

cities. As a rule, \$5.00 is estimated for each compound, and is sufficient to cover the expenditure.

The comparatively large item of \$25.00 for Jenshow is made necessary by the fact of our purchase of sites for dwelling compounds on the side hill overlooking the city. These sites were formerly garden land, in part at least, and were subject to the usual taxes of the Chinese Government on arable land. It is necessary that we continue to pay those taxes. Premises located inside the city, on the contrary, are not so taxed.

The items under this heading appropriated for the year are as follows: Chengtu Church, \$5.00; Kiating Church, \$5.00; Kiating, Mr. Bowles' work, \$5.00; Junghsien Church, \$5.00; Jenshow Church, \$25.00; Tzeliutsing Church, \$5.00; a grand total for the Mission for the year of \$50.00. In this, as in the case of every



THE STREET WHICH WE HELP KEEP IN REPAIR.

other appropriation, only that is drawn from the Society which is actually required to pay the taxes for the year. Any surplus is left in the Treasury of the Missionary Society.

Additional Items.

Rented Property.

There are a number of miscellaneous items which are usually charged up to this department of our work, as rent of compounds, house repairs, church repairs, etc. In five of our central stations the property is entirely owned by the Missionary Society. But in two we pay rent. It is much cheaper in the end to purchase than to continue paying rent, and in both these cities we are trying now to find suitable premises for purchase. These two places are Tzeliutsing and Luchow. In the former we pay a rental of \$125 a year for the compound.