04			"	27	0.17	0.26
	"	8	0.17						
	March	6	1.38		1922	February	22	0.02	
	"	12	0.10			"	24	0.16	
	"	13	0.02			"	25	0.01	
	December	22	0.02	1.75		December	14	0.12	0.31
1915	January	6	0.04		1923	January	14	0.02	
	"	7	0.10			November	12	0.08	
	"	27	0.24			"	13	0.06	
	February	2	0.06			December	4	0.20	
	"	3	0.04			"	12	0.18	0.54
	"	25	0.41						
	"	26	0.17		1924	January	24	0.04	
	December	8	0.12	1.18		February	6	0.04	
						"	7	0.20	
						November	19	0.43	
1916	January	1	0.04			December	14	0.12	0.87
	"	7	0.02			"	31	0.04	
	February	21	...		1925	January	15	...	
	"	22	0.02			"	29	0.24	
	"	23	0.11			March	11	...	0.24
	March	11	0.17						
	"	15	0.16		1926	February	17	0.19	
	April	2	0.76			November	9	0.33	
	December	13	0.05			"	11	0.10	
	"	21	0.06			"	12	1.00	
	"	22	0.11			"	13	0.06	
	"	24	0.02			December	6	0.02	1.70
	"	29	...						
	"	30	0.05	1.57	1927	January	5	Trace	
						"	6	0.17	
1917	January	27	...			"	14	0.33	
	"	31	...			"	15	0.34	
	February	11	0.12			"	16	Trace	
	March	22	0.06			March	10	"	
	"	27	...			"	13	"	
	December	13	...			"	19	0.02	
	"	14	0.02	0.20		"	31	Trace	
						November	27	"	
1918	January	24	...			"	29	"	
	February	25	...			December	3	0.01	
	November	16	0.05			"	13	0.04	
	December	20	0.02	0.07		"	17	0.12	1.03
1919	January	11	0.17						
	"	13	0.12						
	"	14	0.04						
	"	28	0.02						
	March	9	0.08						
	December	27	0.16	0.59					

BRITISH MUNICIPAL COUNCIL

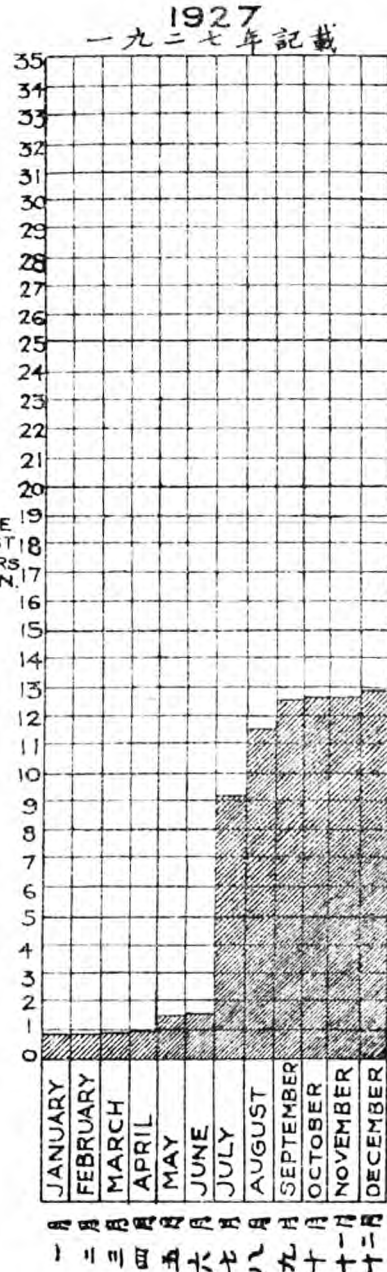
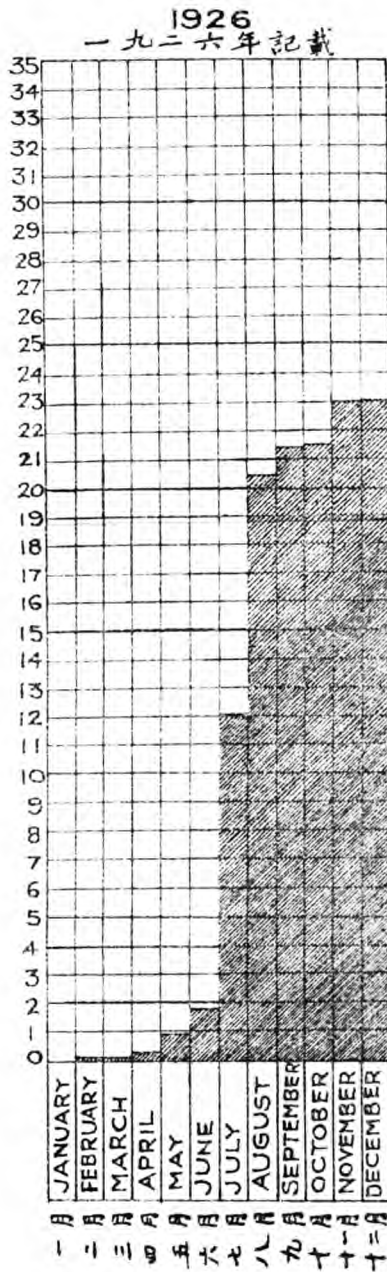
TIENTSIN

PUBLIC WORKS DEPARTMENT

雨雪量圖表
DIAGRAM OF RAIN- & SNOW-FALL

DURING THE YEAR

DURING THE YEAR



AVERAGE FOR LAST 30 YEARS 18.90 IN.
三十年內平均英尺十八寸九

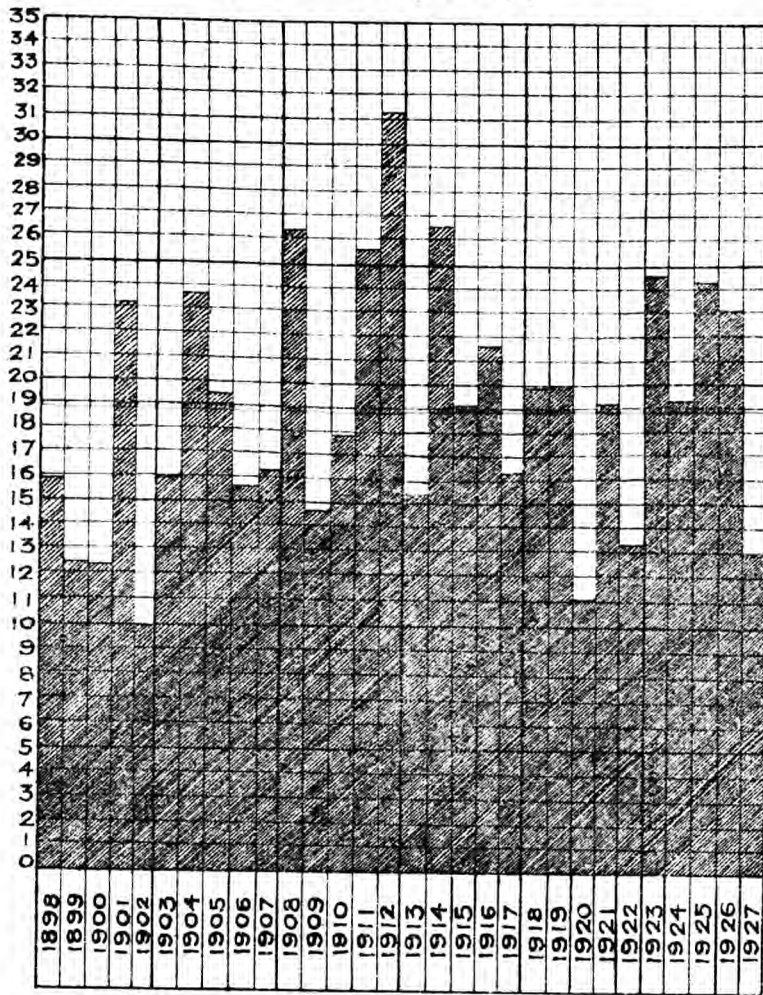
BRITISH MUNICIPAL COUNCIL

TIENTSIN

PUBLIC WORKS DEPARTMENT

雨雪量圖表
DIAGRAM OF RAIN- & SNOW- FALL

DURING LAST 30 YEARS
最近三十年記載



AVERAGE
FOR LAST
30 YEARS
18.90 IN

三十年內平均英尺十八寸九

MUNICIPAL PARKS AND GARDENS.

REPORT FOR 1927.

Victoria Park.

The lawns have improved very satisfactorily. In spite of the severe drought and heat during the summer, they were green and kept in perfect condition up to the Winter. The main lawn has done particularly well. An artificial rain sprayer which was put into use at the end of the Spring was of much assistance in keeping the lawns in good condition.

In the middle of April a collection of trees mostly of fir pine arrived from America and was planted on both sides of the South entrance of the Gordon Hall.

During May an excellent collection of plants and bulbs came from home.

386 climbing roses have been grown in the Nursery from our own cuttings and planted during the Spring along the fence and on the terraces where they have done very well.

During the Spring a number of native spruce trees were planted on the lawns. They all have done very well but I am sorry to say that their tops have been twisted off by some of the more destructively minded among the public admitted to the Park and in such a state they are worthless.

The planting of flower beds began at the end of March and they were replanted twice. The beds were kept in full blossom uninterruptedly during the whole Summer and Autumn until the last planting of chrysanthemums was frostbitten.

Unfortunately the pansies have not done as well as last year. The reason for this is that the fresh soil which was filled in two years ago has already become infected by alkali. Pansies are most sensitive to the effects of it. To prevent alkali reaching them again, part of these flower beds has been protected with tarred paper spread one foot under the surface. It is hoped that this measure will give the desired result.

The flowers supplied by the B.M.C. Nursery and used for planting in the Park during the year totaled 117,975 plants.

Elgin Garden.

On account of the curtailed Budget only upkeep work has been done.

Around the fence 224 climbing roses have been planted.

10,062 plants were supplied by the B.M.C. Nursery and used at the Elgin Garden.

Victoria Hospital Garden.

Only upkeep work has been done here.

1301 flowers supplied by the B.M.C. Nursery have been used.

Isolation Hospital Garden.

Only part of the projected improvements were carried out.

Around the new building 469 shrubs have been planted.

In front of the iron fence at the south-east corner of the new building a hedge of 500 *Thuja occidentalis* has been planted.

On the two strips in front of the new building 1,170 *Gaillardia* (perennials) have been planted.

Isolation Hospital Nursery.

136,346 flowers have been raised during the year in the Nursery.

In addition to the above 5608 cuttings were made.

The poplar trees cuttings after they had sprung roots have been replanted partly (1,238) at the Isolation Hospital Garden and partly (730) at the Tree Plantation.

To protect all the flowers which are being raised for the coming Spring it was necessary to erect 28 temporary cold frames in mud and 6 temporary wooden frames. Most of the plants which are difficult to replant have been potted (about 40,000). Further replanting is thus made easier.

Road-side Trees.

995 trees, *Sophora japonica* (Chinese Acacia) have been planted on various roads.

This year the trees were, for the first time, supplied by the contractor without guarantee and planted only by our own staff instead of the contractor's, the price coming to 28 cents less each (\$1.12 instead of \$1.40 as previously).

115 trees were used for replacing trees which died in 1926, while 71 trees died in 1927, which also includes trees which were destroyed by motor car accidents, uprooted, or broken off by unknown persons. These figures show that only 7% of the newly planted Trees have died as against 20.5% the year before.

164 *Sophora japonica* trees which were planted on Taku Road in 1926 have been removed and replanted in different roads throughout the Concession.

During the Winter all road-side trees have been pruned.

Along Race Course Road from Morling's corner to the Race Course 350 European acacias supplied gratis by the Tientsin Race Club have been planted.

During June the last 14 islands on the Race Course have been turfed; altogether 89.54 fang of turf has been laid.

The islands turfed the year before did very well, and kept pleasantly green during the whole year.

The Poplar Trees (our own cuttings) which have been planted on the islands have grown very well but I am sorry to say that many of them have been destroyed by unknown persons. As I have grown my own Poplar Trees (in the Isolation Hospital Garden there are 310 of the same size) all destroyed or missing trees will be replaced.

Trees Plantations.

From our own *Sophora japonica* seeds collected during the Winter, about 23,000 tree seedlings have been raised.

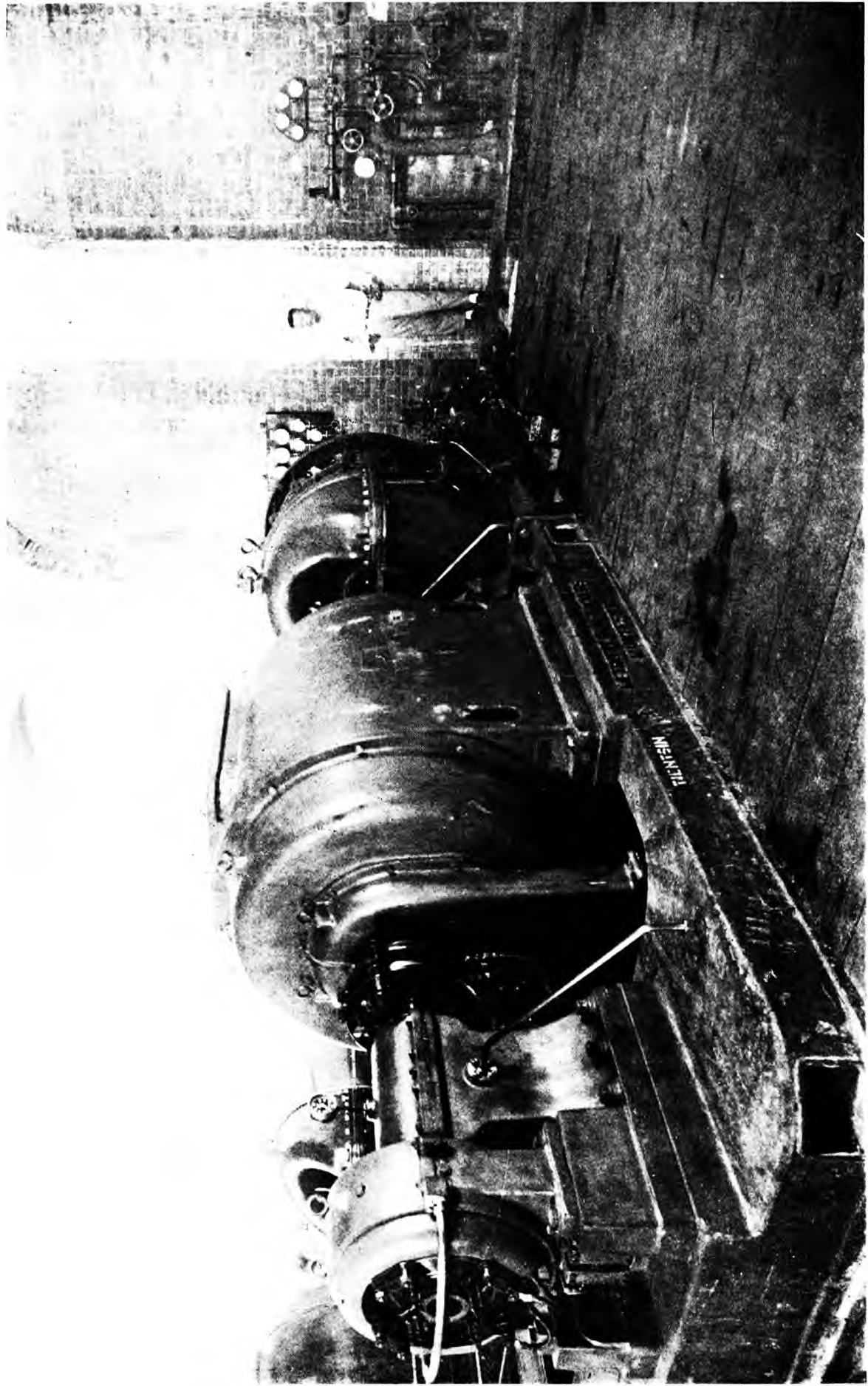
The tree seedlings (*Sophora japonica*) planted in the Spring of 1925 have grown very well.

Weitze Creek.

1,000 flowering Cherry trees and 200 *Plantanus orientalis* have been planted on the dyke along the Weitze Creek. Unfortunately most of the former have been uprooted or broken off by unknown persons.

1,690 Climbing Roses and 1,900 Autumn Asters have been planted on both sides of the dyke from the Power Station up to the end at Bristow Road.

CURT LANGE.
Municipal Gardener.



2500 K.W. METRO-VICKERS TURBO ALTERNATOR. ERECTED DURING 1927.

一九二七年裝置之 M. V. 二千五百瓩羅瓦特交流電機

ELECTRICITY DEPARTMENT.

REPORT FOR 1927.

The year 1927 has been the seventh during which the Electricity Department has been operating and the fifth during which our own Electricity Station has been in use.

The results for the year both financially and technically are very satisfactory.

SALES.

The total sales of electricity during the year amounted to 6,167,312 K.W. Hours as compared with 4,720,506 K.W. Hours sold in 1926; an increase of 30.6%.

The net profits (after allowing for interest and depreciation) of the Department since its inception in 1920 have increased consistently during the few years that the Council has had its own Generating Station; the profits for 1927 are large owing to increased consumption and the decision of the Council to revert to the rate of twenty dollar cents per unit for electricity sold for private lighting as from June 1st 1927, and to the very carefully restricted expenditure.

Net Profits are as shown below:—

1920	.....	Tls. 8,004.00
1921	.....	61,635.60
1922	.....	57,535.69
1923	.....	41,564.37
1924	.....	85,648.98
1925	.....	93,084.88
1926	.....	89,817.09
1927	.....	147,196.03

Total Tls. 584,486.64

The total capacity of the Power Station now stands at 7,500 K.W., a new 2,500 K.W. Turbo Alternator having been installed during the year.

The Capital Outlay for the whole undertaking (including Power Station, Transmission Lines, etc.) for 7,500 K.W. (continuous rating) installed, amounts to Tls. 950,016 or Tls. 126.66 per K.W. of rating.

The Actual Maximum Demand on the Station was 2,860 K.W. and the Capital Outlay per K.W. of Maximum Demand is therefore Tls. 332.18; an exceedingly low figure taking into consideration the Capacity of the undertaking.

The new Turbo Alternator purchased from Metropolitan Vickers and erected entirely by the Electricity Department Staff was placed in commercial operation during September 1927 after successfully undergoing the necessary efficiency tests.

In order to accommodate this additional plant, it was found necessary to enlarge the Turbine Room and Switchboard Annex.

The Turbo Alternator is the same as the original Metro Vickers Set with the exception of the auxiliaries, where certain changes in the Circulating Water Service to the Turbine have been adopted. Views of the new set and of the condensate system are shown.

The plant generally has been maintained in excellent condition throughout the year with a high standard of efficiency. Systematic cleanliness has been strictly enforced, and any small defects are consequently detected and rectified much sooner under such existing conditions of supervision.

The plant in the Station to date consists of two Howden G.E.C. Sets of 1,250 K.W. and two Metropolitan Vickers Sets of 2,500 K.W.—a total of 7,500 K.W.

The larger Sets are used almost exclusively, the smaller Howden Sets though in good condition, are not so economical, and are used principally as "stand by" machines to assist the larger when necessary.

In the Boiler House, the "Marine Type" Babcock and Wilcox boiler has given good results, the Staff now handling this new type of boiler, with "Balanced Draught" and "preheating", with much more confidence than when it was first placed in commission at the end of 1926, with consequent reduction in the cost of general plant operation.

There are five Babcock and Wilcox Boilers with a total steaming capacity of 86,000 lbs. per hour.

In addition to three electric and three high pressure steam feed pumps, there is a large plant for water distillation and de-aeration.

The Boilers are therefore fed with water of a very low degree of "Total Hardness", and consequently have given very little trouble, not a single tube having to be changed since the Station started.

DISTRIBUTION SYSTEM.

The Transmission and Distribution System has functioned very efficiently throughout the year and has been maintained in excellent condition. New mains have been erected in the E.M.E. in the vicinity of Tunbridge Road where many new houses have been built, thus opening up a new area of supply, whilst the Feeder sections fed from our various transformer substations have undergone periodic tests in order that the standard pressure might be maintained, and overloading in any particular section noted and quickly adjusted.

During the past year, we have had alterations to our Mains owing to new alignments of roads, necessitating the movement of heavy concrete poles whilst under load, in order that our consumers might not be inconvenienced more than absolutely necessary by cutting off the supply; a difficult operation not without a certain amount of risk.

Every attempt is made to maintain a continuous and steady pressure on the lighting circuits and complaints from residents as to bad lighting are sincerely appreciated as they assist the staff in finding minor faults on the distribution system.

Our Transmission System is sectionalised into twelve sections, each of which is fed from a substation consisting of transformers of varying size according to the demand of that particular section, each substation being fed from the Central Power Station.

In this way the effect of accidents is limited to sections, which are made as small as possible.

The total capacity of our substations at the present time is 3,925 K.W.

COAL CONSUMPTION.

The total amount of coal consumed in 1927 for generating purposes was 11,000 tons, and the total number of Units Generated was 7,860,100 K.W. Hours.

The consumption of coal works out at 3.13 lbs. per Unit of electricity generated, and 3.99 lbs. per Unit sold; these figures are a reduction on the corresponding figures (3.22 lbs. per unit generated and 4.14 lbs. per unit sold) last year.

It is to be noted that the coal referred to above was also used for the distillation of 160,000 gallons of water, sold to ice and mineral water factories, and for heating the Station Offices.

Coal is the raw material by means of which the finished product i.e. a unit of Electricity is obtained, and is the major item of expenditure. The figure "Pounds of Coal used per Unit Sold", almost without exception, is therefore an indicator of Power Station efficiency. The high standard the staff has maintained during the year is therefore reflected in this result namely 3.99 lbs. coal used per Unit of Electricity Sold for year 1927.

The above record has not been obtained by merely subordinating economy to that of reliability. The necessary reserve of plant has ever been in readiness to meet any emergency throughout the year.

Constant care is taken by the Staff to prevent the emission of smoke from stacks.

The emission of smoke denotes wrong and inefficient methods of consuming coal, in addition to becoming a source of annoyance to residents in the vicinity.

MAXIMUM DEMAND.

The Maximum Demand for the year was 2,860 K.W. which was reached on December 15th, the total Units Generated that day being 33,010.

The Maximum Demand on the feeders at any one time amounted to 2,400 K.W.

The Curve No. 1 included with this report shows clearly how the demand on the Station has changed during the year and is also an illustration of the growth since the Department started in 1920.

The actual maximum demands of the system during the past years have been as shown below:—

Year.	Demand.	Increase.
1920	550 K.W.	
1921	691	25%
1922	840	22%
1923	1350	61%
1924	1530	13%
1925	1881	23%
1926	2270	20.5%
1927	2860	26%

LOAD FACTOR.

The Load Factor of the distribution system based on the Maximum Load on the feeders i.e. 2,400 K.W. and 6,167,312 Units Sold, was 29.3%, whilst the Load Factor of the undertaking based on the Maximum Load of 2,860 K.W. and 7,860,100 Units Generated, reached 31.5%, showing that the Actual Units Generated were 31.5% of what would have been supplied had the machines been running at the Maximum Load of 2,860 K.W. throughout the 8760 hours of the year.

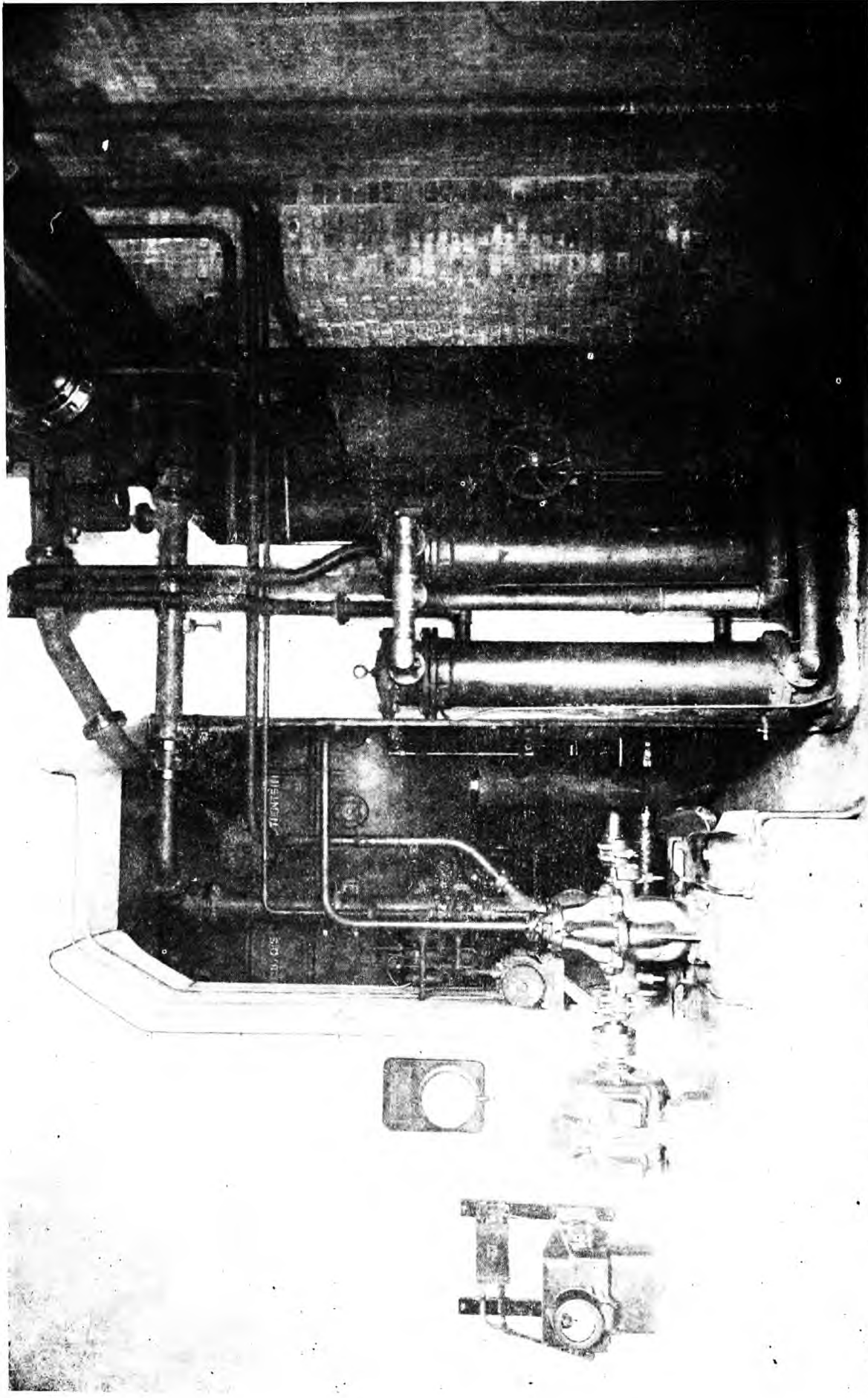
In both cases improvement is shown on the previous year due largely to the fact that greater use is made of the service of electricity by consumers for various purposes during the day.

TOTAL SALES OF ELECTRICITY.

The total sales of electricity during the year amounted to 6,167,312 Units an increase of 30.6% over 1926 and together with an increase of 26% on the Maximum Demand gives a very satisfactory result.

A summary of the sales of electricity for past years will be found below:—

	1921	1922	1923	1924	1925	1926	1927	Increase 1926/1927
Private Lighting	685,985	892,617	1,052,425	1,262,215	1,536,564	1,859,640	2,368,289	27.3%
Power	132,141	344,391	509,841	572,398	785,541	1,124,876	1,612,424	43%
Heating & Cooking	—	—	19,912	111,406	241,428	437,610	507,742	16%
Street Lighting	169,635	186,517	208,629	220,483	230,084	250,280	302,767	21%
No. 1 Special Area	202,525	303,807	526,396	749,850	959,100	1,048,100	1,376,090	31%
	1,190,286	1,727,422	2,317,203	2,916,352	3,752,717	4,720,506	6,167,312	average 30.6%



NO. 4 TURBINE ROOM. EXTRACTION PUMP, OIL COOLER, EXHAUST PIPE. SEPTEMBER 15TH, 1927.

第肆號機器房 抽水泵 冷油缸 乏汽管 一九二七年九月十五日影

MAXIMUM DEMAND 1927

每月最大電力比較表
一九二七年

K.W.
瓩

3,000

2,900

2,800

2,700

2,600

2,500

2,400

2,300

2,200

2,100

2,000

1,900

1,800

1,700

1,600

1,500

1,400

1,300

1,200

1,100

1,000

900

800

700

600

500

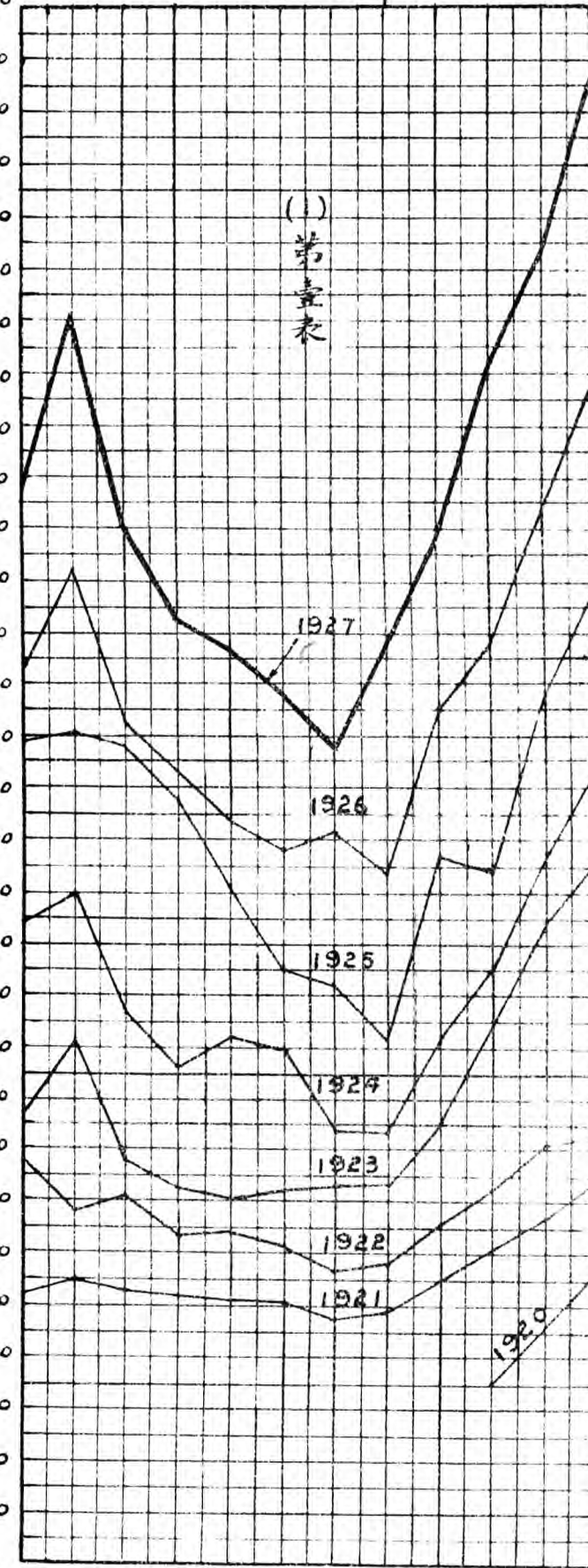
400

300

200

100

0



2860 K.W.
瓩

JAN. 一月
FEB. 二月
MAR. 三月
APR. 四月
MAY. 五月
JUNE. 六月
JULY. 七月
AUG. 八月
SEPT. 九月
OCT. 十月
NOV. 十一月
DEC. 十二月

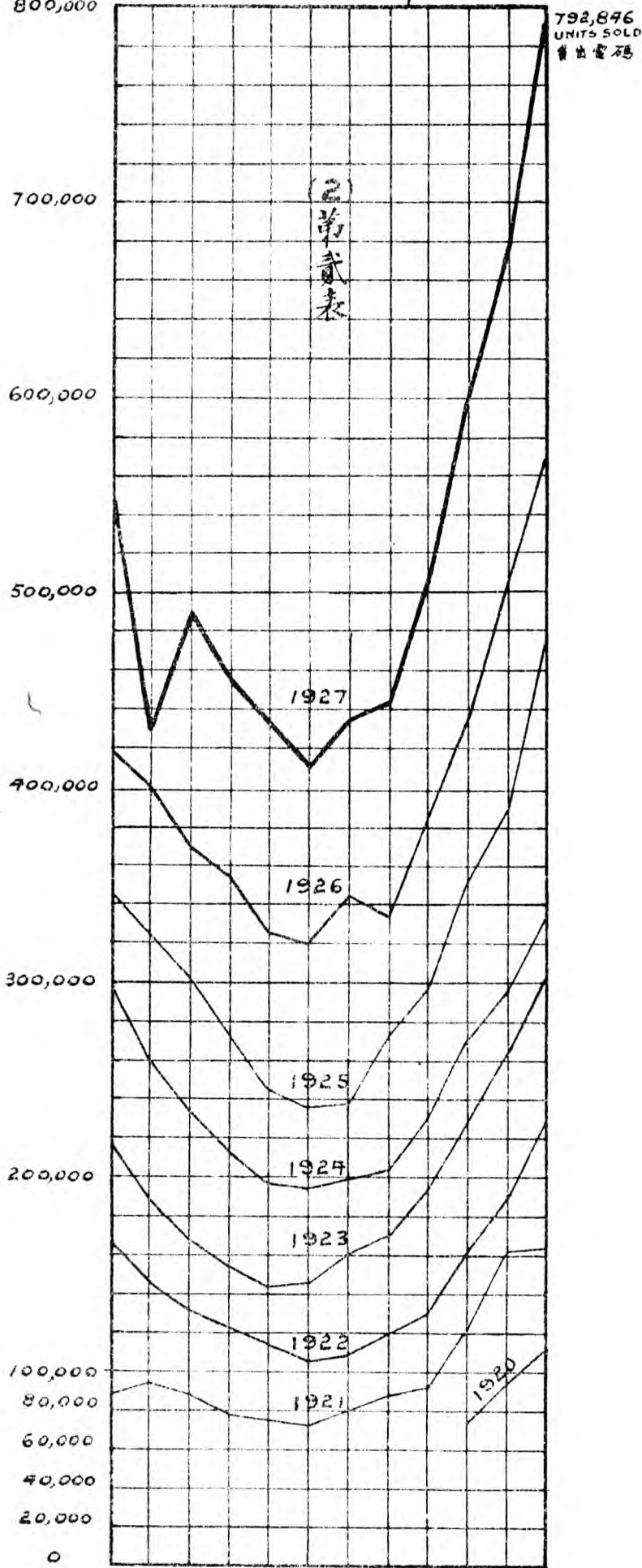
C. J. Oake

DEPUTY ELECTRICAL ENGINEER
31ST DECEMBER 1927

TOTAL UNITS SOLD 1927

出售電碼總數比較表 一九二七年

UNITS SOLD
售出電碼
800,000



792,846
UNITS SOLD
售出電碼

JAN. 一
FEB. 二
MAR. 三
APR. 四
MAY. 五
JUNE 六
JULY 七
AUG. 八
SEPT. 九
OCT. 十
NOV. 十一
DEC. 十二

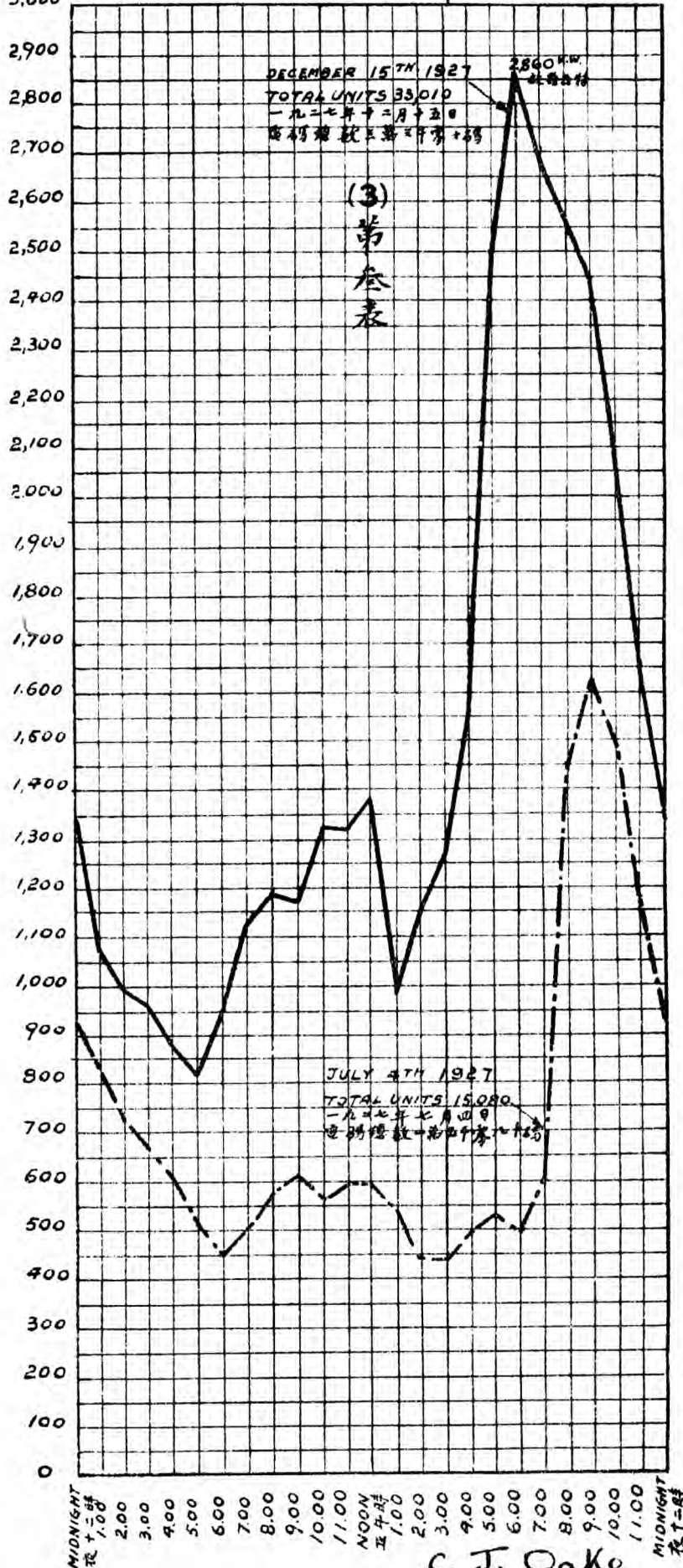
C. J. Oake

DEPUTY ELECTRICAL ENGINEER
31st. DECEMBER 1927.

DAILY LOAD CURVE 1927

每日電力曲線比較表 一九二七年

K.W.
瓩
3,000



C. J. Oake

DEPUTY ELECTRICAL ENGINEER
31ST. DECEMBER 1927

The Curve No. 2 included with this report shows the total number of Units Sold each month, and it also indicates very clearly the growth of sales during the past few years.

The Curve No. 3 has been prepared to illustrate how short a period during the 24 hours the full load of the station is in use, and how important it is therefore, to build up the day load by encouraging all uses of electricity in addition to electric lighting.

The two curves on Sheet No. 3 indicate the variation of load on the day of "Minimum Load" on July 4th, and of the Maximum Load on December 15th, and from them will be gained a very good idea of the great variation which takes place during the day and also during the seasons.

CONNECTIONS TO MAINS.

The total number of consumers on our circuits at the end of the year amounted to 2,869 which is an increase of 29.2% over the number at the end of 1926.

The average number of Units Sold per consumer during the year amounted to 2149 K.W. Hours which is a very high figure for an undertaking which has not a large industrial load.

LIGHTING.

The amount of private lighting connected to our mains at the end of the year was 3,068 K.W. through 3,206 meters an increase of 470 K.W. or 18.1% over 1926.

POWER.

The use of electricity for power shows a progressive rise over 1926.

There was an addition of 247 K.W. connected to our mains which raises the power load on our system from 2,012 K.W. in 1926 to 2,259 K.W. at the end of 1927, which is an increase of 12.3%.

The number of Units Sold for power purposes amounted to 1,612,424 K.W. Hours; an increase of 43%. The increase is much greater than that of the amount of new power connected, and it indicates that a much better and larger use is being made of the motors.

COOKING.

Our Consumers are now beginning to realise the tremendous advantages attached to the use of electricity for domestic purposes, and to understand that electricity is no longer a costly luxury to be used with great care as a means of illumination, but that cheap heat is also always on tap for the service of the consumer, to be used at a moments notice.

Electric cooking appliances of sound workmanship and design surrounded by thick pads of heat insulating material, making the apparatus, when used with ordinary care, most efficient and cheap, are obtainable on the hire system from the Department.

During the year much progress has been made in the cooking loads.

Cookers now connected amount to a total capacity of 695 K.W. as compared with 556 K.W. in 1926.

STREET LIGHTING.

The street lighting system has been maintained in good condition throughout the year.

The number of street lamps at present in use is as follows:—

50 c.p.	100 c.p.	200 c.p.	300 c.p.	600 c.p.
43	371	215	41	19

SHOWROOMS.

Our consumers are making frequent visits, and taking great interest in the stock carried in the Showroom.

Various electric appliances have been demonstrated (special interest being taken in small electric refrigerators for household use) with the result that the sales from the Showroom have increased 20% over last year, thus demonstrating the useful purpose served by a store of this nature in the Concession.

Several hundred electrical repairs were carried out in the small workshop attached.

ELECTRIC CLOCKS.

In addition to the electric clocks of the type installed at the Gordon Hall and various large offices, worked by a master clock on a Direct Current installation at the Power Station; a new type, called Telechron Clocks, were introduced during the year with success.

The clocks are suitable for the domestic pressure and are therefore connected to the house service mains at 220 Volts A.C. by means of just plugging into any socket situated in the house. The clocks do not require winding, oiling or cleaning and keep accurate time.

Many of our consumers are adopting this type of clock which can be seen at any time in the Showroom.

STAFF.

During July, the Electrical Engineer, Mr. R. A. Williams was granted Home Leave under exceptional circumstances. I wish to acknowledge and thank every member of the staff for the loyal way in which they have carried out their duties during the past year. We have not experienced the slightest trouble, each branch of the undertaking co-operating with the other towards the general efficiency attained.

C. J. OAKE, M.C. ASSOC. M.A.I.E.E.,

Deputy Electrical Engineer.

WATERWORKS DEPARTMENT.

REPORT FOR 1927.

(1) The fifth complete year under Municipal ownership marks the closing of 1927. The technical and financial results have again been very satisfactory, showing a continued improvement over past years. The amount of water sold exceeded estimates in all cases and it is interesting to note that the quantity was more than twice that for the year 1923. An additional 8,500 feet of new mains have been laid and 170 new service installations have been connected. The delayed 1926 Artesian Well programme has been entirely completed and since October 26th the whole of the town supply has been from the wells in service.

(2) *Fire Service and Bund Intake Station.* The plant and equipment have been efficiently maintained and the machinery has been free from breakdowns. No serious demands for fires had to be met during the period. Considerable trouble was experienced owing to heavy silting of the river commencing after the thaw in the Spring and this continued until the end of the Summer. It was mainly due to cooperation on the part of the Haiho Conservancy Commission, who dredged the river bed extensively around the jetty, that on several occasions an entire shut down of the river plant was avoided. The old street watering tank and tower were demolished early in the year, making room for extra cargo space on the adjoining berth.

(3) *Parkes Road Station.* The entire plant has been efficiently maintained and has been entirely free from breakdowns or stoppages. The full output from Wells Nos. 2 and 3 made it possible to carry through last Winter with only two settling tanks and four filters in service. Since October 26th the entire filtration plant has been shut down and held in reserve.

The arrival of a large number of foreign troops early in June put a greater load on this station than was anticipated, especially as the new works at Douglas and London Roads were not sufficiently advanced to permit of the output from the Wells at those stations being put onto main supply. The peak rose at times to as much as 80,000 gallons per hour and to cope with it an electrically driven pump was temporarily installed, which permitted sufficient steam plant to be kept in reserve for emergencies. On several occasions an entire stoppage of the filters, due to excessive silt, was only narrowly averted by keeping a large number of workmen employed day and night cleaning out the mud as it accumulated.

The total amount, including filtered and well water, pumped from this station each month was:—

January	21,800,000
February	19,650,000
March	23,100,000
April	25,800,000
May	28,600,000
June	33,500,000
July	32,050,000
August	26,800,000
September	23,836,000
October	22,096,000
November	17,761,000
December	16,908,000

291,901,000 gallons

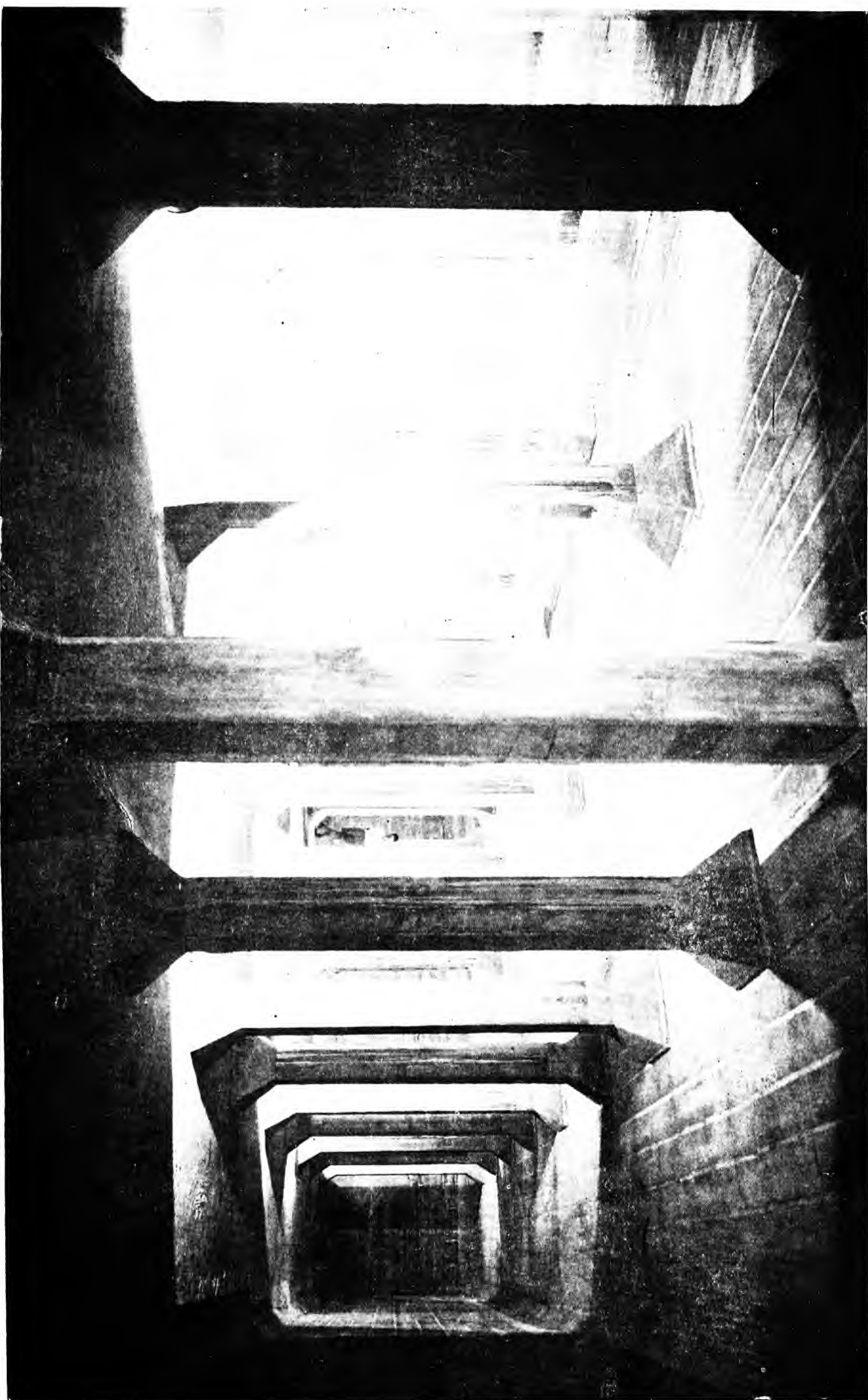
(4) *Artesian Well Scheme.*

(a) *Parkes Road Station—Wells Nos. 2 and 3.* The output of both wells has been satisfactorily maintained and the combined rate is over 600,000 gallons per day. These are the best of the groups of wells on all counts. The analysis of No. 2 Well remains unchanged and in the case of No. 3 Well there has been considerable improvement, the sodium chloride content which was comparatively high at first, having been reduced 20%. The balance of the permanent plant for this station was finally installed in September.

The amount of water pumped from these wells for town supply was:—

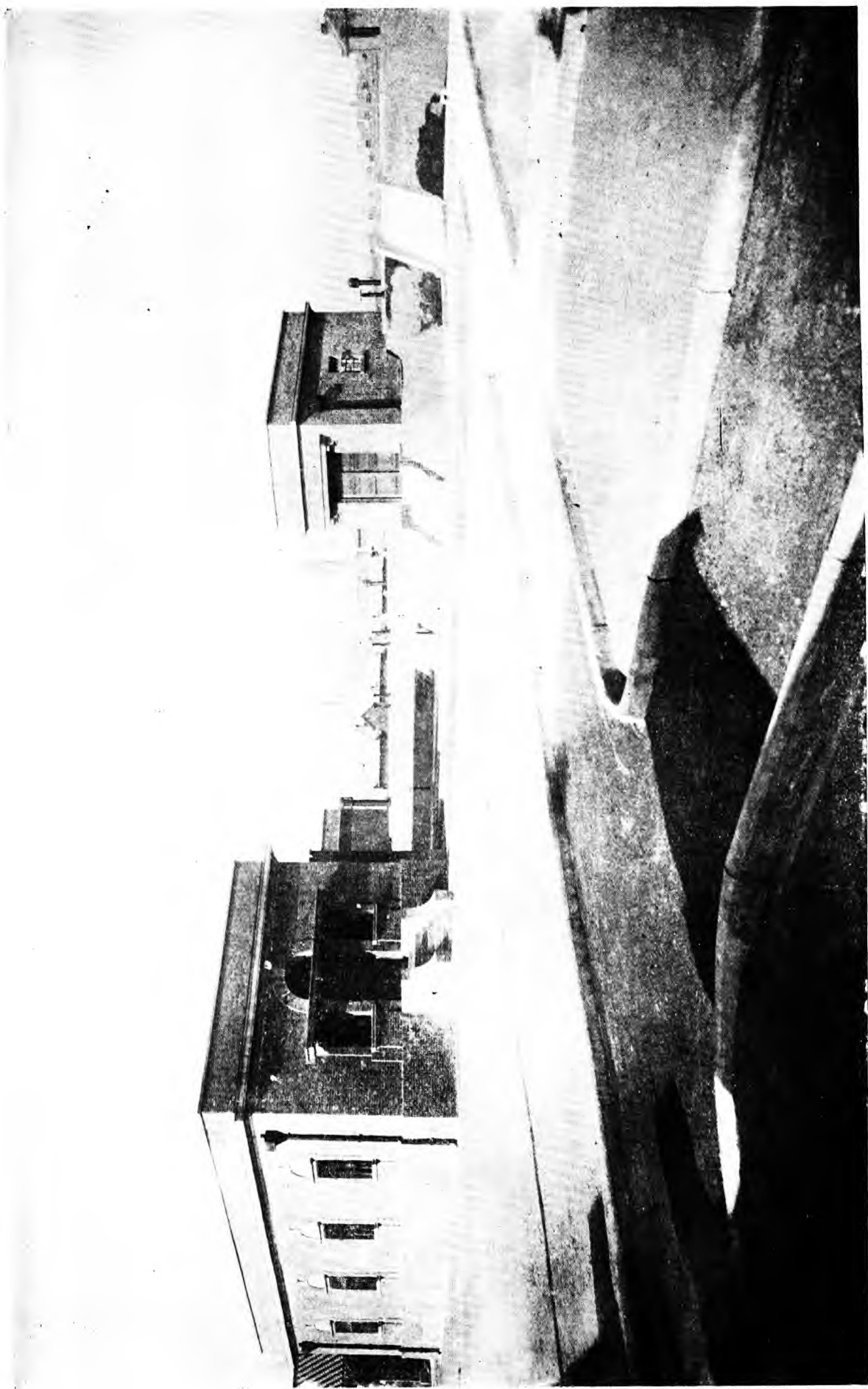
January	20,898,770
February	18,517,990
March	19,118,560
April	19,672,850
May	19,661,020
June	19,507,050
July	20,037,960
August	20,359,430
September	19,252,790
October	20,159,480
November	17,761,000
December	16,908,000

231,854,900 gallons



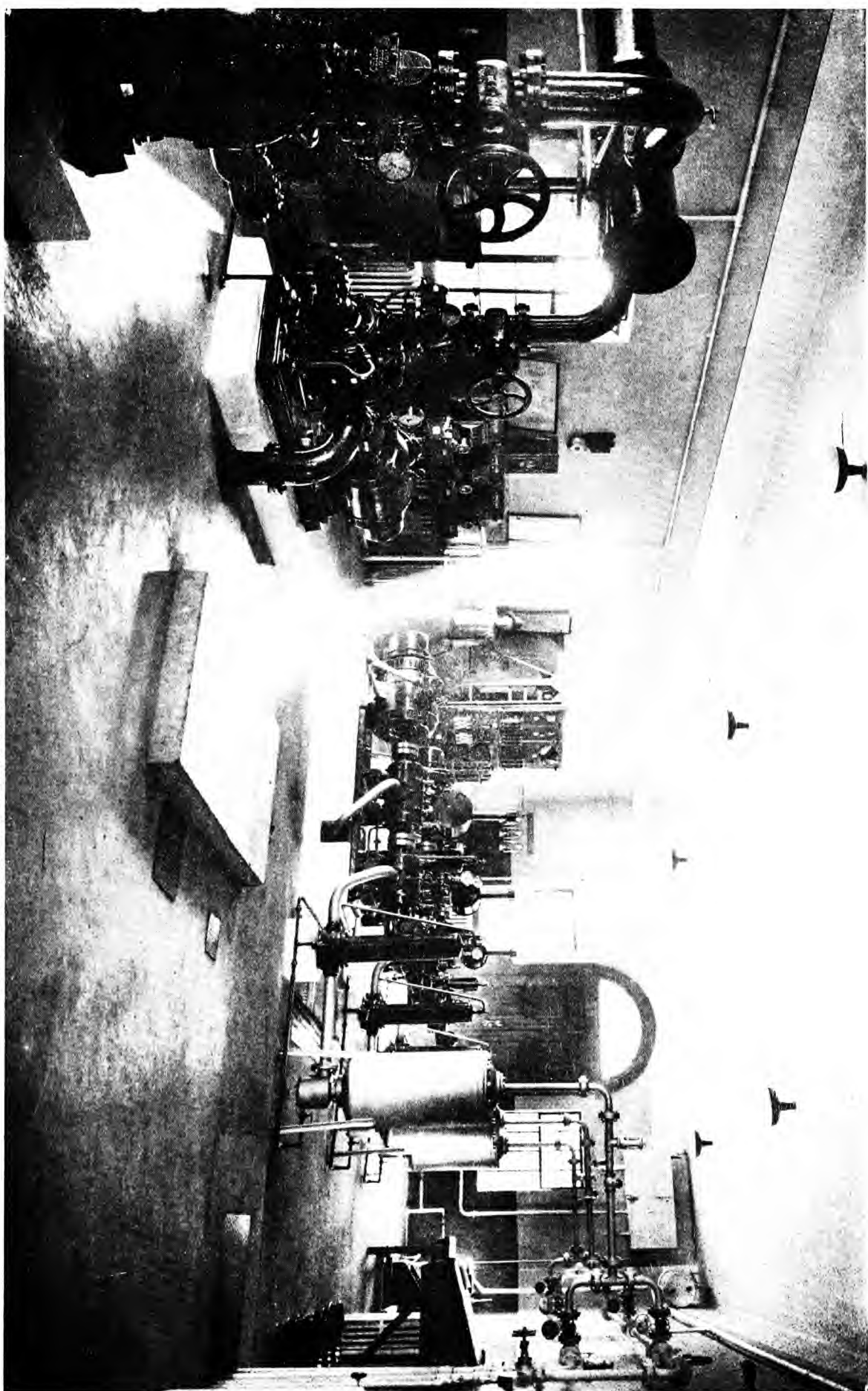
DOUGLAS ROAD STATION - INTERIOR OF RESERVOIR.

達克拉道機廠蓄水池內部



DOUGLAS ROAD STATION—EXTERIOR OF PUMP HOUSE AND RESERVOIR.

達克拉道抽水機廠暨蓄水池外影



DOUGLAS ROAD STATION—INTERIOR OF PUMP HOUSE

達克拉道抽水機廠內部

- (b) *Douglas Road Station—Wells Nos. 4 and 5.* Building operations were recommenced in March and were finally and satisfactorily completed in December. Unavoidable delays occurred in both the construction works and arrival of the permanent machinery, which prevented the station from being put into full commission in August as anticipated. Until October the wells were kept open by routine pumping with the portable plant and during that month, as the completion of one half of the reservoir permitted it, a temporary main pumping plant was installed and the full output of the wells was turned into the mains as from October 26th, from which date the supply from the river was entirely discontinued. The permanent air lift and main supply pumping plant was erected in November and put into full commission as from December 1st. Both wells yield outputs in excess of the guaranteed amount and the analysis has remained unchanged. The construction works were completed under the supervision of Mr. O. J. Barnes who was seconded for duty as Clerk-of-Works from the Public Works Department. The whole of the machinery and plant were erected by the Waterworks Staff. The entire layout of the station is extremely compact, as will be seen from accompanying photographs.

The amount of water delivered from this station for town supply was :—

October	1,937,500
November	7,327,500
December	7,953,600
	17,218,600 gallons

- (c) *London Road Station—Wells Nos. 6 and 7.* The new works programme at this station, comprised filling 7000 sq. feet of the new site up to the finished level, erecting No. 3 settling tank (moved from Parkes Road Station to be used as reservoir) and building of weir and pump houses. These works were sufficiently advanced so that, using a temporary main supply pump, it was possible to deliver the available output of the wells into the mains as from July 13th. The output of No. 6 Well has been maintained in excess of the guaranteed quantity and its analysis has remained unchanged. Attempts commenced at the beginning of the year to stabilise No. 7 Well and maintain its output above the guarantee were not successful and it has become a liability for the Contractors under their guarantee and it will be redrilled early in the Spring of 1928. The erection of the machinery and completion of the works were finally accomplished in October. The bringing into main supply service of the output of these wells considerably augmented the supply of the Parkes Road Station and made it possible to meet without restriction the very heavy demands in July and August. The present layout of this station is most compact and will permit of the output of the wells being used to the full extent until such time as increased demands may call for the construction of a large reservoir and permanent works similar to those at Douglas Road Station.

July	3,029,400
August	7,259,700
September	7,340,200
October	7,207,100
November	6,065,000
December	6,618,300
	37,519,700 gallons

- (d) *The Scheme in General.* As a whole the scheme is very successful and has fully warranted its adoption. The uncontrollable and undesirable features of the river supply are entirely absent in the water obtained from the wells. Apart from the fact that the water is entirely free from harmful bacteria, the chemical composition and temperature do not vary, the temperature stands around 60° F, which is ideal for Winter and Summer requirements. The scheme is quite a new departure and has no counterpart in the Far East and doubtless at times certain inevitable technical problems may arise which will require careful study and treatment. In adopting this system the public is in the unique position of being able to enjoy one of the most pure water supplies in China.

(5) *Mains and Hydrants.* A few repairs were necessary in the Spring and were mostly caused by unequal expansion following the thaw. Some joints on the old mains blew out in July and August, the failure being due to insufficient caulking material.

The total length of mains and hydrants added to the system during this and previous years are tabulated below :—

Year	Mains feet.	Above- Ground Hydrants	Below- Ground Hydrants
1927	8,589	7	6
1926	17,237	16	22
1925	13,439	15	12
1924	16,108	30	—
1923	7,640	11	1

Since the works were taken over by the Municipality nearly 12 miles have been added to the distribution system. Diagram No. 2 is plan of the service mains as at Dec. 31, 1927, new mains added during the year being shown as indicated in the key.

The Bureau Street Bulk Meter to No. 1 Special Area was put into service on May 22nd.

(6) *Service Connections*. This year 170 new installations were connected to the mains. Early in May 35 installations situated in the Bureau Street district were transferred to the mains of the No. 1 Special Area.

The total number of installations connected to the mains in the Council's area at the years ending since 1923 are as follows :—

Year ending	Total Service Installations
1927	1,608
1926	1,473
1925	1,140
1924	1,027
1923	805

(7) *Daily Demand*. The maximum and minimum daily pumping duties inclusive of London Road Station as from July 13th and Douglas Road Station as from October 26th were as follow :—

	Maximum	Minimum.
January	785,000	660,000
February	784,000	550,000
March	810,000	691,000
April	996,000	743,000
May	1,015,000	840,000
June	1,325,000	860,000
July	1,329,800	930,000
August	1,370,300	912,000
September	1,124,000	944,000
October	1,072,000	949,000
November	1,097,000	982,000
December	1,095,000	942,000

The maximum peak of 1,370,300 gallons was met on August 17th and this was 32½% increase over the peak of 1926 and more than twice that of 1923.

Diagram No. 3 shows the *Maximum* and diagram No. 4 the *Average Daily Pumping Duties* during the respective months of the year. The total amount delivered into the town mains from all stations during 1927 was 346.2 million gallons. Diagram No. 5 shows the percentage of Artesian Well water pumped into the mains each month during the years 1926 and 1927.

(8) *Water Sales*. The monthly sales in gallons were :—

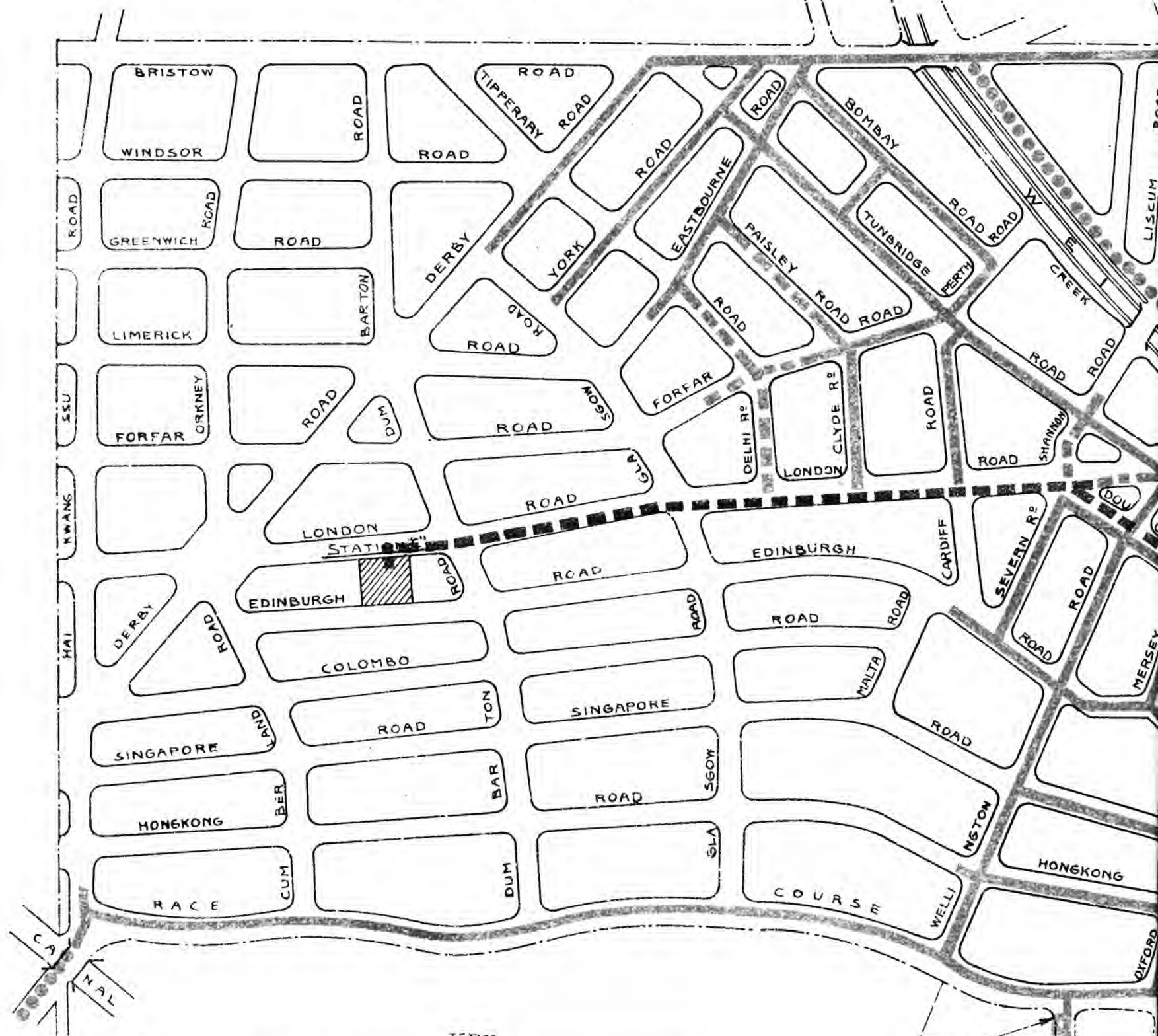
	(a) B.M.A. Consumers	(b) B.M.A. Steamers	(c) No. 1 S.B.A. Bulk	(d) Total Gallons
January	11,138,400	385,728	6,450,800	17,974,928
February	12,514,000	213,472	5,571,200	18,298,672
March	13,479,900	259,168	6,540,930	20,279,998
April	15,390,394	648,480	7,145,800	23,184,674
May	17,659,240	305,504	8,128,296	26,593,040
June	21,154,500	470,400	10,125,255	31,750,155
July	22,797,700	448,448	10,460,736	33,706,884
August	20,460,000	650,272	10,513,800	31,624,072
September	18,008,000	615,552	9,844,857	28,468,409
October	18,671,300	463,008	8,947,323	28,081,631
November	18,416,460	411,040	7,665,200	26,492,700
December	18,921,980	411,712	7,468,500	26,802,192
	208,611,874	5,782,784	98,862,697	313,257,355

The percentage increase over sales for last year were :—

B.M.A. Consumers	B.M.A. Steamers	No. 1 S.B.A. Bulk	Total
29.00%	11.30%	30.70%	29.30%

The Maximum of 33,706,884 gallons was reached in July. Diagram No. 6 illustrates the monthly and yearly sales for the past five years.

FRENCH



KEY

MAINS

藍色	BLUE		10" MAIN 十寸總水管
藍色	BLUE		8" " 八寸總水管
紅色	RED		6" " 六寸總水管
紅色	RED		4" " 四寸總水管
紅色	RED		3" " 三寸總水管
綠色	GREEN		NEW 10" MAIN 新十寸總水管
紅色	RED		" 6" " 新六寸總水管

AS AT DEC 31/1926.
截至一九二六年十二月底

ADDED 1927.
一九二七年所添

BULK METER
FOR #1 S. B. A.

EX-GERM

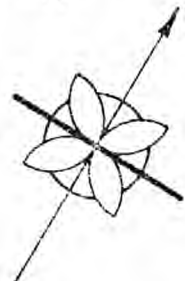
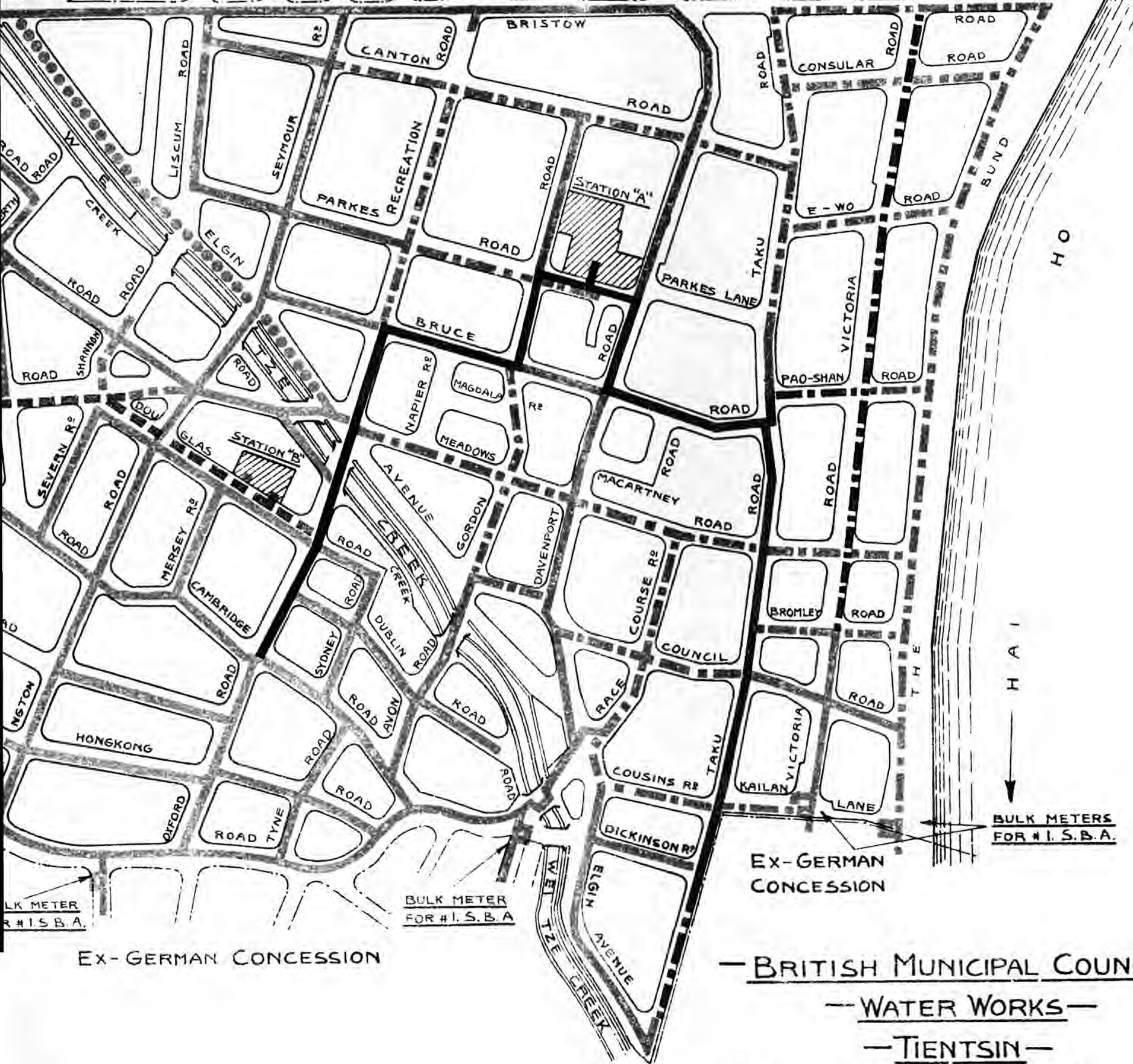


DIAGRAM No 2.

圖式第二

W. W. No 468.

CONCESSION.



BULK METERS FOR # I. S. B. A.

EX-GERMAN CONCESSION

— BRITISH MUNICIPAL COUNCIL —

— WATER WORKS —

— TIENTSIN —

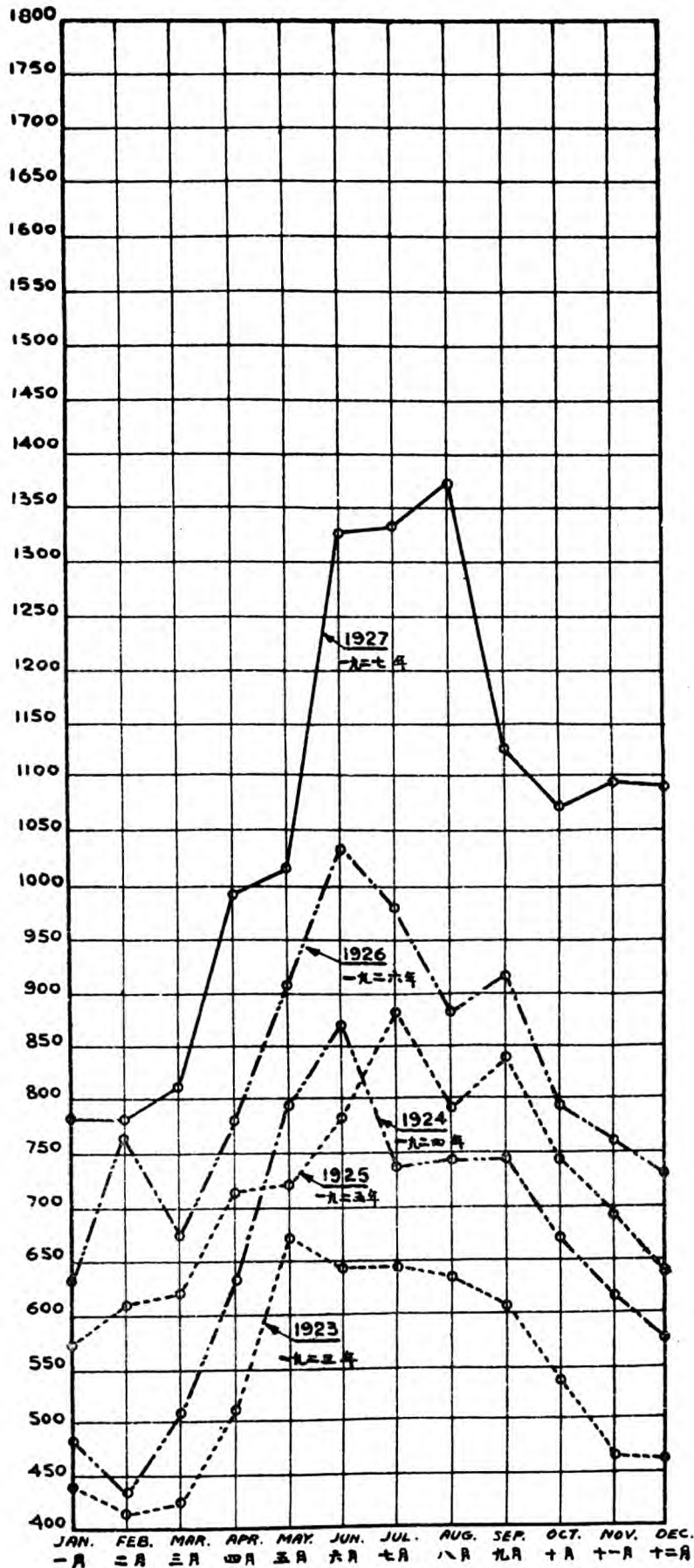
— SERVICE MAINS AS AT DEC. 31/1927 —

壹千九百二十七年十二月三十一日之總水管圖

W. G. Clark
WATERWORKS ENGINEER.
31/12/27

DRAWN BY	G. H. H.
TRACED	..
CHECKED	..
APPROVED	..
DATE	31st DEC 1927.

— THOUSANDS OF GALLONS PER DAY —
 每日所抽水量千加倫表



— BRITISH MUNICIPAL COUNCIL —
 — WATER WORKS —

駐津英工部局水道處

— MAXIMUM DAILY PUMPING DUTIES —

每月抽水最多日之水量

— YEARS: 1923-24-25-26-27 —

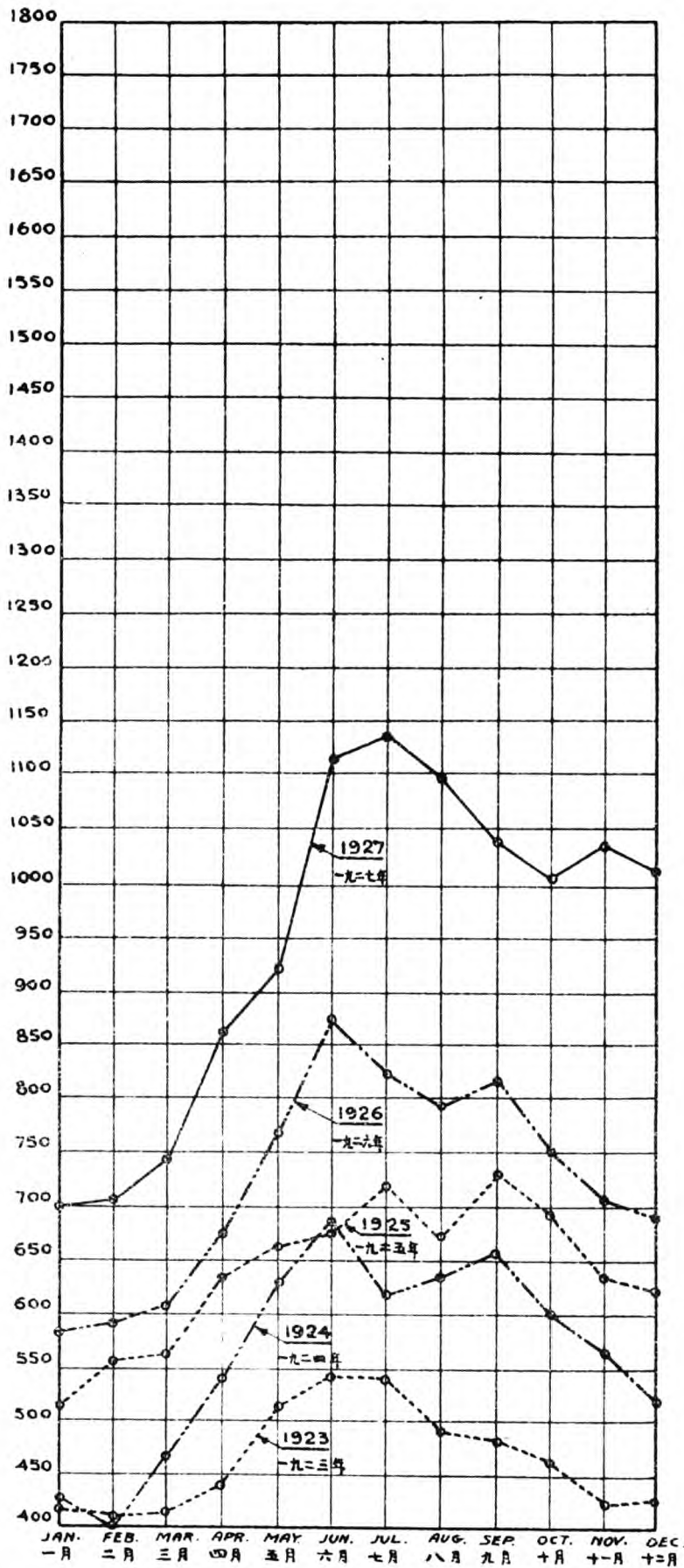
一九二三年至一九二七年

W. H. Clark
 WATERWORKS ENGINEER
 31/12/27.

DIAGRAM No 3.

圖式第三

- THOUSANDS OF GALLONS PER DAY -
每日所抽水量千加倫表



- BRITISH MUNICIPAL COUNCIL -
- WATER WORKS -

駐津英工部局水道處

- AVERAGE DAILY PUMPING DUTIES -

每日所抽水量平均數

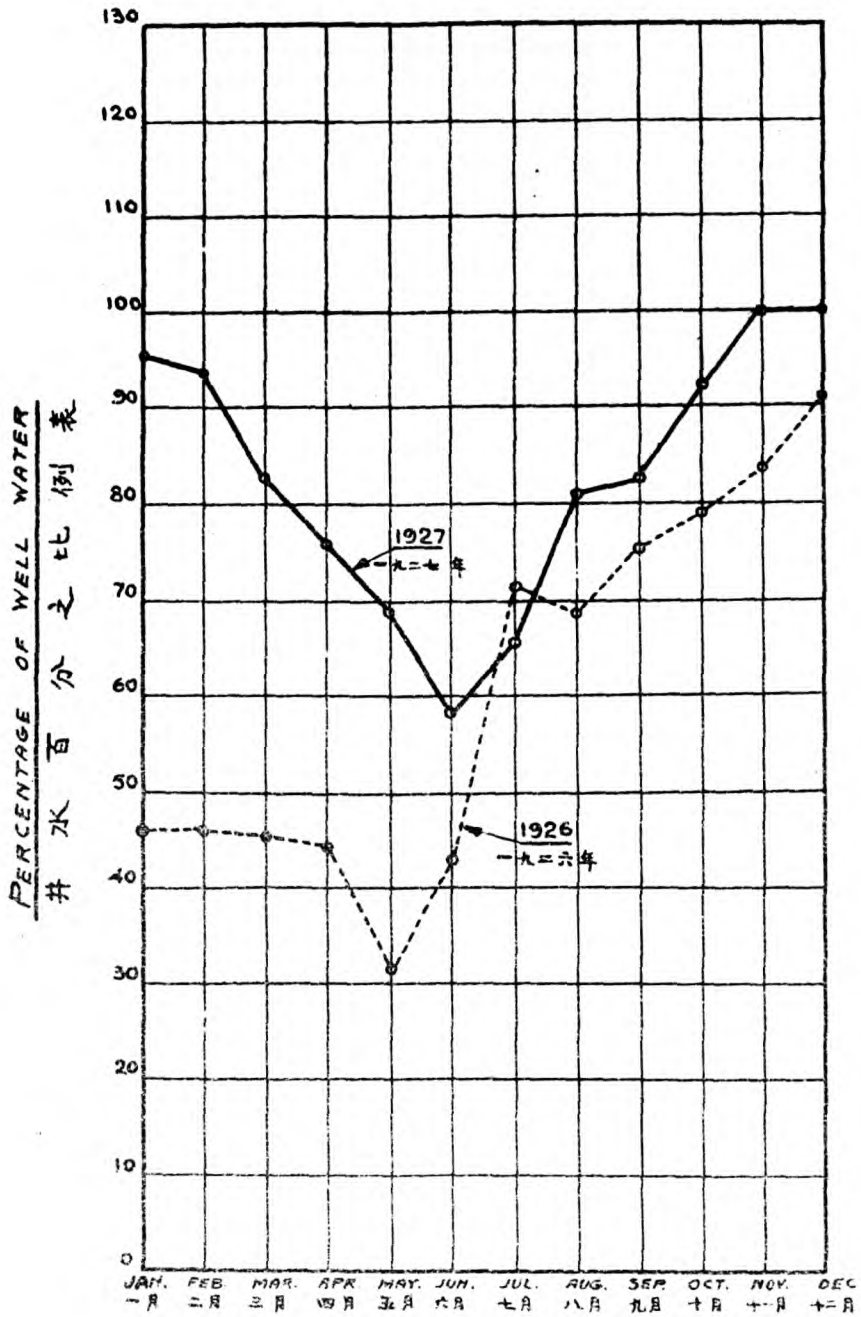
- YEARS: 1923-24-25-26-27 -

一九二三年至一九二七年

Atley Clark
WATERWORKS ENGINEER
31/12/27.

DIAGRAM No 4

圖式第四

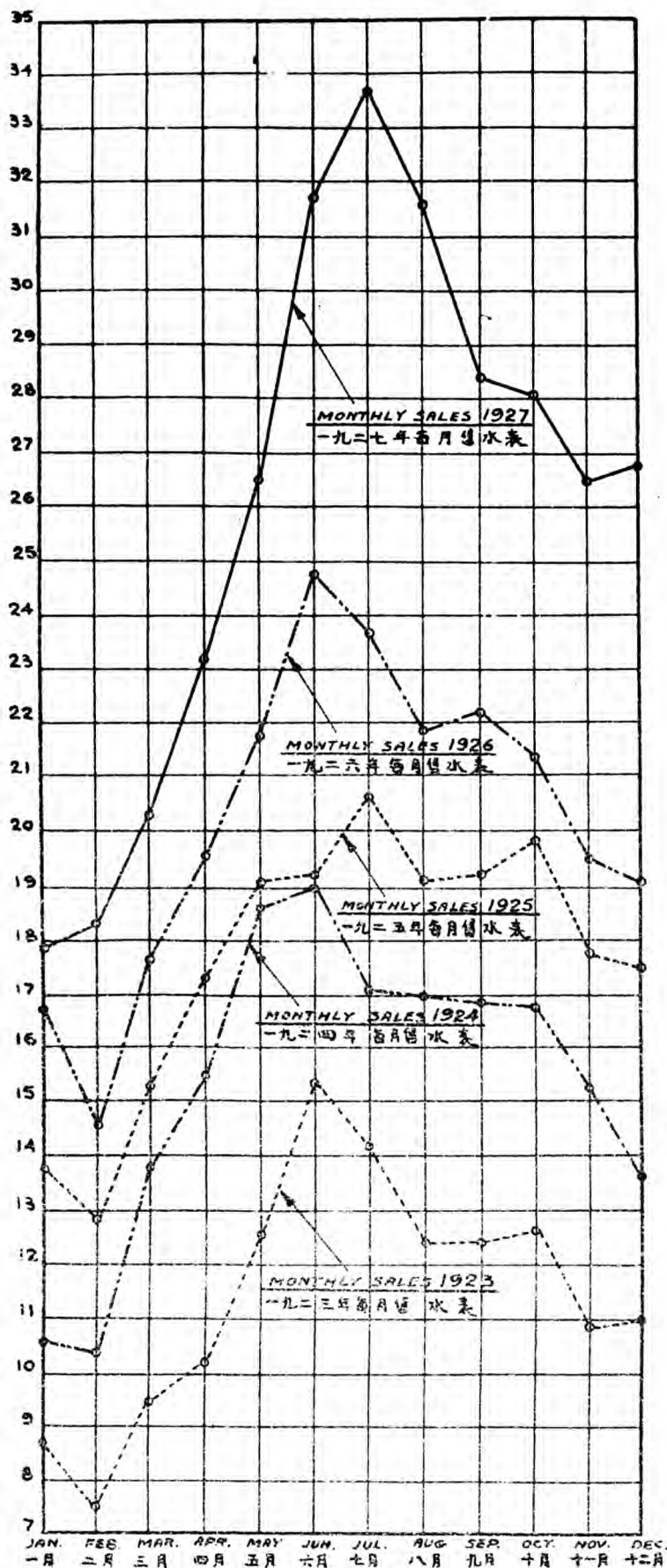


— BRITISH MUNICIPAL COUNCIL —
 — WATER WORKS —
 駐津英工部局水道處
 — PERCENTAGE OF WELL WATER —
 井水百分比之比例
 — PUMPED INTO TOWN MAINS —
 放入界內之總水管內
 — YEARS 1926 & 1927 —
 一九二六年至一九二七年

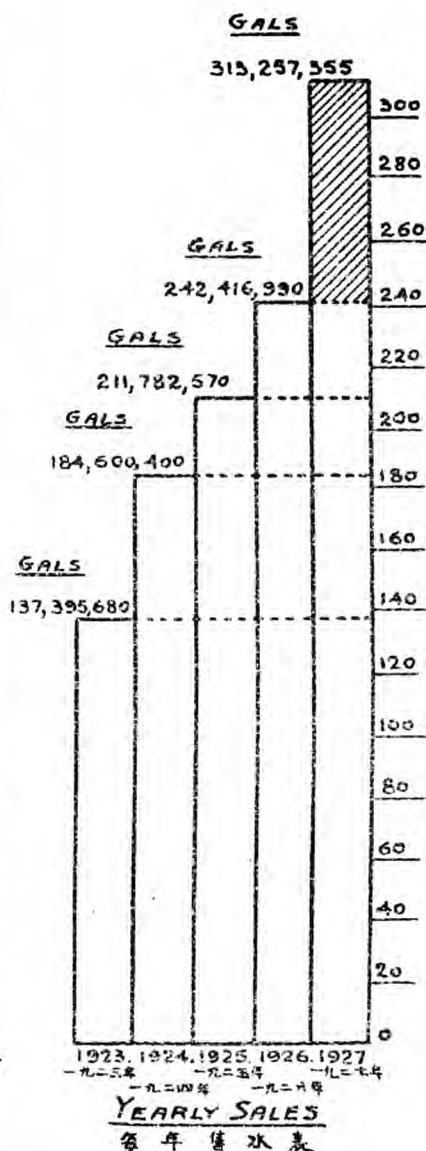
W. H. Clark
 WATERWORKS ENGINEER
 31/12/27.

DIAGRAM N^o5
 圖式第五

TOTAL MONTHLY SALES MILLIONS OF GALLONS
每月售水總數每格百萬加倫



MONTHLY SALES
每月售水表



YEARLY SALES
每年售水表

SHADED AREA REPRESENTS INCREASE
斜線部位指明售水增加之點
1927 OVER 1926 SALES - I.E 29.3%
一九二七年與一九二六年相較增加百分之二十九點三

MILLIONS OF GALLONS
每格百萬加倫

Atter Clark
WATERWORKS ENGINEER
31/12/27.

— BRITISH MUNICIPAL COUNCIL —
— WATER WORKS —

駐津英工部局水道處

— MONTHLY & YEARLY SALES OF WATER —
每月與每年售水表
— YEARS: 1923-24-25-26-27 —
一九二三年至一九二七年

DIAGRAM No 6
圖式第六

(9) *Analysts' Reports.* During the period that the river supply was being used, even when conditions were extremely difficult, satisfactory results were secured with the filtration plant. The water from the wells has always remained free from colon bacteria and other impurities and all reports have received the due approval of the Health Officers.

(10) *Staff.* A tribute to the efficiency of the staff, both native and foreign, is the fact that complaints have been practically nil. The various new works completed and increased demand on the plant, in addition to routine duties, at times taxed both the technical and works staff to the limit. A considerable amount of rush work was undertaken and although occasionally this entailed working both day and night, the work was cheerfully undertaken and satisfactorily executed. The new works do special credit to all who were engaged in bringing them to a final state of completion.

F. W. G. CLARK,
A. M. I. MECH. E.
Waterworks Engineer

POLICE DEPARTMENT.

REPORT FOR 1927.

The most significant and at the same time most disquieting feature in the experience of the Department during the past year was the increase in the number of armed robberies. In previous years, as has been pointed out, we have been exceptionally fortunate in this respect as compared with other neighbouring Areas, so much so that in 1926 only one case was reported. Last year there were fifteen, and in one of these the victims were murdered, while in another, at the beginning of the year, a native constable who gallantly attempted to effect the arrest of a robber was shot, and subsequently died. With the country remaining in its present disturbed condition, and with the number of ex-soldiers at large in possession of arms, there is no reason to anticipate any improvement in this matter in the near future, and it has therefore been considered necessary to provide for further training in, and supply of arms to the Police in 1928. It is also very desirable that the Force should be strengthened by the addition for outdoor work of further selected foreign personnel, who can provide the stiffening desired and give the necessary personal supervision and assistance to the men on duty. That there is nothing wrong with the actual material of the native personnel is shown not only by the gallantry of the constable already mentioned, who lost his life in the execution of his duty, but also by a very gratifying instance at the end of the year, where an armed robber was tackled with conspicuous courage and successfully arrested. Information thus obtained led to the arrest of his accomplices, and on the case being brought to the notice of the Council they marked their appreciation of the services rendered, by suitable rewards to the two brave men concerned.

The record of other crime and breaches of the Regulations during the past year retains a comparative normality, when the rapid development of the Area and consequent increase of population are taken into consideration. But here again it is considered that further responsible foreign supervision is desirable, and that better results are to be obtained by this provision than by an actual increase of the native personnel.

The Department from time to time found itself rather short of men to fulfil the various duties required and several further points had to be removed and converted into beats. One or two motor accidents which occurred can be attributed to such removal, but on the other hand in no case would an accident have occurred had instructions been followed and adequate precautions taken. It has again to be insisted that traffic on continuous main roads running North and South (with the exception of Taku Road) is considered to have the right of way, and that traffic debouching into such roads must do so with every precaution. The men on point duty clearly showed the value of the training at the Police School and now give their signals exceedingly well. Such defects in control as exist are due to the entire lack of any traffic sense in the Chinese pedestrian and cyclist, and trolley and ricksha coolie. The native chauffeur is now much better in this respect, and so are many of the more experienced ricksha pullers. But the personnel of the latter is so fluctuating that it is most difficult to effect any marked improvement in them as a class, and the ordinary passenger, foreign or native, does little to assist observance of Traffic Regulations.

Thefts from motor-cars left unattended show an increase, and in five cases the cars themselves were removed. These were all subsequently recovered after being taken out of the Area and dismantled. This is a new form of theft in the experience of the Department, but one which unfortunately is only too likely to recur, execution being simple and discovery difficult. Owners therefore cannot be too strongly advised that by taking adequate precautions prevention is largely in their own hands.

During the greater part of the year the Department was in charge of the Assistant Superintendent in trying and uncertain conditions, and on his handing over the Council expressed their high appreciation of the admirable services rendered by himself and the officers under him. Of the latter, Inspector Greenslade, whose work at the Police School has already been referred to, fully proved himself the valuable man which his Shanghai credentials entitled us to expect; Inspector Mackenzie has become a thoroughly efficient and painstaking officer; Inspector Soohoorukoff has done excellent work in various difficult Russian cases, and has again shown himself to be quite indispensable to the Department; Chief Inspector Lawless has been as indefatigable and energetic as ever. The amount of arduous outdoor night-work done by all these men is perhaps not generally realized or appreciated. Quite apart from special calls and organized raids, their routine duties include patrols at all hours of the night, and, in addition to this, at the beginning of the year, to meet the threat of armed criminals, regular night searches of pedestrians were instituted. These are carried out at "Surprise" intervals and at "Surprise" points by armed parties under a Foreign Inspector and have from time to time yielded valuable results.

H. S. OLDHAM,

Superintendent.

RETURN OF ARRESTS FROM JANUARY TO DECEMBER 1927.

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
Abduction	1				1	1	2			1			6
Assault		3	1	4	6	7	7	6	5	12	4	3	58
Beggars	12	5	15	3	9	5	7	7	10	12	10	20	115
Breach of Reg. Police ...	561	469	519	359	409	497	521	547	397	479	575	683	6016
Breach of Reg. Sanitary	100	61	114	68	79	62	113	131	90	101	97	117	1133
Burglary					4	2	5				6	1	18
Creating a disturbance ...	89	78	121	149	124	139	176	181	169	145	138	111	1620
Cruelty to animals	2	4	5	3	1	3	4	4	1			2	30
Drunk and Assault... ..				1	2	2			3	1		2	11
Drunk and Incapable ...	1	3	8	4	4	2	2	3	4	2	6	5	44
Drunk and Disorderly ...	1	1	2	7	2	2	2			4	1	1	23
Extortion... ..		1		1	1	1	2		1				7
Fraud	2				2	2		1	2	5	3	1	18
Furious riding or/and driving... ..	3	4	1	4	2	7	6	5	5	1	4	6	48
Gambling	2	33	7	15	12	16	11	26	8	11	42	61	244
Larceny from dwelling ...	13	6	19	12	6	13	16	9	7	9	7	10	127
Larceny from Bund ...	12	17	20	26	11	26	12	13	24	15	14	14	204
Murder				1									1
Unlawful possession ...	11	19	13	10	19	14	27	18	8	23	15	28	205
Miscellaneous cases ...	16	18	28	21	24	13	30	28	38	22	35	19	292
Robbery						1						4	5
TOTAL	826	722	873	688	718	815	943	979	772	843	958	1088	10225

TOTAL 1926 8,469

STOLEN PROPERTY 1927.

Number of complaints	371
Number of arrests	66
Number of convictions	51
Value of stolen property	\$69,199.53
Value of recovered property	38,959.29

H. S. OLDHAM,

Superintendent of Police.

FINES FUND.
ACCOUNT FOR 1927.

Balance on hand 1/1/27	\$12,725.67
Fines Collected	6,341.15
Interest	214.34
	<u>\$19,281.16</u>
Ricksha Coolies Tea Fund	\$ 1,082.40
Coolies' Relief Fund	100.00
Grant to Trustees for Open Spaces (Min Yuan)	1,445.09
Presentations	721.31
Tientsin Grammar School Prize Fund	200.00
Police—rewards	130.00
,, —prisoners food	269.33
,, —travelling Expenses	8.50
Coffins and Burial Expenses	111.75
Park Benches	450.00
Volunteer Corps	400.00
Miscellaneous	1,951.14
Balance on hand 31/12/27	12,411.64
	<u>\$19,281.16</u>

MUNICIPAL FIRE BRIGADE.

REPORT FOR 1927.

During the year the Brigade received forty-five calls four of which were false alarms. The location of the fires was as under :—

British Municipal Area	30
French Concession	7
1st Special Area	4
3rd Special Area	1
Chinese Territory	3
Total	45

Only two of these might be called major conflagrations, Messrs MacKenzie & Co.'s in August and the Standard Oil Coy's Installation in December. Messrs MacKenzie's fire was a particularly awkward one, the fire having spread to the roof where the Brigade were unable to get at it. The efforts of the Brigades were successful in preventing a spread to the adjoining premises. At the Standard Oil Installation we were handicapped by the abnormal state of the river, probably the lowest state of the tide known for many years, but in spite of this our engine picked up and kept four good streams running until the melted wax floating on the surface congealed and clogged the mechanism, which took the fitters several hours to remove on the engine's return to station.

During the year, when there appeared to be a likelihood of trouble in the neighbourhood of Tientsin, a number of the Rover Scouts under Captain Sherman came forward and were trained as fire fighters. They were keen to learn and in a case of emergency would be a useful addition to our Brigade.

During 1928 it is hoped to install ten fire alarm points in the Extra Mural Area, leaving ten for further development. This area is quickly becoming populated and is at present entirely unprotected in this respect. In the near future it will be necessary to provide further equipment in the form of a motor pump of, say, 350 gallons p.m. capacity to replace the old out of date steam engine which has been in use for about 27 years.

The Brigade now consists of :—

Assistant Superintendent H. E. Almond, Foreman.

Mr. A. J. Miller, 1st Assistant.

Mr. W. T. Lewis, Engineer.

Messrs P. F. W. Smith, A. Antill, F. P. Carrington and Inspector Greenslade.

1 Chinese Foreman, 1 Corporal, 13 Firemen, 3 Chauffeurs and 2 engineers. In addition 10 Police in each relief are trained as auxiliaries.

H. E. ALMOND,
Foreman.

SANITARY DEPARTMENT.

REPORT FOR 1927.

Cemeteries. Two interments took place in the Canton Road Cemetery and thirty-five in the Race Course Road Cemetery. There were six cremations.

Motor Ambulance. The ambulance was used 125 times during the year for cases in which fees were collected. It was also used a number of times for charitable cases, especially during the influx of foreigners from the interior.

Dairies. There are no dairies in the British Municipal Area and only 2 distributing agencies, 57 dairies employing 104 distributing coolies supply milk. Most of these are under Chinese jurisdiction and as far as I am aware are under no medical supervision. Nevertheless the quality of milk supplied remained good throughout the year.

Market. Both the Municipal and Hsiao Ying Markets call for no particular comments.

Laundries. We had 11 laundries in our Area, 3 of which were closed on account of unsuitable premises. The remaining 8 have been regularly inspected and surprise visits have been paid.

Sanitary Staff. The addition to the Sanitary Staff has proved its usefulness as shown by the offence returns. This Staff deals with the offenders direct without worrying the householders, yet it is strange that some tenants object to staff inspecting their premises and warning their servants against breaches of the regulations, although it is obviously more to their own interest than that of any one else that this should be done.

H. E. ALMOND,

Assist. Superintendent,

Sanitary Inspector.

RETURN OF DEATHS OF FOREIGNERS IN BRITISH MUNICIPAL AREA, 1927.

<i>Cause of Death.</i>	<i>Male.</i>	<i>Female.</i>
Arteriosclerosis Cordis	1	—
Asphyxia	1	—
Cancer of the Liver	1	—
Cerebro Spinal Meningitis	1	—
Gastro Enteritis	—	1
Gunshot Wounds	1	—
Icterus	1	—
Lesion of the Brain	1	—
Measles	—	1
Meningitis	3	—
Nephritis	1	—
Paralysis Cordis	2	—
Peritonitis	1	—
Pneumonia	3	2
Premature Birth	—	1
Scarlet Fever	—	2
Strangulation	1	—
Sunstroke	1	—
Syncope of Heart with acute dilatation of Stomach	1	—
Tonsillitis Acute	1	—
Tuberculosis Pulmonary	1	2
	22	9
	Total	31

RETURN OF DEATHS OF CHINESE IN BRITISH MUNICIPAL AREA DURING 1927.

<i>Cause of Death.</i>	<i>Male.</i>	<i>Female.</i>	
Accident	8	1	
Apoplexy	5	—	
Asthma	25	12	
Blood poisoning	4	3	
Bronchitis	32	21	
Convulsions	1	1	
Committed suicide	2	1	
Cholera	1	—	
Cerebro-Spinal Meningitis (Epidemic)	3	—	
Dysentery and Diarrhoea	22	14	
Dropsy	2	1	
Dyspepsia	4	1	
Epileptic fits	1	1	
Female complaint	—	44	
Heart failure	2	—	
Haematemesis	7	—	
Inagination Tuberculosis	1	—	
Lunatic	1	—	
Measles	3	—	
Obstruction of bowels	10	5	
Opium poisoning	2	—	
Pulmonary complaints	72	32	
Paralysis	—	1	
Peritonitis Acute	1	—	
Scrofula	—	1	
Small pox	2	—	
Venereal Disease	2	—	
	213	139	Total 352

DOGS.

Dogs captured and released during 1927	33
Dogs captured and destroyed during 1927	376
Suspected Rabid Dogs	3

H. E. ALMOND,
Sanitary Inspector.

MUNICIPAL HOSPITALS.

The Municipal Hospitals (Victoria Hospital, Isolation Hospital and Wellington Nursing Home) are open to patients of any nationality.

The following are revised Regulations applying to the Isolation Hospital :—

ISOLATION HOSPITAL REGULATIONS.

1. Application for admission to the Hospital must be made to the Sister-in-Charge (Telephone No. 1019 South). Except in the event of an emergency, no patient will be admitted to the Hospital until an Application for Admission Form has been duly filled in and forwarded to the Sister-in-Charge by a doctor authorised to practice in the Hospital. Application forms may be procured from the Sister-in-Charge. The entrance to the Hospital is in Bombay Road.
2. Arrangements must be made for medical attendance in all cases.
3. With the exception of articles which can be boiled, only the minimum amount of clothing is advisable owing to the necessity for disinfection. Instructions will be given for a complete outfit of clean clothing to be sent to the Hospital when patients are ready to be discharged.
4. The following are the fees at present in force :—
Residents and/or Ratepayers of the British and French Municipal AreasTls. 3.50 per day.
Non-Residents and Non-Ratepayers of the above named Areas ,, 6.50 ,, ,,
5. The wards are furnished to accommodate two persons and will be so utilised when circumstances require.
6. Charges are made for serums (prophylactic and therapeutic), non-pharmacopœial drugs, proprietary medicines and foods, mineral spring waters and alcoholic drinks.

7. VISITORS.

Visiting hours are from 4.30 p.m. to 6 p.m. daily, and visitors will not be permitted at other times except by special permission of the Sister-in-Charge. Not more than two visitors to any one patient are permitted on the verandah at the same time, and visitors must not enter the hospital building. It is requested that valuable books, toys, etc., be not brought for the patients as they cannot be returned. Food of any description must not be brought to the hospital, except with the express permission of the Sister-in-Charge.

8. SCHEDULE OF ISOLATION OF PATIENTS AND QUARANTINE OF CONTACTS.

<i>Disease.</i>	<i>Length of Isolation of Patients.</i>	<i>Quarantine of Contacts.</i>
Cholera.	Until bacteriological tests of excreta are negative	7 days
Diphtheria.	Until at least 2 consecutive cultures from the affected parts, taken at 2 or 3 days interval, have proved negative	6 days
Measles.	14 days from the appearance of the rash	21 days
Scarlet Fever.	4 or 5 weeks in mild cases, but for a longer period, up to 12 weeks, in severe cases, and in cases where a muco-purulent discharge from the nose or ears persists. After 4 weeks the presence of desquamation may be neglected	6 days
Small Pox.	Till all scabs have separated	15 days
Typhus Fever.	4 weeks from commencement of illness	15 days
Bubonic & Pneumonic Plague.	During the active disease and until microscopic examinations of all discharges are negative	7 days
Erysipelas.	Till at least a week after the rash has gone or the affected wound has become healthy	—
Cerebro-Spinal Fever.	During the acute stage of the illness	—
Encephalitis Lethargica.	During the acute stage of the illness	—
Whooping Cough.	Four weeks	21 days
Chicken Pox.	Till all scabs have separated	21 days
German Measles.	7 days from the appearance of the rash	21 days
Mumps.	2 weeks from the onset of the swelling	25 days
Ringworm.	Until all activity of the disease has ceased	—

N.B.—Measles contacts who have undoubtedly had the disease previously, may be regarded as immune and need not be isolated.

In the event of any patient being removed from the Hospital within the isolation period given above (either on their own demand or with the sanction of the attending physician) a written statement signed by the physician and the patient or the patient's representative that the case has been removed contrary to the Hospital Regulations shall be handed to the Sister-in-Charge previous to the patient's discharge, and a copy of this will be forwarded to the Health Officer of the Area to which it is proposed to take the case.

VICTORIA HOSPITAL.

The number of patients admitted to hospital during 1927 was 162 against 153 during 1926.

Medical Cases 93 against 95 in 1926.

Surgical „ 69 „ 58 in 1926.

Total 162 „ 153 in 1926.

X Ray Cases 146: General Cases 98 Films 129

Dental „ 48 „ 103

Deaths during the year were 4 in number.

Septic Pneumonia	2
Gunshot Wounds	1
Cardiac Disease	1
	<hr/>
	4

J. M. KIRKPATRICK,

Matron.

HEALTH OFFICERS' REPORT.

Tientsin, 3rd March, 1928.

The Chairman,
British Municipal Council,
Tientsin.

Sir,

In presenting the Annual Health Report, we are glad to state that the health of the foreign community in the British area has been satisfactory on the whole.

During the earlier months of the year and also in the late Autumn Diseases of the Respiratory System were very prevalent and numerous cases of Rhinitis, Tracheitis, Laryngitis, and Bronchitis were encountered. Cases of Broncho-pneumonia in children were not uncommon.

The incidence of Lobar Pneumonia was less than in 1926.

Influenza.—Many cases were met with in the months of January and February and also in November and December. Generally speaking the Disease was mild in type and the respiratory system most involved. Otitis Media occurred as a complication in a few cases.

Tonsillitis.—Cases of Tonsillitis were frequent and the majority of them were of the Follicular type. A few were of the Septic type and clinically were only distinguished from Diphtheria by bacteriological examination.

Malaria.—From the evidence at our disposal and from our own experience we would say that the number of cases of Malaria locally contracted was considerably less this year than last. For those who have had an attack, we would again point out that the regular exhibition of small doses of Quinine for 2 or 3 months is the best method of guarding against a relapse.

Gastro Intestinal Diseases.—In the hot months the prevalence of Infantile Diarrhoea was just as noticeable as in former years. The fact that this Diarrhoea is limited practically to the hot weather makes it evident that a high temperature must be the most important of exciting causes. That is to say that heat not only influences unfavourably the digestion and absorption of food, but by depressing vitality, helps to lower the power of resistance.

As a measure of prevention, every precaution should be taken to exclude extraneous infection from Milk, dirty utensils &c., &c., and in addition to diminish the amount of food given and to increase the amount of water. Sugars which are specially liable to lead to Diarrhoea should be reduced to a low limit.

Dysentery.—A good many cases were seen but on the whole fewer than in the previous year. The Bacillary type was most frequently met with.

Typhoid Fever.—The incidence of this disease has been on the decline for the last two or three years and very few cases as compared with former years were encountered.

ISOLATION HOSPITAL.

During the period under review 45 cases were admitted Viz.

Scarlet Fever	20
Small Pox	8
Measles	5
Influenza	1
Mumps	1
Typhoid Fever	1
Diphtheria	4
Chicken Pox	1
German Measles	1
Ring worm	1
Meningitis	1
For observation	1
	45

Although 20 cases of Scarlet Fever were reported, nothing in the nature of a serious epidemic occurred.

In connection with this incidence of Scarlet Fever it became apparent that a great deal of confusion existed in the lay mind between actual treatment of the disease by means of the use of Serum, the Prophylactic Treatment by the same means, the tests for Immunity by means of small doses of vaccine or actual Toxin and the production of prolonged immunity by means of a modified toxin. The confusion appears to have arisen from the fact that a certain section of children were some considerable time ago submitted to tests for immunity to ascertain if they were susceptible to the disease and that many of the parents remained under the impression that the said children were by this means protected from an attack of Scarlet Fever, whereas according to the statement of the Physician who carried out a large number of these tests, protection was neither sought for nor obtained. Briefly, the test for immunity discovers those who are susceptible to the disease and these cases should be further subjected

to either Passive or Active Immunisation according to the circumstances. Actual "Contacts" should be at once subjected to Passive Immunisation, by means of suitable doses of the Serum or Antitoxin. The protection by this means is rapidly produced but only lasts for 2 or 3 weeks at the most. After a suitable interval Active Immunisation should be obtained by the use of a vaccine or Modified Toxin, which takes longer to develop but is claimed to last for from a year to 18 months. In the case of those susceptible and who are non-Contacts Active Immunisation should be resorted to at once, without the preliminary Passive Immunisation. The action of the Serum or Antitoxin in treatment of actual cases of Scarlet Fever has been safely and successfully utilised for some considerable time, but it is only quite recently that a safe form of Modified Toxin or Vaccine has become available to the medical profession in China. The unmodified Toxin which was previously utilised entailed a large number of injections and its use was not by any means free from danger.

Cholera.—The incidence of this disease was practically confined to the Native City and the majority of the cases reported from the City occurred amongst the Chinese troops.

There was an outbreak amongst the French Troops stationed at the East Arsenal and a few cases were reported.

Plague.—No cases were reported during the period under review.

Water Supply. We are glad to note that the whole supply is now derived from the Artesian Wells. This water is germ free and its exclusive use should prove of great benefit to the Public Health. These wells have functioned satisfactorily, but in at least two of them, traces of Nitrates have appeared and although the amount was infinitely less than the maximum which at times appeared in the filtered river water, formerly used, tests were at once carried out to determine their source. It was found that a small trace of Nitrates was normally present in the water at the deep levels and this fact, associated with the absence of germs, as shown by bacteriological examination, demonstrated that their presence in no way detracted from the value of the wells as a source of a safe supply of potable water.

Police Force. The health of the Police Force has been quite satisfactory. Many cases were treated in the Police Hospital but few of these were of a serious nature.

We are, Sir,

Your obedient servants,

IRWIN, BROWN & GRICE,
Health Officers.

TIENTSIN GRAMMAR SCHOOL.

REPORT FOR 1927.

Year	No. in School	Boys	Girls	Upper School	Lower School	British	Non-British
1923	204	101	103	104	100	124	80
1924	226	110	116	109	117	130	96
1925	228	111	117	131	97	127	101
1926	277	128	149	139	138	155	122
1927	281	135	146	127	154	157	124

The table given above furnishes statistics of the numbers in attendance at School during the last five years. The British children again, as in 1926, outnumber those of other nationalities by thirty-three, while there are now only eleven more girls than boys. Again the same remark may be made regarding the Kindergarten Department, where it has been found necessary to make a third division.

Attendance.

During 1927 the health of the School has been generally satisfactory, and attendance generally very good. Towards the end of the year there was a slight tendency towards an increase in the number of late-comers, but this very quickly came to an end. In December however came a most unfortunate outbreak of Scarlet fever, two cases from the same form being reported. This necessitated the closing of the School some days earlier than had been arranged, hence certain of the end-of-the-term examinations had to be dropped.

Cambridge Examinations.

The results of all three Examinations held in December 1926 were most satisfactory. In the Preliminary Examination, out of 15 candidates, there was only one failure: in the Junior Examination, out of 17 candidates, two; and in the School Certificate Examination, all three candidates passed. In the Junior Examination two candidates obtained Honours and one distinction in English, and in the School Certificate Examination, one candidate obtained a distinction only granted to six of the total number of candidates from all overseas Centres, namely complete exemption from the Cambridge University Previous Examination. A considerably larger number of candidates were entered for the 1927 Examinations, but unfortunately the results have not yet been published.

School Examinations.

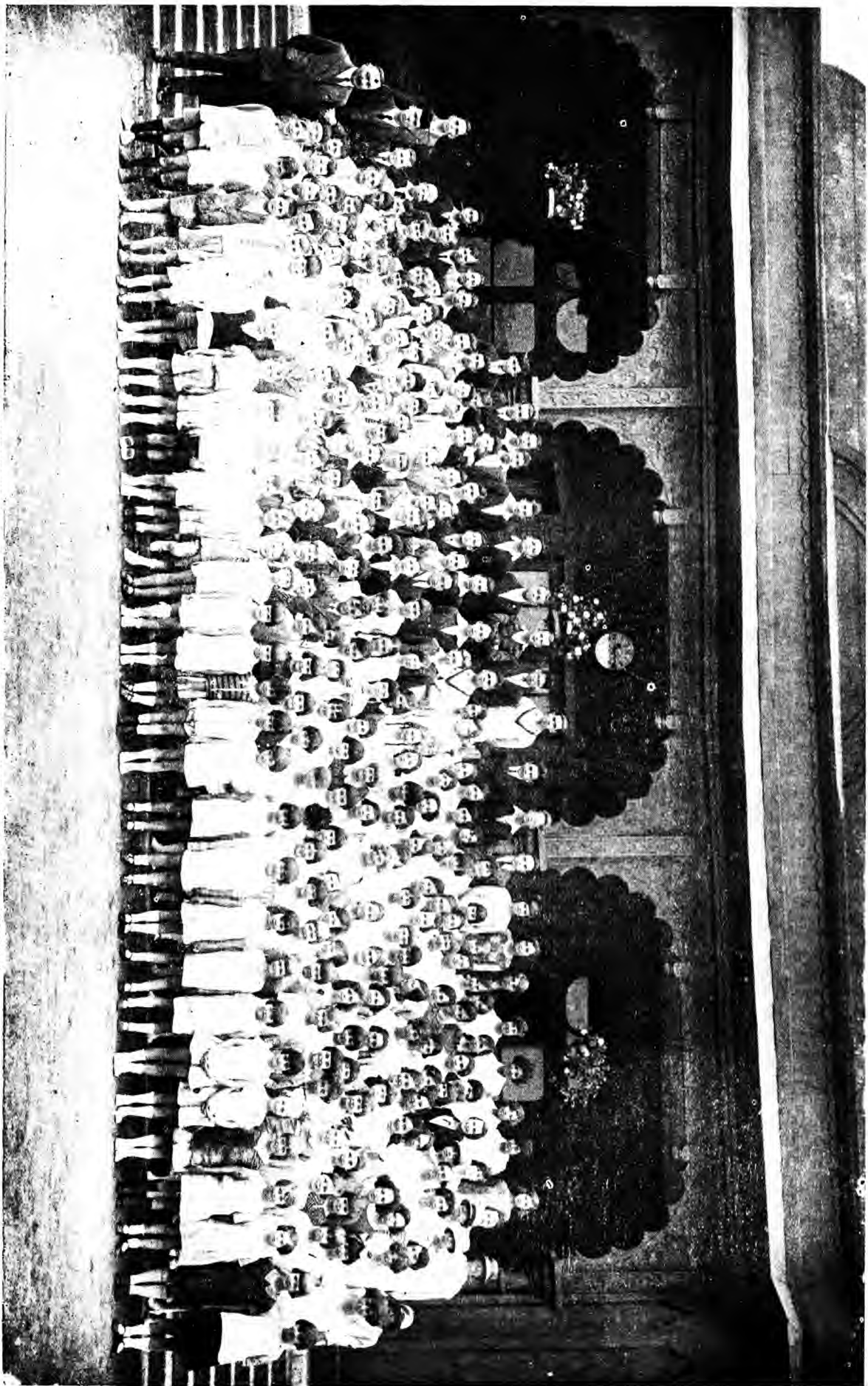
So much attention being paid to the Cambridge Examinations rather tends to lessen the importance of the School Examinations in the eyes of the pupils, and it has been necessary on one or two occasions to point out that success in the latter is essential to success in the former. The results on the whole have been satisfactory, but have revealed the necessity for a crusade in favour of more careful arrangement of written matter, and a stern condemnation of all inclination towards untidiness. The marking system which was re-introduced in the Autumn Term, has, I think, done much to encourage neatness generally, and though expert opinions differ as to the propriety of encouraging children to work for marks, I think on the whole that it is the most satisfactory method of encouraging competition and fostering neatness.

Houses.

The House system continues to flourish, and House rivalry is noticeably on the increase. The badges instituted last year continue to be displayed with great pride and are practically universally worn. School caps, with House Badges for the Upper School, and with School Badges for the Lower School are now compulsory, and do much to smarten the appearance of the pupils when in public.

Sports.

The School athletic activities during 1927 have been very successful. The Cross Country Run was held on March 23rd, and was won by Seymour House with the first twelve men home. One incident which caused not a little alarm was due to the leading runners taking a wrong turn which led them through fairly deep water. The elder boys were able to negotiate this successfully, but one of the smaller competitors caught cramp, and had to be rescued by two companions. He however distinguished himself by very pluckily finishing the run.



TIENTSIN GRAMMAR SCHOOL, 1927 (SUMMER TERM).
一九二七年夏季天津英文學堂教職員學生合影

The School Sports were held on May 7th, at the Min Yuan and were also very successful. The number of prizes was considerably cut down this year, the idea being to encourage the House and Team spirit as opposed to individual effort, but there was no diminution of keenness in any of the competitors. The Houses winning the highest number of points were:—Boys; Seymour, Girls: Gordon; and the competitors making the highest individual score were: M. Sharoglazoff and Freda Marsh.

In the Empire Day Sports the School was an easy victor, carrying off the Rotary Club Cup for the School with the highest number of points, and also winning both Boys' and Girls' Relay Races.

The Inter-House Swimming Sports were held on September 10th, immediately after the Summer Vacation. Here again it was felt that House trophies were sufficient reward and no individual prizes at all were awarded. A number of friends of the School had presented two very handsome cups for the Relay Races, and these were won by Elgin House (Girls) and Gordon (Boys).

The Tennis Championships were very keenly contested and were won by Ray Fitchford and Paul Kazoolin, the winner being presented with a shield and a cup respectively, which they hold for one year.

With regard to the Rowing, it was felt that the state of the river was such as to render it unsafe for rowing practice to be carried on, and the School therefore reluctantly withdrew from the Spring Regatta. Later in the year however the river improved, and rowing practice was again begun under Mr. Charter. Unfortunately in the Autumn Regatta there was no race, our opponents suffering bad luck through the illness of two members of their crew and being compelled to withdraw.

Cricket was played during the Summer Term and is beginning to take on, though it is still much less popular than Football. The standard of the latter owing to the efforts of Messrs. Murray, Charter and Woodall is rapidly improving, and some very good matches have been played.

Staff.

There have been several changes in the Staff of the School during the year. Miss Murray and Miss Vardon left to be married; Miss Ransom to take higher educational work in Japan, and Miss Dawson had unfortunately to return home owing to ill-health. In January Miss Leitch and Mrs. Richards joined the Staff, and later in the year we welcomed Miss Ramsay and Miss Edgar, and also Mr. Charter and Mr. Woodall. Miss Eddon, who gained well-deserved laurels in her London University finals, has been helping during the year in a temporary capacity, and Miss Hemmings, another old girl of the School has been assisting in the Kindergarten.

Towards the end of November came the astounding news that the Headmaster had resigned owing to domestic circumstances. Those of us who knew Mr. Hay well and understood how much he was wrapped up in the School, realized what this decision must have cost him, and we all wish him the best of good fortune for the future.

School Library.

The Library has been reconditioned during the year thanks to the efforts of two of the Senior girls who have spent endless pains in covering, cataloguing and re-numbering the books. The Library is opened on two evenings each week end and is very well patronized.

I should like to take the opportunity of expressing my heart-felt thanks to the staff who have been uniformly helpful to me during my year as Acting Headmaster, and also to the School Committee for their sympathetic attitude towards me.

S. YEATES,
Acting Headmaster.

TIENTSIN KUNG HSUEH.

REPORT FOR 1927.

Since the opening of the School on September 1, 1927, everything has gone on quite satisfactorily.

At first we thought that our present school-house could accommodate only four primary classes of about twenty boy pupils each and that we should be unable to admit any girls until we removed to the Tientsin Grammar School building. Contrary to our expectations, only a dozen pupils registered on August 19, three days before the entrance examination. Accordingly the tuition fees were reduced and girls were admitted as well. These concessions having been made, the School opened with 33 pupils, and more were enrolled so that the number of pupils reached 46 at the end of the year. We are now enrolling new pupils for the second term and hope that all the vacancies will soon be filled. The following table shows the numbers of the boys and girls in the four classes of the Lower Primary Department.

Year	Boys	Girls	Total
First	11	3	14
Second	8	5	13
Third	3	6	9
Fourth	7	3	10

Owing to the limited accommodation, the system of co-education was adopted, the boys and girls being, however, segregated in different rows of seats. No pupils beyond the age limits for the Lower Primary Department have been admitted; and so far no parents have expressed any objection to mixed classes.

In accordance with the Regulations of the School, occasional tests have been given once a month in some subjects or even as often as once a week in others. Except in a few cases, the results are on the whole satisfactory. As regards the conduct of the pupils, they have behaved very well; no case of misdemeanour has been recorded. The attendance has also been very regular.

The present staff of the School consists of four assistant masters and one assistant mistress, Messrs. T. C. T'ang, K. H. Su, L. P. Yu, and C. W. An, and Miss C. Y. T'ang. All of them have found genuine interest in doing their work and have rendered valuable assistance in organizing the institution. Ever since the opening of the School, there has not been a single case of absence on the part of the teachers.

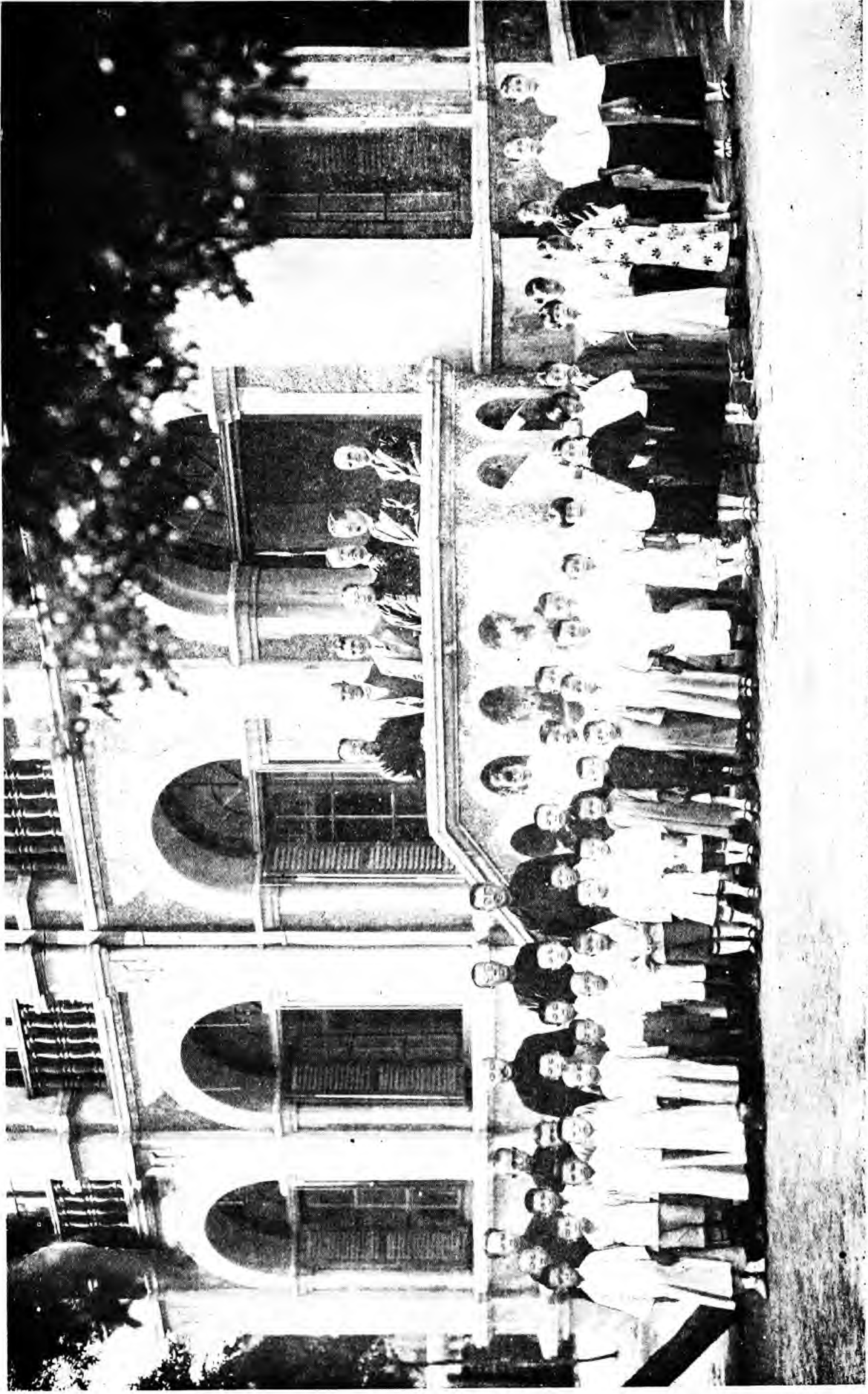
The present school-house, after the necessary alterations and additions have been made, serves our purpose fairly well. The establishment of the swing, the see-saw, etc., has made the School more attractive to the pupils, who always linger in the yard after school.

In conclusion, may I venture to say that a good beginning has been made in the organization of the School.

Respectfully submitted,

L. K. WANG,

Headmaster.



COMMITTEE, STAFF AND PUPILS OF THE TIENSIN KUNG HSUEH, 1927.

一九二七年天津公學委員、教職員、學生合影

天津公學一九二七年報告

本校自九月一日開學諸凡順利查現時校舍本擬僅備初級男生四班每班約二十人之用俟移至天津英文學堂校址時再行添招女生不意延至八月十九日距入學考試爲期僅三日而報名者祇十餘人於是公決減收學費兼招女生結果開學日共有學生三十三人嗣後陸續增收新生至年終學生總數增至四十六人現正續招第二學期插班新生所有缺額不久可望補齊茲將初級各班現有男女學生數目列表於左

年級	男生	女生	總計
一	十一	三	十四
二	八	五	十三
三	三	六	九
四	七	三	十

本校因限於設備採用男女合班制惟各班學生均係男女分坐且學生年齡超過校章限制者概未收錄諸生家長對於男女合班辦法迄今尙無異議校中臨時試驗亦照定章舉行各科目有每月一試者甚或有每週一試者其考試結果大致尙稱滿意操行成績亦佳全校學生尙無一人曾受記過懲戒諸生均能按時上班請假曠課者尙不多見現時本校教員爲湯謫青先生蘇績忱先生于蘭甫先生安績問先生唐鍾英女士各員均專心任事樂育爲懷襄贊校務盡力尤多自開學至今教員中並無一人請假一次至於現時校舍既經修改頗合目前需用再自設置鞦韆跳板等遊戲器具以來諸生對於學校觀念愈感美滿每逢課餘猶復徘徊不舍也本校肇基伊始粗具規模謹陳梗概諸希鑒察

校長王龍光啓

WHARFAGE DUES OFFICE.

Tientsin, January 9th, 1928.

Secretary, British Municipal Council,
Tientsin.

Sir,

I have the honour to report on the working of the Wharfage Dues Office during the year 1927 as follows:
Total B.M.C. Collection.

The Year's Collection was once more a record one, running for the first time into six figures, to the amount of H.K. Taels 101,284.52, an increase of H.K. Taels 20,283.10, or 25% over the previous year.

A Comparative Table containing the relative monthly and quarterly figures for 1926 and 1927, is herewith enclosed.

It is particularly remarkable that in a period of general complaint of continued trade depression the revenue from Wharfage Dues has shown a steady and rapid increase, more than doubling since 1924, when it stood at H.K. \$49,315.12.

Treasure.

Quite a considerable decline in takings from Treasure was experienced in 1927 as compared with 1926, the figures for 1927 and 1926 being H.K. \$10,557.39 and 16,532.31, respectively. This was entirely due to the fact that during the second half of 1927 only very few steamers came up to Tientsin on account of the silting up of the river, with the result that Treasure was being unloaded at Tongku and brought to Tientsin by rail, thereby escaping payment of Wharfage Dues. Thus, whereas Customs Returns for December, 1927, show H.K. \$6,648,247 worth of Treasure having been imported, which if passed as usual over the British Bund would have paid Wharfage Dues amounting to H.K. \$6,648.25,—only H.K. \$585.22 was actually collected from Treasure during that month.

Unless navigation is restored to normalcy in the course of 1928, there will practically be no income from Treasure which, granting other conditions being equal, would mean a loss of about H.K. \$10,000.00 as compared with the year 1927 just completed.

Exemption of Wharfage Dues.

Since December 1926, Private Effects and Household Goods for personal use, Coffins with Corpses, and Hospital and Missionary Goods were added to the list of goods passed free of Wharfage Dues, provided such goods are also passed free of Customs Duty.—Records kept for the past year show that the amount of revenue thus foregone is quite insignificant, being only H.K. \$271.07 for the whole year (Personal Effects and Household Goods—H.K. \$216.98, Books for Missionary Societies—H.K. \$42.39, and Coffins—H.K. \$11.70).

Working of Reorganized System.

The System introduced since October, 1926, under which the Bank of Communications Customs Duty Collecting Office is now acting as Cashier for the paying in of Wharfage Dues, has proved to be of great convenience and is working most satisfactorily.

Office Staff.

There have been no changes in the Office Staff which consists of 1 Foreign Collector, 5 Chinese Clerks and 1 Office Boy.

I am well satisfied with the work of my Native Staff.

Prospects for 1928.

It would be rather difficult to make with some degree of certainty a forecast as to how the year now begun is to compare with the one just completed in regard to Wharfage Dues Collection.

With the present unsettled conditions continuing, it is not at all unlikely that the climax may have been reached in 1927 as regards the volume of the trade turnover of this Port, and a decline may very possibly set in at present.

It is an undeniable fact that the trade conditions of the district served by Tientsin have, for quite a few years, been far from a state of normal healthy development, as shown by the enormous adverse trade-balance of this Port, the ratio between Imports and Exports for both of the last two years standing at 70% and 30% respectively, insofar as reflected by the aggregate amount of Wharfage Dues collected by the British and French Municipalities. Import trade can, however, not keep on growing indefinitely without a corresponding development of the Export trade as well, failing which the continued drain on the purchasing capacity of the trade district must inevitably sooner or later lead to a more or less marked reaction. The trade of Tientsin may therefore any time experience a period of decline, unless a decided turn towards restoration of normal conditions takes place, whereof there are, however, hardly any signs to be seen yet.

A conservative estimate for 1928 seems therefore to be advisable.

I am, Sir,

Your obedient Servant,

P. H. TIEDEMANN,

Collector.

Comparative Table of Wharfage Dues Collected during the Years 1926 and 1927.

Months.	IMPORT.				EXPORT.				GRAND TOTAL.			
	1926	1927	1927 Minus	1927 Plus	1926	1927	1927 Minus	1927 Plus	1926	1927	1927 Minus	1927 Plus
	H. K. Tls. cts.	H. K. Tls. cts.	H. K. Tls. cts.	H. K. Tls. cts.	H. K. Tls. cts.	H. K. Tls. cts.	H. K. Tls. cts.	H. K. Tls. cts.	H. K. Tls. cts.	H. K. Tls. cts.	H. K. Tls. cts.	H. K. Tls. cts.
January	2,995.32	4,400.29	—	1,404.97	2,013.20	2,114.67	—	101.47	5,008.52	6,514.96	—	1,506.44
February	2,540.57	2,765.31	—	224.74	1,184.95	953.20	231.75	—	3,725.52	3,718.51	7.01	—
March	4,426.43	6,656.93	—	2,230.50	1,373.54	1,774.22	—	400.68	5,799.97	8,431.15	—	2,631.18
1st Quarter	9,962.32	13,822.53	—	3,860.21	4,571.69	4,842.09	231.75	502.15	14,534.01	18,664.62	7.01	4,137.62
April	3,649.06	5,802.98	—	2,153.92	1,078.82	2,454.50	—	1,375.68	4,727.88	8,257.48	—	3,529.60
May	4,187.26	7,122.90	—	2,935.64	1,308.70	2,568.26	—	1,259.56	5,495.96	9,691.16	—	4,195.20
June	3,058.67	4,926.78	—	1,868.11	2,828.11	2,607.57	220.54	—	5,886.78	7,534.35	—	1,647.57
2nd Quarter	10,894.99	17,852.66	—	6,957.67	5,215.63	7,630.33	220.54	2,635.24	16,110.62	25,482.99	—	9,372.37
6 Months	20,857.31	31,675.19	—	10,817.88	9,787.32	12,472.42	452.29	3,137.39	30,644.63	44,147.61	7.01	13,509.99
July	3,503.25	6,942.29	—	3,439.04	1,755.48	2,831.25	—	1,075.77	5,258.73	9,773.54	—	4,514.81
August	4,306.07	9,019.63	—	4,713.56	1,947.87	2,933.08	—	985.21	6,253.94	11,952.71	—	5,698.77
September	4,059.86	5,966.21	—	1,906.35	1,769.46	3,360.56	—	1,591.10	5,829.32	9,326.77	—	3,497.45
3rd Quarter	11,869.18	21,928.13	—	10,058.95	5,472.81	9,124.89	—	3,652.08	17,341.99	31,053.02	—	13,711.03
9 Months	32,726.49	53,603.32	—	20,876.83	15,260.13	21,597.31	452.29	6,789.47	47,986.62	75,200.63	7.01	27,221.02
October	4,869.97	5,269.80	—	399.83	2,923.54	3,436.55	—	513.03	7,793.51	8,706.35	—	912.84
November	9,415.48	5,100.70	4,314.78	—	3,141.40	2,433.77	707.63	—	12,556.88	7,534.47	5,022.41	—
December	9,699.18	6,498.48	3,200.70	—	2,965.23	3,344.59	—	379.36	12,664.41	9,843.07	2,821.34	—
4th Quarter	23,984.63	16,868.98	7,515.48	399.83	9,030.17	9,214.91	707.63	892.37	33,014.80	26,083.89	7,843.75	912.84
12 Months	56,711.12	70,472.30	7,515.48	21,276.66	24,290.30	30,812.22	1,159.92	7,681.84	81,001.42	101,284.52	7,850.76	28,133.86

Total Net Plus H.K. Tls. 20,283.10

P. H. TIEDEMANN,

Collector.

Tientsin, 31st December, 1927.

BUND RENT OFFICE.

Tientsin, January, 2th, 1928.

Secretary, British Municipal Council,
Tientsin.

Sir,

I have the honour to report on the working of the Bund Rent Office during the Year 1927 as follows :—

The Collection of Overdue Storage Fees amounted to Tientsin \$2,965.95, being \$1,261.72 below the amount collected in 1926, in explanation whereof I may mention that in the year last named the sum of \$1,210.04 was paid on one occasion on a single big consignment of Machinery that remained on the Bund for a long period of time, whereas in the course of the year under review there has been no case of a similar kind.

The Office Staff consists of 1 Chinese Clerk and Reporter, and 4 Chinese Cargo Stampers; the senior of the latter also acts as Steamer and Lighter Reporter.

In the course of the year two of the Stampers had to be dismissed for neglect of duty, and two new men were engaged in their place. Otherwise the work of the Staff has been satisfactory.

Mr. Chang Chi Kuei, Clerk and Reporter, deserves to be commended for efficient and orderly performance of his duties, both outdoors and at the desk.

I am, Sir,

Your obedient Servant,

P. H. TIEDEMANN,

Collector.

COMPARATIVE STATEMENTS OF TONNAGE OF STEAMERS MOORING AT THE BRITISH BUND.

Month	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925.	1926.	1927
January	12,629	2,288	—	—	4,765	—	—	15,278	15,660	23,295	27,614	25,715
February	16,351	7,757	3,953	7,181	13,436	15,426	21,560	15,091	20,436	47,183	24,367	22,157
March	46,982	43,054	36,374	27,614	45,483	40,223	50,581	39,516	41,458	59,861	33,536	33,614
April	29,464	37,742	37,431	40,648	33,263	35,849	45,669	33,885	42,243	54,675	41,131	37,561
May	21,014	35,902	39,113	33,985	29,101	25,314	31,662	35,529	50,758	47,322	41,152	49,685
June	25,906	39,812	43,531	28,708	29,165	28,138	34,377	33,770	45,036	29,605	45,396	40,713
July	33,745	33,712	31,834	39,363	35,186	29,930	38,016	39,015	50,858	21,633	42,906	34,674
August	42,937	32,948	30,954	34,681	39,012	24,947	44,058	37,141	43,330	37,543	50,700	34,222
September	39,199	36,362	29,953	37,461	38,646	31,900	33,914	37,678	41,468	33,722	50,461	33,834
October	43,932	38,578	35,126	44,775	41,396	50,975	53,712	42,199	31,772	36,488	39,019	18,198
November	37,179	37,211	31,440	39,441	35,269	43,502	33,631	36,012	39,891	38,374	37,611	10,753
December	24,828	16,643	21,681	24,660	26,856	32,438	37,800	37,077	38,446	28,371	44,246	22,418
For Year	374,166	362,009	341,390	358,517	371,578	358,642	424,980	402,191	461,356	458,072	478,139	363,544

Year	Total Number of Steamers	Total Tonnage	Average Tonnage of Steamers
1886	428	316,762	810
1887	558	377,766	825
1888	472	390,265	827
1889	422	353,752	862
1890	337	294,429	874
1891	363	315,185	868
1892	350	315,185	901
1893	377	340,036	904
1894	400	367,008	920
1895	422	404,892	959
1896	409	406,776	995
1897	375	272,129	992
1898	379	380,269	1003
1899	438	477,101	1020
1900	141	140,047	993
1901	422	403,663	956
1902	561	547,386	976
1903	453	467,509	1032
1904	504	515,857	1024
1905	500	509,249	1018
1906	518	553,671	1069
1907	493	556,927	1129
1908	400	467,420	1168
1909	466	517,698	1110
1910	425	480,961	1131
1911	399	468,074	1173
1912	356	408,606	1148
1913	379	434,855	1147
1914	397	443,039	1116
1915	374	434,630	1162
1916	326	374,166	1148
1917	307	362,009	1172
1918	291	341,390	1173
1919	319	358,517	1124
1920	307	371,578	1210
1921	363	358,642	988
1922	401	424,980	1059
1923	395	402,191	1016
1924	383	461,356	1207
1925	408	458,072	1123
1926	408	478,139	1172
1927	320	363,544	1136

TIENTSIN BRITISH MUNICIPAL VOLUNTEER CORPS.
REPORT FOR 1927.

Strength.

The effective strength of the Corps on the 31st December, 1927, was as follows:—

	Officers	Other Ranks	Total
Headquarters	2	4	6
Infantry (including Reserves)		84	84
Signals		12	12
Light Horse		30	30
Machine Guns		39	39
Artillery		22	22
Motor Transport		34	34
	2	225	227

In October the sudden death of Corps Sergeant Major R. Batson deprived the Corps of a zealous officer who was held in high esteem by all ranks.

Training.

Owing to the difficulty of obtaining good attendances at Corps parades, training was again carried out by Sections independently. A considerable amount of range practice was fired at the old Rifle Range. The Machine Gun Section, especially, devoted many Sunday mornings to this work with valuable results. Now that this Range is in working order, it is hoped to make constant use of it during the coming year.

At the end of November, the Artillery Section fired a course in the country beyond the French Arsenal. Despite the low temperature and a violent dust storm which greatly hampered operations, the experience gained proved valuable and has further increased the keenness of this Section.

Active mounted training by the Light Horse Section was discontinued after the Spring Season. During 1928, some members of the Section will probably train as mounted scouts and the remainder as a motor machine gun unit.

The Corps is indebted to the British Military Command for advice and assistance which have always been most readily given, and also to the Officers Commanding the British Battalions now in Tientsin for the provision of instructors whenever required.

W. RIDLER,
Captain,
Commanding T.B.M.V. Corps.

CEMETERIES REPORTS FOR 1927.

CANTON ROAD CEMETERY.

The Canton Road Cemetery Committee begs to submit the following Report and Financial Statement for the year 1927.

Again the Committee is grieved to report that all efforts to beautify the Cemetery have amounted to nil. The fight against alkali is certainly a losing one. Neither the new drainage system—which keeps the Cemetery from becoming a quagmire—nor layers of ash and roofing paper avail anything, and there is even suspicion that the new artesian well water makes matters worse.

The experiment has been tried of covering several graves with chipped marble set in concrete and setting potted plants on these surfaces. Possibly this will be the best way to settle this whole question.

Various necessary repairs to monuments have been made. Also 66 new small concrete monuments have been made and set up at previously unmarked graves, leaving so few now unmarked that it will be quite possible to finish this part of the work during the coming year.

The Cemetery Flower House in the north-east corner of the Recreation Ground was repaired sufficiently to enable it to stand up for the winter, at a cost of \$35.00, and the several thousand plants belonging to the Cemetery have been housed for the cold weather, leaving the Cemetery itself in a tidy, though dreary condition.

Two interments have taken place during the past year—both of very old China residents.

Those graves for whose special care Trust Funds are held were duly decorated at Easter, All Saints Day and Christmas.

The usual Service was held on June 17th, "Siege Day", in Memory of those sailors and soldiers who lost their lives in connection with the Expedition sent at the time of the Boxer trouble in 1900. It was even more impressive than usual because of the presence of representatives of the much larger forces of foreign troops now in Tientsin. These officers of many nationalities; the uniformed organizations of children and young people, Rover Scouts, Rangers, Scouts, Guides, Cubs, and Brownies; the German School, representatives from practically all the Consulates; interested civilians; and a smart body of Italian Marines, made up a cosmopolitan group of people such as could be found in few parts of the world. The address was given by the Consul-General for Great Britain, Sir James Jamieson. The music for the hymn, "Lest We Forget", was played by the Band of the East Yorkshire Regiment, and the "Last Post" was sounded by Buglers from the same Regiment, all kindly lent by Colonel Heath.

Respectfully submitted,

KATHARINE M. LOWRY,

Member of the Civic Committee, Tientsin
Woman's Club, in charge of Graves in
the Canton Road Cemetery.

FINANCIAL STATEMENT FOR THE YEAR 1927.

<i>Receipts.</i>		<i>Expenditure.</i>	
To Balance from 1926	\$ 257.31	By Wages	\$ 552.00
.. Annual Grant from B.M.C. for 1927 Tls. 600.00 @ 693	865.80	.. Monuments, printing inscriptions and small repairs	373.60
.. B.M.C. for Gatekeeper's Wages ...	108.00	.. Private grave decoration	85.00
.. Interest (\$5.37 & \$6.69)	12.16	.. Repairs to flower house	35.00
.. Private Payment for Monuments	138.00	.. Sundries	34.30
.. Private Payment for Upkeep and De- coration of Certain Graves	141.55		\$1,079.90
	<u>\$1,522.82</u>	.. Balance in Hongkong & Shanghai Bank	442.92
			<u>\$1,522.82</u>

NOTE:—The balance \$442.92 includes certain Trust Funds (\$234.36) in the hands of the Honorary Treasurer for upkeep and decoration of certain graves.

KATHARINE M. LOWRY,

Honorary Treasurer.

Audited and found correct.

HOWARD PAYNE.

Tientsin, 16th January, 1928.

RACE COURSE ROAD CEMETERY.

The outstanding improvements of the year were the levelling and repairing of all the monuments in the Indian section and the planting of a hedge around it. All copings as far as possible have been levelled and general repairs and reprinting done where necessary. The whole cemetery has been kept in good order.

M. F. CLARK,
Member of the Civic Committee, Tientsin
Woman's Club in charge of graves in the
Racecourse Road Cemetery.

FINANCIAL STATEMENT FOR THE YEAR 1927.

<i>Receipts.</i>		<i>Expenditure.</i>	
To Balance from 1926	\$412.97	By Wages	\$354.60
.. Yearly Grant	300.00	.. Mason's Repairs	55.00
.. .. Wages a/c.	264.00	.. Sundries	38.95
.. .. Interest	8.87	.. Hedge Around Indian Section	72.00
		.. Plant Stands	28.00
		.. Balance as at December 31, 1927	437.29
	\$985.84		\$985.84

M. F. CLARK,
Honorary Treasurer.
Audited and found correct.
J. MOULD, A.C.A.
7.2.28.

THE TRUST FOR OPEN SPACES.

Tientsin, China, 21st February, 1928.

J. R. Lyness, Esquire,
Secretary,
British Municipal Council,
Tientsin.

Dear Sir,

I beg to enclose the accounts of the Trust for Open Spaces for the year ended 31st December, 1927.

This statement has been drawn up on similar lines to that of last year, so as to shew the Council and Ratepayers, the amounts received and spent in connection with the two recreation grounds administered by the Trust.

The facilities for sport and recreation afforded by Min Yuan and the Recreation Ground are being taxed to their utmost capacity and though the Trustees endeavour to collect sufficient rent from the various sports clubs to cover the necessary upkeep of the playing fields, etc., the increasing interest taken by the general public (both Chinese and foreign) in sport, necessitates a certain amount of expense which cannot equitably be charged to the clubs.

If you will refer to my letter of the 21st January, 1927 you will notice that the Trustees proposed to extend the railing round the Running Track at the Min Yuan, also replace the privet hedge, but in view of the financial stringency they decided not to apply for the necessary funds. Experience during the past year has proved that these improvements are absolutely necessary. The increasing popularity of this Sports Centre also necessitates the provision of suitable Dressing Room, &c., accomodation, and a scheme has been drawn up by the Public Works Department which the Trustees consider will adequately meet this need.

The Trustees therefore, request the Council to budget for Grants-in-aid of Tls. 500 to cover extraordinary expenditure at the Recreation Ground, and Tls. 8,000 to cover the cost of an extension to the existing Grandstand at the Min Yuan, which will include the dressing rooms, lavatories, etc., also the extension of the Track Railing, and the replanting of the Hedges and Trees round the ground.

Yours faithfully,

HOWARD PAYNE,

Hon. Sec. & Treas.

FINANCE REPORT.

In submitting the Financial Statements for the year ended December 31, 1927, and the Budget for the year ending December 31, 1928, I beg to make the following report. The Books and Accounts have been audited by Messrs. Thomson & Co., Chartered Accountants, and a copy of their certificate is appended to the Balance Sheets.

GENERAL ORDINARY INCOME.

Against an estimated Income of Tls. 765,710, the actual Income for the year amounted to Tls. 808,954.75, showing an excess of Tls. 43,244.75, derived as follows:—

<i>Account</i>	<i>Deficit</i>	<i>Excess</i>
Land Tax	252.16	—
Rental Assessment Tax	—	10,073.96
Underdeveloped Land Tax	4,666.53	—
Bund Revenue	—	11,630.33
Licenses	—	9,512.75
Market	—	1,029.55
Town Hall	1,710.53	—
Sundry Receipts	—	6,086.41
Wharfage Dues	—	11,540.97
	6,629.22	49,873.97
		6,629.22
		Tls. 43,244.75

The increase of Rental Assessment Tax collected was due to the unexpected number of new buildings completed during 1927 and, as a natural consequence, Underdeveloped Land Tax showed a deficit. The increase of Bund Revenue and Wharfage Dues was due to the increased trade of the Port. With regard to the deficit shown in the Town Hall Account, it has to be pointed out that all expenditure for heating, lighting and cleaning the Municipal Offices in Gordon Hall was charged to this account. In future, separate accounts will be kept for the Municipal Offices and the Hall.

GENERAL ORDINARY EXPENDITURE.

General Executive.

Against an estimate of Tls. 260,469, expenditure amounted to Tls. 308,647.45, an excess of Tls. 48,178.45, which is mainly accounted for by the following:—

<i>Account</i>	<i>Additional Expenditure</i>
Loans Redemption	35,400.00
Tientsin Grammar School	4,500.00
Volunteer Corps	3,000.00
Legal Expenses	3,800.00
Isolation Hospital	2,300.00
Victoria Hospital Account showed a less expenditure than estimated of Tls. 1,300.00.	

Public Works Department.

Against an estimate of Tls. 229,630, expenditure amounted to Tls. 258,475.07, the excess expenditure of Tls. 29,845.07 being mainly accounted for by additional repairs authorised by the Council to roads, pavements, etcetera.

GENERAL EXTRAORDINARY EXPENDITURE.

Roads, Sewers, Pavements Etcetera.

This account shows an over expenditure of some Tls. 20,000, which is accounted for by the construction of Sydney and Dublin Roads with a rubble foundation and macadam surface, in order to use up stocks of stones that were on hand, at a cost of Tls. 9,500 and by the laying of the sewer in Race Course Road Extension at a cost of Tls. 10,000, the money for which was advanced on loan by the landowners whose properties benefited.

ELECTRICITY DEPARTMENT.

Income.

Against an estimate of Tls. 415,696, the actual income amounted to Tls. 455,855.42, an excess of Tls. 40,159.42, which was mainly derived from sales to Private Light Consumers Tls. 28,700 and to the 1st Special Area Tls. 10,600.

Expenditure.

Against an estimate of Tls. 292,876, expenditure amounted to Tls. 308,659.39, an excess of Tls. 15,783.39, which is mainly accounted for by increased generation charges due to increased output of electricity Tls. 6,800.

Capital Expenditure.

The estimates were underspent to the extent of Tls. 10,900. Tls. 15,500 less was spent on Generation Plant than was anticipated, but Tls. 3,800 was spent on Buildings and small increases of expenditure were incurred in other directions.

WATERWORKS DEPARTMENT.

Income.

Against an estimate of Tls. 164,420, the actual income amounted to Tls. 184,041.08 an excess of Tls. 19,600 which was mainly derived from Ordinary Consumers Tls. 9,700, 1st Special Area Tls. 6,400 and Sundry Receipts Tls. 1,900.

Expenditure.

Against an estimate of Tls. 160,388, expenditure amounted to Tls. 165,500, an excess of Tls. 5,100.

Capital Expenditure.

The amount underspent on this account was Tls. 15,800, being principally accounted for by less expenditure on Mains and Hydrants Tls. 13,000 and Service Connection Tls. 1,600.

CHINESE SCHOOL AND HOSPITAL.

During the year some public spirited Chinese generously subscribed and handed the Council Tals 23,940 to be devoted to the provision of educational and hospital facilities for Chinese. During the year Tls. 3,640.59 was expended on Capital Account leaving a balance of Tls. 20,299.41.

SUMMARY OF FINANCIAL STATEMENTS.

	Tls.
On referring to the Summary it will be noted that the Ordinary Expenditure in the Budget passed by the Electors on 11th May, 1927, was	1,058,317
while the actual Ordinary Expenditure amounted to	1,155,651
shewing a greater expenditure over the Estimates of	97,334
On the other hand the estimated Revenue was	1,345,826
and the actual revenue	1,448,851
shewing an increase over the estimates of	103,025
As regards Extraordinary Expenditure which was estimated at	349,178
the actual expenditure only amounted to	332,098
thus being less than what was estimated by	17,080
The final result of the above is that against an estimated total excess of Expenditure over Income amounting to	61,669
the actual excess was only	38,898
a lesser amount than what was anticipated of	22,771

1928 BUDGET.

The Estimates for 1928 have been carefully gone into by the various Committees, prior to being submitted to and approved by the Council.

On reference to the Summary and Cash position as at the 31/12/28 which will be found immediately following the detailed Budget, it will be noted that proceeds to the extent of Tls. 105,000 by sale of some of the land owned by the Council will enable the Public Works Department to carry out a programme of Extraordinary Expenditure in respect of New Roads to the Extent of Tls. 250,000.

F. A. HANISCH,
Chief Accountant.

●普通用費項下

總務管理費用預算之數為二六〇、四六九兩支出實數計三〇八、六四七・四五兩實支超過預算計四八、一七八・四五兩其大宗用項如下

節目	支出增加兩數
借款還本	三五、四〇〇
天津英文學堂	四、五〇〇
義勇隊	三、〇〇〇
律師費用	三、八〇〇
隔離病院	二、三〇〇

維多利亞醫院費用支出實數比較預算減少一、三〇〇兩

●工程處

該處支出預算為二二九、六三〇兩實支之數計二五八、四七五・〇七兩實支超過預算計二九、八四五・〇七兩內有董事會核准添加馬路便道等修理費開支

●總務項下特別支出

馬路陰溝便道等

此項支出實數超過預算計二〇、〇〇〇兩左右內有為利用現存石塊起見修築西德尼道暨都伯林道石塊路基及碎石路面費用九、五〇〇兩與新馬廠道修築陰溝費計一〇、〇〇〇兩前款係借款性質由估潤此項利便之各地主墊付

●電務處

收入預算之數為四一五、六九六兩而收入實數計四五五、八五五・四二兩實入超過預算計四〇、一五九・四二兩內有二八、七〇〇

財政報告

漢文第七十四頁

為彙報一九二七年截至十二月三十一日止之財政統計暨一九二八年截至十二月三十一日止之預算謹將下列報告一并附請察閱再者本處所記賬目簿冊業經英國查賬公會湯生公司審核該公司證明書已附於上年統計結算單內

●普通收入總數

查一九二七年此項收入預算總數為七六五·七一〇兩收入實數為八〇八·九五四·七五兩實收超過預算共計四三·二四四·七五兩其來原臚列於下

捐	類	多	收	數	減	收	數	盈	餘
地	畝	捐				二五二·一六			
房	產	捐	一〇〇,〇七三·九六						
建築不足額地畝	捐				四,六六六·五二				
河	壩	收	入	一一,六三〇·三三					
執	照	捐		九,五二二·七五					
榮	登	市	堂	一,〇二九·五五					
戈	登	堂			一,七二〇·五三				
雜	項		六,〇八六·四一						
碼	頭	捐		一一,五四〇·九七					
總	結		四九,八七三·九七		六,六二九·二二			四三,二四四·七五	

查一九二七年新房建築完竣者特別增多故房產租值捐隨之增多建築不足額地畝捐則顯然減少若河壩收入暨碼頭捐之增多係本埠商務發達所致若戈登堂費用收支兩抵有不敷之數緣該堂內工部局各辦公處所用暖氣電燈及打掃費均一并列入該堂費用項下故也嗣後戈登堂及工部局辦公處擬各分立賬目

而支出實數計

一、一五五、六五一兩

故實支超過預算計

九七、三三四兩

進款收入預算計

一、三四五、八二六兩

而收入實數計

一、四四八、八五一兩

故實收超過預算計

一〇三、〇二五兩

特別支出預算數目計

三四九、一七八兩

支出實數計

三三二、〇九八兩

此項支出實數比較預算計減少

一七、〇八〇兩

總結上列兩項支出預算超過收入預算總數計

六一、六六九兩

而支出實數超過收入實數僅

三八、八九八兩

故比較預算所列收支兩抵不敷之數實減少

二二、七七一兩

本年（一九二八年）預算業經各委員詳細審查旋經董事會核准

查預算清冊總結算單及現金項下所列預計售賣地畝可得價值計十萬零五千兩係預備工程處實行修築新馬路計畫者此項特別支出共計二十五萬兩

會計處長韓啓

兩係用戶電燈費暨一〇、六〇〇兩係特別一區用電費

支出預算之數爲二九二、八七六兩支出實數計三〇八、六五九·三九兩實支超過預算計一五、七八三·三九兩內有發電費用增加之數計六、八〇〇兩

●購置支出

查購置支出實數比較預算減少一〇、九〇〇兩雖發電機件項下支出較預算減少爲一五、五〇〇兩然房屋建築及其他雜項費用有增加計三、八〇〇兩

●水道處

收入項下預算計一六四、四二〇兩收入實數計一八四、〇四一·〇八兩收入實數超過預算計一九、六〇〇兩內有普通用戶水價九、七〇〇兩特別一區用水價六、四〇〇兩及雜項收入一、九〇〇兩

支出項下預算計一六〇、三八八兩支出實數計一六五、五〇〇兩實支超過預算計五、一〇〇兩

●購置支出

此項支出實數比較預算共計減少一五、八〇〇兩因總水管暨水龍頭購置支出項下減少一三、〇〇〇兩及接水材料購置支出減少一、六〇〇兩

●中國醫院暨中國公學

上年有中國紳商熱心公益諸公慷慨捐助巨款計二萬三千九百四十兩交由董事會收存備設立中國醫院及學校之用除於購置項下業經支出三千六百四十兩五錢九分外尙存二萬零二百九十九兩四錢一分

●財政統計總結

查一九二七年五月十一日選舉大會通過之

普通支出預算計

一〇、五八、三一七兩

FINANCIAL STATEMENTS

一九二七年財政統計

FOR

1927

AND

暨

BUDGET

一九二八年預算

FOR

1928

**STATEMENT OF ORDINARY INCOME AND EXPENDITURE,
COMPARED WITH BUDGET ESTIMATES,
FOR THE YEAR ENDED 31ST DECEMBER, 1927.**

一九二七年普通收支預決算比較
截至十二月三十一日止

Budget Estimates for the
year 1927.

一九二七年收入預算

Income to 31st Dec., 1927.

一九二七年收入決算
截至十二月三十一日止

INCOME.

收 入

Tls. 兩		Tls. 兩
	LAND TAX :	
	地 畝 捐	
255,180.00	On filled Land	254,904.17
	己 填 地	
15,120.00	On unfilled Land	15,143.67
	未 填 地	
270,300.00		270,047.84
	RENTAL ASSESSMENT TAX :	
	房 產 捐	
196,826.00	On Assessed annual value of Property	206,627.25
	依 據 估 定 房 產 全 年 租 值	
426.00	Less: Refunds	153.29
	減 去: 退 還 之 數	
196,400.00		206,473.96
	UNDERDEVELOPED LAND TAX :	
	建 築 不 足 額 之 地 畝 捐	
30,000.00	On basis of 60% of average development	25,333.47
	以 普 通 建 築 平 均 百 分 之 六 十 為 標 準	
	BUND REVENUE :	
	河 壩 收 入	
	<i>Mooring Fees.</i>	
	繫 船 費	
27,000.00	Steamers	32,831.45
	輪 船	
1,700.00	Lighters	6,237.00
	駁 船	
800.00	Native Boats	630.21
	民 船	
29,500.00		39,698.66
16,120.00	Bund Rent	17,459.22
	河 壩 租 金	
1,120.00	Less: Expenses	1,027.55
	減 去: 費 用	
15,000.00		16,431.67
44,500.00		56,130.33
		Forward Tls. 557,985.60
		移 後 兩

Forward Tls. 557,985.60
接前兩

4,000.00

4,000.00

SWINGING BERTH RENT

轉頭船位租金

SUBSIDIARY REVENUE :

輔捐收入

Licenses.

執照捐

37,500.00 Jinrickshas 43,038.10

人力車

22,500.00 Trolleys 23,973.60

排子車

11,000.00 Carts 11,585.70

大車

50.00 Wheelbarrows 29.82

手車

2,300.00 Carriages 2,001.80

馬車

840.00 Hotels 791.00

旅館

450.00 Dogs 483.83

犬

60.00 Pawnshops 87.50

押當舖

16,300.00 Motor Cars 17,756.58

汽車

— Bicycles 764.82

自行車

91,000.00 ————— 100,512.75

Market.

菜市

6,000.00 Shops 6,102.12

舖面

1,200.00 Stalls 1,207.48

攤子

7,800.00 Hawkers 8,599.48

小本營生

15,000.00 ————— 15,909.08

800.00 Less: Expenses 679.53

減去：費用

14,200.00 ————— 15,229.55

Town Hall.

戈登堂

2,000.00 Hire Hall 1,899.80

賃用費

1,800.00 Less: Expenses 3,410.33

減去：費用

200.00 ————— Dr. 1,510.53

Sundry Receipts.

零星收入

11,040.00 Miscellaneous 17,301.35

雜項

14,070.00 Rent 13,895.06

租費

25,110.00 ————— 31,196.41

Wharfage Dues.

碼頭捐

94,235.00 Receipts 106,347.56

收入

4,235.00 Less: Expenses 4,806.59

減去：費用

90,000.00 ————— 101,540.97

220,510.00

246,969.15

765,710.00Tael 808,954.75
兩

Budget Estimates for
the year 1927.
一九二七年支出預算

Expenditure to 31st December,
1927.

一九二七年支出決算截至十二月三十一日止

EXPENDITURE.

支出

	ADMINISTRATIVE SALARIES AND WAGES :		
	管理人員俸給暨工資		
75,340.00	Salaries Foreign & Chinese	74,841.54	
	華洋人員俸給		
26,000.00	Less: Recoverable from Electricity & Water Works	26,000.00	
	減去: 可由電務處暨水道處歸還之數		
49,340.00			48,841.54
	ADMINISTRATIVE GENERAL CHARGES :		
	總務公費		
27,705.00	Miscellaneous	33,021.15	
	雜項		
4,600.00	Less: Recoverable from Electricity & Water Works	4,600.00	
	減去: 可由電務處暨水道處歸還之數		
23,105.00			28,421.15
	GRANTS IN AID :		
	捐助項下		
750.00	Min Yuan	600.00	
	民園		
—	Russian Hospital	100.00	
	俄國醫院		
100.00	Pei Yang Hospital	100.00	
	北洋醫院		
250.00	Recreation Ground Trustees	100.00	
	體育場保管團		
1,100.00			900.00
6,000.00	TIENTSIN BRITISH MUNICIPAL VOLUNTEER CORPS.		9,014.33
	駐津英工部局義勇隊		
500.00	WEITZE CREEK RUNNING EXPENSE		265.02
	牆子河維持費		
14,360.00	CROWN LEASE RENEWAL RE-IMBURSEMENT		14,360.62
	償還繼續皇家租契用款		
	RE-IMBURSEMENT TO H.B.M. CONSUL-GENERAL :		
60.00	On Concession Lot No. 7		60.09
	償還英總領事館為老租界第七號地所納上項捐之數		
	ISOLATION HOSPITAL :		
	隔離病院		
3,853.00	Salaries	4,942.23	
	薪俸		
3,739.00	Sundry Expenses	4,444.23	
	雜費		
7,592.00			9,386.46
	1,500.00	Less: Grant from French Municipality 1,500.00	
	減去: 法工部局協款		
	2,992.00	Patients' Fees	2,468.02
	病人住院費		
4,492.00			3,968.02
3,100.00			5,418.44
4,000.00	MATERNITY HOME-NETT EXPENSES		4,186.07
	產婦調養院費用淨數		
101,565.00			
		Forward Taels 111,467.26	
		移後兩	

101,565.00

Forward Taels 111,467.26
接前兩VICTORIA HOSPITAL :
維多利亞醫院

10,304.00	Salaries	11,003.22
12,853.00	Sundry Expenses	13,068.28
23,157.00		24,071.50
9,257.00	Less: Patients' Fees	11,510.69

13,900.00

12,560.81

TIENTSIN GRAMMAR SCHOOL :
天津英文學堂

51,574.00	Salaries	55,961.18
10,943.00	Sundry Expenses	9,156.27
62,517.00		65,117.45
25,517.00	Less: Tuition Fees	23,634.74

37,000.00

41,482.71

MUNICIPAL LIBRARY :
英工部局藏書樓

151.00	Salaries	173.60
639.00	Sundry Expenses	166.66
670.00	Grant	670.00

1,460.00

1,010.26

HEALTH DEPARTMENT :
衛生處

1,000.00	Health Officer's Fees	1,000.00
2,755.00	Sanitary Staff	2,458.60
1,927.00	Sundry Expenses	853.74

5,682.00

4,312.34

682.00

Less: Earnings

714.80

5,000.00

3,597.54

CEMETERIES :
塋地項下

Canton Road.

廣東路

600.00	Grant to Ladies' Committee	600.00
100.00	Maintenance	70.82
75.00	Wages	75.60

775.00

746.42

Race Course Road.

馬廠道

210.00	Grant to Ladies' Committee	210.00
100.00	Maintenance	503.55
185.00	Wages	184.80

495.00

898.35

1,270.00

1,644.77

158,925.00 1,270.00

Forward Taels 1,644.77 170,118.58
移後兩

158,925.00	1,270.00		Forward Taels 1,644.77	170,118.58
	1,270.00	Less: Sale of Graves and Cremations	接前兩	
		減去：售賣坟墓暨火葬費	1,046.73	
				598.04

LOAN REDEMPTION:

借款還本

4,000.00	1919 General Purposes Loan	4,000.00
2,380.00	普通用途借款 1920	2,380.00
7,000.00	同上 1921	34,400.00
2,500.00	同上 1912	2,500.00
—	同上 1923	8,003.20
15,880.00	同上	51,283.20

INTEREST:

利息項下

2,962.00	B. Loan	3,000.00
1,820.00	“B”字借款 1919 General Purposes	1,820.00
2,062.00	普通用途借款 1920	2,116.00
20,160.00	同上 1920	20,160.00
3,479.00	同上 1921	3,479.00
21,000.00	同上 1921	21,000.00
2,800.00	同上 1922	2,800.00
9,800.00	同上 1923	9,800.00
18,816.00	同上 1923	18,816.00
28,175.00	同上 1924	28,175.00
38,500.00	同上 1925	38,500.00
29,050.00	同上 1926	29,050.00
12,000.00	同上 Interest on overdraft, trust funds 1927 Loan	2,705.20
	一九二七年保管款項借款透支利息	
190,624.00		181,422.00

Less:—

減去：	
52,000.00 (₹650,000) Cr. E. D. Interest	55,248.49
電務處六十五萬兩之借款利息 38,560.00 (₹482,000) .. W. W. Interest	39,525.88
水道處四十八萬二千兩之借款利息 14,400.00 (₹180,000) .. E. M. E. Filling	—
推廣租界填地用十八萬兩	

104,960.00	94,774.37
85,664.00	86,647.63
<u>260,469.00</u>	<u>Taels 308,647.45</u>
	兩

POLICE DEPARTMENT.

巡 務 處

Estimates for the year 1927.

一九二七年預算

Tls.
兩

Expenditure to 31st Dec., 1927.

九二七年支出決算截至十二月三十一日止

85,122.00	SALARIES: POLICE FORCE AND OFFICE STAFF	86,933.67
	巡務員役暨辦公室職員薪俸	
183.00	PASSAGES AND SICK LEAVE INDIAN STAFF	147.00
	印度籍職員旅費暨病假費	
28,471.00	GENERAL SUNDRIES	32,258.98
	普通雜費	
113,776.00		119,339.65
13,211.00	Less: Private Police Service	15,740.19
	減去: 住戶請派專職巡捕費用	
100,565.00		Taels 103,599.46

FIRE BRIGADE.

消 防 隊

4,693.00	SALARIES: FOREIGN AND CHINESE	4,619.37
	華洋人員薪俸	
6,262.00	GENERAL SUNDRIES	3,793.31
	普通雜費	
10,955.00		Taels 8,412.68

FIRE WATER SERVICE.

消 防 設 備

	PUMPING CHARGES:	
	抽水費用	
	Pumping Plant:	
	抽水機件	
1,964.00	Running Expenses	1,153.56
	經常費	
300.00	Repairs and Maintenance	49.11
	修理暨保持費	
2,264.00		1,202.67
	TANK, TANK HOUSE, AND DISTRIBUTION SYSTEM:	
	水箱 水箱房暨輸水水管	
	Jetty and Intake Pipes:	
	碼頭暨進水管	
500.00	Repairs and Maintenance	879.46
	修理暨保持費	
	Tank and Tank House:	
	水箱暨水箱房	
75.00	Repairs and Maintenance	21.79
	修理及保持費	
	Distribution System-Concrete Mains:	
	輸水洋灰水管	
250.00	Repairs and Maintenance	33.41
	修理暨保持費	
	Valves and Manholes:	
	節水門暨進人孔	
50.00	Repairs and Maintenance	—
	修理暨保持費	
	Hydrants:	
	水龍頭	
150.00	Repairs and Maintenance	75.31
	修理暨保持費	
1,025.00		1,009.97
	Engineer's Expense:	
	工程師費用項下	
73.00	Sundries	72.80
	雜費	
72.00	Insurance	72.00
	保險費	
3,434.00		Taels 2,357.44
		兩

PUBLIC WORKS DEPARTMENT.

工程處

ORDINARY EXPENDITURE.

普通支出

Estimates for the year 1927.

一九二七年預算

Expenditure to 31st Dec., 1927.

一九二七年支出決算截至十二月三十一日止

	BRIDGES :		
300.00	橋樑		
	Maintenance		22.40
	保持費		
	BUND AND WHARVES :		
50.00	河壩暨碼頭		
	Maintenance	73.10	
	保持費		
4,400.00	Improvements	4,298.56	
	改良費		
4,450.00			4,371.66
	CEMETERIES UPKEEP :		
100.00	墓地保持項下		
	Canton Road		211.84
	廣東路		
50.00	DYKES (Flood Protection) :		
	土壩 (預防水災)		
	Maintenance		63.18
	保持費		
	ENGINEER'S EXPENSES :		
74,200.00	工程師費用		
	Salaries and Wages	70,663.95	
	薪俸暨工資		
17,455.00	General Sundries	19,025.74	
	雜費		
91,655.00			89,689.69
	LATRINES AND SLOP SHOOTS :		
2,600.00	便所暨穢水溝眼		
	Maintenance		2,831.31
	保持費		
	MUNICIPAL BUILDINGS UPKEEP :		
5,000.00	工部局房產		
	General Maintenance		5,864.20
	普通保持費		
	PLANT AND TOOLS :		
7,700.00	機件暨工具項下		
	Maintenance and Running Expenses	5,106.33	
	保持暨經常費		
775.00	Annual Overhaul	329.20	
	逐年修理		
1,200.00	Replacements	413.20	
	購新補舊		
say 8,000.00			5,848.73
	PUBLIC INSTITUTIONS UPKEEP :		
900.00	公共院所保持費		
	Isolation Hospital	1,576.49	
	隔離病院		
750.00	Tientsin Grammar School	911.18	
	天津法文學堂		
700.00	Gordon Hall	442.10	
	戈登堂		
500.00	Victoria Hospital	978.47	
	維多利亞醫院		
1,000.00	Market	69.30	
	菜市		
—	Maternity Home	59.50	
	產婦調養院		
3,850.00			4,037.04
116,005.00			
		Forward Taels 112,940.05	
		移後兩	

116,005.00

Forward Taels 112,940.05

接前兩

ROADS, PAVEMENTS, CURB AND DRAIN STONES AND SEWERS :

馬路 便道 路邊石暨陰溝項下

13,500.00	B. M. C., B. M. E. and S. E. Roads General Repairs	37,420.21
	老租界, 新租界馬路普通修理費	
4,000.00	B. M. C., B. M. E. and S. E. Surface painting with asphaltum	
	老租界, 新租界馬路塗刷瀝青費	
1,500.00	E. M. E. Roads and Drains General Repairs	8,426.75
	推廣租界馬路暨水溝普通修理費	
5,000.00	E. M. E. Roads and Surface painting with asphaltum ...	
	推廣租界馬路塗刷瀝青費	
<hr/> 24,000.00		<hr/> 45,846.96
1,500.00	Footpaths, B. M. C., B. M. E. and S. E.	2,098.03
	老租界新租界便道項下	
800.00	Storm water drains, B. M. C., B. M. E. and S. E. General Repairs	2,610.62
	老租界新租界暴雨水溝普通修理費	
600.00	Sewer Flushing and Cleaning	443.86
	沖洗陰溝費	
2,000.00	Motor Lorries: Fuel, Wages, Stores	6,152.93
	載重汽車用汽油工資暨材料	
2,500.00	Motor Lorries: Maintenance	
	載重汽車保持費	
1,500.00	Maintenance of roads, pavements, curb and drain stones and sewers in B. M. Areas	2,061.57
	英租界馬路, 便道, 路邊石暨陰溝保持費	

say 30,000.00

22,000.00

ROAD WIDENING

馬路加寬

STREETS :

馬路項下

20,000.00	Lighting	19,572.68
	路燈	
7,000.00	Scavenging, Cleaning Roads and Drains	8,192.77
	清道 沖洗馬路暨水溝	
12,550.00	Collecting Refuse	13,654.99
	收斂垃圾	
5,100.00	Snow Removing	5,605.24
	掃除積雪	
50.00	Signs	74.93
	街名牌	
6,000.00	Watering and Sanding	8,605.79
	灑水暨散沙	

50,700.00

TAKU ROAD :

海大道

925.00

Maintenance	1,690.64
保持費	

10,000.00

PARKS AND GARDENS

公園暨花園

10,920.23

229,630.00

Taels 258,475.07

兩

EXTRAORDINARY EXPENDITURE.

特別支出

Estimates for the year 1927.

Expenditure to 31st Dec., 1927.

一九二七年特別支出預算

一九二七年特別支出決算截至十二月三十一日止

Tls.	ROADS : 馬路項下		Tals
17,000.00	New Sewers—E. M. E.	推廣租界新陰溝	22,275.43
500.00	New Storm Water Drains, &c.—E. M. E.	推廣租界新暴雨水溝	108.50
400.00	New Vent Pipes, &c.—B. M. A.	租界內新通氣筒等	—
500.00	Street Pot Gullies—New Style E. M. E.	新式路邊水井子—推廣租界用	894.78
1,600.00	Pavements	便道	3,461.57
10,000.00	Making up Ash Roads in E. M. E.	推廣租界修築爐灰路	15,612.79
<hr/>			
say 22,823.00			Tals 42,353.07
約			兩

CAPITAL EXPENDITURE.

購置支出

	STOCK AND STORES : 材料存儲		Tals
8,700.00	Public Works Department	工程處	3,191.34
500.00	School	學堂	602.10
500.00	Victoria Hospital	維多利亞醫院	252.14
1,500.00	Secretariat	秘書處	1,318.15
2,940.00	Police	巡務處	2,544.83
1,000.00	Isolation Hospital	隔離病院	883.00
—	Maternity Home	產婦調養院	113.40
<hr/>			
15,140.00			Tals 8,904.96
			兩

BUILDINGS :—NEW CONSTRUCTION AND ADDITIONS :

	BUILDINGS :—NEW CONSTRUCTION AND ADDITIONS : 新建暨添蓋房產		Tals
1,700.00	Isolation Hospital	隔離病院	899.49
100.00	Wharfage Dues Office	碼頭捐公事房	—
1,200.00	Gordon Hall	戈登堂	1,200.50
550.00	Staff Quarters	職員住房	633.50
50,000.00	New School Building	天津英文學堂新建築	50,000.00
700.00	Library	藏書樓	385.00
2,500.00	Contingencies	臨時費用	—
<hr/>			
56,750.00			Tals 53,118.49
			兩

ELECTRICITY
電 務
WORKING ACCOUNT
一九二七年

INCOME.
收 入

<i>Budget Estimates.</i> 預算		<i>Income to 31st December, 1927.</i> 收入決算截至十二月三十一日止
280,000.00	Sales to Private Light Consumers	308,664.69
	售與用戶電價	
42,730.00	Sales to 1st Special Area	53,380.78
	售與特別一區電價	
17,866.00	Public Street Lighting	18,899.05
	公共道路電燈	
1,000.00	Private Street Lighting	3,098.59
	住戶自有道路電燈	
7,300.00	Sales of Light to B.M.C. Offices and Institutions	7,466.47
	售與英工部局辦公處暨所屬處所電價	
62,300.00	Power, Cooking, and Heating	59,410.55
	用戶馬力烹煮暨暖氣用電價	
4,500.00	Sundry Receipts	4,935.29
	零星收入	

415,696.00

Taels 455,855.42

兩

DEPARTMENT.

處
FOR THE YEAR 1927.
營業賬目

EXPENDITURE.
支出

Budget Estimates. 預算		Expenditure to 31st December, 1927. 一九二七年支出決算截至十二月三十一日止
78,650.00	GENERATION CHARGES, COAL, WAGES, ETC.	85,419.76
	發電費用煤炭工資等	
	GENERATION PLANT :	
	發電機件	
7,300.00	Repairs and Maintenance	9,013.67
	修理暨保持費	
	DISTRIBUTION PLANT :	
	分輸電機	
11,850.00	Repairs and Maintenance	13,883.48
	修理暨保持費	
	STREET LIGHTING PLANT :	
	路燈機件	
3,000.00	Repairs and Maintenance	3,728.41
	修理暨保持費	
	TOOLS :	
	工具	
1,000.00	Repairs and Maintenance	1,111.87
	修理暨保持費	
	PLANT ON HIRE :	
	租出機件	
600.00	Repairs and Maintenance	1,144.27
	修理暨保持費	
	FURNITURE AND FITTINGS :	
	器具暨裝配零件	
500.00	Repairs and Maintenance	560.06
	修理暨保持費	
	MANAGEMENT CHARGES :	
	經理費	
30,850.00	Salaries and Wages	30,800.70
	薪俸暨工資	
14,936.00	Miscellaneous	15,926.80
	雜費	
45,786.00		46,727.50
18,000.00	ADMINISTRATIVE—GENERAL EXECUTIVE	18,000.00
	總務管理項下	
	ACCOUNTS DEPARTMENT :	
	會計處	
3,445.00	Salaries—Chinese	3,636.94
	華員薪俸	
1,200.00	Sundries	956.14
	雜費	
4,645.00		4,593.08
52,000.00	INTEREST 8% on Tls. 650,000	55,248.49
	六十五萬兩之八厘年息	
63,595.00	DEPRECIATION	63,767.51
	折舊	
3,000.00	SUNDRY ADDITIONS OF A MINOR NATURE	2,807.43
	零星購置	
2,950.00	SHOWROOM EXPENSES	2,653.86
	陳列室用費	
292,876.00		308,659.39
30,705.00	CAPITAL RESERVE	36,799.01
	資本存儲	
92,115.00	EXCESS INCOME OVER EXPENDITURE	110,397.02
	收入超過支出之數	
415,696.00		Tael 455,855.42
		兩

CAPITAL EXPENDITURE.

購置支出

6,000.00	Buildings	9,751.95
	房產	
122,040.00	Generation Plant	106,518.31
	發電機件	
21,150.00	Distribution Plant	21,865.76
	分輸電機	
1,000.00	Street Lighting Plant	772.64
	路燈機件	
500.00	Tools	—
	工具	
3,000.00	Plant on Hire	3,305.16
	備租機件	
200.00	Instruments	542.09
	儀器	
500.00	Furniture and Fittings	681.35
	器具暨裝配零件	
<u>154,390.00</u>		Taels <u>143,437.26</u>
		兩 <u> </u>

ELECTRICITY
電 務
BALANCE SHEET AS
一九二七年結算單截

LIABILITIES.
債 務

SUNDRY CREDITORS	741.81
零星債務	
CONSUMERS' DEPOSITS	38,004.40
用戶押款	
CONSIGNORS' STOCKS (PER CONTRA)	11,820.08
寄售商品	
DEPRECIATION RESERVE	230,595.60
折舊存儲	
CAPITAL RESERVE	59,253.28
資產存儲	
BRITISH MUNICIPAL COUNCIL, CURRENT ACCOUNT, 31/12/27	777,707.16
英工部局流水賬截至一九二七年十二月三十一日止	

Tael 1,118,122.33
兩

DEPARTMENT.

處

AT 31ST DECEMBER, 1927.

至十二月三十一日止

ASSETS.

資產

SUNDRY DEBTORS	78,221.02
零星欠戶	
STORES	67,213.36
材料存儲	
SHOW ROOM STOCK	4,595.66
陳列室商品	
CONSIGNORS' STOCKS (PER CONTRA)	11,820.08
寄售商品	
STERLING ACCOUNT—LONDON	6,256.38
倫敦金鎊賬	
CAPITAL ACCOUNTS:	
購置項下	
Land	9,720.00
地畝	
Buildings	111,642.10
房產	
Generation Plant	568,088.78
發電機件	
Distribution Plant	213,483.90
分輸電機	
Street Lighting Plant	16,260.20
路燈機件	
Plant on Hire	14,406.17
備租機件	
Electrical Instruments	3,466.54
電氣儀器	
Tools Plant	4,053.04
工具機件	
Furniture and Fittings	8,895.10
器具暨裝配零件	

Tals 1,118,122.33

We have examined the foregoing Accounts with the Books and Vouchers and certify same to be correct and in accordance therewith.
上項賬目業經敝公司審核所有簿冊暨收據等均無錯誤為此
相應簽名為證

THOMSON & CO.,
湯生公司
Chartered Accountants,
Auditors.
查賬稽核員

WATERWORKS
 水
WORKING ACCOUNT
 一九二七年

INCOME.

收入

Budget Estimates.

預算

162,620.00

1,800.00

By Sale of Water

售出水價

„ Rent of quarters to Police and Sundries

巡務處租用舊產租金暨雜費

Income to 31st December, 1927.

一九二七年收入決算截至十二月三十一日止

180,346.83

3,694.25

164,420.00

Forward Taels 184,041.08

移後兩

DEPARTMENT.
道 處
FOR THE YEAR 1927.
營 業 賬 目

EXPENDITURE.

支 出

Budget Estimates.
預 算

Expenditure to 31st Dec., 1927.
一九二七年支出決算截至十二月三十一日止

	PUMPING CHARGES :		
	抽水費用		
37,390.00	Pumping Expenses	39,554.44	
	經常費		
2,020.00	Repairs and Maintenance	2,024.25	
	修理暨保持費		
39,410.00			41,578.69
	FILTER BEDS EXPENSES :		
	濾水池費用		
1,100.00	Running Expenses	1,868.95	
	經常費		
125.00	Repairs and Maintenance	215.01	
	修理暨保持費		
1,225.00			2,083.96
	WATER TOWER EXPENSES :		
	貯水塔		
150.00	Repairs and Maintenance	71.01	
	修理暨保持費		
150.00			71.01
	SETTLING TANKS EXPENSES :		
	澄水池		
3,670.00	Running Expenses	3,573.16	
	經常費		
200.00	Repairs and Maintenance	345.23	
	修理暨保持費		
3,870.00			3,918.39
	SEDIMENTATION BASINS AND CHANNEL EXPENSES :		
	沉渣池暨水渠		
504.00	Running Expenses	373.28	
	經常費		
910.00	Repairs and Maintenance	522.65	
	修理暨保持費		
1,414.00			895.93
	MAINS, HYDRANTS AND SERVICE CONNECTION :		
	水管, 龍頭暨接水材料		
5,525.00	Repairs and Maintenance		4,003.52
	修理暨保持費		
	BUILDINGS :		
	房屋		
1,025.00	Repairs and Maintenance		1,012.56
	修理暨保持費		
	PLANT AND TOOLS :		
	機件暨工具		
200.00	Repairs and Maintenance	493.73	
	修理暨保持費		
450.00	Replacements	158.03	
	購新補舊		
650.00			651.76
	PLANT ON LOAN :		
	租用機件		
915.00	Repairs and Maintenance		906.42
	修理暨保持費		

say

Forward Taels 55,122.24
 移後兩

164,420.00

Forward Tals 184,041.08

164,420.00

Tals 184,041.08
兩

	ENGINEER'S EXPENSES :	Forward Tael	55,122.24
	工程師費用	接前兩	
25,235.00	Salaries—Foreign and Chinese	25,306.84	
	華洋職員薪俸		
8,745.00	Sundries	9,365.52	
	雜費		
33,980.00			34,672.36
1,394.00	WATER SALES—PUBLIC AND STEAMER HYDRANTS		1,339.01
	公用暨河壩龍頭售水價		
	ADMINISTRATIVE :		
	管理項下		
12,600.00	General Executive		12,600.00
	總務		
	ACCOUNTS DEPARTMENT :		
	會計處		
2,726.00	Salaries—Chinese	2,742.88	
	華員薪俸		
872.00	Sundries	799.96	
	雜費		
3,598.00			3,542.84
250.00	SUNDRY ADDITIONS TO PLANT OF A MINOR NATURE		2,792.39
	零星購置		
15,822.00	DEPRECIATION ACCOUNT		15,905.34
	折舊項下		
	INTEREST :		
	利息項下		
38,560.00	\$482,000 @ 8%		39,525.88
	四十八萬二千兩之八厘年息		
160,388.00			165,500.06
4,032.00	EXCESS INCOME OVER EXPENDITURE CARRIED TO CAPITAL RESERVE		18,541.02
	收入超過支出列入資產存儲之數		
164,420.00		Tael	184,041.08

CAPITAL EXPENDITURE.
購置支出

Budget Estimates. 預算		Expenditure to 31st December, 1927. 一九二七年支出決算截至十二月三十一日止
39,505.00	Mains and Hydrants	26,447.85
	水管暨龍頭	
3,500.00	Service Connections	1,864.95
	接水材料	
7,000.00	Plant on Loan—Meters	6,572.36
	備租機件—水表	
250.00	Furniture, Fittings and Instruments	232.05
	器俱裝配零件暨儀器	
49,820.00	Artesian Well Machinery	49,167.04
	井機器	
100,075.00		Tael 84,284.25
		兩

WATERWORKS
水道
BALANCE SHEET AS
一九二七年結算單截

LIABILITIES.

債務

SUNDRY CREDITORS	9,794.63
零星債務	
CONSUMERS' DEPOSITS	7,993.30
用戶押款	
DEPRECIATION RESERVE	43,059.52
折舊存儲	
CAPITAL RESERVE	34,907.97
資產存儲	
BRITISH MUNICIPAL COUNCIL, CURRENT ACCOUNT 31/12/27	636,216.66
英工部局流水賬截至一九二七年十二月三十一日止	

Tals 731,972.08
兩

DEPARTMENT.

處

AT 31ST DECEMBER, 1927.

至十二月三十一日止

ASSETS.

資 產

SUNDRY DEBTORS	25,771.81
零星欠戶	
STORES	57,207.97
材料存儲	
CAPITAL ACCOUNTS :	
購置項下	
Land	108,057.50
地畝	
Buildings	13,914.05
房產	
Machinery	19,941.81
機器	
Furniture and Fittings	4,034.31
器具暨裝配零件	
Filter Beds	26,630.00
濾水池	
Water Tower and Settling Tanks	26,160.00
貯水塔暨澄水池	
Sedimentation Basins	21,790.83
沈渣池	
Mains and Hydrants	208,237.07
水管暨龍頭	
Consumers' Meters	31,339.31
用戶水表	
Tools Plant	6,894.18
工具機件	
Artesian Wells: Station "A"	29,985.31
"甲"號洋井機廠	
Artesian Wells: Station "B"	123,706.94
"乙"號洋井機廠	
Artesian Wells: Station "C"	28,300.99
"丙"號洋井機廠	
	Tael 731,972.08
	兩

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

上項賬目業經敝公司審核所有簿冊暨收據均無錯誤為此相應
簽名為證

THOMSON & Co.,
湯生公司
Chartered Accountants,
Auditors.
查賬稽核員

SUMMARY OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 1927.

一九二七年財政統計總結截至十二月三十一日止

	<i>Budget Estimates as passed by the Electors on the 11th May, 1927.</i>		<i>Actual Receipts and Expenditure for the year 1927.</i>	
	一九二七年五月十一日選 舉大會通過預算	一九二七年收入 支出決算	一九二七年收入	一九二七年支出
ORDINARY:	<i>Income</i>	<i>Expenditure</i>	<i>Income</i>	<i>Expenditure</i>
普通項下	收入	支出	收入	支出
General Municipal Accounts	765,710.00	605,053.00	808,954.75	681,492.10
工部局總務賬目				
Electricity Department	415,696.00	292,876.00	455,855.42	308,659.39
電務處				
Waterworks Department	164,420.00	160,388.00	184,041.08	165,500.06
水道處				
Balance	—	287,509.00	—	293,199.70
結餘				
	<u>1,345,826.00</u>	<u>1,345,826.00</u>	<u>1,448,851.25</u>	<u>1,448,851.25</u>
EXTRAORDINARY:				
特別項下				
Balance from above	287,509.00	—	293,199.70	—
上列結餘				
General Municipal Accounts:				
工部局總務賬目				
Roads and Bridges	—	22,823.00	—	42,353.07
馬路暨橋樑				
Capital Expenditure	—	71,890.00	—	62,023.45
購置支出				
Electricity Department—Capital	—	154,390.00	—	143,437.26
電務處購置				
Waterworks Department—Capital	—	100,075.00	—	84,284.25
水道處購置				
Balance	61,669.00	—	38,898.33	—
結餘				
	<u>349,178.00</u>	<u>349,178.00</u>	<u>332,098.03</u>	<u>332,098.03</u>

LAND IMPROVEMENT
改良地畝

Expropriation of Land:

本局收用地畝

B.M.E. Block 2 Lot 28 Mou 0.056	217.65
新租界第二段第二十八號 ○○五六畝地價	
E.M.E. Block 1 Lot 7(4) Mou 2.099	6,004.00
推廣租界第一段第七號(四) 二○九九畝地價	
E.M.E. Block 1 Lot 15 Mou 0.760	2,786.67
推廣租界第一段第十五號 ○.七六○畝地價	
	9,008.32

Chinese Government Land Tax on Council's Property 654.86

中國政府征收英工部局產業地稅

Consular Fees 262.50

領事館費用

Payments in respect of Road Widening 26,884.97

加寬馬路項下付款

Tael 36,810.65
兩

GENERAL

普通

Capitalization of Feu Rents 3,295.21

局有地租賣絕價

Depreciation 24,865.14

折舊

Filling Scheme Plant written off 215,358.67

填地項下機件核銷

Balance as per Balance Sheet 4,753,842.94

結算單之結餘

Tael 4,997,361.96
兩

TRUST ACCOUNT.

保管賬目	
Balance at 1st January, 1927	28,416.07
一九二七年一月一日結餘	
Feu Rents	3,141.59
局有地租	
Commutation of Feu Deeds	3,295.22
一次付清局有地租	
Payment by F.M.C. in respect of sale of demolished Buildings	1,957.77
法工部局交付拆毀房屋售價	

Tals 36,810.65
兩

BALANCE.

結算	
Balance at 1st January, 1927	4,676,759.26
一九二七年一月一日結餘	
Sundry Credits	41,075.82
零星欠戶	
Redemption of Loans—as provided for in Budget	51,283.20
預算所列借款還本之數	
Redemption of Loans—by Debenture Trustees	5,996.80
債券保管項下借款還本之數	
Electricity Department—75% of Excess of Income over Expenditure	110,397.02
電務處收入超過支出之數以百分之七十五計	
Excess of Income over Expenditure 1927	111,849.86
一九二七年收入超過支出之數	

Tals 4,997,361.96
兩

GENERAL BALANCE SHEET

總結算單截至一九二七

LIABILITIES.

債務

MUNICIPAL LOANS :

工部局借款

Loan "B" 1912	47,500.00	
"B" 字借款		
General Purposes Loan 1919 (Fire Water Service)	24,000.00	
普通用途借款 消防設備		
" " " 1920 (Investment Bank)	27,860.00	
" " " 1920 (Electricity)	252,000.00	
" " " 1921 (Investment Bank)	49,700.00	
" " " 1921 投資銀行		
" " " 1921	265,600.00	
" " " 1922	40,000.00	
" " " 1923	313,600.00	
" " " 1923	126,000.00	
" " " 1924	402,500.00	
" " " 1925	550,000.00	
" " " 1926	415,000.00	
		2,513,760.00
LOANS PREMIUM		5,192.88
債券紅利		
SUNDRY CREDITORS		57,098.82
零星債務		
CONTINGENT LIABILITY (SUNDRY CONTRACTS—SCHOOL)		68,554.43
臨時債務 (學堂零星合同)		
TRUST FUNDS :		
保管款項下		
Doris Prize	70.00	
道禮司獎金		
Fairchild Scholarship	500.00	
費柴士捐助學費		
Carter Scholarship	2,000.00	
嘉德士捐助學費		
Tientsin Grammar School	128.18	
天津英文學堂		
Indian Police Savings Bank	540.51	
印籍巡捕儲蓄銀行		
Indian Police Deferred Pay	5,089.28	
印籍巡捕延期薪俸		
Passage Money	49,896.99	
旅費		
Crown Lessees' Fund	175,905.60	
皇家租契用之存款		
Superannuation Funds	77,323.24	
年績金		
Corporal Shen	1,540.00	
沈巡長遺族贍養費		
		312,993.80
DEBENTURE TRUSTEES		56,041.88
債券保管團		
EXCHANGE		9,770.77
折合銀兩貼水		
ROAD LAND EXCHANGE		1,868.67
交換馬路用地		
CHINESE SCHOOL AND HOSPITAL		20,299.41
天津公學暨醫院		
BANK CURRENT ACCOUNTS		63,885.89
銀行流水賬		
GENERAL BALANCE		4,753,842.94
普通結餘		

Forward Taels 7,863,309.49
移後兩

AS AT 31ST DECEMBER, 1927.

年十二月三十一日止

ASSETS.
資產LAND:
地畝

Land in the British Concession	Mou	15.790	236,850.00
老租界			
.. .., Municipal Extension .....	..	109.395	437,476.00
新租界			
.. .., Extra-Mural Extension .....	..	161.330	541,164.95
推廣租界			
.. Outside Municipal Area .....	..	324.043	102,563.40
租界外			
			1,318,054.35

OPEN SPACES

曠地

British Concession—Victoria Park and Buildings, etc.	Mou	18.500	
舊租界—維多利亞公園暨建築物			
Municipal Extension—Elgin Garden and Buildings, etc. ..	..	6.195	
新租界—圍牆道公園暨建築物			
Extra Mural Extension—Min Yuan .....	..	57.300	
推廣租界民園			
Extra Mural Extension—Park Land .....	..	12.020	
推廣租界公園地畝			
Outside Municipal Area.			
租界外地畝			
Proposed Site on South side of Race Course Road for New Garden, Buildings, etc.	Mou	143.029	
馬廠道南新公園地基暨房產			

ROAD LAND:

馬路地畝

Municipal Extension	Mou	273.489	1,367,225.00
新租界			
Extra-Mural Extension			
推廣租界			
Race Course Road .....	..	85.964	343,856.00
馬廠道			
Other Roads .....	..	468.416	935,246.00
其他馬路			
			2,646,327.00

ROAD SURFACES, FOUNDATIONS, SEWERS, DRAINS AND PAVEMENTS:

Estimated present value of same, situated in the Municipal Area	1,029,740.28
租界內街道路面、路基、陰溝、水溝暨便道現時估計價值	

BRIDGES:

Situated in the Municipal Area	90,000.00
租界內橋樑	

BUILDINGS:

房產

British Concession:

老租界

Secretary's House	9,566.26
秘書長住房	
Town Hall, Police Quarters, Strong Rooms and Fire Station	125,864.24
戈登堂、巡務處、保險房暨火會所	
House on Bund	100.00
河壩房屋	
Public Latrines and Sheds on Bund	1,650.00
河壩公用便所	
Wharfage Dues Office	700.00
碼頭捐公事房	

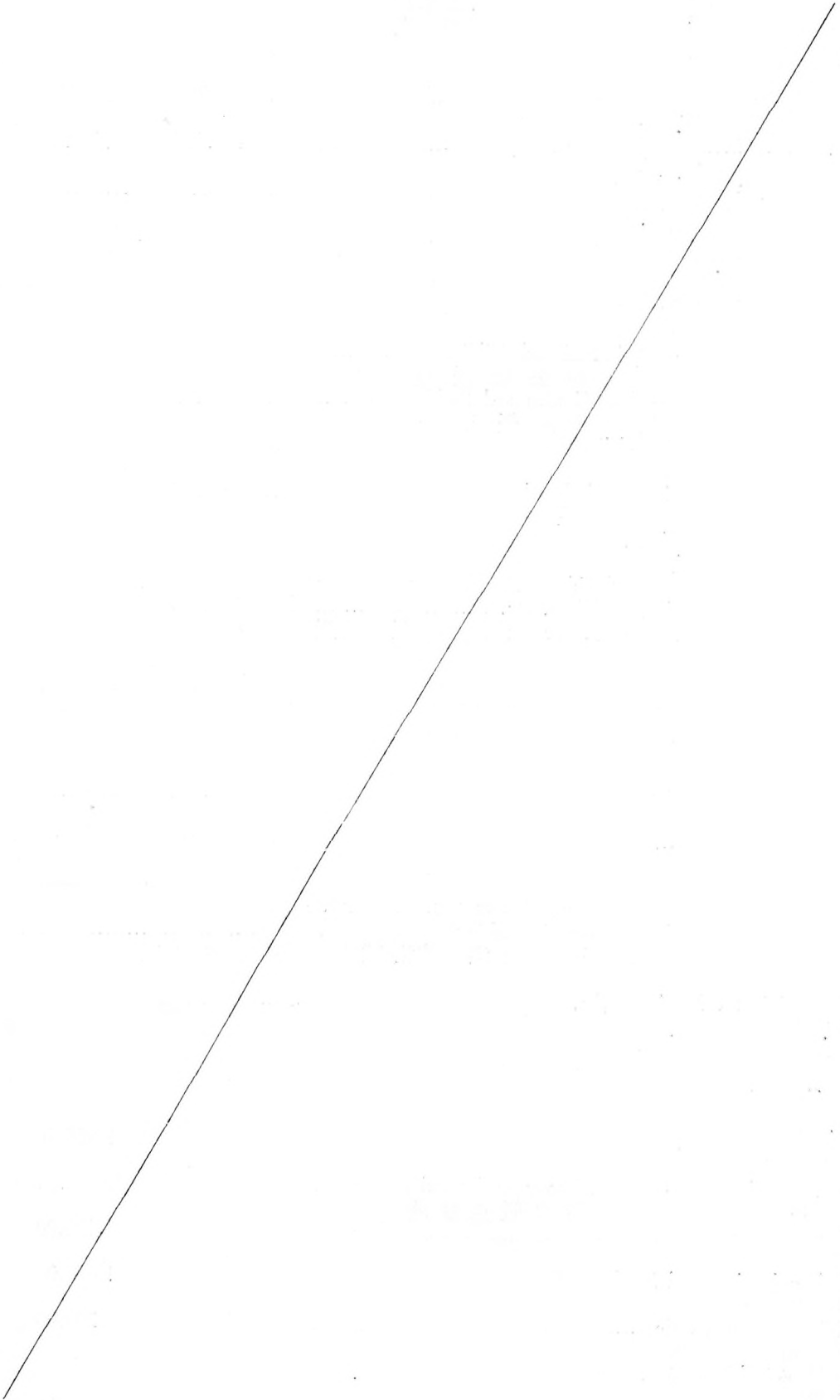
British Municipal Extension:

新租界

Staff Houses	37,428.35
職員住房	

Forward Taels 175,308.85 5,084,121.63
移後兩

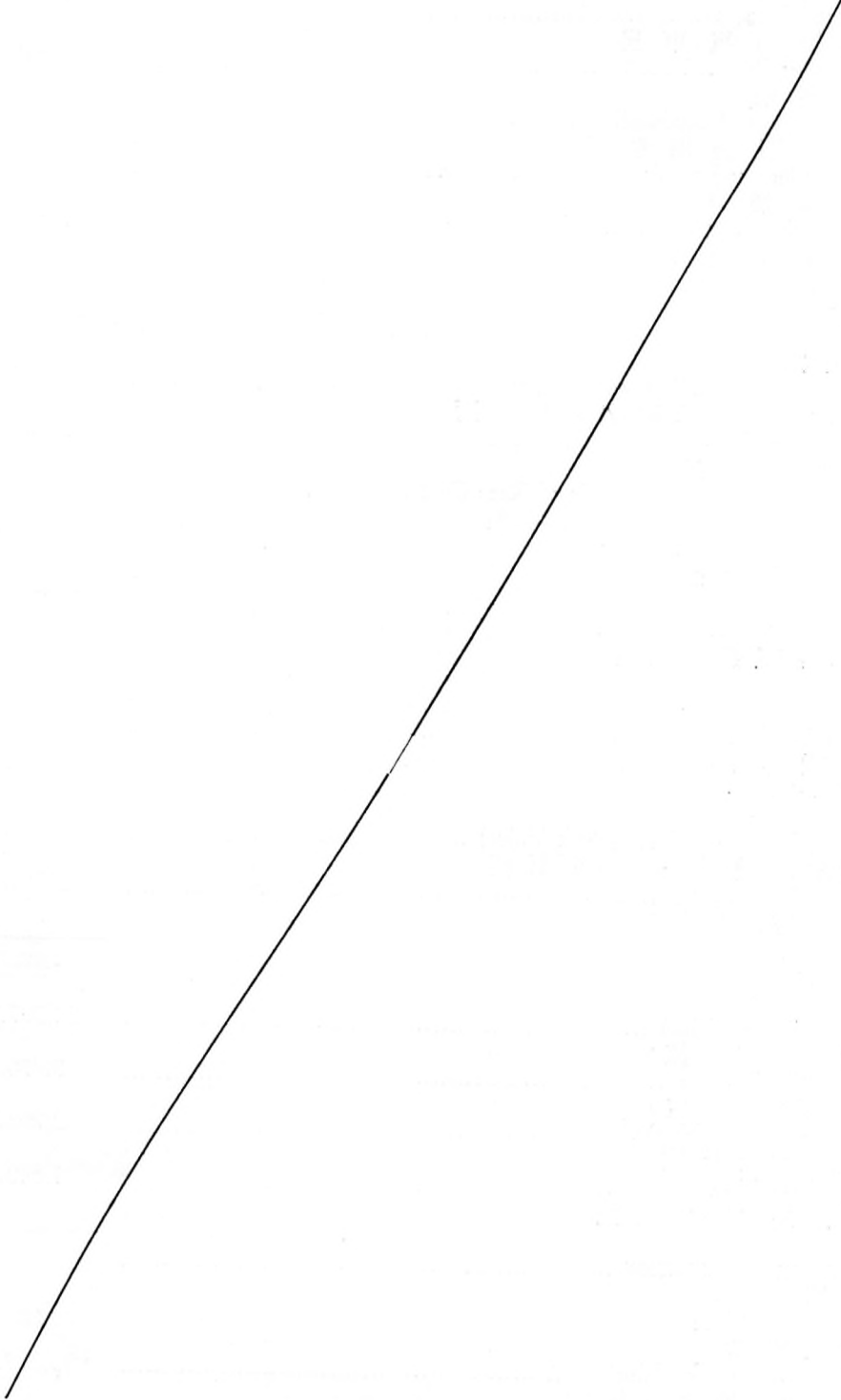
Brought forward 7,863,309.49
接前



Forward 7,863,309.49
移後

	Forward Taels 175,308.85 5,084,121.63
	接前兩
Staff Flats	59,029.09
職員居所	
Staff Flats Garages	3,041.10
職員居所汽車房	
Steam Roller Shed	200.00
壓道機棚	
Public Latrines and Sheds—Bruce Road	650.00
博羅斯路公用便所	
Public Latrines and Sheds—Recreation Ground	1,261.00
體育場便所	
Public Latrines and Sheds—Market	1,550.00
菜市公用便所	
<i>Extra-Mural Extension :</i>	
推廣租界	
Works Yard	27,229.89
工程處機料場	
Police Barracks, Buildings on Laundry Site	5,287.00
第九段第八十八號地巡捕住所	
Volunteer Headquarters	6,515.08
義勇隊司令部	
<i>Outside Municipal Area : South Side of Race Course Road.</i>	
租界外：馬廠道南面	
Race Course Road Crematorium	738.50
馬廠道火葬爐	
	280,810.51
CAPITAL VALUE OF ANNUAL FEU RENTS	43,911.31
全年局有地租折合原值	
MARKET :	
菜市	
Shops and Stalls	10,000.00
舖面暨攤子	
ISOLATION HOSPITAL :	
隔離病院	
Buildings, Wall and Fence (Book Value)	51,766.46
房產圍牆暨圍子 (書面計值)	
Furniture (Book Value)	2,969.98
器具 (書面計值)	
	54,736.44
VICTORIA HOSPITAL :	
維多利亞醫院	
Buildings (Book Value)	34,797.35
房產 (書面計值)	
Furniture (Book Value)	8,470.22
器具 (書面計值)	
Instruments (Book Value)	2,293.51
儀器 (書面計值)	
X-Ray Gear (Book Value)	1,840.63
X光機件 (書面計值)	
	47,401.71
FIRE WATER SERVICE INSTALLATION	16,908.01
消防設備	
TIENTSIN GRAMMAR SCHOOL :	
天津英文學堂	
Buildings Old (Book Value)	13,329.79
舊校舍 (書面計值)	
Furniture (Book Value)	4,509.19
器具 (書面計值)	
Staff Library (Book Value)	397.18
教員書室 (書面計值)	
New Laboratory (Book Value)	1,785.00
新試驗室 (書面計值)	
Laboratory Apparatus (Book Value)	1,031.04
試驗室儀器 (書面計值)	
Buildings—New (Work Completed)	132,333.57
新校舍 (已完工)	
New (Work Contracted for, vide contingent Liability)	68,554.43
前列零星合同	
	221,940.20
	Forward Taels 5,759,829.81
	移後兩

Forward Taels 7,863,309.49
接前兩



Taels 7,863,309.49
兩

Forward Taels 5,759,829.81
接前兩

STABLES AND MATERIAL YARD (Gordon Road):

戈登路馬廐暨材料場

Buildings (Book Value) 7,067.28
房產(書面計值)

MOVABLE PROPERTY:

動產

Inventory value 168,771.10
冊列值價

STORES (Inventory value):

材料項下

Main Store 77,532.43

總材料所

Police Department 4,912.16

巡務處

Goods in course of Manufacture 202.72

製造未完工物品

Stationery Stock 6,922.29

文具材料

89,569.60

PETTY CASH 1,239.00

零款現金

SUNDRY DEBTORS 74,311.19

零星欠戶

MUNICIPAL LOANS UNDERWRITING 29,924.69

工部局借款售價折扣

INVESTMENTS:

投資項下

Doris Prize 70.00

道禮士獎金

Fairchild Scholarship 500.00

費柴士捐助學費

Carter Scholarship 2,000.00

嘉德士捐助學費

Indian Police Savings Bank 500.00

印籍巡捕儲蓄銀行

Indian Police Deferred Pay 5,500.00

印籍巡捕延期薪俸

Passage Money 45,500.00

旅費

Crown Lessees' Fund 149,903.00

皇家租契用之存款

Superannuation Funds and Corporal Shen's Fund 111,000.00

年績金暨沈巡長遺族贍養費

For Appropriation 3,700.00

可撥用之數

318,673.00

ELECTRICITY DEPARTMENT:

電務處

Current Account Balance 777,707.16

流水賬結餘

WATER WORKS DEPARTMENT:

水道處

Current Account Balance 636,216.66

流水賬結餘

Taels 7,863,309.49
兩

We have examined the foregoing Accounts with the Books and Vouchers and certify same to be correct
上項賬目業經敝公司審核所有簿冊暨收據等均無錯誤
and in accordance therewith.
為此相應簽名為證

THOMSON & CO.,
湯生公司
Chartered Accountants,
Auditors.
查賬稽核員

GENERAL BUDGET ESTIMATES FOR 1928.

一九二八年預算總目

INCOME.

收入

	Tls.	Tls.
	兩	兩
LAND TAX.		
地畝捐		
On filled Land	264,851.00	
已填地		
On unfilled Land	13,172.00	
未填地		
	—————	278,023.00
RENTAL ASSESSMENT TAX.		
房產捐		
On assessed annual value of Property	290,715.00	
依據估定全年房產租值		
Less: Refunds	715.00	
減去: 退還之數		
	—————	290,000.00
BUND REVENUE.		
河壩收入		
Mooring Fees.		
擊船費		
Steamers	29,500.00	
輪船		
Lighters	1,900.00	
駁船		
Native Boats	600.00	
民船		
	—————	32,000.00
Bund Rent	16,200.00	
河壩租金		
Less: Expenses	1,125.00	
減去: 費用		
	—————	15,075.00
	—————	47,075.00
SWINGING BERTH RENT		4,000.00
轉頭船位租金		
SUBSIDIARY REVENUE.		
輔捐收入		
Licenses.		
執照捐		
Jinrickshas	42,500.00	
人力車		
Trolleys	23,500.00	
排子車		
Carts	11,400.00	
大車		
Wheelbarrows	30.00	
手車		
Carriages	2,000.00	
馬車		
Hotels	770.00	
旅館		
Dogs	480.00	
犬		
Pawnshops	80.00	
押當舖		
Bicycles	900.00	
自行車		
Motor Cars	18,000.00	
汽車		
	—————	99,660.00
	Forward Tals	99,660.00
	移後兩	619,098.00

Forward Taels 99,660.00 619,098.00
接前兩

<i>Market.</i>		
菜市		
Shops	6,000.00	
舖面		
Stalls	1,200.00	
攤子		
Hawkers	8,300.00	
小本營生		
	—————	15,500.00
Less: Expenses		800.00
減去: 費用		
		————— 14,700.00
<i>Town Hall.</i>		
戈登堂		
Hire of Hall	1,960.00	
賃用費		
Less: Expenses	1,460.00	
減去: 費用		
		————— 500.00
<i>Sundry Receipts.</i>		
零星收入		
Miscellaneous	16,040.00	
雜項		
Rent	12,420.00	
租金		
		————— 28,460.00
<i>Wharfage Dues.</i>		
碼頭捐		
Receipts	107,175.00	
收入		
Less: Expenses	4,675.00	
減去: 費用		
		————— 102,500.00
		————— 245,820.00
		————— 864,918.00

INTEREST-INTERDEPARTMENTAL.

各分處往來利息

Amounts recoverable.

From Electricity Department on \$660,000 @ 8%.....	52,800.00	
六十六萬兩之八厘年息可由電務處歸還之數		
„ Water Works „ „ \$630,000 @ 8%.....	50,400.00	
六十三萬兩之八厘年息可由水道處歸還之數		
	—————	103,200.00
		—————
		Taels. 968,118.00
		兩

EXPENDITURE.
支 出
General Executive.
總 務

	Tls. 兩	Tls. 兩
ADMINISTRATIVE SALARIES AND WAGES.		
管理人員俸給暨工資		
Salaries Foreign and Chinese	84,204.00	
華洋人員俸給		
Less: Recoverable from Electricity and Waterworks	26,000.00	
減去: 可由電務處暨水道處歸還之數		
	<hr/>	58,204.00
ADMINISTRATIVE GENERAL CHARGES.		
總務公費		
Miscellaneous	29,566.00	
雜項		
Less: Recoverable from Electricity and Waterworks	4,600.00	
減去: 可由電務處暨水道處歸還之數		
	<hr/>	24,966.00
MUNICIPAL OFFICES.		
工部局辦公處		
Sundry Expenses	4,340.00	
雜費		
Less: Recoverable	840.00	
減去: 可歸還之數		
	<hr/>	3,500.00
GRANTS IN AID.		
捐助項下		
Min Yuan	8,000.00	
民園		
Russian Hospital	100.00	
俄國醫院		
Pei Yang Hospital	100.00	
北洋醫院		
Recreation Ground Trustees	500.00	
體育場保管團		
	<hr/>	8,700.00
TIENTSIN BRITISH MUNICIPAL VOLUNTEER CORPS.		
駐津英工部局義勇隊		
Sundry Expenses	4,150.00	
雜費		
Cost of Erecting Revolver Range	1,180.00	
建設手鎗打靶場費用		
	<hr/>	5,330.00
MUNICIPAL LIBRARY.		
英工部局藏書樓		
Salaries	162.00	
薪俸		
Sundry Expenses	568.00	
雜費		
Grant	670.00	
協款		
	<hr/>	1,400.00
ISOLATION HOSPITAL.		
隔離病院		
Salaries	3,957.00	
薪俸		
Sundry Expenses	4,773.00	
雜費		
	<hr/>	8,730.00
Less: Grant from French Municipality	1,500.00	
減去: 法工部局協款		
Patients' Fees	2,800.00	
病人住院費		
	<hr/>	4,300.00
	<hr/>	4,430.00
	Forward Taels	106,530.00
	移後兩	

Forward Taels 106,530.00

接前兩

VICTORIA HOSPITAL.

維多利亞醫院

Salaries 9,304.00

薪俸

Sundry Expenses 11,376.00

雜費

20,680.00

Less: Patients' Fees 11,000.00

減去：病人住院費

9,680.00

MATERNITY HOME.

產婦調養院

Salaries 2,566.00

薪俸

Sundry Expenses 6,884.00

雜費

9,450.00

Less: Patients' Fees 4,450.00

減去：病人住院費

5,000.00

HEALTH DEPARTMENT.

衛生處

Health Officers' Fees 1,000.00

衛生醫官費

Sanitary Staff 2,954.00

衛生處職員

Sundry Expenses 1,964.00

雜費

5,918.00

Less: Earnings 718.00

減去：入款

5,200.00

CEMETERIES.

塋地項下

Canton Road:

廣東路

Grant to Ladies' Committee 600.00

捐助婦女委員會

Maintenance 150.00

保持費

Wages 75.00

工資

825.00

Race Course Road:

馬廠道

Grant to Ladies' Committee 210.00

捐助婦女委員會

Maintenance 150.00

保持費

Wages 185.00

工資

545.00

1,370.00

Less: Sale of Graves and Cremations 1,000.00

減去：售賣墳墓暨火葬費

370.00

Forward Taels 126,780.00

移後兩

Forward Taels 126,780.00
接前銀

TIENTSIN GRAMMAR SCHOOL.

天津英文學堂

Salaries 57,508.00

薪俸

Sundry Expenses 15,270.00

雜費

72,778.00

Less: Tuition Fees

減去：學費

26,390.00

46,388.00

TIENTSIN KUNG HSUEH.

天津公學

Salaries—for 1927 from Sept. 3,431.00

薪俸自上年九月起算

Salaries—for year 1928

本年薪俸

13,965.00

Sundry Expenses for 1927 from Sept. 2,097.00

雜費自上年九月起算

Sundry Expenses for year 1928

本年雜費

4,588.00

6,685.00

20,650.00

Less: Tuition fees—for 1927 from Sept. 585.00

減去：學費自上年九月起算

Tuition fees—for year 1928

本年學費

2,500.00

3,085.00

17,565.00

DEBENTURE TRUST.

債券保管項下

Appropriation of annual provision of \$230,000.00

每年應籌償之數計二十三萬兩

Interest on undermentioned Loans for 1928

下列各借款本年應付之利息

General Purposes Loan 1912 (Loan "B") 2,850.00

普通用途借款 "B" 字借款

" " " 1919 (Fire Water Service) 1,540.00

" " " 1920 (Investment Bank) 1,950.00

" " " 1921 (Investment Bank) 3,357.00

" " " 1921 (Investment Bank) 18,942.00

" " " 1921 (Electricity) 18,592.00

" " " 1921 18,592.00

" " " 1921 18,592.00

" " " 1921 18,592.00

" " " 1921 18,592.00

" " " 1922 2,800.00

" " " 1923 18,816.00

" " " 1923 (Dollar Loan) 8,330.00

" " " 1924 (Dollar Loan) 28,175.00

" " " 1924 28,175.00

" " " 1925 38,500.00

" " " 1926 29,050.00

" " " 1926 29,050.00

" " " 1926 29,050.00

" " " 1926 29,050.00

172,902.00

Forward Taels 172,902.00 190,733.00
移後兩

Forward Taels 172,902.00 190,733.00
接前銀

Redemption of Undermentioned Loans in 1928 as advertised

下列各借款業經登報聲明應於本年還本之數

General Purposes Loan 1912 (Loan "B")	2,500.00
普通用途借款 "B" 字借款	
" " " 1919 (Fire Water Service)	4,000.00
消防設備	
" " " 1920 (Investment Bank)	2,380.00
投資銀行	
" " " 1921 (Investment Bank)	3,500.00
同上	
" " " 1920 (Electricity)	21,700.00
電氣	
" " " 1921	27,100.00
" " " 1923 (Dollar Loan)	14,000.00
銀元借款	

75,180.00

Less: Portion of Filling Profits accrued to 31.12.27

減去：填地餘利之一部份截至
上年十二月三十一日止

18,082.00

57,098.00

230,000.00

INTEREST ON OVERDRAFT SAY \$70,000 @ 7%

透支約七萬兩之七厘年息

4,900.00

WEITZE CREEK RUNNING EXPENSE

墻子河維持費

500.00

CROWN LEASE RENEWAL RE-IMBURSEMENT

償還繼續皇家租契用款

14,360.00

RE-IMBURSEMENT TO H.B.M. CONSUL-GENERAL.

償還英總領事館為老租界

On Concession Lot No. 7

第七號地所納上項捐款之數

50.00

Taels. 440,543.00

銀

POLICE DEPARTMENT.**巡務處**

<i>Salaries</i> :—Police Force and Office Staff	96,068.00
巡務員役暨辦公室職員薪俸	
<i>General Sundries</i>	34,535.00
普通雜費	
	130,603.00
<i>Less</i> : Private Police Service	14,603.00
減去：住戶請派專職巡捕費用	
	<u>Taels. 116,000.00</u>

FIRE BRIGADE.**消防隊**

<i>Salaries</i> :—Foreign and Chinese	4,984.00
華洋人員薪俸	
<i>General Sundries</i>	6,503.00
普通雜費	
	<u>Taels. 11,487.00</u>

FIRE WATER SERVICE.**消防設備**

<i>Pumping Charges</i>	2,074.00
抽水費用	
<i>Tank, Tank House, and Distribution System</i>	855.00
水箱、水箱房暨輸水水管費用	
<i>Engineer's Expense</i> :	
工程師費用項下	
<i>Sundries</i>	84.00
雜費	
<i>Insurance</i>	72.00
保險費	
	<u>Taels. 3,085.00</u>
	兩

PUBLIC WORKS DEPARTMENT.

工程處

ORDINARY EXPENDITURE.

普通支出

Tls.
兩

BRIDGES :		
橋樑		
Maintenance		50.00
保持費		
BUND AND WHARVES :		
河壩暨碼頭		
Maintenance		150.00
保持費		
DYKES (FLOOD PROTECTION):		
土壩 (預防水災)		
Maintenance		50.00
保持費		
ENGINEER'S EXPENSES :		
工程師費用		
Salaries and Wages	73,112.00	
薪俸暨工資		
General Sundries	17,305.00	
普通雜費		
		90,417.00
LATRINES AND SLOP SHOOTS :		
便所暨穢水溝眼		
Maintenance		2,600.00
保持費		
MUNICIPAL BUILDINGS UPKEEP :		
工部局房產		
General Maintenance		4,230.00
普通保持費		
PLANT AND TOOLS :		
機件暨工具項下		
Maintenance and Running Expense	5,625.00	
保持暨經常費		
Annual Overhaul	625.00	
逐年修理		
Replacements	350.00	
購新補舊		
		6,600.00
PUBLIC INSTITUTIONS UPKEEP :		
公共院所保持費		
Isolation Hospital	900.00	
隔離病院		
Tientsin Grammar School	1,000.00	
天津英文學堂		
Victoria Hospital	1,000.00	
維多利亞醫院		
Market	1,000.00	
菜市		
		3,900.00
ROADS, PAVEMENTS, CURB AND DRAIN STONES AND SEWERS :		
馬路便道路邊石暨陰溝項下		
B.M.C., B.M.E., and S.E. Roads General Repairs.....	13,500.00	
老租界新租界內馬路普通修理費		
B.M.C., B.M.E. and S.E. Surface painting with asphaltum	5,000.00	
老租界新租界內馬路塗刷瀝青費		
E.M.E. Roads and Drains General Repairs	1,500.00	
推廣租界馬路暨水溝普通修理費		
E.M.E. Roads and Surface painting with asphaltum.....	8,000.00	
推廣租界馬路塗刷瀝青費		
		28,000.00
		Forward 135,997.00
		移後

	Tls. 兩
	Forward 135,997.00
	接前
Footpaths, B.M.C., B.M.E. and S.E.	1,500.00
老租界新租界便道項下	
Storm water drains, B.M.C., B.M.E. and S.E. General Repairs	800.00
老租界新租界暴雨水溝普通修理費	
Sewer Flushing and Cleaning	600.00
沖洗陰溝費用	
Motor Lorries: Fuel, Wages Stores	2,000.00
載重汽車用汽油工資暨材料	
Motor Lorries: Maintenance	2,500.00
載重汽車保持費	
Maintenance of roads, pavements, curb and drain stones and sewers in B.M. Areas	2,000.00
英租界馬路便道路邊石暨陰溝保持費	
	9,400.00
ROAD WIDENING	29,163.00
馬路加寬	
STREETS:	
馬路項下	
Lighting	21,800.00
路燈	
Scavenging, Cleaning Roads and Drains	9,000.00
清道沖洗馬路暨水溝	
Collecting Refuse	15,550.00
收斂垃圾	
Snow Removing	1,000.00
掃除積雪	
Signs	500.00
街名牌	
Watering and Sanding	8,270.00
灑水暨散沙	
	56,120.00
PARKS AND GARDENS	20,000.00
公園暨花園	
	Tael. 250,680.00
	兩

CAPITAL EXPENDITURE.

購置支出

STOCK AND STORES:	
材料存儲項下	
Public Works Department	9,250.00
工程處	
School	100.00
學堂	
Victoria Hospital	500.00
維多利亞醫院	
Secretariat and Accounts Department	1,000.00
秘書處暨會計處	
Police	3,000.00
巡務處	
Isolation Hospital	500.00
隔離病院	
Tientsin Kung Hsueh	1,000.00
天津公學	
Wellington Nursing Home	250.00
產婦調養院	
Fire Brigade	1,000.00
消防隊	
	Tael. 16,600.00
	兩

Land Account: Filling Council's Land in E.M.E. 27,000.00

地畝項下: 推廣租界內局有地填高費

BUILDINGS: NEW CONSTRUCTIONS AND ADDITIONS:

新建暨添蓋房產

Isolation Hospital 3,300.00

隔離病院

Wharfage Dues Office 750.00

碼頭捐公事房

Municipal Offices 450.00

工部局辦公處

Old Grammar School 2,000.00

天津英文學堂舊址

New School Building 80,000.00

新建天津英文學堂

Library verandah in concrete 1,200.00

藏書樓洋灰陽臺

Contingencies 5,000.00

臨時費用

Taels. 92,700.00

兩

SUMMARY.

總結

GENERAL CAPITAL EXPENDITURE:

普通購置支出

Stocks and Stores 16,600.00

材料存儲

Land Account: Filling Council's Land in E.M.E. 27,000.00

地畝項下: 推廣租界內局有地填高費

Buildings: New Constructions and Additions 92,700.00

新建暨添蓋房產

Taels. 136,300.00

兩

ELECTRICITY DEPARTMENT

一九二八年

INCOME.

收入

Sales to Private Light Consumers 2,688,000 units	376,320.00
售與用戶二百六十八萬八千電碼	
Sales to 1st Special Area 1,600,000 units	57,512.00
售與特別一區用電一百六十萬電碼	
Public Lighting 340,000 units	21,000.00
公用電燈三十四萬電碼	
Private Street Lighting	3,000.00
住戶自有道路電燈用電	
Sales of Light to B.M.C. Offices and Institutions 90,900 units	7,635.00
售與英工部局辦公處暨所屬處所用電九萬零九百電碼	
Power, 2,000,000 units	56,000.00
機器馬力用電二百萬電碼	
Cooking 450,000 units	11,025.00
用戶烹煮用電四十五萬電碼	
Heating 227,100 units	7,948.00
用戶暖氣用電二十二萬七千一百電碼	
Sundry Receipts	5,200.00
零星收入	

Taels. 545,640.00
兩

BUDGET FOR 1928.

電務處預算

EXPENDITURE.

支出

Generation Charges, Coal, Wages, etc.	103,280.00	
發電費用暨煤炭工資等		
Generation Plant :		
發電機件		
Repairs and Maintenance	8,700.00	
修理暨保持費		
Distribution Plant :		
分輸電機		
Repairs and Maintenance	15,600.00	
修理暨保持費		
Street Lighting Plant :		
路燈機件		
Repairs and Maintenance	3,600.00	
修理暨保持費		
Tools :		
工具		
Repairs and Maintenance	1,000.00	
修理暨保持費		
Plant on Hire :		
租出機件		
Repairs and Maintenance	2,000.00	
修理暨保持費		
Furniture and Fittings :		
器俱暨裝配零件		
Repairs and Maintenance	600.00	
修理暨保持費		
Management Charges :		
經理費		
Salaries and Wages	38,167.00	
薪俸暨工資		
Miscellaneous	12,900.00	
雜項		
		51,067.00
Administrative-General Executive		18,000.00
總務管理項下		
Accounts Department :		
會計處		
Salaries—Chinese	3,805.00	
華員薪俸		
Sundries	1,200.00	
零星費用		
		5,005.00
Interest 8% on Tls. 660,000		52,800.00
六十六萬兩之八厘年息		
Depreciation		77,265.00
折舊		
Sundry Additions of a Minor Nature		7,700.00
零星購置		
Showroom Expense		3,074.00
陳列室費用		
		349,691.00
Estimated Excess Income over Expenditure		195,949.00
預計收入超過支出之數		
		Taels. 545,640.00
		兩

CAPITAL EXPENDITURE.

購置支出

Buildings	4,100.00	
房產		
Generation Plant	12,300.00	
發電機件		
Distribution Plant	45,470.00	
分輸電機		
Street Lighting Plant	2,500.00	
路燈機件		
Plant on Hire	5,000.00	
備租機件		
Showroom Stock	2,000.00	
陳列室商品		
		Taels. 71,370.00
		兩

WATERWORKS DEPARTMENT

一九二八年

INCOME.

收入

Sales to Private Water Consumers	142,960.00
售與用戶水價	
Sales to 1st Special Area	47,760.00
售與特別一區水價	
Sales to Steamers	7,900.00
售與各輪船水價	
Sales to B.M.C. Offices and Institutions	9,380.00
售與英工部局辦公處暨所屬處所水價	
Rent of Quarters to Police and Sundries	1,800.00
巡務處租用舊產租金暨零星收入	

Forward Taels 209,800.00

移後兩

BUDGET FOR 1928.

水道處預算

EXPENDITURE.

支出

Forward Taels 209,800.00

Tls.
兩

PARKES ROAD STATION "A"

巴克斯路機廠“甲”號

Pumping Charges.

抽水費用

Running Expenses 24,095.00

經常費用

Repairs and Maintenance 1,100.00

修理暨保持費

25,195.00

Pipes and Valves Inside Works.

廠內水管暨節水門

Repairs and Maintenance 304.00

修理暨保持費

Artesian Well Reservoir Clear Water Tank and Pump Wells.

洋井蓄水池淨水箱暨水泵井

Running Expenses 452.00

經常費用

Repairs and Maintenance 835.00

修理暨保持費

1,287.00

Filter Beds.

濾水池

Running Expenses 654.00

經常費用

Repairs and Maintenance 100.00

修理暨保持費

754.00

Settling Tanks.

澄水池

Running Expenses 1,793.00

經常費用

Repairs and Maintenance 200.00

修理暨保持費

1,993.00

Buildings "A".

“甲”號機廠房屋

Repairs and Maintenance 1,135.00

修理暨保持費

30,668.00

DOUGLAS ROAD STATION "B"

達格拉司路機廠“乙”號

Pumping Charges.

抽水費用

Running Expenses 18,243.00

經常費用

Repairs and Maintenance 300.00

修理暨保持費用

18,543.00

Pipes and Valves Inside Works.

廠內水管暨節水門

Repairs and Maintenance 100.00

修理暨保持費

Buildings "B"

“乙”號機廠房屋

Repairs and Maintenance 430.00

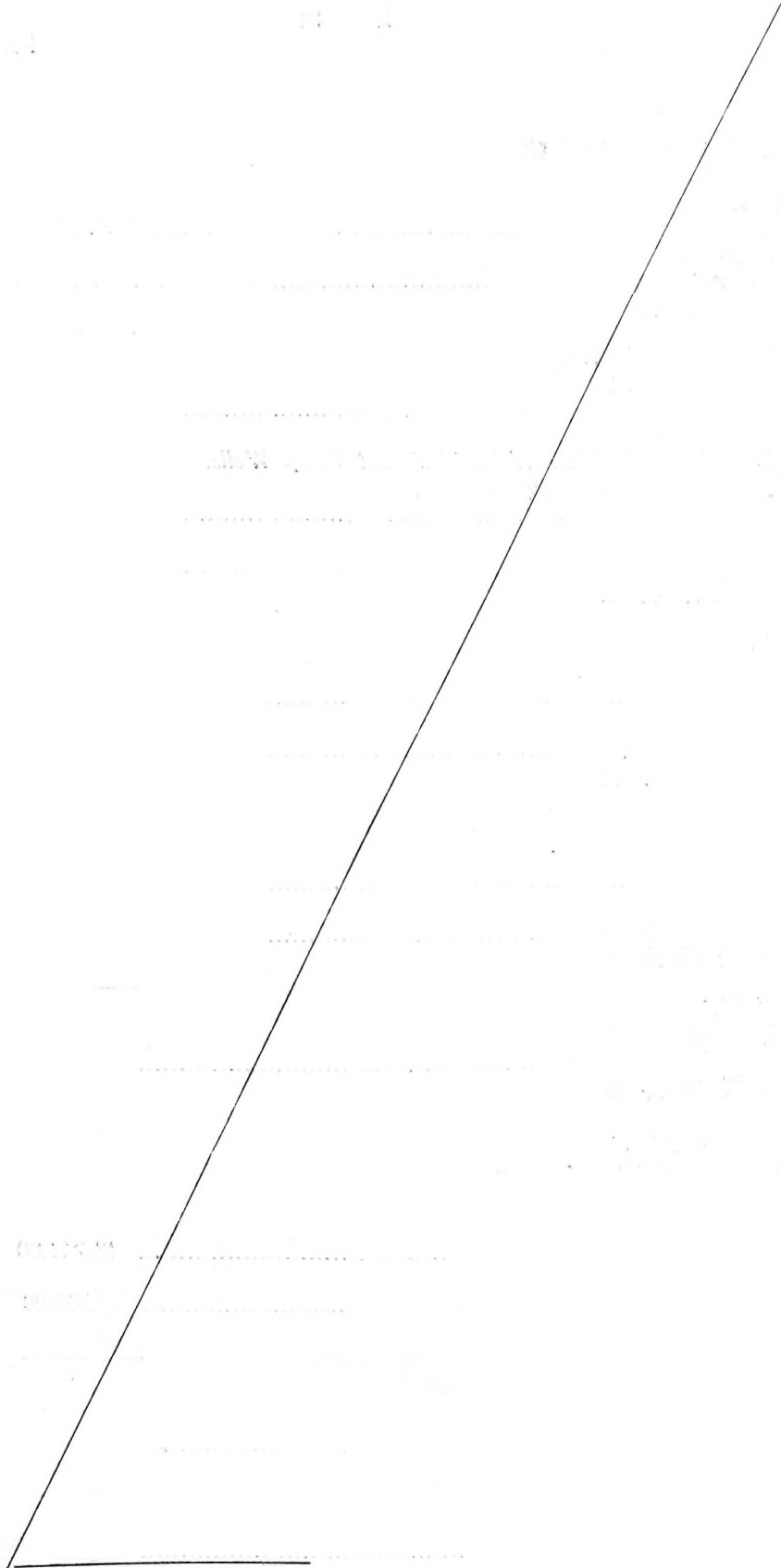
修理暨保持費

19,073.00

Forward Taels 49,741.00

移後兩

Forward Tael. 209,800.00
前接 兩



Tael. 209,800.00
兩

Forward Tael 49,741.00
接前兩

LONDON ROAD STATION "C"		
倫敦路機廠“丙”號		
Pumping Charges.		
抽水費用		
Running Expenses	9,084.00	
經常費用		
Repairs and Maintenance	250.00	
修理暨保持費		
		9,334.00
Pipes and Valves Inside Works.		
廠內水管暨節水門		
Repairs and Maintenance		50.00
修理暨保持費		
Buildings "C"		
“丙”號機廠房屋		
Repairs and Maintenance		150.00
修理暨保持費		
		9,534.00
MAINS, HYDRANTS AND SERVICE CONNECTION:		
總水管龍頭暨接水材料		
Repairs and Maintenance		5,701.00
修理暨保持費		
PLANT AND TOOLS:		
機件暨工具		
Repairs and Maintenance	300.00	
修理暨保持費		
Replacements	900.00	
購新補舊		
		1,200.00
PLANT ON LOAN:		
租用機件		
Repairs and Maintenance		978.00
修理暨保持費		
WATER SALES-PUBLIC AND STEAMER HYDRANTS		1,461.00
由公用龍頭暨碼頭龍頭售出水價		
ENGINEER'S EXPENSES:		
工程師費用		
Salaries—Foreign and Chinese	28,067.00	
華洋人員薪俸		
Sundries	7,527.00	
零星費用		
		35,594.00
ADMINISTRATIVE:		
管理項下		
General Executive		12,600.00
總務		
ACCOUNTS DEPARTMENT:		
會計處		
Salaries—Chinese	3,178.00	
華職員薪俸		
Sundries	700.00	
零星費用		
		3,878.00
SUNDRY ADDITIONS TO PLANT OF A MINOR NATURE		1,200.00
零星機件購置		
DEPRECIATION ACCOUNT		21,695.00
折舊		
INTEREST:		
\$630,000 @ 8%		50,400.00
六十三萬兩之八厘年息		
		193,982.00
ESTIMATED EXCESS INCOME OVER EXPENDITURE		15,818.00
預算收入超過支出之數		
		Tael. 209,800.00
		兩

CAPITAL EXPENDITURE.

購置支出

Mains and Hydrants	23,900.00
總水管暨水龍頭	
Service Connections	2,500.00
接水材料	
Plant on Loan—Meters	7,000.00
出租機件—水表	
Furniture, Fittings and Instruments	250.00
器具. 配置零件暨儀器	
Artesian Well Scheme.	
洋井計畫項下	
Parkes Road Station "A"	6,100.00
巴克斯路機廠“甲”號	
London Road Station "C"	23,115.00
倫敦路機廠“丙”號	
	29,215.00
	Tael\$ 62,865.00
	兩

SUMMARY OF BUDGETS FOR 1928.

本年預算總結

ORDINARY.	<i>Income</i>	<i>Expenditure</i>
普通項下	收入	支出
General Municipal Accounts	968,118.00	821,795.00
工部局總賬		
Electricity Department	545,640.00	349,691.00
電務處		
Waterworks Department	209,800.00	193,982.00
水道處		
Balance	—	358,090.00
結餘之數		
	<u>1,723,558.00</u>	<u>1,723,558.00</u>
CAPITAL EXPENDITURE.		
購置項下		
Balance from above	358,090.00	—
上列結餘		
General Capital Expenditure	—	136,300.00
普通購置支出		
Electricity Department	—	71,370.00
電務處		
Waterworks Department	—	62,865.00
水道處		
Balance	—	87,555.00
結餘之數		
	<u>358,090.00</u>	<u>358,090.00</u>
CASH POSITION.		
現金項下		
Overdraft 1.1.28		63,900.00
截至本年一月一日止透支之數		
Debenture Trustees—commitments		56,000.00
債券擔保—必須履行者		
Sundry Contracts—commitments		68,500.00
各種合同—必須履行者		
Balance from Capital Expenditure	87,555.00	
購置支出結餘		
Depreciation—Waterworks for 1928	21,695.00	
水道處本年折舊		
Depreciation—Electricity for 1928	77,265.00	
電務處本年折舊		
Passage Money Reserve	17,000.00	
旅費存儲		
Superannuation Fund Reserve	16,800.00	
年績金存儲		
Crown Lease Reserve	14,360.00	
償還皇家租契金存儲		
Interest on Trust Fund Bonds	21,900.00	
保管債券利息		
Stores in hand available for 1928.		
上存材料本年可用者		
Waterworks—Capital	10,000.00	
水道處購置項下		
Electricity—Capital	2,000.00	
電務處購置項下		
Public Works—Ordinary	10,000.00	
工程處普通項下		
	<u>22,000.00</u>	
Other sources	4,825.00	
其他項下		
Estimated proceeds from Sale of Land	105,000.00	
預計售賣地畝可得之價值		
Balance		200,000.00
結餘之數		
	<u>388,400.00</u>	<u>388,400.00</u>

PUBLIC WORKS DEPARTMENT—EXTRAORDINARY EXPENDITURE.

工程處特別支出

Above Balance	200,000.00
上列結餘之數	
Stores in hand 1927—available for 1928	50,000.00
上存材料本年可用者	
	Tael\$ 250,000.00
	兩

British Municipal Area.



I hereby give notice that, in accordance with Regulation IV of the Tientsin Municipal Regulations 1918, an Extraordinary General Meeting of Ratepayers will be held in Gordon Hall on Wednesday, May 11th, 1927, at 3.30 p.m.

Business: To consider a revised Budget for the current year in accordance with the resolution passed at the Annual General Meeting held on March 30th, 1927.

J. W. JAMIESON,
Consul-General

H.B.M. Consulate-General,
Tientsin, April 30th, 1927.

BRITISH MUNICIPAL AREA.

EXTRAORDINARY GENERAL MEETING OF ELECTORS.

Minutes of an Extraordinary General Meeting of Electors of the British Municipal Area held in Gorder Hall on Wednesday, May 11, 1927, at 3.30 p.m.

Sir James Jamieson, K.C.M.G. (H.B.M. Consul-General) presided and with him at the Council table were Mr. P. C. Young, C.B.E. (Chairman of the Council) Messrs. K. H. Chun, S. M. Chung, J. S. Chwang, Howard Payne, E. C. Peters, James Turner and W. J. Warmsley, Mr. J. R. Lyness (Secretary to the Council) and Mr. A. H. George (H.B.M. Vice-Consul) who acted as Secretary to the Meeting.

The following Electors were present:—

Messrs. Hollington K. Tong, Ho Li Tang Chin, Li Pau-shi, H. G. W. Woodhead, C.B.E., P. H. B. Kent, G. W. Fisk, L. H. Kent, W. T. L. Way, L. Samarcq, L. Mendelssohn, G. de Saint-Hubert, W. H. Howell, F. B. Rowe, J. F. Owen, T. N. Miller, W. Turner, F. A. Fairchild, L. R. Rees, I. Howell, D. Evans, S. H. Powell, T. L. Miller, Wu Jiu Pah, Sung Shao Tang, Wu Hsi Yuen, Li Chih Sheng, Shen Shao Lan, H. A. Fleet, W. V. Pennell, E. S. Rendall, H. W. H. Baker, L. A. L. Moore, Wu Peng Show, C. C. Yen, Shen Shao Ju, H. McClure Anderson, W. T. Greenland, Pien Su Cheng, H. F. Dyott, Wu Kuei Tang, Shih Yu Chi, Yung Kan Tang Liang, F. L. Evans, Dr. G. O'Neill, D. Christopherson, Li Wen Nung, H. H. Reed, Han Chia Shu, Pu Chung, Pu Jui, Shao Tseng, Tung Han Chen, P. C. King, Hu Han Ching, Chi Shan Tang Mu, Ching San Tang Liu, En Ching Tang Chao, Edwin Cook, Y. E. Chi, L. S. Shih, Chang Chen Fang, Hugh Mackenzie, Y. C. Wang, An Yu Tang Chiu Chi, E. C. Young, M. T. Liang, K. Y. Li, Y. H. Ku, A. M. Coekell, J. K. Chatham, F. A. Harris, Cheng Hsi, Chin Shao Ching, Feng Yeh Tong Chang, Huai Te Tang Ning, Cheng Yu Ching, C. H. Pien, J. McCann, R. C. Allen, R. Geyling, Mien Ku Tang, Ku Yu Tang, Yu Ching Tang, F. E. Parry, J. Daiton, J. R. Gilchrist, J. M. Dickinson, W. Laidlaw, P. S. Jameson, A. P. Richards, C. C. Norman, F. W. G. North and W. F. Ridler.

The notice convening the meeting having been read.

The CHAIRMAN OF COUNCIL said: You will remember that at the last annual general meeting you resolved, among other things, that if the incoming Council were unable to arrange for the financing of the proposed programme of works upon reasonable terms before the end of the month of April, a reduced Budget of expenditure should be framed and presented to an extraordinary general meeting of electors for their approval.

This meeting is called because, unhappily, the Council have found it quite impossible to arrange for the financing of the large programme of works which their original Budget envisaged. They feel, in fact, that in the present circumstances if they can get no help from outside it will be impossible for the Council to raise any money by borrowing, and it therefore becomes necessary to finance ourselves entirely from our own revenue. The Budget which has been presented to you has been based upon that assumption. I do not think it is necessary for me to detain you very long with explanations, but I should like, if you will follow me, to go through the Budget with you and point out what have been the main changes in the Budget as originally presented, and what has been the reason for them.

We will take first, if you please, the income side of our account. You will notice that there is some reduction of income contemplated, under the three first heads, Land Tax, Rental Assessment Tax, and Underdeveloped Land Tax. I would like to explain the reasons for them. We found, as a result of representations made to us that the assessment made in respect of unfilled land was likely to work somewhat unfairly. The Assessment Commissioners, in making their estimate of the value of such unfilled land, had assumed the filled value and left it to the Council to make such proposals as to the rate of taxation as would suitably adjust that valuation. We proposed, as you remember, only one quarter per cent. on unfilled land as against one per cent. on filled land, and it seemed to us that this was quite fair and reasonable. But the Chinese landowners pointed out to us (what is quite true) that when land is transferred they have to pay large fees, amounting to 5% or 6%, as the case may be, on the assessed value of the land. Our quarter per cent tax was perhaps a very unimportant matter, but the fact that landowners would have to pay a fee of 6% if they wanted to get rid of the land was a very important matter, and it seemed just and reasonable that the real value of the land as it stands unfilled should be taken. That was an argument which we found it impossible to resist, and the Assessment Commissioners agreeing with our point of view, they have reassessed all the unfilled land at its present market value as unfilled land.

Another point that was brought to our notice in connection with the difference between filled and unfilled land was this: We had taken all land which actually had been raised to the appropriate level as filled land. Now it was pointed out to us that it was physically impossible to build upon land which had only just been filled in and not had time to dry, and that therefore it was unjust for the first year that we should attempt to tax this on the same basis as land that had been filled and was ready for use. We were bound to agree that this was a reasonable argument, and therefore we propose that land should be considered as unfilled land until it has been filled for one full year and it has become possible to utilise it.

One further argument was made which affects the proposed revenues from the Underdeveloped Land Tax. It is that in the case of land which has been filled it is impracticable to bring it in a very short time up to the full average state of development of the rest of the Area. That we know in fact to be the case, and we propose therefore that land should not be taken into account for purposes of Underdeveloped Land Tax until it has been filled for three full years.

You will see that these changes make no very great alteration in the aggregate amount of revenue.

One other point affects the Rental Assessment Tax. I had to explain to you the last time I addressed you that if we were thrown back entirely on our own resources it would not be possible to carry out the full programme of road construction; to provide roads in all cases where houses had been built; that sewers would not be available for all houses; and that it was conceivable that even electric light and water would not be available.

Arising out of that, it was pointed out that it was unjust to charge the full Rental Assessment Tax if, through any circumstances, the person was deprived of these amenities which he had a right to have: We took this into account, and if circumstances prevent us from installing light we shall take off 2% of the Rental Assessment Tax on that account; if no water, a further 2%; if no sewers, another 2%, and if there are no adequate roads another 2%, leaving the person having no amenities at all to pay a mere 3% Rental Assessment Tax instead of the usual 11%.

All these deductions, of course, amount at present to a very small sum indeed, as you will see from an inspection of the comparative figures in the new Budget. But it is conceivable that later on the matter might become of somewhat greater importance.

These are the reasons, gentlemen, why the income now contemplated amounts to not more than Tls. 765,710, as against the original estimate of Tls. 786,440.

There is one other point which I wish to take this opportunity of placing before you, although it does not, strictly speaking, affect the amount of the Budget. I explained in another connection that the Chinese ratepayers have to pay very heavy transfer fees. Now you will understand that it makes no difference whatever in connection with our Budget or our taxation whether the assessment is higher or lower, and the rate of taxation lower or higher. For example, if we halve the assessments and put the Land Tax up to 2% instead of 1%, we should have exactly the same revenue. But you will see that a reduction by half of the assessment would materially affect the transfer fees. Now the point was made by several electors at the last meeting that the assessment is in point of fact somewhat higher than the present market value of the land. We explained, in reply to that, that we could not possibly contemplate any reduction of taxation. We want, on the other hand, if we reasonably can, to meet this point raised by the Chinese landowners in regard to the transfer fees, and what we propose is therefore—and I may say that this again has the approval of the Assessment Commissioners—that the assessments all round should be reduced by one-third, and that the Land Tax should be increased from 1% to 1½%. That leaves the Land Tax revenue exactly the same as before. Having reduced the assessment the transfer fees will obviously be correspondingly reduced. If you approve that proposal, besides passing the Budget, you should pass a further resolution authorising the Land Tax at 1½% on the revised assessment, to place the matter entirely in order.

Now I would like to turn to the expenditure side of the account. You will see that only a trifling reduction has been found possible under the heads of Administrative Expenses. On the other hand we have made very drastic cuts in the matter of Grants-in-Aid. We feel in fact that we must be just before we are generous and we have practically cut all these out except a small payment to the Pei Yang Hospital which we really make for services rendered in treating accident cases which the police take to them. A three thousand taels cut is made in the Volunteers. We have reduced the net expenditure on the Cemeteries to *nil*. It may perhaps be a somewhat ghoulish method of increasing one's revenues but we propose to make people pay for the graves what they actually cost in out of pocket expenses, leaving the net expenditure *nil*. There is a reduction of Taels 12,000 under interest, due to the fact that we are unable to borrow this year.

In the Police Department we have been into things very thoroughly and we find the best we can do without running any risk is to cut the tentative Budget by Taels 6,500.

The Public Works Department expenditure has been more drastically cut down. You will see that even under ordinary expenditure we have proposed a reduction of approximately Taels 37,000.

We will turn next to the Electricity Department Budget. You will see on the expenditure side of the account we have been able to make some reduction of Taels 5,000 and on the income side of the account we contemplate an increase of income of Taels 15,000 odd. We propose to secure that by charging twenty cents per unit instead of eighteen cents with effect from June 1st. The increase is a comparatively small one and when we come to the balancing of our Budget you will see we cannot balance unless we do make that small increased charge.

Now I should be obliged if you would turn to the summary of the Budgets for 1927 on the last page. You will see under the head of "Financial Summary" there what various items of expense we have to meet in addition to our ordinary expenditure. In the first place there is no less than Taels 140,000 of expenditure which pertains to 1926 but which could not be liquidated in that year. These are debts we must pay. Further there is the payment of Taels 23,000 from the Land Improvement Fund balance which we are bound to pay to the French in connection with the scheme for widening at the north end of Victoria Road. We have had to provide Taels 38,670 as sterling cover for those employees who have their superannuation funds kept on a sterling basis. Under the present circumstances the number of those employees tends to increase as they feel they have much more security in sterling despite the less rate of interest it offers. Store purchases amount to Taels 50,000 and payment for passages and so forth out of passage money reserve and superannuation fund payments on retirement we estimate to be Taels 16,000 further cash outlay.

On the other side, under the head "Reconciliation to the 31st December, 1927" you will see the cash we expect to have available in addition to our income. Depreciation, which is set aside on the Electricity Department and in the Waterworks Department, gives us Taels 79,000. We are not going to spend any of that by making good depreciation; it is reserved and we have the cash available to spend. Various Trust Funds to which payments are provided out of revenue will give us further cash amounting to Taels 50,000. We expect a saving at the end of the year of some Taels 40,000 owing to being unable to pay actual bills this year. We expect Taels 110,000 of net cash profit to come in from the filling of the Extra-mural Extension, and lastly the using of stores to the amount of Taels 50,400 assists the figure of expenditure on stores.

Now, Gentlemen, under the head "Extraordinary Expenditure" you will see Tael 154,000 put down as our expenditure on the Electricity Department. That is, as you are aware, expenditure to which we are absolutely committed. The plant has not only been ordered but is partly in this country and partly on the way out. It is useless leaving the sets on the Bund and we cannot get out of it. They are very badly required, for the existing sets can only just cope with the load at present. In the Waterworks we have a capital outlay of over Tael 100,000 in connection with contracts actually let in connection with the new artesian well scheme. Further in the Public Works Department there is a capital expenditure of Tael 71,890 which we cannot get away from. I may say that figure has been arrived at after providing for the entire closing down of work on the new School. We had contemplated spending Tael 140,000; we are going to spend Tael 50,000 and we must spend that because the contract is actually let. It will enable us to put up the windows and complete the roof and the building will have to stand in that way until we have money to complete it because we cannot find any from our revenue.

After providing for this absolutely unavoidable expenditure we have a balance left over of Tael 22,823 which you will see put down under "Roads and Bridges". The exact allocation of that sum you will find on page 6, so much for new sewers, drains, vent pipes, and the making up of ash roads in the E.M.E. The total does not come to exactly Tael 22,823 but the fact remains that this is all the balance we have to spend on these new works—works to which we are not absolutely committed.

That, Gentlemen, is the best we think we can do with the money at our disposal and with these remarks I move that the Revised Budget be passed.

Mr. PETERS. I beg to second the resolution.

Mr. SHEN SHAO-LAN (Compradore, Credit Foncier):—I should like to say a few words. We, the group of Chinese ratepayers, who recently petitioned His Majesty's Consul-General for an amendment of the assessed valuation of our properties fixed by the Assessment Commissioners, wish to express our appreciation of the action taken by the Council in calling the present meeting to consider and adopt certain amendments in respect of the Budget for 1927.

Before going into several matters which we wish to place before you gentlemen, we wish to express our sincere thanks to His Majesty's Consul-General for having so kindly consented to recommend to the Council that a fair adjustment be made in the matter of the rate at which properties should be taxed, as suggested by the Chairman of the Council, whom we also wish to thank.

We welcome Sir James Jamieson, because, on account of his long residence in this country and his knowledge of the Chinese language and the affairs of this country, we think that he will contribute very largely towards bringing about a better understanding and closer co-operation between the Foreigners and the Chinese, in the interests of both the residents of the Concession and the trade of the port.

In connection with the suggestion which the Chairman of the Council promised to submit for your consideration regarding the amendment, on several points, of the assessment and taxation of properties, which, if adopted, will particularly affect those situated in the undeveloped parts of the Extra Mural Extension Area, we wish again to call the special attention of the Assessment Commissioners to the fact that in many cases, the assessed values of land in the British Municipal Area is at present based on the market prices which prevailed at the time of the late boom. The sudden increase of these market prices which then took place was abnormal, due solely to the unsettled conditions which forced many wealthy Chinese to seek a refuge in the Concessions at any cost.

We cannot consider the assessment values based on such abnormal market prices as a fair standard for taxation, and although we have accepted to pay taxes on such a valuation in so far as developed land is concerned, it is with the understanding that whatever objections we had to accepting these assessment values have been for the time being removed solely by a desire to help the Council out of its present financial difficulties in the face of the present circumstances as brought to our attention at the last General Meeting.

We also wish to invite your attention to the matter of rental assessments.

For instance, the rentals which refugees are obliged to pay at a time of trouble cannot be taken as a basis for the assessment of rental taxes on properties occupied by permanent residents and business enterprises in the Concession.

It is known to everybody that the present depression in several lines of business makes it necessary that rental assessment should be readjusted carefully and fairly.

Landlords will also have to be reasonable in fixing their rents and not to increase them to an amount out of proportion to the means of the tenants. In other words, we strongly advise that property-owners should, at least for the time being, have in view the development of the Area as a whole, instead of their own immediate personal interests.

We take the opportunity of this Meeting at which our Chinese ratepayers are so largely represented, in fact, to an extent never known before, to suggest in the interests of all that there should be greater co-operation between our Chinese ratepayers and residents in the Area and the Council, for instance, by adopting the following suggestions:—

- (1) That all Regulations and Rules of the Council be translated into Chinese and duly published.
- (2) That we ourselves should take more interest in matters relating to the Area and bring to the attention of the Chinese members of the Council Committees such propositions as we may deem fair to make for the benefit of all concerned.
- (3) That the Chinese members of the Council Committees will, we hope, do all they can to bring about such improvements as we may propose, providing of course that the same are fair, reasonable and expedient.
- (4) That the customs of the Foreigners and Chinese being sometimes so different, the Concession Authorities should be considerate when dealing with the requests of Chinese landlords, merchants and residents in the Area, as, for instance, when permits of any kind are desired, or attention relating to the supply of electricity and water, necessary police assistance, etc., provided, of course, that these

requests are reasonable. In this connection, we would highly appreciate the same attention to the just requests of the Chinese residents by the members of the staff of the Council as that so courteously accorded to them hitherto by the Secretary of the Council, who assured us, at a meeting held with some of our friends at the British Consulate some days ago, that he would continue to do his best to straighten out such matters as may be brought to his attention.

If the suggestions we have made here are carried out, we think that they will contribute in a large measure to progress being made in the early development of the Area, besides strengthening the existing friendly relations among all concerned and increasing the confidence of the Chinese in the Council, which will certainly lead to greater prosperity for people of all classes residing and doing business in the Area.

We understand that the Chairman of the Municipal Council, Colonel Young is leaving for England to-night. On behalf of the Chinese ratepayers, we wish him "Bon voyage"!

Of late, Colonel Young has been so considerate of Chinese opinions in respect of the Administration of the Municipal Area that we hope that he will soon return to Tientsin to assist in ushering in a new era—the era of close co-operation between the Foreigners and the Chinese. (Applause.)

THE CHAIRMAN OF COUNCIL: I want to thank Mr. Shen very much indeed for the very kind words he has used about myself but I feel if I was to say very much more in reply to his speech our Chairman would rule me out of order. The business before us is the passing of the Budget and as far as I understand I don't think Mr. Shen wishes to propose any change in the Budget as presented.

Mr. BENBOW ROWE: Mr. Chairman, Colonel Young has told us that he has reduced the expenditure on the School from Taels 150,000 to Taels 50,000. He will only put the rafters on the roof and presumably the buildings will still not be of any use as a school. If that is the case, is it really necessary to expend that Taels 50,000 on the building? The buildings (I think there are three of them) walls only seem to be half erected. We have heard several times these buildings would be finished (I believe provisionally) in April. If the contractors have defaulted must the Council go on and pay them up their full contract? If they have been late in finishing building, could we abstain from completing the contract and come to a fair arrangement. If there is any material already ordered or delivered on the ground or any wages due it would be paid but not complete the very extensive and ambitious buildings at this time.

THE CHAIRMAN OF COUNCIL: In reply to Mr. Rowe I wish to explain that any delay there has been in the execution of the building contract is a thing of the past. The Council have been into that matter with the contractors and they were satisfied that the delay was entirely due to the difficulties of transportation, a matter over which the contractors had no control and they could not hold the contractors liable for the delay. The contract was accordingly extended and as it now stands it provides for an expenditure of Taels 50,000 in this year. A very great part of the work for which that provides has already been done and the Council were satisfied before they put it in the Budget that if they did what Mr. Rowe suggests it would cost them more out of pocket than what they can now save in cash outlay during the year. I can assure you the thing has been thoroughly examined, and apart from saving Taels 100,000, which is considerable, we do not think we can go further.

The Chairman then put the resolution which was carried unanimously.

THE CHAIRMAN OF COUNCIL: To make the point quite clear I should like to propose a further resolution that in consideration of the reduction by one-third of the assessment value, the land taxes should be levied at the rate of one and a half per cent.

Mr. PETERS: I beg to second that.

The resolution was carried unanimously.

THE CHAIRMAN: I should like to express my extreme gratification at seeing so many of our Chinese fellow-ratepayers here this evening. We appreciate very highly Mr. Shen's statement and the friendly feelings displayed. I can only regret at this, possibly the last ratepayers' meeting under this regime, that these gentlemen did not see fit to attend our meetings more frequently in the past but I hope that they will give the new regime the support they have promised to give the administration of this area, because it is only by the Chinese ratepayers themselves taking an intelligent interest in the affairs of the Concession that we can hope to carry on in the spirit of amity and good will for the benefit of all concerned.

One of the Chinese gentlemen present, a Mr. Tung, rose and passed a few remarks in Chinese, which Mr. Chwang was good enough to interpret. "This gentleman," said Mr. Chwang, "explained that he did not understand English. Therefore it was difficult for him to say whether he was in favour of or against the resolution. He was in the dark. He said it is the duty of the Chinese Councillors to interpret the whole thing, with which I disagree. However, I will do this as a favour for the first time—and the last."

Mr. Chwang also interpreted into English the remarks of Mr. Shen, spoken in Chinese for the benefit of the Chinese present, with which, he said, he agreed to the effect that it was no use to have any bad feeling among themselves, and that they ought to help each other. However, it was necessary to put things on a proper basis, and hereafter, if more meetings were held and if Chinese attended as they had done at that meeting, it would be necessary to get an interpreter.

THE CHAIRMAN OF COUNCIL: I want to take this opportunity of thanking the Consul-General not only for presiding at this meeting but for the very able and sympathetic way he has dealt with the large number of difficult and awkward questions in which our municipal affairs have been involved since he came here. We as Councillors very greatly appreciate the manner in which he has dealt with these matters and I feel sure all the electors would like to join me and the Council in thanking him. (Applause.)

THE CHAIRMAN: Colonel Young and Members of the British Municipal Council of Tientsin, I feel rather overwhelmed with, so to speak, the butter which has just been poured upon me because it is nothing but my duty to assist not only the Council of the British Concession but every British subject here. If I have in any manner been able to help things along I am, needless to say, very much gratified, but I want to thank you again for the way in which you have taken the remarks of the Chairman of the Council.

The meeting was then declared closed.

REVISED BUDGET ESTIMATES FOR 1927.
INCOME.

*Budget Estimates tentatively passed
by Electors on 30th March, 1927.*

Revised Budget Estimates.

LAND TAX.			
266,405.00	On filled Land	255,180.00	
17,775.00	On unfilled Land	15,120.00	
284,180.00			270,300.00
RENTAL ASSESSMENT TAX.			
199,424.00	On Assessed annual value of Property	196,826.00	
424.00	Less: Refunds	426.00	
199,000.00			196,400.00
UNDERDEVELOPED LAND TAX.			
34,250.00	On basis of 60% of average development		30,000.00
BUND REVENUE.			
<i>Mooring Fees.</i>			
27,000.00	Steamers	27,000.00	
1,700.00	Lighters	1,700.00	
800.00	Native Boats	800.00	
29,500.00			29,500.00
16,120.00	Bund Rent	16,120.00	
15,000.00	Less: Expenses	1,120.00	
44,500.00			15,000.00
			44,500.00
4,000.00	SWINGING BERTH RENT		4,000.00
SUBSIDIARY REVENUE			
<i>Licenses.</i>			
37,500.00	Jinrickshas	37,500.00	
22,500.00	Trolleys	22,500.00	
11,000.00	Carts	11,000.00	
50.00	Wheelbarrows	50.00	
2,300.00	Carriages	2,300.00	
840.00	Hotels	840.00	
450.00	Dogs	450.00	
60.00	Pawnshops	60.00	
16,300.00	Motor Cars	16,300.00	
91,000.00			91,000.00
<i>Market.</i>			
6,000.00	Shops	6,000.00	
1,200.00	Stalls	1,200.00	
7,800.00	Hawkers	7,800.00	
15,000.00			15,000.00
800.00	Less: Expenses	800.00	
14,200.00			14,200.00
<i>Town Hall.</i>			
2,000.00	Hire of Hall	2,000.00	
1,800.00	Less: Expenses	1,800.00	
200.00			200.00
<i>Sundry Receipts.</i>			
11,040.00	Miscellaneous	11,040.00	
14,070.00	Rent	14,070.00	
25,110.00			25,110.00
<i>Wharfage Dues.</i>			
94,235.00	Receipts	94,235.00	
4,235.00	Less: Expenses	4,235.00	
90,000.00			90,000.00
220,510.00			220,510.00
786,440.00			Tael. 765,710.00

EXPENDITURE.

General Executive.

Budget Estimates tentatively passed
by Electors on 30th March, 1927.

Revised Budget Estimates.

		ADMINISTRATIVE SALARIES AND WAGES :	
75,340.00	Salaries Foreign and Chinese	75,340.00	
25,000.00	Less : Recoverable from Electricity and Water works	25,000.00	
49,340.00	-----	-----	49,340.00
		ADMINISTRATIVE GENERAL CHARGES :	
29,270.00	Miscellaneous	27,705.00	
4,600.00	Less : Recoverable from Electricity and Water works	4,600.00	
24,670.00	-----	-----	23,105.00
		GRANTS IN AID	
2,000.00	Min Yuan	750.00	
500.00	Union Jack Club	—	
500.00	London Mission Hospital	—	
200.00	Temperance Society Soldiers' Club	—	
100.00	Pei Yang Hospital	100.00	
500.00	Recreation Ground Trustees.....	250.00	
300.00	Union Church	—	
300.00	Church of England	—	
4,400.00	-----	-----	1,100.00
9,000.00	TIENTSIN BRITISH MUNICIPAL VOLUNTEER CORPS	6,000.00	
500.00	WEITZE CREEK RUNNING EXPENSE	500.00	
14,360.00	CROWN LEASE RENEWAL RE-IMBURSEMENT	14,360.00	
		RE-IMBURSEMENT TO H.B.M. CONSUL-GENERAL :	
60.00	On Concession Lot No. 7.....	60.00	
		ISOLATION HOSPITAL :	
3,853.00	Salaries	3,853.00	
3,739.00	Sundry Expenses	3,739.00	
7,592.00	-----	-----	7,592.00
1,500.00	Less : Grant from French Municipality	1,500.00	
2,992.00	Patients' Fees.....	2,992.00	
4,492.00	-----	-----	4,492.00
3,100.00	-----	-----	3,100.00
4,000.00	MATERNITY HOME—NETT EXPENSES	4,000.00	
		VICTORIA HOSPITAL :	
10,304.00	Salaries	10,304.00	
12,853.00	Sundry Expenses	12,853.00	
23,157.00	-----	-----	23,157.00
9,257.00	Less : Patients Fees	9,257.00	
13,900.00	-----	-----	13,900.00
		TIENTSIN GRAMMAR SCHOOL :	
51,574.00	Salaries	51,574.00	
10,943.00	Sundry Expenses	10,943.00	
62,517.00	-----	-----	62,517.00
25,517.00	Less : Tuition Fess	25,517.00	
37,000.00	-----	-----	37,000.00
160,330.00	-----	-----	Forward Taels 152,465.00

163,330.00

Forward Taels 152,465.00

MUNICIPAL LIBRARY.

151.00	Salaries	151.00	
639.00	Sundry Expenses	639.00	
670.00	Grant	670.00	
1,460.00			1,460.00

HEALTH DEPARTMENT.

1,000.00	Health Officers' Fees	1,000.00	
2,755.00	Sanitary Staff	2,755.00	
1,927.00	Sundry Expenses	1,927.00	
5,682.00		5,682.00	
682.00	Less: Earnings	682.00	
5,000.00			5,000.00

CEMETERIES.

Canton Road.

600.00	Grant to Ladies Committee	600.00	
100.00	Maintenance	100.00	
75.00	Wages	75.00	
775.00		775.00	
45.00	Less: Sale of Graves		
730.00			

Race Course Road.

210.00	Grant to Ladies' Committee	210.00	
100.00	Maintenance	100.00	
185.00	Wages	185.00	
495.00		495.00	
	Less: Sale of Graves & Cremations		1,270.00
395.00			1,270.00
100.00			
830.00			

LOAN REDEMPTION.

4,000.00	1919 General Purposes Loan	4,000.00	
2,380.00	1920 " " "	2,380.00	
7,000.00	1921 " " "	7,000.00	
2,500.00	1922 " " "	2,500.00	
15,880.00			15,880.00

INTEREST.

2,962.00	B. Loan	2,962.00	
1,820.00	1919 General Purposes	1,820.00	
2,062.00	1920 " "	2,062.00	
20,160.00	1920 " "	20,160.00	
3,479.00	1921 " "	3,479.00	
21,000.00	1921 " "	21,000.00	
2,800.00	1922 " "	2,800.00	
9,800.00	1923 " "	9,800.00	
18,816.00	1923 " "	18,816.00	
28,175.00	1924 " "	28,175.00	
38,500.00	1925 " "	38,500.00	
29,050.00	1926 " "	29,050.00	
24,000.00	Interest on overdraft, trust funds and 1927 Loan ...	12,000.00	
202,624.00		190,624.00	

Less:—

52,000.00	(¥650,000) Cr. E.D. Interest	52,000.00	
	(¥482,000) " W.W. Interest ...	38,560.00	
	(¥180,000) " E.M.E. Filling ...	14,400.00	
104,960.00		104,960.00	
97,664.00			85,664.00
281,164.00			Taels 260,469.00

Police Department.

*Budget Estimates tentatively passed
by Electors on 30th March, 1927.*

		<i>Revised Budget Estimates.</i>
87,478.00	SALARIES :—Police Force and Office Staff	85,122.00
183.00	PASSAGES AND SICK LEAVE :—Indian Staff	183.00
32,550.00	GENERAL SUNDRIES	28,471.00
<u>120,211.00</u>		<u>113,776.00</u>
13,211.00	Less: Private Police Service	13,211.00
<u>107,000.00</u>		<u>Taels 100,565.00</u>

Fire Brigade.

4,693.00	SALARIES :—Foreign and Chinese	4,693.00
6,262.00	GENERAL SUNDRIES	6,262.00
<u>10,955.00</u>		<u>Taels 10,955.00</u>

Fire Water Service.**PUMPING CHARGES :**

<i>Pumping Plant :</i>			
1,964.00	Running Expenses	1,964.00	
300.00	Repairs and Maintenance	300.00	
<u>2,264.00</u>		<u>2,264.00</u>	

TANK, TANK HOUSE, AND DISTRIBUTION SYSTEM .

<i>Jetty and Intake Pipes :</i>			
500.00	Repairs and Maintenance	500.00	
<i>Tank and Tank House :</i>			
75.00	Repairs and Maintenance	75.00	
<i>Distribution System—Concrete Mains :</i>			
250.00	Repairs and Maintenance	250.00	
<i>Valves and Manholes :</i>			
50.00	Repairs and Maintenance	50.00	
<i>Hydrants :</i>			
150.00	Repairs and Maintenance	150.00	
<u>1,025.00</u>		<u>1,025.00</u>	
<i>Engincer's Expense :</i>			
73.00	Sundries	73.00	
72.00	Insurance	72.00	
<u>3,434.00</u>		<u>Taels. 3,434.00</u>	

ORDINARY EXPENDITURE.
Public Works Department.

*Budget Estimates tentatively passed
by Electors on 30th March, 1927.*

Revised Budget Estimates.

	BRIDGES :		
300.00	Maintenance		300.00
	BUND AND WHARVES :		
50.00	Maintenance	50.00	
4,400.00	Improvements	4,400.00	
4,450.00		4,450.00	
	CEMETERIES UPKEEP :		
2,000.00	Canton Road		100.00
	DYKES (FLOOD PROTECTION) :		
350.00	Maintenance		50.00
	ENGINEER'S EXPENSES :		
82,116.00	Salaries and Wages	74,200.00	
17,705.00	General Sundries	17,455.00	
99,821.00		91,655.00	
	LATRINES AND SLOP SHOOTS :		
2,600.00	Maintenance		2,600.00
	MUNICIPAL BUILDING UPKEEP :		
7,780.00	General Maintenance		5,000.00
	PLANT AND TOOLS :		
7,700.00	Maintenance and Running Expenses	7,700.00	
775.00	Annual Overhaul	775.00	
1,200.00	Replacements	1,200.00	
9,675.00		say 8,000.00	
	PUBLIC INSTITUTIONS UPKEEP :		
1,800.00	Isolation Hospital	900.00	
1,500.00	Tientsin Grammar School	750.00	
700.00	Gordon Hall	700.00	
1,240.00	Victoria Hospital	500.00	
2,000.00	Market	1,000.00	
7,240.00		3,850.00	
	ROADS, PAVEMENTS, CURB AND DRAIN STONES AND SEWERS :		
13,500.00	B.M.C., B.M.E. & S.E. Roads General Repairs	13,500.00	
5,000.00	B.M.C., B.M.E. & S.E. Surface painting with asphaltum	4,000.00	
1,500.00	E.M.E. Roads and Drains General Repairs	1,500.00	
8,000.00	E.M.E. Roads and Surface painting with asphaltum	5,000.00	
28,000.00		24,000.00	
1,500.00	Footpaths, B.M.C., B.M.E. & S.E.	1,500.00	
800.00	Storm water drains, B.M.C., B.M.E. & S.E. General Repairs	800.00	
600.00	Sewer Flushing and Cleaning	600.00	
2,000.00	Motor Lorries: Fuel, Wages Stores	2,000.00	
2,500.00	Motor Lorries: Maintenance	2,500.00	
2,500.00	Maintenance of roads, pavements, curb and drain stones and sewers in B.M. Areas	1,500.00	
37,900.00		say 30,000.00	
22,000.00	ROAD WIDENING		22,000.00
	STREETS :		
20,000.00	Lighting	20,000.00	
7,000.00	Scavenging, Cleaning Roads and Drains	7,000.00	
12,550.00	Collecting Refuse	12,550.00	
1,000.00	Snow Removing	5,100.00	
300.00	Signs	50.00	
7,380.00	Watering and Sanding	6,000.00	
48,230.00		50,700.00	
	TAKU ROAD :		
1,425.00	Maintenance	925.00	
22,725.00	PARKS AND GARDENS		10,000.00
266,496.00		Tael 229,630.00	

EXTRAORDINARY EXPENDITURE

*Budget Estimates tentatively passed
by Electors on 30th March, 1927.*

Revised Budget Estimates.

ROADS :		
547,100.00	Construction of new roads, sewers, curb and drain stones and pavements	—
10,000.00	Taku Road	—
	New Sewers—E.M.E.	17,000.00
	New Storm Water Drains, &c.—E.M.E.	500.00
	New Vent Pipes, &c.—B.M.A.	400.00
	Street Pot Gullies—New Style E.M.E.	500.00
	Pavements	1,600.00
	Making up Ash Roads in E.M.E.	10,000.00
BRIDGES :		
100.00	Improvement	—
557,200.00		Say Taels 22,823.00

CAPITAL EXPENDITURE.

STOCK AND STORES :		
33,050.00	Public Works Department	8,700.00
1,175.00	School	500.00
1,000.00	Victoria Hospital	500.00
2,500.00	Secretariat	1,500.00
4,925.00	Police	2,940.00
1,000.00	Isolation Hospital	1,000.00
43,650.00		Taels. 15,140.00

BUILDINGS :—NEW CONSTRUCTIONS AND ADDITIONS :

1,700.00	Isolation Hospital	1,700.00
750.00	Wharfage Dues Office	100.00
1,200.00	Gordon Hall	1,200.00
100.00	New Building	—
550.00	Staff Quarters	550.00
150,000.00	New School Building	50,000.00
700.00	Library	700.00
15,000.00	Public Latrines	—
25,000.00	Contingencies	2,500.00
195,000.00		Taels. 56,750.00

ELECTRICITY DEPARTMENT

*Budget Estimates tentatively passed
by Electors on 30th March, 1927.*

Revised Budget Estimates.

INCOME.

264,600.00	Sales to Private Light Consumers 2,100,000 units	280,000.00
42,730.00	Sales to 1st Special Area 1,150,000 units	42,730.00
17,866.00	Public Lighting 292,000 units	17,866.00
1,000.00	Private Street Lighting	1,000.00
7,300.00	Sales of Light to B.M.C. Offices and Institutions 89,000 units	7,300.00
42,000.00	Power, 1,500,000 units	42,000.00
9,800.00	Cooking 400,000 units	9,800.00
10,500.00	Heating 300,000 units	10,500.00
4,500.00	Sundry Receipts	4,500.00
400,296.00		Tael 415,696.00

BUDGET FOR 1927.

*Budget Estimates tentatively passed
by Electors on 30th March, 1927.*

Revised Budget Estimates.

EXPENDITURE.

78,650.00	GENERATION CHARGES, Coal, Wages, etc.	78,650.00
	GENERATION PLANT :	
7,300.00	Repairs and Maintenance	7,300.00
	DISTRIBUTION PLANT :	
11,850.00	Repairs and Maintenance	11,850.00
	STREET LIGHTING PLANT :	
3,000.00	Repairs and Maintenance	3,000.00
	TOOLS :	
1,000.00	Repairs and Maintenance	1,000.00
	PLANT ON HIRE :	
600.00	Repairs and Maintenance	600.00
	FURNITURE AND FITTINGS :	
500.00	Repairs and Maintenance	500.00
	MANAGEMENT CHARGES :	
30,850.00	Salaries and Wages	30,850.00
14,936.00	Miscellaneous	14,936.00
45,786.00	-----	45,786.00
18,000.00	ADMINISTRATIVE—General Executive	18,000.00
	ACCOUNTS DEPARTMENT :	
3,274.00	Salaries—Chinese	3,274.00
1,371.00	Sundries	1,371.00
4,645.00	-----	4,645.00
52,000.00	INTEREST 8% on Tls. 650,000	52,000.00
63,595.00	DEPRECIATION	63,595.00
8,000.00	SUNDRY ADDITIONS OF A MINOR NATURE	3,000.00
2,950.00	SHOWROOM EXPENSES	2,950.00
297,876.00	-----	Taels. 292,876.00

CAPITAL EXPENDITURE.

16,550.00	Buildings	6,000.00
132,840.00	Generation Plant	122,040.00
45,550.00	Distribution Plant	21,150.00
3,300.00	Street Lighting Plant	1,000.00
2,500.00	Tools	500.00
9,000.00	Plant on Hire	3,000.00
1,000.00	Instruments	200.00
1,800.00	Furniture and Fittings	500.00
600.00	Electric Clocks, etc.	—
2,000.00	Showroom Stock	—
215,140.00	-----	Taels. 154,390.00

WATERWORKS DEPARTMENT

*Budget Estimates tentatively passed
by Electors on 30th March, 1927.*

Revised Budget Estimates.

INCOME.

162,620.00	By Sale of Water	162,620.00
1,800.00	„ Rent of quarters to Police and Sundries	1,800.00
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164,420.00		Taels 164,420.00
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BUDGET FOR 1927.

*Budget Estimates tentatively passed
by Electors on 30th March, 1927.*

Revised Budget Estimates.

EXPENDITURE.

	PUMPING CHARGES :—		
37,390.00	Pumping Expenses	37,390.00	
2,020.00	Repairs and Maintenance	2,020.00	
39,410.00			39,410.00
	FILTER BEDS EXPENSE :		
1,100.00	Running Expenses	1,100.00	
125.00	Repairs and Maintenance	125.00	
1,225.00			1,225.00
	WATER TOWER EXPENSE :		
150.00	Repairs and Maintenance	150.00	
150.00			150.00
	SETTLING TANKS EXPENSE :		
3,670.00	Running Expenses	3,670.00	
200.00	Repairs and Maintenance	200.00	
3,870.00			3,870.00
	SEDIMENTATION BASINS AND CHANNEL EXPENSE :		
504.00	Running Expenses	504.00	
910.00	Repairs and Maintenance	910.00	
1,414.00			1,414.00
	MAINS, HYDRANTS AND SERVICE CONNECTION :		
5,525.00	Repairs and Maintenance		5,525.00
	BUILDINGS :		
1,025.00	Repairs and Maintenance		1,025.00
	PLANT AND TOOLS :		
200.00	Repairs and Maintenance	200.00	
450.00	Replacements	450.00	
650.00			650.00
	PLANT ON LOAN :		
915.00	Repairs and Maintenance		915.00
	ENGINEER'S EXPENSES :		
25,235.00	Salaries—Foreign and Chinese	25,235.00	
8,745.00	Sundries	8,745.00	
33,980.00			33,980.00
1,394.00	WATER SALES—Public and Steamer Hydrants		1,394.00
	ADMINISTRATIVE .		
12,600.00	General Executive		12,600.00
	ACCOUNTS DEPARTMENT :		
2,726.00	Salaries—Chinese	2,726.00	
872.00	Sundries	872.00	
3,598.00			3,598.00
250.00	SUNDRY ADDITIONS TO PLANT OF A MINOR NATURE		250.00
15,822.00	DEPRECIATION ACCOUNT		15,822.00
	INTEREST :		
38,560.00	₹482,000 @ 8%		38,560.00
160,388.00			160,388.00

CAPITAL EXPENDITURE.

61,880.00	Mains and Hydrants	39,505.00
3,500.00	Service Connections	3,500.00
7,000.00	Plant on Loan—Meters	7,000.00
250.00	Furniture, Fittings and Instruments	250.00
49,820.00	Artesian Well Machinery	49,820.00
122,450.00		Tael. 100,075.00

BUDGET ESTIMATES.**EXPENDITURE.**

ORDINARY :

<i>General Municipal Accounts :</i>		
General Executive—original estimates	281,164.00	
reduced by	20,695.00	
		260,469.00
Police Department—original estimates	107,000.00	
reduced by	6,435.00	
		100,565.00
Fire Brigade—original estimates		10,955.00
Fire Water Service—original estimates		3,434.00
Public Works—original estimates	246,496.00	
reduced by	26,866.00	
		219,630.00
Parks and Gardens—original estimates	20,000.00	
reduced by	10,000.00	
		10,000.00
		605,053.00
Electricity Department—original estimates	297,876.00	
reduced by	5,000.00	
		292,876.00
Waterworks Department—original estimates		160,388.00
		1,058,317.00
Balance		287,509.00
		<u>1,345,826.00</u>

EXTRAORDINARY :

Roads and Bridges—original estimates	557,200.00	
reduced by	534,377.00	
		22,823.00
Capital Expenditure—original estimates	238,650.00	
reduced by	166,760.00	
		71,890.00
Electricity Department—Capital—original estimates	215,140.00	
reduced by	60,750.00	
		154,390.00
Waterworks Department—Capital—original estimates	122,450.00	
reduced by	22,375.00	
		100,075.00

349,178.00

SUMMARY OF BUDGETS FOR 1927.

*Budget Estimates tentatively passed
by Electors on 30th March, 1927.*

Revised Budget Estimates.

ORDINARY :

<i>Income.</i>	<i>Expenditure.</i>		<i>Income.</i>	<i>Expenditure.</i>
786,440.00	669,049.00	General Municipal Accounts	765,710.00	605,053.00
400,296.00	297,876.00	Electricity Department	415,696.00	292,876.00
164,420.00	160,388.00	Waterworks Department	164,420.00	160,388.00
—	223,843.00	Balance	—	287,509.00
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1,351,156.00	1,351,156.00		1,345,826.00	1,345,826.00
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EXTRAORDINARY :

223,843.00	—	Balance from above	287,509.00	—
—	557,200.00	Roads and Bridges	—	22,823.00
—	238,650.00	Capital Expenditure	—	71,890.00
—	215,140.00	Electricity Department—Capital	—	154,390.00
—	122,450.00	Waterworks Department—Capital	—	100,075.00
909,597.00	—	Balance	61,669.00	—
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1,133,440.00	1,133,440.00		349,178.00	349,178.00
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FINANCIAL SUMMARY :

—	909,597.00	Excess Expenditure over Income for 1927	—	61,669.00
—	140,000.00	Contingent Liabilities Accounts 1926	—	140,000.00
—	28,000.00	Land Improvement Fund balance	—	23,078.00
—	—	Superannuation Sterling Cover	—	38,670.00
—	—	Store Purchase—for P.W.D. Extraordinary Ex- penditure—Roads.....	—	50,400.00
—	—	Payments—re-passage monies and superannuation on retirement	—	16,000.00
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	1,077,597.00			329,817.00
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RECONCILIATION TO 31ST DECEMBER, 1927 :

79,417.00	Depreciation	79,417.00	
120,186.00	Trust Funds	50,000.00	
40,000.00	Contingent Liabilities	40,000.00	
110,000.00	E.M.E. Funds (120,000 less 10,000)	110,000.00	
—	Stores in Hand per 31st December, 1926 for specific use in respect of 1927 budget	50,400.00	
727,994.00	Loan to cover Cash Expenditure	—	
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1,077,597.00		Tael 329,817.00	
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