

Translated by

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W 4765

Regulations, &c., of Hall of United Benevolence for the relief of widows, the support of aged, providing of coffins, burial-grounds, &c. From a Correspondent at Shánghái.

PREFACE: Since the spring of the 9th year of Kiáking, when this Institution was first established, one or two important affairs have arisen, which have in due order been attended to, such as the yearly estimate of the amount of subscriptions, and the superintendence of business, consequent upon the commencement (of the Institution), with the recording and publishing of the same in the form of a report, being a record of facts. Now especially (has this been done) since, if the amount of the contributions of those who delight in goodness are not periodically written down, there are not any means of accurately ascertaining the sum of receipts. The Institution professes to compassionate the widowed, and to minister to the aged by monthly distribution; to dispense coffins, and to give burial by timely assistance; and besides all this, there must absolutely be no deficiency for

the outlay on incidental expenses, repairs, &c. Should the amount of these not be put down in order, there cannot be any way of precisely estimating the amount of expenditure. The particulars of receipts and expenditure it is the object of this Report to detail.

Regulations of the Hall of United Benevolence.

Regulation 1st. The contributions solicited by this Institution, are made by the good and faithful who are willing and have the means of doing so. They are expended for the support of the living and the burial of the dead, and ought to be used economically. Now the superintendents and officers of the committee, are none of them to receive either salaries or food; and whatever may be the expenses of the committee meetings, they must be defrayed from their own resources. A mite or a farthing may not be taken from the public fund.

Reg. 2d. The regulations of our Institution appoint six superintendents, for the investigation of the whole: eight assistants, who are to divide between them the management of the four departments of the Institution, viz: the relief of widows, support of the aged, the distribution of coffins, and the burial of the dead, — two individuals attending to one department, in order to give weight to the fulfillment of the trust. If either be absent from circumstances, it is required that he select a trustworthy friend to supply his place.

Reg. 3d. As concerns the yearly directory of the Institution, in the superintendence of accounts, and the amount of receipts and expenditure, it is determined that the officers of each department shall hold it for a year alternately. Aim at integrity! Aim at caution! Let there be no intrigue!

Reg. 4th. On the 1st of each month all the officers must assemble in the hall, and reverently approach the shrine of Kwán shing-tí. When the prostrations are ended, they should examine the tickets of relief for widows, and support of the aged, distributing the money accordingly, and changing the tickets. The business of the preceding month should then be taken; the amount of receipts and outlay minutely examined and compared; clearly entered and arranged, and also recorded in the ledger. All should be earnest and diligent. Let none fear the inconvenience or fatigue of wind and rain.

Reg. 5th. The two departments for the relief of widows and support of the aged must only be extended to such as come under notice within the city of Shánghái, or its immediate vicinity. As regards the distant villages and stations it is difficult to make minute investigations; the receiving of any thence, is entirely prohibited, to the end that all imposition and vagrancy may be checked.

Reg. 6th. At the commencement of the Institution, there were not sufficient funds to meet the expenditure. The amount of income was but that of the outlay, and still there was risk of deficiency. The limit of the department for the support of the aged was one hundred individuals; that for the relief of widows, sixty individuals. Afterwards, when by the accumulation of interest there was an abundance, consultations were renewed regarding the extension of operations.

Mem. In the 8th month of the 15th year of Kiáking, ten individuals additional were admitted in the department for the relief of widows. In the 19th year there was again an increase of thirty persons. In the same year there was an increase of thirty persons in the department for the support of the aged.

Reg. 7th. At present the number received is fully enough. Hereafter, any coming under our notice, or bearing recommendations to the Institution must be entered by name upon the water-tablet, and wait until there be vacancies. These shall then be taken in succession, as it is disallowable for any to be pushed forward.

Reg. 8th. The subscriptions shall be divided into two heads, those of donations and annual contributions. The donations, comprising the sum total of occasional subscriptions; the annual contributions, the amount of such as are made yearly. Contributions are not to be solicited from the distant villages and hamlets, but only from such as voluntarily and unanimously subscribe within the city and its vicinity.

All those who love to do good and delight in imparting to others, shall come to the Institution and there write down their names and the amount of their subscriptions upon slips of paper, which shall be arranged and pasted on the tablet in the Hall, and also entered into the subscription register.

When the payments are received, the money shall be given over to, and laid up by, the yearly treasurers. In balancing the monthly accounts, if there be a surplus of 100 taels or upwards, there shall be a public consultation thereon, whether to put it out to interest in the purchase of a shop or of land. If on the receipt of a subscription, it be not immediately made known to the Institution, but privately taken away, the defrauder and his accomplices shall forthwith be sought out, and punished by a fine, double the amount of the sum taken.

Reg. 9th. Every year the amount of subscriptions, and names of subscribers, the income and outlay of funds, the names and surnames of the aged supported, and widows relieved, the coffins dispens-

ed with the burials, the respective numbers and amount, shall be recorded in the register, and at the end of the year a report shall be published and distributed in order to afford the means of investigation.

Reg. 10th. The domestic furniture and utensils of the Institution, no matter whether coarse or handsome, new or old, shall all be articles of indispensable utility, and must all be noted in the register. Breakages and damages occurring in the course of time, shall be replaced accordingly. There must not be any wilful destruction, or private loans; and should any things be missing they must be replaced by the managers of the Institution.

Reg. 11th. All members of the Society holding office in the Institution whether their duties be many or few, laborious or easy, should exercise singleness of purpose and sincerity of exertions, not allowing them to flag, with the lapse of time. They should not be diligent in the commencement, and negligent in the end. And if there be any subject requiring deliberation such must be consulted about in a general meeting. No one person may assume to himself the right of acting on his own judgment.

Reg. 12th. At the seasons when a general meeting is held for the arrangement of affairs, there must be neither jesting or idle conversation; but mutual encouragement to strenuous exertions. Let virtuous feelings be cherished and good actions performed. Thus time will not be wasted, and benefit be derived from mutual incentives.

Regulations of the department for the relief of widows.

Reg. 1st. The officers may each recommend such individuals as they are acquainted with, being widowed, without any means of support, and of deserving and old families. The surname and family name must be made known, with the age and place of abode, whether there be sons or daughters or not, and the respective ages of such children. All this must be plainly stated, and entered in the register, and monthly assistance to the amount of 700 cash be afforded. The tickets, being distributed in the preceding month, will on the 1st of every month be handed in and the money given out. If any deaths occur, such must be reported, the names erased from the list, and an extra three months allowance made for the purpose of assisting in the funeral expenses. Should any orphans be left upwards of 20 years of age, these, being able to gain a livelihood for themselves, shall not receive donations on any account.

Reg. 2d. The widows are sought out and recommended by the

officers. Should it be found out that individuals have for any length of time been re-married, or have other means of support, these must have been carelessly recommended without strict investigation. Therefore when the matter is brought to light those who recommended them shall be fined the whole amount that has been given as relief. If they shall expose the matter themselves, they must forfeit half of that sum.

Reg. 3d. If among the women there be any example of extraordinary chastity, or of extreme distress, attended with unusual circumstances, such as the supporting of relatives, or the comforting of orphans, thereby maintaining the family — and if there be no depreciatory accounts among the villagers and neighbors, then shall a particular statement of the case be made, in order to its being recorded, in preparation for the record of merit for the prefectures and districts, where it will be preserved, to the honor of chastity and filial piety.

Regulations of the department for the support of the aged.

Reg. 1st. The officers shall minutely investigate the particulars of cases, where the individuals are above 60 years of age, being most certainly poor, distressed and without means of support, maimed, or diseased and unable to seek a livelihood. The claims of such shall be admitted after a general consultation. The tickets shall then be given out, and on the 1st of every month taken in, and the money to the full amount of 600 cash dispensed. As before, the names of the persons recommending them shall be distinctly made known, so as to afford the means for examination and verification.

Reg. 2d. All the persons receiving support ought to behave with propriety, as is their duty. If there be any who transgress the regulations, the assistance rendered shall instantly cease. When an individual dies, the fact shall be made known and the name removed. The expenses of the burial shall be given to the amount of 1400 cash.

Reg. 3d. Heretofore there has only been this Institution in the city, but lately the custom-house officers have begun to dispense alms; and at present many of those recommended to our Institution have ~~and~~ relief at the custom-house. Of such there have been repeated examples and also of the daring assumption of the names of others, and similar abuses, used as pretexts by vagabonds for the getting of gain, whilst the poor, on the other side, are placed in a corner. Our officers must make most minute investigations and if there be

any unsatisfactory recommendations, those who have given them shall forfeit the amount that has been expended.

Regulations of the department for the dispensing of coffins.

Reg. 1st. The preparing of coffins for gratuitous distribution, was originally begun for the poor and desolate, who have not the means of supplying themselves with such. Aid shall not be given to such as have relatives able to supply every thing, but who from niggardly parsimony of their own means irregularly report them to the Institution. Cases of drowning, way-side deaths, and all such accidental mortalities, must be made known to the district magistrate for examination and evidence. It is not convenient that coffins should be immediately given to such, until all circumstances have been carefully inquired into. Avoid heedlessness!

Reg. 2d. If any of the respectable members forming this society are aware of poor families wherein death from sickness has taken place, and who most certainly have not the means of providing for the burial, let them give tickets to such, which being brought to the Institution, the coffins shall be given, and regardless of wind or rain, heat or cold, the acting officer shall in person repair to the house of mourning and make strict inquiries, in order to avoid imposition.

Reg. 3d. If there be any poor families, wherein death from sickness has occurred, and who are unknown to any members of the Institution, they are permitted to come themselves and report their place of abode, with the names and surnames of the relatives of the deceased to be filled in, on a ticket which they shall receive from the acting officer. Upon taking this ticket to the Institution the coffin shall be given to them.

Reg. 4th. As it has been customary since the 9th month of the 13th year of Kiá-king to dispense, with every coffin, 70 catties of lime, 30 catties of soil, and 30 sheets of coarse paper, this expenditure shall be defrayed by the interest of the thousand taels subscribed by Pih-ting of Ai-jih-kiu.

Regulations regarding the burial-ground.

Reg. 1st. The burial-ground of this Institution was purchased by the former magistrate of this city, Tang; who subscribed for it out of his own salary. It lies outside the north gate of our city in the Káitsz' yu, in the 4th ward of the 25th constabulary. It contains 36 máu, 5 fun, 9 lí, and 8 háu; and is surrounded by a ditch on all sides, in order to prevent encroachments, and to serve as a drain. From east to west the characters of the Tsientsz' Wán (or

Thousand character classic,) are arranged as marks or numbers, one character serving as a mark for one length. From north to south a bamboo stake is placed at every ten of these lengths. Every coffin being thus well separated, in order to facilitate inquiry, if hereafter the friends of the dead buried there, should be able to remove them elsewhere, which is allowable.

Reg. 2d. The first burial-ground being already full, and the whole number of coffins deposited there first and last exceeding 10,400 in the first year of Táukwáng, Yí, formerly magistrate of this city and since promoted, was the leader of a subscription to which he contributed of his own salary, and subsequently 41 máu, 7 fun, 9 lí, 4 háu of land were purchased in 'Twántsz' yü, in the 12th ward of the 25th constabulary outside the great south gate. At the entrance was erected a pavilion, and in conformity with the north burial ground, it was surrounded with a ditch and arranged by numbers, one character for a length; also from north to south at every ten lengths by a stone, and at each grave a small stone as memorial and to prevent confusion. The wages of the keeper were also the same.

In the 10th year of Táukwáng, Ping, formerly magistrate, and Shin acting magistrate, of this city, requested in a memorial that the southern field of 41 máu, 7 lí and 1 háu adjoining their boundary, which had been subsequently purchased by the Institution, should be entered in the Kwán-tsz' ward to pay the taxes. The ditch, and arrangement in numbers &c., are all according to the old regulation.

Reg. 3d. Every year at the two festivals of the Tsing Ming and Hiá Yuen, in pursuance of an order from the district magistrate, all the unowned coffins which have long lain in unoccupied houses, and corners, temples or monasteries, in every direction and from the four quarters, shall be collected by the neighbors, who assembling with the constable shall report to the officers of the Institution, and at the same time carry such to the burial-ground, where all necessary expenses shall be defrayed from our funds.

Reg. 4th. Two men are to be appointed as keepers of the burial-ground. Their monthly wages each shall be 1680 cash. The three-roomed, one-storied house on the east of the Yuen Sháng pavilion shall be given to them as a residence. All dead bodies brought in coffins to the burial-ground, shall be reported to the officers, and the number of the ticket put on the register. The interment shall take place immediately on the arrival in due order according to the ticket. The earth shall be piled in a heap in order, to avoid any damage from excessive wet. With every coffin, shall be given 140 cash for the

expense of interment; with a child's coffin 70, and jars for the bones 30 cash. Not a cash shall be taken from the family of the deceased.

Reg. 5th. Whenever there be accidental road-side deaths, or by drowning, whether within or without the city, there being no relatives to bury the dead body, the name and surname being also unknown, and it having been ascertained that the death originated from no other cause, it is permitted that the constable go to the institution and receive a coffin, with 4800 cash for the expenses of the shroud and the erection of a temporary shed over the body. It is forbidden that the constable or other such officers, should extort any thing from the neighbors about the place of death.

In the 11th year of Kiáking, we petitioned the magistrate to make a representation to the superior officers of this case, which was accordingly permitted and put on record, and the edict engraved on a stone tablet.

Regulations for the supply of water in cases of fire.

Reg. 1st. The officers of the Institution have appointed 11 stations, at each of which shall be kept in readiness 10 pairs of water buckets, with ten carrying poles, viz.

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|-----------------------------------|----------------------------------|
| 1st. Great tranquillity Lane. | 9th. The western parade ground |
| 2d. The large jetty. | bridge. |
| 3d. The crooked corner. | 10th. The southern parade ground |
| 4th. The Kiáu family Brook. | bridge. |
| 5th. The western Yáu family Lane. | 11th. |
| 6th. | 12th. The merchant's street. |
| 7th. The fragrant flower bridge. | 13th. The crooked street. |
| 8th. The small bridge. | |

Reg. 2d. In each station of our Institution there shall be 12 lanterns, 10 round badges, and 300 bamboo billets, 12 marked coats, and 1 billet bag. In each shall be ten hired coolies with one head-man, entrusted with the control. Upon report of fire, these shall repair to the station and receive from the officer the lanterns and clothes, immediately take up ten loads of water, and with ten other men each carrying a lantern, who shall be called in to assist, and the 300 bamboo billets, all repair to the place of danger. It is immaterial to what place the water-engines belong, they shall be straightway taken and filled, and the coolies shall carry water from the nearest and most convenient places, and keep up the supply in constant succession. For every load one bamboo-billet shall be given, and these shall be paid for according to the ease or difficulty with which they are obtained, and the distance whence carried. The next day all shall assemble at the hall of the Institution, where in a

meeting shall be determined the amount which shall be defrayed from the public funds. The managers shall themselves subscribe for the candles used in the lanterns.

Reg. 3d. Of the ten men at each station who are called in to assist, two shall remain by the engines attending solely to the giving out of the billets, who shall direct the pouring in of the water, two shall remain at the places whence the water is carried, and four shall accompany the coolies backwards and forwards to hasten them on their way. When they give out the billets it must merely be the men employed at the same station as themselves, and then only upon the emptying of the bucket. No regard must be paid by them to those of other stations. If there be any good and faithful individuals who send aid from their own resources let them suit their own convenience as it does not concern our Institution.

Reg. 4th. For the first supply of water which leaves the station 100 cash shall be given to each bearer, it is immaterial whether the distance be great or small, and whether the water be made use of or not. At the close of the year the superintendents shall give to the water-carriers of each station the sum of 1632 cash for an entertainment, the expense of which shall be defrayed from the public funds.

Reg. 5th. The lanterns, badges, billets, and marked clothes, shall be prepared by the Institution and given out, being all marked with the number of the station, in order to facilitate the reclaiming of them. In order to provide against cold each station shall receive from the wadded clothes dispensary, ten padded jackets for the water-carriers.

Reg. 6th. We are aware that the lanterns and tickets thus provided by our Institution may not be made use of, still none of the officers may lend them out for any other purpose. When in the course of time losses occur, let such be reported and the deficiencies supplied.

Reg. 7th. The ten men called in to assist in the giving out of the billets, the carrying of the lanterns for the coolies, &c., may not on any account whatever carry and remove articles for any one, as it would involve their leaving the place of importance (in danger). Let each one restrain himself, and not create disturbance by giving loose to his tongue.

Reg. 8th. When there is a rumor of fire it is essential that the truth of it be inquired into that no needless alarm may be given.

Additional regulations.

Reg. 1st. The badges which are given out at each station are

to mark the number of coolies who start, and must be given out at the outset. This is in order to render it more convenient on the following day, when taking in the billets, to give to the right coolies the 100 cash for the first load. If these men merely had the small billets, it is to be feared that confusion would arise, and there be no means of ascertaining the rights of the case.

Reg. 2d. Since mistakes are made even in the day time in giving out the billets, how much more difficult it must be to distinguish rightly the station-marks on the clothes in the night-time. We have therefore determined, that if the place of the fire be in streets running from north to south, those who give out the billets shall collect the coolies of 4 or 5 stations into one body, and shall give out the billets according as their course lies from N. to S. or S. to N. It being then needless to distinguish the station-mark. Having thus combined 4 or 5 stations into one body, each set will then consist of at least 15 or 16 men. Of the men who give out the billets 4 or 5 will be a sufficient number, and the remainder may be variously employed in the care of the engines, and guarding against the overturning or throwing away of the water by the way, or at the place whence the water is taken. Each one should hold in his hand a long bamboo with a station lantern suspended from it, for convenience in recognition. If the fire be in streets running from east to west then the coolies can in like manner be distinguished by that direction of their course.

Reg. 3d. The officers who first reach the place of the fire, shall forthwith give out the billets to the coolies, and when they whose business it is to do so, arrive, they shall previously consult those who first arrived, that they may distinguish between those coolies who have and those who have not yet received the billets, lest they should give again to those who have already received them.

Reg. 4th. In the night time the station lantern serves as a mark, to all employed by the Institution, and when seen by soldiers or policemen, they will of course be allowed to pass on without obstruction. In the day the long bamboo-billet will answer this purpose, and none will retard their coming or going.

*The names and surnames of the officers of the Institution
for the 23d year of Táukwáng (1843).*

General superintendents or managers (six names are here given).

Officers of the department for the relief of widows (two names).

Do. for support of aged (three names).

Do. for dispensing of coffins (two names).

Do. for care of burying-ground (two names).

Do. for care of drains (one name).

Do. for conducting of burials (two names).

Do. for charge of registers (one name).

Account of contributions by the good and faithful who are pleased to subscribe, for the 23d year of Táukwáng.

	Cash.	Cash.
List, &c., by the proprietors of		15,000
the cloth shops.....	52,500	15,000
By for the purchase of cof-		1,920
fins.....	20,000	19,250
.....	15,000	17,700
.....	15,000	
	Total amt. of above sub.	171,370

Annual subscriptions for the 23d year of Táukwáng.

(The names of the subscribers are all individually given here.)

100,000	100,000	10,000	50,000
100,000	20,000	10,000	40,000
100,000	20,000	20,000	88,400
120,000	20,000	100,000	
	Total		898,400

INTRODUCTION

To a call for a liberal subscription for the voluntary ten-cash coffin tickets.

The Institution of the Tung-jin táng in our city comprises the four departments of relief for widows, &c.: of these the one for the dispensing of coffins can have no fixed yearly account. At the commencement of this Institution, fearing lest resources should not be sufficient and anxious lest distress should arise, we came to a determination to adopt the same measures as those used by the Súchau, Ki-shin táng, and the Sung-kiáng tung-shen táng, for the supply of coffins by the voluntary 10 cash tickets. We extensively exhorted the good and worthy to take from one to ten of these, according as they felt pleased to assist, but without constraint, so that for each coffin given away they might contribute towards it ten cash for every 10 cash ticket held.

Receipts are to be made out at the Institution stating the number of the coffin, with the day, month, and year in which given out. These should be carried round by an officer and the cash collected accordingly. Thus the small sums will soon amount to a large aggregate. To those who loosen their purse strings, the sum will be very small; and those whom we would assist may rely on there being no deficiency of the means of doing so. Two registers were prepared, distinguished as the 1st and 2d registers. The coffins given out when marked

as No. 1 are supplied from tickets collected within the city. Those with No. 2. from collections without the city. Hence there will be a constant succession of subscription and assistance, extending onwards as a flowing stream, arising indeed from the benevolence of those worthy individuals who delight in goodness and the merit of which truly cannot be limited.

We, the superintendents of the Tung-jin táng make this public statement and beg that those who are anxious to afford their assistance will plainly state their names and places of residence, with the number of tickets, when it shall be entered in the books, in order to facilitate the giving out of the tickets, and bringing in of their products.

We respectfully state that the coffins which have for several years been buried in the south burial-ground of the Tung-jin táng, have from age and the action of the wind and rain been destroyed and worn, and the soil gradually wasting and becoming thin. And wherever there is any accumulation of water, the white bones are soaked, and those who see it are grieved indeed. We cannot on any account delay increasing the supply of soil and the raising of the mounds. But of late years the demands upon the contributions have been numerous, and have rendered it difficult to supply this necessary aid. More especially, as the number of coffins there deposited exceed 11,000, and the labour of carrying soil, and raising the mounds is not a small affair. We have therefore taken into consideration, that the 10 cash coffin tickets both of the 1st and 2d register, though nominally 10 cash tickets in point of fact only brought in 5 cash each, and have accordingly determined to intreat all the good and faithful to pay in full 10 cash for every ticket whether of the 1st and 2d register, beginning from the sixth month of this year. Thus may the accumulation of little become much towards the effecting of this object. We are happy that lately the coffins given out have not been numerous, and it will therefore now be easy for the good and the faithful to open their purses. If hereafter the number of deaths should be greater we can then come to the determination of putting a stop to it, and resume the old custom of 5 cash per ticket. The sum spent in this charity is very small, but the merit is very great. We anticipate that all the worthy individuals we address will most gladly assent to this proposition on our statement.

In the 7th month of the 17th year of Táukwáng.

Statement by the superintendents of Tung-jin táng.

Total amount of the 10 cash coffin tickets willingly subscribed for by the good and faithful within and without the city, for the 23d year of Táukwáng.

Mem. Commencing on the 4th day of the 1st month of this year, with No. 6,016 and ending on the 10th day of the 12th month of this year with No. 4,190, the total number of registered coffins given out is 175.

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List of subscribers (names originally stated).

No. of tickets.		No. of tickets.	
9 for ten tickets each,.....	90	12 for four tickets each,.....	48
1 for eight tickets,.....	8	10 for three tickets each,.....	30
1 for seven tickets,.....	7	71 for two tickets each,.....	142
1 for six tickets,.....	9	136 for one each,.....	136
12 for five tickets each,.....	60		527

Cash.

Every 10 cash ticket bringing in 1,750 cash, the amount is..... 922,250

Irregular subscriptions,..... 19,770

Sum total of cash receipts by ten cash coffin tickets,..... 942,020

*Origin of the regular subscription of the guild
of Bean Merchants.*

The worthy scholars and inhabitants of Shánghái, in consequence of the subscription purchase of the free burial-ground by Tang, the former magistrate of this city, agreed upon adopting the name of the Tung-jin-táng (or United Benevolence Hall) and with noble elevation of mind purchased several halls and rooms for a public place of the Institution. At the commencement in the 9th year of Kiáking, it was determined to do good by the effecting of four objects. The sphere of United Benevolence is very wide, and it is difficult to say where it should begin and where end. As it is, the support of the aged, relief of widows, with the procuring of coffins and burial, are four objects affecting the greatest amount of misery of the living or the dead, and which are also most striking to the eye and wounding to the heart. It is therefore imperative, that with unremitting efforts these should be made their first business. But for such an undertaking the necessary expenditure is very large. Benevolent purposes should be universally upheld. We, of this branch of trade, therefore, fearful, lest at any time our resources for subscriptions should be limited conceived that nothing could be better than to subscribe a small sum according to the supply of the commodity, which would be a plan for the perpetuating of a continual contribution. We accordingly came to a public determination, that from the middle of the 1st month of the present year, with the exception of rice, every description of bean, wheat, pulse, &c, should for every 100 peculs pay a subscription of 14 cash, and the bean-cakes 7 cash for every 100 peculs. This subscription to be paid into the hands of the

monthly treasurer, according to the monthly supply of the trade, for the public fund of the Tung-jin táng. There may not be the slightest concealment or diminution, which would at once destroy the invariable principle of right on which we wish to act, and if any discovery of fraud should hereafter take place, it is determined that a heavy fine and forfeiture shall be the penalty.

But as our trade has been gradually flourishing and the objects of the Institution demand of us to supply the deficiency from our surplus, and since also the operations of the Institution are daily extending, it is our humble opinion that the promotion of good and bestowal of blessing tends to increase the prosperity of our trade, and the amount of our monthly subscription is distinctly stated as follows.

By unanimous and public agreement in the 8th month of the 20th year of Kiákíng (A. D. 1791) we lay on every 100 peculs of pulse 25 cash, and on every 200 peculs of the bean-cake 25 cash.

*Amount of subscriptions from the guild of Bean merchants
for the 23d year of Táukwáng.*

(The names of 78 shops and their respective subscriptions are here given. The amount of the subscriptions varies very gradually from the sum of 63,541 cash to 30 cash.)

	Cash.
Sum total of subscriptions,.....	628,648.
Subtract loss on dollars,.....	2,160.
Total of receipts,.....	<u>626,488.</u>

At the establishment of the Institution in the 9th year of Kiákíng, it comprised the four departments of relief of widows, support of aged, dispensing of coffins, and burial. They were afterwards extended by the support of a free-school, a fund for sparing animal life, the supply of water-buckets and padded clothes, for assisting in cases of fire, funeral expenses, the relief of starving strangers, way-side deaths, and casualties by drowning, all involving a great expenditure. We have been constantly favored, worthy gentlemen, by your donations, annual subscriptions and contributions, besides the voluntary 10 cash coffin tickets, voluntary vagrant tickets, and voluntary padded coat tickets; you have opened your purses and cheerfully aided the effecting of all these objects. In the first month of the present year, our magistrate opened a Refuge for the board and lodging of destitute, sick, and infirm. This necessarily involved us in a large amount of expenditure and the income was not sufficient to meet the outlay. We have been led to consider how that which is raised by many, is easily supported, and how the joining of many small pieces, will soon

make a whole skin. Therefore, as at our instance, the honorable guild of the bean merchants increased their voluntary impost, we respectfully solicit the honorable guilds of the cloth merchants here and in the south district of Tsz' kí in Chehkiáng, to follow the same plan pursued by the bean merchants and to send us in a regular subscription. Thus by consentaneous assistance to so worthy an object it will be perpetuated.

The earnest and respectful address of the superintendents of the Tung-jin táng.

The guild of the bean merchants subscribe

on each 100 peculs of pulse,..... 25 Cash.

on each 200 peculs of bean-cake,..... 25 „

The guild of bean merchants of Tsz' kí subscribe of current value

100 peculs of pulse 2 fun 5 lí

200 do. bean-cake 2 fun 5 lí

The guild of cloth merchants subscribe on every bale ten cash.

The guild of cloth merchants of Tsung-ming, both the shop keepers and the travelers, pay 5 cash on each bale.

The guild of money changers pay in a monthly subscription.

The guild of seed-cotton merchants subscribe on each large bale 2 cash, on each small bale 1½ cash.

The guild of the cleansed cotton merchants pay in a monthly subscription.

*Subscriptions from the guild of cloth merchants for
the 23d year of Táu kwáng.*

Cash,	Cash,	Cash,	Cash,	Cash,	Cash,
42,550	39,290	9,100	2,600	3,200	2,600
32,200	12,350	8,800	2,600	1,820	1,540
6,500	6,500	5,200	1,200	1,830	1,300
5,200	5,200	5,200	Total of above		222,120
4,550	5,200	5,200	Sub. loss on dollars		1,910
3,900	3,900	2,600	Sum total		220,210

*Subscriptions from the pulse, bean-cake and salt-pork merchants
for the 23d year of Táu kwáng.*

(The names of the shops are all given in the original; the subscriptions are put down in liáng, tsien, fun, and lí, i. e. *taels, mace, candareens, cash.*)

<i>t.</i>	<i>m.</i>	<i>c.</i>	<i>c.</i>	<i>t.</i>	<i>m.</i>	<i>c.</i>	<i>c.</i>	<i>t.</i>	<i>m.</i>	<i>c.</i>	<i>c.</i>	<i>t.</i>	<i>m.</i>	<i>e.</i>	<i>c.</i>
31	2	5	0	4	6	4	0	10	3	5	6	1	7	0	0
16	2	6	5	4	2	5	0	8	5	0	0	5	1	2	5
14	8	8	0	3	4	0	0	6	0	0	0		8	5	0
13	3	1	3	2	3	6	0	Total				122	8	8	9

Odd 880 + 400 = 1,280 Cash.

Total amount in cash,..... 188,150

Also in cash,..... 1,280

Sum total of subscription 189,430

*Subscriptions from the Tsung-ming cloth merchants
for the 23d year of T'aukwáng.*

Cash,	Cash,	Cash,	Cash,	Cash,	Cash,
27,525	3,570	2,350	3,575	2,650	500
8,405	3,250	1,500			300
5,050	3,175	1,200		Total	86,750
4,500	3,150	750		Deduct loss on dollars	205
4,030	3,100	725		Sum total of subscription	86,545
3,950	2,925	525			

*Subscriptions from other Tsung-ming cloth merchants
for the 23d year of T'aukwáng.*

51,750 + 18,950 + 16,300 + 10,850 + 6,200 104,050 Total cash.

*Monthly subscriptions of the change shops for the
(23d year of T'aukwáng.)*

Names of subscribers originally given.

Amount of 13 months sub...	10,400	do. 10 months,.....	2,000
5 subrs. of 7,800 cash each,	39,000	do. 8 months,.....	1,600
9 do of 5,200 each	46,800	do. 6 months,.....	1,200
5 do of 2,600 each	13,000	do. 1 month,.....	200
Amount of months sub.	4,400		<u>125,400</u>
do. 12 months,.....	2,400	Deduct loss on cash	583
do. 11 months,.....	2,200	Sum total of subscription	<u>124,817</u>
do. 11 months,.....	2,200		

*Subscriptions of the seed-cotton merchants and monthly subscription of the
cleansed-cotton merchants of Nán-páng for 23d year of T'aukwáng.*

LIST OF NAMES (omitted).

Cash,	Cash,
\$9 and 457	3 1,013
7 830	2 1,456
6 1,206	2 764
6 1,174	2 522
5 1,824	1 1,860
4 2,214	1 1,161
4 1,424	1 470
4 956 300
3 1,377	<u>60 = 77,400</u> <u>19,008</u>

LIST OF MONTHLY SUBSCRIPTIONS.

\$3 and 815 674
3 815 674
..... 2,020 1,020
..... 2,040 680
..... 1,360 674
..... 674	<u>6 = 7,710</u> <u>11,446</u>

Subscription	Cash.
.....	19,008
.....	\$60 = 77,400
Monthly do.....	11,446
.....	\$6 = 7,710
Sum total of subscription.....	<u>115,564</u>

*Monthly subscriptions of the guild of cotton merchants
for the 23d year of T'aukwáng.*

Cash,	Cash,	Cash,	Cash,
11,200	5,600	3,360	3,360

3,360	3,360	3,360	3,360
3,360	2,240	2,240	2,240
2,240	1,630	310	

	51,261
Deduct loss on cash.....	536
Sum total of subscription.....	50,724

Expenditure in the department of relief for widows for the 23d year of Taikwáng. (A list of the names of 70 females is here given).

Each of 60 of the above mentioned individuals received in full cash 9,100 cash, making a total,.....	cash 627,900
No. 45 received in full,.....	4,900
The successor of No. 45 received,.....	4,200
The custom-house relieved in addition 20 persons	
The officers of custom-house also 10 persons.....	
(A list of the names of 30 females extending from No. 71 to No. 100 is here given).	
Each of the above individuals received in full 9,100 cash, making a total of.....	273,000
Thus the year's expenditure including the intercalary month in this department is,.....	910,000

Expenditure in the department of support of the aged for the 23d year of Taikwáng. (A list of the names of 120 individuals generally females, is here given).

One hundred and eleven of the above mentioned individuals each received 7,800 cash, making a total	cash 865,800
Nos. 14, 27, 40, 63, 101, 130, each received 7,200 cash,.....	43,200
No. 87 received,.....	6,600
The successors of Nos. 17 and 50 each received 6,000 cash,.....	12,000
No. 60, and successor of No. 100 each received 4,800 cash,.....	9,600
The successors of Nos. 15 and 39, with Nos. 46 and 77, each received 5,400 cash.....	21,600
Nos. 13, 52, 59, 123 each received 4,200 cash,.....	16,800
The successors of Nos. 13, 52, and 123, with Nos. 59 and 100 each received 3,600 cash	18,000
The successor of No. 60 received cash	3,000
No. 39 received cash,	2,400
Nos. 15 and 50, with successor of No. 17, each received 1,800, ..	5,400
The successors of Nos. 46 and 87 each received 1,200,.....	2,400
The successors of Nos. 14, 27, 77, 101, 130, with Nos. 40 and 63 each received 600 cash,.....	4,200
The officers of the custom-house relieved in addition 10 persons. (The names of 10 persons, from No. 131 to 140, are here given).	
The above-mentioned individuals each received 7,800 cash, ..	78,000
Thus the year's expenditure including the intercalary month in this department is.....	1,089,000

Notice of the Jin-li subscription.

Beyond the usual subscriptions to the Tung-jin táng there was

one anonymous subscriber, who from the 9th year of Kiáking until the end of the 24th annually contributed 1000 taels of copper cash, the sum total of the same amounting to 16,000 taels, at the rate of 760 copper cash to the tael. The principal was put out to interest; which interest was employed in the relief of a number of widows, and support of the aged. As this number exceeded the fixed limit the individuals composing it were distinguished by a red ticket. For in the two departments of relief of widows and support of aged, our Institution has appointed a fixed number, the names of all being published. If any are removed from the list, their places are supplied by others, but should more be admitted than there are vacancies left, these accumulating for any length of time would far exceed the limited number. And had we not had this subscription, how should we have managed as we have done, since for forty years the red tickets have been given out upon the strength of this Jin-li resource? During the time of its accumulation, as the capital constantly increased so did the interest, and had there been but the widowed and aged to supply, we need not have anticipated any deficiency. But besides these, the repairing of bridges, paving of streets, and other extraordinary calls upon our Institution have been made, which being all worthy objects, must accordingly be supplied by our funds. Independently of these too, there are perquisites, and other small sums attendant upon the conducting of business, of which no regular annual estimate can be made, and for which in the course of management the money must be at hand. We contracted debts against the principal which for several years successively we were obliged to repay. At first we used only the interest, but eventually made use of the principal itself, as the amount of this decreased, so did the interest, but the red ticket charity still exists. Henceforward therefore the Jin-li subscription must not be asked for. (N. B. The detailed accounts are all open to investigation.) And beginning from this, the 23d year of Táu kwáng we should have taken the red tickets into the stated number, and devised other plans for meeting the expenditure, but that we hoped that you, worthy and benevolent gentlemen, would recall to mind, that the present lack of funds in our Institution will be made still more deficient by the addition of the 20 widows and 100 aged persons of the red tickets, and that you would all contribute according to individual ability and means, that all may go on as heretofore, and necessity for the alteration be removed.

The merit of so doing would be truly unbounded. This is our declaration.

*Expenditure in the relief of widows, of the red tickets,
for the 23d year of T'aukwáng.*

(A list of 17 names is here given).

The above 17 persons each received in full 9,100 cash, making a total of.....	cash 154,700
No. 107 received.....	7,000
Nos. 101, 117 each received 5,600 cash.....	11,200
The successors of Nos. 101, 117 each received 3,500 cash.....	7,000
The successors of No. 107 received cash.....	2,100
Thus the year's expenditure, including the intercalary month, of the red ticket in this department is.....	182,000

*Expenditure in the support of aged, of the red ticket
for the 23d year of T'aukwáng.*

(A list of 94 names is here given.)

The above 94 persons each received cash in full 7,800 cash, making a total of.....	cash 733,200
The successors of Nos. 62, 97, and 100 each received 6,600 cash.....	19,800
No. 50 received.....	6,000
The successor of No. 70 received.....	4,800
No. 22 received.....	4,200
The successor of No. 22 received.....	3,600
No. 70 received.....	2,400
Nos. 62, 97, each received 1,200 cash.....	2,400
The successors of Nos. 50, 100, each received 600 cash.....	1,200
Thus the year's expenditure, including the intercalary month, of the red ticket in this department is.....	777,600

*Account of burial expenses in the department of support of
aged for the 23d year of T'aukwáng.*

(A list of 22 names is here given).

The above 22 persons each received 1,400 cash for burial expenses, making a total of.....	30,800
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*Account of burial expenses in the department of relief of
widows, for the 23d year of T'aukwáng.*

(The names of 3 persons are given).

The above 3 persons each received 2,100 cash, making a total of.....	6,300
----------------------------------------------------------------------	-------

Account of coffins dispensed during the 23d year of T'aukwáng.

	No. of tickets.
1st month beginning with No. 6,016 ending with No. 6,033.....	18
2dNo. 6034 6,044,	11
3d 6,045 6,055,	11
4th 6,056 6,069,	14
5th 6,070 6,080,	11
6th 6,081 6,098,	18
7th 6,099 6,109,	11
7th intercalary 6,110 6,125,	16
8th 6,126 6,140,	15
9th 6,141 6,153,	13

10th	6,154	6,168,	15
11th	6,169	6,181,	13
12th	6,182	6,190,	9
			<u>175</u>

Number of coffins as above,.....

The value of each coffin being 3,200 cash and 40 cash for coolie hire, the amount of expenditure for the above is,..... cash 567,000

Also given out 10 unregistered coffins. Mem: these were supplied from the last year's contribution. Given out the purchase-money of one coffin,..... 3,200

Coolie hire for carrying a contribution of 10 unregistered coffins to the Institution at 40 cash per coffin,..... 400

Wages and food for the collectors of the 10 cash coffin tickets being monthly 14,000 cash, including the intercalary,..... 18,200

Extra labor and coolie hire,..... 7,000

Given out 159 fir-plank coffins, at 1,000 cash per coffin, 159,000

Heretofore all coffins of this description have been contributed by the Shù-tí táng. From the 1st month of the present year they are accounted for in the expenses of the department for dispensing coffins. The burial clothes and coolie hire are given as formerly in the burial-ground expenses. All this is under our special inspection that good may ever be held up to notice.

754,800

The amount of the foregoing items is,.....

Chú, of the Yáng-kwei táng and Yih, of Tien-káng táng are pleased to subscribe 20 strings of paper sycee for each coffin that is given out.

Account of unregistered coffins contributed by the good and faithful for the 23d year of T'aukwáng.

(Names of contributors omitted).

No. of coffin.	No. of coffin
..... 3	Amount of contributions... 10
..... 1	Remaining of last year's do. 10
..... 2 20
..... 1	Given out this year,..... 10
..... 1	Total of unregistered coffins
..... 1	still remaining..... 10
..... 1	

Account of the lime, sand, and paste-board, with additional expenses of the new plan of pasting coffins for the 23d year of T'aukwáng.

36 peculs lime,.....	29,812	each coffin 120 cash. The	
200 sheets of white paper.....	2,560	number of coffins pasted	
198 sheets of paste-board.....	2,990	since we commenced so do-	
80 peculs of sand and mud...	2,400	ing in the 5th month is 148,	17,760
Varnishing and pasting labor		Total amount as above	<u>55,512</u>
The materials and labor of			

Amount of expenditure and surplus of lime, sand, paper, &c.

Used of lime 43 peculs,	last year's 8 "	Present surplus 16 sheets,
Last year's surplus 9 "	Do. sand and mud 12 peculs,	
Present surplus 2 peculs,	last year's 20 "	Present surplus 8 peculs,
Do. white paper 395 sheets,	Do. pasted coffins 128	Surplus 20 coffins.
Last year's surplus 8 "		
Present surplus 25 sheets,		
Do. paste-board 190 sheets,		

*Account of burials in the northwest new burial-ground
for the 23d year of T'aukwáng,*

N. B. The coolie hire and burial expenses of every large coffin amount to 140 cash, of every small 70 cash.

From the 1st to the 12th month inclusive.

549 large coffins, hire, &c.....	cash 76,860
157 fir-plank coffin,.....	21,980
373 small coffins,.....	26,110
42 large coffins removed,.....	5,880
35 do. making up graves of,.....	4,900
13 small coffins do do	910

Sum total of expenditure for burying, removing, and making up graves of coffins	136,640
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*Miscellaneous expenses connected with the burial-ground
for the 23d year of T'aukwáng.*

Annual collecting and depositing of broken coffin wood and bone-jars,	cash 87,440
Burial dress given out with the fir-plank coffins, with coolie hire,	22,260
Tobacco, paper money and coolie hire for the three annual festivals in the north and south burial-grounds,	87,901
Reciting prayers, tobacco, purchase of 14,000 bundles of paper money in the new burial-ground on the 15th day of the intercalary month,	25,404
108 stone tablets,	21,600
2200 common bricks	2,094
Bone-jar covers, plaster for closing them up and cottonwool ...	14,111
85 bone chests,	42,501
Mending paling and trimming hedge,	5, 74
Painting and repairing the burial-ground house,	15,100
Purchase of iron spades forks, corns, and poles,	6,638
Close of the year, 2 taels to the constable, 4 candareen and 4 fun to the book keeper,	1,904
Wages and food of the lodge keeper,	9,100
Miscellaneous expenses for rice, pasting, tea and charcoal,	55,820
Sum total as above,	387,025

*Names of individuals and account of burials with expenses for
time and labor, for the 23d year of T'aukwáng.*

(The particulars as specified in the three first examples, are in the original given with each)

Wang, 1 large and two small coffins, 4 peculs of mortar and 6 coolies hire with labor. Buried in the 12th Tú of the 25th Táu,	cash 4,712
Wú, 1 large coffin, 2 peculs of mortar, 4 coolies and labor hire. Buried in 12th Tú of the 25th Táu,	2,496
Cháu, 1 coffin, 24 peculs of mortar, 24 coolies and labor hire, 1 bone chests. Buried in the 4th Tú of the 25th Táu, ...	27,68

Tang,	4 coffins,.....	9,524
Wang,	1	2,496
Kwang,	1	2,496
Hwan,	2	4,432
Tsien,	1	2,216
Fang,	4	8,408
Tsiai,	1	2,496
Chau,	1	2,496
Chang,	1	2,216
Wang,	1	2,216
Tang,	1 large 1 small,.....	3,295
Chang,	2	4,292
Yang,	1	2,496
Shi,	3	7,488
Chau,	5 coffins, 6 bone-jars,.....	10,865
Kú,	2	6,753
Li,	1	2,496
Ho,	2	5,058
Sin,	1	2,496
Fan,	5	11,472
Hwang,	3	7,068
Liu,	3	7,140
Jin,	1	2,496
Tsu,	1	2,342
Wei,	3	6,508
Yang,	1	2,496
Chih,	4 large, 1 small,.....	10,132
E,	2	4,896
Chung,	1	2,216
Wang,	3 large 2 bone chests,.....	6,508
Li,	1	2,570
Ho,	2 large, 3 bone chests,.....	6,617
Sin,	2	4,765
Kin,	3	7,902
Luh,	1	2,846
Kú,	3	6,928
Total		<u>214,087</u>

Amount of expenditure for sheds in cases of way-side deaths or drowning, for the 23 year of T'ukwáng.

Case of death by crushing at —; erection of shed and small sedan-chair,	cash 6,200
Way-side death near the Kwanjin pavilion; erection of shed and small sedan-chair,.....	6,200
Boat expenses of the officer in superintending way side deaths for reporting the occurrence of such,.....	3,414

Boat and traveling expenses for the changing the license of the Institution,	12,530
Total,	<u>28,744</u>

*Account of coolie hire for carrying water at fires for the
23d year of T'aukw'ang.*

(The reckoning is made by the member of badges, billets, and head coolies. The names of streets, &c., are also specified in the original.)

At — 10 badges and 1 head coolie, each 100 cash,	cash 1,100
Thirty badges and 3 head coolies each 100 cash, 192 billets each 70 cash,	4,452
Seventy badges, 8 head coolies each 100 cash, 238 billets each 10 cash,	10,380
Eighty-four badges, 9 head coolies, each 100 cash, 274 billets each 6 cash,	10,944
Five badges and 1 head coolie,	600
Close of the year, given to the water carriers of the 12 stations	19,584
Purchase of 48 Nanking cotton waiscoats, with paint for marking the same,	17,800
Thirty pieces of water buckets with the painting of the same, ..	21,535
Thirty carrying poles,	1,050
Sixty cocoa-nut husk ropes,	900
Purchase of badges and billets,	2,211
One hundred and eighty lanterns, large and small,	5,277
Total,	<u>95,833</u>

Miscellaneous expenses of the Institution for the 23d of T'aukw'ang.

Offerings on the birth-days of Wang-chang and Wú-tí,	cash 7,594
Cutting blocks for the reports of the 21st and 22d years, containing 25,666 characters at 68 cash per 100 characters. Printing off and sewing 500 volumes at 56 cash per volume.	
Hire for distribution 400 cash,	57,853
Cutting blocks for the rules of the Free School, containing 726 characters, at 68 cash per 100 characters. Printing off and sewing 50 volumes at 10 cash per volume,	994
Printing and sewing ledgers and registers, sending out and bringing in money orders, paper, pencils and ink,	14,996
House taxes of the Institution, in money and kind,	2,594
Incense, candles, tea, and refreshments for the 1st and 15th days of the month,	14,593
Incense and candles on occasional festivals,	2,918
Purchase of a supply of various necessary utensils,	7,848
Labor and materials for repairs of damages caused by stormy weather,	97,848
Lamp-oil, candles, tea, tobacco, coal, charcoal,	53,950
Daily provision expenses,	266,950
Journeying expenses, and coolie hire for collecting subscriptions	17,522
Yearly amount of writing materials for subordinate officers of the Institution,	

Purchase money of refreshments on three occasions,.....	22,080
Door keeper and other servants' wages and food,.....	34,560
Presents at the close of the year, to constable 4 taels, do.'s as-	
sistant 1 tael 2 candareens, watchman 200 cash, head of the	
too, 4 candareens, and public registrar 4 candareens, ser-	7,040
vants 1500 cash, and to Fung-tá 2 taels,.....	13,000
Watchman's wages,.....	79,940
Labor and materials for repairs of water gates and bridges,....	
Labor and materials for changing the foot of the 6 lí bridge at	
Pú-tung,.....	58,678
Making the Chang family bridge and the Wú-kiá bridge, clear-	
ing off the account over and above that defrayed by the	
subscription for the purpose,.....	70,000
Labor and ingredients for painting 7 bridges,.....	42,822
Lamp-oil for the the water gate,.....	7,800
Miscellaneous expenses in the management of public business,	64,957
Presents to the bearers of subscriptions,.....	4,916
Loss upon copper cash and dollars,.....	13,235
Total,.....	<u>1,669,838</u>

*Extra expenditure on account of the Tsung Kí Hall,**for the 23d year of Táukwáng**In the department of relief for widows.*

The names of 4 persons are here given, each person having re-	
ceived 4,550 cash,.....	18,200

In the department of support of aged.

The names of 6 persons are here given, each person having re-	
ceived 3,900 cash,.....	23,400
To two sick persons,.....	1,400
Total,.....	<u>43,000</u>

*Table of income for the 23d year of Táukwáng from the**1st to the 12th month inclusive.*

Contributions by the good and faithful,.....	cash 171,370
Annual subscriptions of do.....	898,400
Custom-house,.....	182,000
Officers of custom-house,.....	169,000
Receipts from 10 cash coffin tickets,.....	942,020
Guild of bean merchants,.....	626,488
Pulse, bean-cake, and salt-pork shops,.....	189,430
Guild of cloth merchants,.....	220,210
Guild of Tsung-ming do.....	86,545
do. do.	104,050
Monthly subscriptions of change shops,.....	124,817
do. of raw-cotton merchants,.....	115,564
do. of guild of cleansed cotton merchants,.....	50,724
Received from Hsáng Lin Union Hall,.....	2,000,000
Early interest of the A-jih-kin subscription,.....	70,000

Rental of houses adjoining the Institution,.....	13,600
Total of income,.....	5,964,218

*Table of outlay for the 23d year of Táukwáng, from 1st
to 12th month inclusive*

In the department of relief for widows,.....	cash 910,000
In the department of support of aged,.....	1,089,000
Red ticket, relief for widows,.....	182,000
Red ticket, support of aged,.....	777,600
Relief for widows, expenses of sickness, deaths, and burials,.....	6,300
Support of aged do. do. do.	30,800
Dispensing of coffins,.....	754,800
Dispensing of coffins for hire, mortar, paper, paste and labor.	55,512
Coolie hire at burials,.....	136,640
Miscellaneous burial-ground expenses,.....	397,025
Lime and labor in do.	214,087
Water supplied in case of fire,.....	95,833
Sheds, &c., for way-side deaths, &c.	28,744
Miscellaneous expenses of the Institution,.....	1,069,838
On account of the Tsung Kí Hall,.....	43,000
Free school expenses,.....	97,501
Total of outlay,.....	5,888,680
Surplus of preceding year,.....	707,503
Present year's income,.....	5,964,218
Present year's outlay,.....	5,888,680
Surplus funds.....	783,041

The balance sheet for the 24th year of Táukwáng gives the following result

Surplus funds for preceding 22d, 23d, year,.....	783,041
Present year's income,.....	5,677,495
Present year's outlay,.....	5,487,504
Surplus funds,.....	973,032

**ART. VI. List of foreign residents in Canton, August Anno
Domini eighteen hundred and forty-six.**

LWAN-HING KAI.
Rev. T. T. Devan, M. D.

DANISH HONG, OF TE-HING KAI.
No. 1.
AKAU'S HOTEL.
No. 2.

S. E. Pattullo.
R. McGregor.

No. 3, and 4.
BOUSTEAD & Co.
Edward Boustead.
Martin Wilhelmy.
Edward Burton.

No. 5.
AHoy's HOTEL.
No. 6.
M. FORD & Co.

Martin Ford.
 Candido D. Ozorio.
 No. 7.
 HUGHESDON & Co.
 Charles Hughesdon and family.
 Henry Rutter.
 William Rutter.
 No. 8.
 Edward Vaucher.
 No. 9.
 Arthur Agassiz.
 Edmund Moller.
 No. 10.
 Rev. Dyer Ball, M. D. and family.
 No. 11.
 Saliman Taramamat.
 Amarsachara.
 Assam Usinar.
 Abdalah Molina.
 No. 12.
 Thomas Hunter, surgeon.
 No. 13.
 Maneckjee Bomanjee.
 No. 15.
 REYNVAAN & Co.
 H. G. T. Reynvaan.
 L. Carvalho.
 M. J. Senn Van Basel.
 A. P. Tromp.
 T. D. Bulsing.
 T. B. Rodrigues.
 L. Wysman.
 No. 16.
 Rev. E. C. Bridgman, D. D. and family.
 Rev. James G. Bridgman.
 S. W. Bonney.
 Joaquim dos Anjos Xavier.
 NEW HONG, or South TE-HING KAL.
 No. 1.
 Elias Husan.
 Amed Ularucken.
 No. 2.
 Sureefcan Canjee.
 Cursetjee Hormusjee.
 Joomabhoy Jewraj.
 Easack Allymamed.
 Soomejee Visram.
 Daya Jamal.
 Dosabhoy Mawjee.
 No. 3.
 Saboo Tye.
 Moloo Noormamed.
 Sulaman Tarmamed.
 Hasum Ismael.
 Omer Sehadian.
 No. 5.
 MURROW & Co.

Y. J. Murrow.
 C. G. Clarke.
 No. 6.
 BENJAMIN SEARE & Co.
 Benjamin Seare.
 J. L. Man.
 SPANISH HONG.
 HENRY MOUL & Co.
 Henry Moul.
 John Silverlock.
 George Moul.
 FRENCH HONG.
 No. 1.
 George Barnet.
 William Barnet.
 H. Wiltshire.
 No. 2.
 BOVET, BROTHERS & Co.
 Louis Bovet.
 Fritz Bovet.
 Alexis Bugnon.
 No. 3.
 PESTONJEE FRAMJEE CAMA & Co.
 Maneckjee Nanabhoy.
 Rustomjee Framjee.
 Bomanjee Muncherjee.
 Limjeebhoy Jemsetjee.
 Merwanjee Pestonjee.
 Cowasjee Pestonjee.
 No. 4.
 NOOR MAHOMET DHATOOBHOY & Co.
 Thawerbhoy Allam.
 Nanjeebhoy Hassam.
 Mahomed Thawer.
 Careem Mawjee.
 No. 5.
 AMMEROODEEN & SHAIK DAYOOD.
 Shumsodeen Abdoollatiff.
 Jafurbhoy Budroodeen.
 Shaik Hussun Shaikammud.
 Nuzmoodeen Shojaully.
 Surrufully Chadabhoy.
 Shaik Munsoor Nezamully.
 No. 6.
 P. & D. NESSERWANJEE CAMAJEE.
 Pestonjee Nowrojee Pochawjee.
 Dorahjee Nesserwanjee Camajee.
 Hormusjee Nesserwanjee Pochawjee.
 No. 7.
 Mohummudully Motabhoy.
 Shaiktyab Furzoolla.
 Shak Ebrahim Moolla.
 A. R. B. Moses.
 No. 8, and 9.
 AUGUSTINE HEARD & Co.
 George B. Dixwell.
 John Heard.
 Joseph L. Roberts.
 Oliver E. Roberts.

C. H. Brinley.

NEW FRENCH HONG.

No. 1.

S. A. Seth.

L. M. de Souza.

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J. de Souza.

No. 2.

HENDERSON, WATSON & Co.

J. P. Watson.

S. Mackenzie.

A. Thorne.

No. 3.

B. Kenny, surgeon, and family.

Florencio do Rozario.

No. 6.

VANDER BURG ROMSWINCKEL & Co.

P. Tiedeman jr.

F. H. Tiedeman.

D. Vander Burg.

MINGQUA'S HONG.

No. 1.

James Church.

William Stirling.

William Gilbert.

George de St. Croix.

No. 2.

CHALMERS & Co.

Patrick Chalmers.

James Dickson Park.

No. 3.

LINDSAY & Co.

T. Buxton.

H. D. Margesson.

MINGQUA'S NEW HONG.

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John N. Alsop Griswold.

H. H. Warden.

W. Buckler.

John Sayre jr.

No. 2.

CARLOWITZ HARKORT & Co.

Richard Carlowitz.

Bernhard Harkort.

No. 3.

WILLIAM PUSTAU & Co.

William Pustau.

Edward Cramer.

AMERICAN HONG.

No. 1 and 2.

OLYPHANT & Co.

William H. Morss.

Richard P. Dana.

James A. Bancker.

Frederick A. King.

Dayid O. King.

R. H. Douglass.

John Miller.

A. A. RITCHIE & Co.

A. A. Ritchie.

Henry M. Olmsted.

Charles F. Howe.

No. 3.

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Philip W. Ripley and family.

R. Ellice.

Henry H. Smith.

No. 4.

C. S. COMPTON & Co.

Charles S. Compton.

Charles Sanders.

A. E. H. Campbell.

PAUSHUN HONG.

No. 1.

Isaac M. Bull.

E. Dyer Vinton.

No. 2.

HASTING & Co.

William Hasting.

James Whittall.

John Bellamy.

No. 3.

JAMES CROOKE & MASSEY.

James Croke.

W. R. Snodgrass.

J. T. Cuvellier.

No. 4.

HEERJEEBHoy ARDASEER & Co.

Heerjeebhoy Hormusjee.

Ardaseer Rustomjee.

Cursetjee Hosenjee.

Dadabhoy Pestonjee.

Manackjee Pestonjee.

Manackjee Cowasjee.

Pestonjee Rustomjee.

No. 5.

Cowasjee Shapoorjee Lungrana.

Nesserwanjee Dorabjee Mehta.

Pestonjee Byramjee Colah.

Framjee Shapoorjee Lungrana.

Pestonjee Jamsetjee Motiwalla.

Rustomjee Pestonjee Motiwalla.

Dossabhoy Hormusjee.

Ruttunjee Framjee.

Dadabhoy Jemsetjee.

Ruttunjee Dossabhoy Modie.

Merawanjee Eduljee.

Framjee Hormusjee.

Hormusjee Jamsetjee Nauders.

No. 6.

DENT & Co.

Archibald Campbell.

Daniel J. Johnson.

James Bowman.

IMPERIAL HONG

No. 1 and 2.

WETMORE & Co.

Nathaniel Kinsman.

William Moore.

Stephen T. Baldwin.

George H. Lamson.

T. G. Tins.

William H. Gilman.

Jacob C. Rogers.

Manoel Simoens.

Arnaldo Botelho.

J. E. Munsell.

No. 3.

George Lyall.

Francisco da Silveira.

No. 3.

Samuel Marjoribanks, surgeon.

Athanasio de Souza.

No. 4.

ORIENTAL BANK.

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GIBB LIVINGSTON & Co.

J. Gibbons Livingston.

John Skinner.

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W. H. Wardley.

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W. W. Dale.

C. Ryder.

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SWEEDISH HONG.

No. 1, 2, and 3.

RUSSELL & Co.

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E. A. Low.

S. J. Hallam.

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Segismundo J. Rangel.

Pedro Joze da S. Loureiro, jr.

C. V. Gillespie

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C. Agabeg.

No. 4.

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John B. Trott.

Edward Cunningham.

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No. 5.

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H. F. Bourne.

R. P. De Silver.

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NYE, PARKIN & Co.

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Thomas S. H. Nye.

Timothy J. Durrell.

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F. Duval.

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No. 5.

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Stephen Ponder.

Frederick Chapman.

John Butt.

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R. J. Gilman.

Levin Josephs.

W. H. Vacher.

J. Williams.

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CHAUCHAU HONG.

No. 1.

D. & M. RUSTOMJEE & Co.

Dhunjeebhoy Byramjee.

Jamoojee Nuserwanjee.

Jamsetjee Eduljee.

Dadabhoj Hosanjee.

Muncherjee Eduljee.

Nuserwanjee Ardaseer.

Nuserwanjee Dhunjeebhoy.

Cursetjee Dhunjeebhoy.

Balunjee Nuserwanjee.

Fortunato F. Marques.

No. 2.

Rustomjee Byramjee

Cursetjee Rustomjee Daver.

Pestonjee Dinshowjee.

Dhunjeebhoy Framjee.

No. 3.

Cowasjee Pallanjee.
Cooverjee Bomanjee.
Cowasjee Framjee.
Sapoorjee Bomanjee.

No. 4.

Cursetjee Pestonjee Cama.
Rustomjee Ruttonjee.

No. 5.

Dadabhoy Burjorjee.
Burjorjee Sorabjee.
Dhunjeebhoy Dadabhoy.
Sorabjee Byramjee Calah.
Ardaseer Furdoojee.

No. 6.

Aga Meerza Boozrug.
Aga Merrza Mahomed.

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J. Mackrill Smith.
Thurston Dale.
Richard Gibbs.
Francis Wilkinson.

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John Wise.
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John Shepard.
— Bateson.
R. Bremridge.

MACLEAN, DEARIE & Co.

B. R. Culvert.
H. C. Read.
R. F. Thorburn.
J. L. Maclean.
Jehengeer Framjee.
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EDULJEE FRAMJEE SONS & Co.

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Ruttonjee Hormusjee Camajee.
Sorabjee Framjee.

Maneckjee Cooverjee.

B. & N. HORMOJEE.

Burjorjee Hormojee.

DADABHOY NUSSERWANJEE MODY & Co.
Nusserwanjee Bomanjee Mody.
Munchersaw Musserwanjee Mody.
Rustomjee Dadabhoy Camajee.
Dhunjeebhoy Hormerjee.

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DAVID SASSOON SONS & Co.

Eliass D. Sassoon.
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Agostinho de Miranda.

Nesserwanjee Byramjee Fackeerajee.
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