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**PAGE
NUMBERING
AS ORIGINAL**

**ASPECTS OF THEME
AND
THEIR ROLE IN
WORKPLACE TEXTS

APPENDICES**

**GAIL FOREY
MAY 2002**

DOCTOR OF PHILOSOPHY

**DEPARTMENT OF ENGLISH LANGUAGE
FACULTY OF ARTS
UNIVERSITY OF GLASGOW**

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Appendix I Details of Corpus

Memos PhD Corpus

		Ref.		N α clauses	N words	Comment
1.	Memo 1	M-E-4-1	Copy of Smoking in Bath Office	14	286	
2.	Memo 2	M-E-6-7	Interloans - Reply - Reply	26	445	
3.	Memo 3	M-E-18-2	Strictly Personal Addressee Only	10	119	
4.	Memo 4	M-E-19-1	Control of Documents and Drawings	57	1012	
5.	Memo 5	M-E-20-5	Banco Santander - Dealing 2000 Cancellation	7	151	
6.	Memo 6	M-E-21-1	CIBL Programme Status	26	507	
7.	Memo 7	M-E-21-4	Sports & Family & Fun Day - Saturday 24th June	17	292	
8.	Memo 8	M-E-21-6	Building Quality Workshops	17	343	not effective
9.	Memo 9	M-E-22-3	PR Agency Appointment	8	250	not effective
10.	Memo 10	M-E-22-4	Period 2 1995/96 Accommodation Charges	12	235	not effective
11.	Memo 11a	M-E-22-5	Review of QMS Procedures	4	135	
12.	Memo 11b	M-E-22-6	Vision House - Fire Alarm 22/5/95	4	69	
13.	Memo 11c	M-E-22-6	Vision House: Fire Alarm Incident	24	320	not effective
14.	Memo 12	M-E-24-5	Quality Values Survey	21	395	not effective
15.	Memo 13	M-JP-5-1	Time Sheets	21	384	
16.	Memo 14	M-JP-9-1	Files (Bar coding)	6	120	not effective
17.	Memo 15	M-JP-9-2	Paper Recycling/Confidential Information	18	356	
18.	Memo 16	M-SC-16-2	Display order for the New Store	31	504	
19.	Memo 17	M-SC-16-3	Furnish Taiwan	14	234	
20.	Memo 18	M-SC-16-4	Warehouse Routines	29	380	
21.	Memo 19	M-SC-18-1	Joint Ventures in China	11	264	
22.	Memo 20	M-JC-19-1	Branch Director's Meeting 1996	8	207	
23.	Memo 21	M-JC-19-2	Expenses	5	87	
24.	Memo 22a	M-SC-20-1a	Visit of Accounts Staff to Council's Overseas	3	72	
25.	Memo 22b	M-SC-20-1b	Visit of Accounts Staff to the Council's overseas Branch	5	100	

		Orange Consultancy - Hong Kong Branch			
18	L-JP-13-1	Wong's Ltd. Profits Tax 1991/92	20	362	
19	L-SP-14-1	Profits Tax 1992/93	19	537	
20	L-SC-16-1	2/F & 3/F Sun Building	37	907	
21	L-SC-21-2	Mr Woo	13	421	
22	L-SC-30-1	Re: Board Resolution	7	204	
		Total number	248	5652	

Reports PhD Corpus

	Ref.	Title	N α clause	N words	Comment s
1.	R-E-3P21-3	All College Car Parking	14	266	
2.	R-E-5-19-4	Cost Reduction Exercise Somerset Road, Henbury	26	350	
3.	R-E-6-29-1	Library Support for Distance Learning Programmes	101	1784	
4.	R-E-8-P6-3	Directorate of Health & Environmental Services Waste Disposal - Future Options	85	1832	
5.	R-E-19-37	Engineering Department Summary	97	1,412	
6.	R-SP-4-1	Tax Reform in the People's Republic of China	127	2,449	
7.	R-SC-27-1	Report of the Director of Audit on the Results of Value for Money Audits	44	1363	
8.	R-SC-28-3	Chemical Waste Treatment Centre	102	2520	
9.	R-SC-28-1	Elderly Services - Care-and-Attention Homes	79	2540	
10	R-SC-28-2	An extract from the Director of Audit's Report No. 19 - The Formula Price Adjustment System	59	1887	
		Total number	734	16,403	

Appendix II: Analysis of Theme in the Corpus

Key: interp Theme = interpersonal Theme

Memo 1: M-E-4-1
Smoking in Bath office

		THEME			RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
	Re: Copy of Smoking in Bath office				
1.					I intend to send the following note round tomorrow morning unless I hear otherwise from you.
2.			Is		there any way we can offer some kind of company sponsored "stop smoking" campaign under our counselling assistance policy?
3.			Martha, has		been done in the US to your knowledge,
4.	or		could		find out?
5.				You	might want to do the same for Cardiff.
	Hi All,				
6.		As you know,		over the last few weeks,	have been taken outside the building due to the work being carried out in the roof area,
7.	and				is still continuing.
8.	However,	<<as the company grows>>	I feel that ¹		means that smoke feeds back into the office.
9.				This	is clearly unacceptable to non-smokers working close to these locations.
10.	Furthermore		it has been	[[smoking in the fire	is a safety hazard.

¹ Throughout the analysis of projecting clauses the 'that' following a projected clause will remain with the projected clause, in order to clearly see the features of the Subject/Theme.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
e		brought to my attention by the Landlord that I feel that		exits of the building]]
11.		I have decided that		smoking breaks [[being taken outside the building]] smoking breaks
12.	It is with this in mind that		For clarification,	smoking breaks
13.		may I ask that		you
14.	If anyone has particular issues [[that they would like to raise with me regarding this decision]], then {textual}			is in the best interests of all parties concerned, than returning to the old policy of smoking inside once the building works are complete on the roof [sic]. will continue to be taken outside the building. can be taken twice per day - once in your "before lunch" shift, and once "after lunch" shift. do so in person.

Memo 2: M-E-6-7

Interloans - reply -- reply

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Subject: Interloans -Reply -Reply				
1.		There		are several reasons why we didn't interview for the hours in ILL --

THEME				RHEME	
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
2.			In the case of ILL's,	we	i.e., reasons why it differs from Anne's and other posts:- are adding hours to existing part-time posts, whereas with Anne's and others, we are covering a whole vacancy with different people, some from outside the team.
3.		Does		this	make sense?
4.			As Alison's post was part-time and term-time-only,	there	are only a few hours in hand, to spread across the next 2.5 months.
5.				Personnel	doesn't require such short term things to be offered widely if they can be recovered within the team and/or by adding extra hours to existing posts.
6.	(In fact,			it	may even be possible to add hours to existing posts on a longer term basis without recruitment,
7.	but			I'	m not sure about this).
8.				It	was not possible to cover all of Anne's within the team,
9.	so			we	had to offer them more widely,
10.	and			[we]	[had to] recruit in extras.
11.	and			[we]	[had to] train them
12.	In ILL's, however, {however = textual}			it	is possible to cover all the hours within the team, by people already in the posts.
13.	(i.e.,			it	is not "new posts" as such.)
14.	3.			This	is the best option in this case, because automated ILL has quite a long learning curve.
15.			If we had to train a new person,	all the hours	would be used up training them, with none left over to cover the service!

THEME				RHEME	
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
16. 4.			Re: interviews: even for extra hours which are offered to every-one,	there	are not usually interviews.
17. Eg [sic],			for Registration [sic] help, or cover for Simon's post,	we	usually just pick names out of a hat.
18.	Although I wasn't involved in recruitment for Anne's job,	I assume		there	were interviews because Cathy and or the team felt it was the best method under the circumstances -- presumably because it was longer-term than most, and there is a wider range of duties.
19.			(With Gary's post and registration,	it	is short term,
20. and				the range of duties	is fairly limited,
21. so				that drawing	is adequate.)
22.				I	don't know yet what we'll need to do when we look at a permanent solution for covering Alison's hours,
23. but	at that time,	of course,		we	will follow Personnel's guidance as always, to make sure we are doing everything fairly.
24.				This	is difficult to explain,
25. and				[this]	[is] probably wordier than it needs to be.
26.			If you are confused, or if people in your	I	would be glad to discuss it with you/them in person.

THEME			RHEME
textual theme	marked Theme	interp Theme	Subject/Theme
		team have difficulty with it ² ,	

Memo 3: M-E-18-2
Recommendation

THEME			RHEME
textual theme	marked Theme	interp Theme	Subject/Theme
Strictly Personal Addressee Only			
1.			I am uncertain whether or not you know J E Jones.
2.			We would have considered him for the FRD (UK) marketing role
3. but			he was unavailable because of a new attractive assignment with SSB in Switzerland.
4.			This has now miscarried,
5. so			he is available.
6.	Very seriously,		I recommend him to you for the Sector Marketing Director role.
7.	I think		he has all the experience and qualities you need for this except, of course, knowledge of John Brown.
8.	I think		you will like him if you meet him.
9.	Please		[you] see letters from XXX which explain the background
10. and	please		[you] let me know if I can help further.

² 'If you are ... with it' is a beta clause dependent on the alpha clause 'I would ...'. However, the beta clause has an internal structure of 1 ^ 2, signalled by the co-ordinator 'or'.

Memo 4: M-E-19-1
Control of Documents and Drawings

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Re: Control of Documents and Drawings				
1.	Following recent events,	I think		it is worth taking the time to clarify to all the method that should be followed to ensure that drawings are properly controlled.
2.				We are all aware of the consequences of having drawings at the wrong issue level still in circulation.
3.				The adoption of these procedures is part of our accreditation to BS 5750
4.	and			[the adoption of these procedures] must be maintained if we are to make the right product at the right time.
5.				I have shown below the route we take to issue drawings in a controlled manner.
6.				I have also clarified some definitions as it seems some of us may be slightly confused as to their meaning.
7.				A 'Controlled' drawing means that the drawing has been logged within the Engineering Department as being issued for a particular reason, e.g., 'for manufacture'.
8.			To request a 'controlled' drawing,	a Controlled Data Issue Request Form must be completed.
9.				We will gladly fill the form out if this is problematic,
10.	so long as			we are made aware which drawing it is you require, which issue level you require (if different from latest issue) and what it is required for and who the user is.
11.				A controlled drawing will be identifiable by the fact that it will be stamped in red 'FOR MANUFACTURE' or 'CONTROLLED' (or other purpose) and will also be signed off by a member of the department and will also

THEME				RHEME	
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
					have a six digit reference number near the red stamp mark.
12.				This reference number	ties up with the Controlled Data Issue Request Form.
13.				A non-controlled drawing	is a drawing which is for reference purposes only.
14.				it	is not for manufacture but for information only.
15.				We	do not keep records of who we have issued these drawings to.
ISSUE OF DRAWINGS TO METAL WORKERS					
16.			Upon request via a Controlled Data Issue Request Form,	we	will issue; 1 x controlled copy of drawing
17.				This drawing	must be returned with the goods so that inspection can inspect against the drawing.
18.				Goods inwards	will now enter in the goods received log book whether the goods received are accompanied by a returned drawing.
19.	This way			we	can be sure as to whether the drawing has been received with the goods.
20.			With metalworkers,	it	was thought reasonable to return the drawings with the completed goods since the drawings are usually in a poor state since they have been on the shopfloor.
21.			If they were held longer,	they	would not be readable.
22.	This way, each time [[we place an order]],	we can ensure that		the supplier	gets a clear set of drawings.
23.			If requested, as is the case with Manuflex,	we	will also issue a non-controlled copy of the drawing which the supplier can keep for his records.

		THEME			RHEME	
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
	ISSUE OF DRAWINGS TO OTHER SUPPLIERS/SHOPFLOOR					
24.					We	have identified three different types of suppliers; 1) long term suppliers 2) medium term suppliers 3) short term suppliers
	Long term					
25.				Upon request	we	will issue; 1 x controlled copy of drawing
26.					This drawing	stays with the supplier until Isopad update the issue of the drawing
27.					- it	is not returned with the goods.
28.	E.g.				Monk Castle	make a label for us against a repeat order
29.	and		[let's] suppose		[they]	have done so for many years, [sic]
30.	then				it	would be reasonable to issue a controlled drawing to them to hold until we change the issue.
31.	This way				we	do not waste time and money issuing the same drawing each time an order is placed on a regular basis.
32.					We	would automatically issue the latest copy to them
33.	and				[we]	[would] inform Steve of the change of drawing.
34.				For this to work,	it	is Steve who must identify the candidates for long term issue status.
35.					Steve	should then speak to Paul to tell him who he wants put on the long term list.
36.					Paul	will contact the supplier via a letter explaining the method of long term issue.
37.					Paul	holds a list of the long term issue suppliers on the PC
38.	and also				[he]	has a paper copy which anyone can view.
39.				When goods are received,	inspection	can either request a controlled copy of the drawing to inspect against
40.	or				they	can obtain the latest copy from the Production Drawing File

		THEME			RHEME	
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
41.					The PDF	Cabinet. can be updated to include any drawings that are used on a regular basis.
	Medium term					
42.				Upon request,	we	will issue; 1 x controlled copy of drawing
43.					This drawing	would be issued to the supplier or the shopfloor for a defined period of time,
44. e.g.			suppose that		we	were making a number of mantles for a manufacturing period lasting three months.
45.				By issuing the drawing for a known period,	the control of the drawing	is aided.
46.					This type of medium term loan	is not envisaged to be used often.
	Short term					
47.				Upon request	we	will issue; 1 x controlled copy of drawing
48.					This drawing	will be returned with the goods as per the arrangement with metal-workers.
	Summary					
49.			It is hoped that		this memorandum	will clarify the most efficient way of issuing drawings that we have developed to date.
50.		If anyone can see a better way or advise improvements,	please		[you]	feel free to speak to me or Pete –
51.					we	would welcome your comments.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
52.				The ISODORA system
53. and			when this happens	I
54. Finally,			if there is a requirement [[which is not covered in the above, for example where a metal-worker makes a part on a long term status]],	then we {then= textual}
55. or				[we]
56.				Such situations
57.				[I]
				[can] issue one each time an order is placed. must be treated as individual cases and discussed. Thank you for your co-operation.

Memo 5: M-E-20-5
Banco Santander - Dealing 2000 Cancellation

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
1.				Banco Santander
2.		I anticipate that		there
3.		hopefully		this
4.				Any expansion for the rest of the year
				have put in a cancellation for 4 ports and 4 contended Dealing 2000 with a value of \$7500 per month which will go to Agreed in September[sic]. may be a further \$2000 cancellation for data access charges in the third quarter, should end the cancellations for the year. will depend on the success of their derivatives desk, which is run by the Chairman's son.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
5.				I am meeting both Santander and the investment arm Banco Santander de Negocios this week to discuss a site merger of Santander with BSN and to discuss Kondor Plus. will produce a downside of \$5,300.
6.				The merger of site licences this
7.	However			should be reduced to approximately \$1,000 by the addition of a couple of data access charges.

Memo 6: M-E-21-1
CIBL Programme Status

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Scope				
1.				The CIBL Phase II programme is a series of the following linked projects: <ul style="list-style-type: none"> • ISIS-CIS Interface • MIDAS-CIS General Ledger Conversion • Repos System • CAD • ISIS Accounting
2.				The major objective for this programme is the efficient execution of these projects within a controlled environment so that they realise optimum business benefit within the required timeframe.
3.				The success of this programme depends on the team commitment to quality, while maintaining scheduled delivery times and controlling costs.
Current Status				
4.				The programme has reached a critical stage with the planned implementation of the

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
					ISIS-CIS interface and the General Ledger conversion to CIS during July.
5.				The current project status	can be summarised as follows:
6.				Auto reconciliation systems function	needs to be rectified and tested before UAT sign-off on ISIS-CIS Interface [sic],
7. and				[auto reconciliation systems function]	is critical for CIS pilot [sic] to commence.
8.				MIDAS/CIS conversion	includes implementation of GMIS for CIBL.
9.				Reports UAT	will start on 4 September 1995, lasting for 4 weeks.
10.				There	will be a parallel run of 1 week before implementation.
11.				CAD Functional Specification	will be delivered by 30 June 1995.
12.				CAD UAT	is scheduled to run from 1-31 October 1995 with the possibility of a modular approach.
13.				There	is no contingency available in the current plan for the CAD project.
14.				There	is no spare resource capacity in CIBL Operations for additional UATs during June-August period for general ISIS enhancements.
Process					
15.			To ensure successful completion,	we	have adopted the 'programme' approach, a flexible structure with project managers liaising closely with the Programme Manager to co-ordinate activities and manage project dependencies.
Role of PQM					
16.				The involvement of PQM in the CIBL Programme	has focused on three key areas: - Facilitating communication across the projects to highlight immediate and potential inhibitors. - Offering general assistance to projects to help resolve current

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
				issues. - Keeping senior management (i.e. CIBL Board and PAS Committee) informed of progress and current issues.
Questions -				
17.				A number of issues and queries have arisen which need to be addressed quickly to ensure continued achievement of project success:
'Food for Thought'				
18.		How can		we best co-ordinate activities across the programme to manage project risk and assess contingency?
19.		Are		potential scheduling conflicts and project inhibitors currently identified early enough to build contingency plans?
20.		How		[how] effective is cross-functional communication between project teams?
21.		Where can		we improve teamwork in the projects to increase success levels?
22.		Are		we making the most efficient use and deployment of available resources?
23.		Why		[why] are joint GBT/User plans for all the projects not always developed?
24.		What		[What] impact has the implementation of the PLC made on the quality of planning and accountability?
25.		What		[What] are the expectations among project managers of PQM's involvement in project planning and execution?
26.		What		[What] is the role of the Production & Accounting Steering Committee in this process?

Memo 7: M-E-21-4
 Subject: Sports and Family and Fun Day - Saturday 24th June

		THEME			RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
	Subject: Sports and Family and Fun Day - Saturday 24th June				
1.			Just to remind everyone that		Family Day
2.					There
3.					Dorney Court
4.	and			in addition to everything else [[that is going on]]	we
5.					There
6.					The day
7.	and				lunch
8.			Please		[you]
9.					This
10.			Please could you ensure that		you
11.				This year	we
12.			Please ensure also that		you
13.				This year	we

is next Saturday – midsummer’s day at Dorney Court.
 ‘s something for everyone from 1 to 71 with or without family, sporty or otherwise.
 will be available for our sole use on the Saturday
 will be arranging visits around the house.
 is also Bressingham Garden Centre in the grounds and a pick your own farm.
 begins at 11.00 am
 is served from 1.00 p.m..
 contact Sylvie Robinson TT5, for meal tickets which are six pounds per person.
 includes morning coffee and biscuits, lunch and dessert plus afternoon tea and American muffins.
 purchase these in advance from Sylvie no later than Monday 19th June as we need to ensure that we advise the caterers in good time.
 are offering children’s menus as well as the adult meals which includes spit roasted pig, poached salmon and carved roasted turkey.
 contact Ben Hall, LW7 with the names of your football team and Cathy Simms with names for the Olympic Knockout.
 are extending into the evening with a disco and evening buffet – four pounds per person –

		THEME			RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
14.					we
15.	so,	as you can see			it'
16.			Don't		[you]
17.					[you]

have also included dodgem cars as well as clay pigeon shooting
s a varied programme.
miss out on this magnificent day in the beautiful countryside near Windsor,
call Elisabeth Cook for an application form.

Memo 8: M-E-21-6
Building Quality Workshops

		THEME			RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Subject: Building Quality Workshops					
1.		As you know,			we
2.					I
3.	that				we
4.					The specific assistance [[we may offer]]
5.	but				[it]
6.					We

shall have either a representative of PQM or HRD at each of the Building Quality workshops in our capacity as consultants to help in the implementation of the Chemical Equation.
see the role on the day as to ensure that the message is clearly communicated
(PQM and/or HRD) are there to help, if requested.
can be flexible
may include for example, helping in the establishment of a Quality Council, setting up action plans/projects to deal with issues arising from the Quality Values survey, initial on-the-job training and skills transfer in the use of the Quality tools-kit etc.
may also be able to help just as a sounding board for Quality ideas and suggestions or in facilitating better communications within or between departments.

		THEME				RHEME	
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme		
7.				As we develop knowledge of [[what initiatives the different departments are taking]],	then we {then = textual}	help getting these good ideas disseminated and shared throughout the bank.	
8.	Also	at the workshops,	can		you	please help the TMI presenter in ensuring the day runs smoothly, acting as liaison with hotel staff, if necessary, checking attendee registration and giving out name badges etc.?	
9.	Finally				we	need to capture issues that are raised by attendees relating to the Chemical Equation programme as a whole and that we need to address.	
10.					These	may be to do with improving the Building Quality presentations at future events,	
11.	or				[these]	[may be] to do with concerns staff have regarding the subsequent implementation of the programme back in the office.	
12.			please		[you]	note all these	
13.	and				[you]	let Jane Hunt/Robin Welford of TMI have a note of these items	
14.	and also				[you]	pass a copy to me as soon as possible after your return.	
15.			I hope		this	is fairly comprehensive and clear,	
16.	but	if [you] do have any queries,			[you]	do not hesitate to ask.	
Kind regards..... Brian.							
17.	P.S.		Tom, please		[you]	pass a copy of this to your people.	

THEME				RHEME	
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
PR Agency Appointment					
1.				I	would like to introduce you to Hilary Woods and Sarah Schnell of Helmutt Pittham who have been appointed Broadcast Services new PR Agency as from 16th June.
INTRODUCTORY SESSION - 14TH JULY					
2.			On 14th July	they	will be giving a presentation about their agency, why PR is good for the bottom line and their proposals for future PR activities.
3.				This	will take place in Room 2704 Wardore Street, in two sessions starting at 9.30 and 11 am to give you all a chance to attend.
4.				This	will be an opportunity to find out more about how the Press wheels are oiled and discuss your own ideas for PR or press stories.
5.		please		[you]	advise Carol Hamilton by return email as to which session you would like to attend.
HOT DESK/NEWS GATHERING					
6.				Helmutt Pittham	are also scheduled to come to Wardore Avenue for a "Hot Desk" session on Tuesday 27th June from 2pm in room B2091.
7.				The purpose of such sessions	is to allow the agency to meet with you and discuss business news (new services or wins usually, but not exclusively) which may be exploited for PR activities or as news stories for press releases.
8.				Those of you with news [[to tell]] - or better still news (e.g. of sales) [[you expect to be able to report in the near future]]	please advise Carol asap so she can allow some time in the schedule.

Memo 10: M-E-22-4
Accommodation Charges

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Subject: Period 2 1995/96 Accommodation Charges				
1.		Please	[you]	find enclosed back-up to the Period 2 1995/96 Accommodation Charges raised through File Transfer or Telecom Gold for the self-accounting units.
2.			You	will be aware that the accommodation charges for intervening months between each quarter normally represents 1/3 of the previous quarters billing.
3.	However		it	would not be prudent to charge on this basis for Period 1 & 2 because of the following reasons:
4.	1.		Electricity costs for the bulk supply contracts	were charged in Quarter 4 for the whole year.
5.	2.		Occupation Costs	have been revised for the specialised estate.
6.	3.		Business Rates for the specialised estate	will be by cumulo [sic] assessment for 1995/96.
7.			We	have therefore decided to use the following basis for charging at Period 1 & Period 2:
8.	a.		WN	will be charged at Tier 6 based on the calendarised budget.
9.	b.		All other units	will be charged a 1/3 of the Quarter 4 charges, except for Electricity which will be accrued at Tier 6 centrally.
10.			At June 1995	will include the items mentioned in Paras 1 to 3
11.	and		the billing process	will adjust the previous two months charges, giving a correct quarterly total.
12.		please	[you]	do not hesitate to contact either myself or Bapu Singh (0171 780 7604).
		If you have any queries concerning the above		

Memo 11a: M-E-22-5
Review of QMS Procedures

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Dear colleagues,				
1.	Following the recent decision [[to carry out a review of the QMS procedures set]],	please		[you] find attached a list of all the registered procedures relevant to your respective departments.
2.		Please		[you] return these print outs to me, having indicated whether the documents are: a) Critical to meeting internal or external customer requirements b) Whether you wish to be involved in the review of the documents c) The priority of importance of the review of the documents d) What other board members should be involved with the review (if any). return these by 30/5/95.
3.		Please		[you]
4.	If I can be of any assistance,	please [you] let		me know.

Memo 11b: M-E-22-6
Vision House - Fire Alarm 22/5/95

C		THEME			RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
Vision House - Fire Alarm 22/5/95					
1.		It would appear that		there	has been no progress or further feedback to your letter of 24 May 1995 regarding the above.
2.		I would have thought,	under the circumstances,	action and feedback	would have been immediate.
3. and				we	only assume that I have been overlooked in the urgency.
4.		Could		I	therefore have copy of your findings please?

Memo 11c: M-E-22-6
Fire alarm Incident

		THEME			RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
Subject: Vision House: Fire alarm Incident					
1.		I apologise for the need [[to remind me]] that		I	owed you a fuller response.
2.				This action	had not been overlooked
3. but				[it]	was dependant upon input from a number of sources including those external to BS.
4.				Actions [[that have been taken since the incident]]	[are] :
5. (1)				Andy Phillips, the Building Facility Manager,	has agreed to be the BIC until the building closure.
6.				This appointment,	<<once a deputy is nominated>>, will be communicated in the

THEME						RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme		
7. (2)				The fire instructions	appropriate manner.	
8. (3)				The security guards	have been reviewed, updated and reissued. have now been given appropriate training to supplement their assignment instructions.	
9.		It has been emphasised that		Andy Phillips (0171 569 5214)	must be the initial point of contact and then the BSCC.	
10. (4)				Andy	is planning for a fire drill during the next few weeks.	
11. (5)				The Building Manual	has been reviewed and updated.	
12. (6)				The call out arrangements	have been reviewed in depth with the BSCC manager	
13. and				appropriate amendments	made to the details previously retained.	
14. (7)				The reason for the original alarm	have [sic] been investigated by FSS Services Ltd.	
15.				All fire alarm panels	were tested for full functional operation,	
16.				all sounders	were isolated and tested as were all call points.	
17.				There	were no faults or incorrect operations detected by the tests.	
18.			With the system reset, on 2215195,	it	is difficult to identify the cause of the activation.	
19.				The calibration	has also been checked.	
20.		We must therefore take the view that		the activation	was caused by a genuine smoke incident.	
21.				I	have personal views upon this.	
22.				The system	will be monitored by our contractor, Reliance, during normal maintenance routines.	
23.		I hope that		the foregoing information	provides the appropriate clarity	

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
24. but		please		[you] do not hesitate to contact me if further details are required.

Memo 12: M-E-24-5
Quality Values Survey

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Subject: Quality Values Survey				
1.				The Quality Values Survey has been completed.
2.				It included staff in the operational support areas of both the Global Bank and Geoserve, as well as UK Finance, GsT and several other groups, nearly 900 staff in total.
3.				responded, a much higher percentage than we have achieved in previous exercises.
4.				is commendable
5.				demonstrates the desire of so many of you to be part of the Chemical Equation and develop our Quality culture.
6.				reflect a marked improvement in organisational climate and attitudes over previous surveys, the last of which was carried out approximately two years ago.
7.				shall publish a summary of the survey results in a future article of Chemical Reactions to ensure that there is full communication to each of you.
8.		Of course, as might be expected in		vary among departments

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
		such a diverse universe,			
9. and				the survey	has identified several areas where you consider improvements need to be made.
10.			In order to design programmes relevant to these concerns,	managers	will be attending "Leading Quality" workshops over the next three weeks.
11.				These	will provide the managers with an opportunity to review results in considerable detail.
12.				They	will then meet with you in teams to discuss your results and develop departmental action plans for addressing priority items.
13.				I	regard these meetings as crucial to the development of a regular forum for open discussion and for effecting continuous and measurable improvements in all sixteen Quality Value areas.
14.				You	will also soon be receiving an invitation to one of the "Building Quality" days, which are being held for all staff throughout June and July.
15.				These	will address service Quality and personal Quality
16. and				[they]	[will] explore ways in which we can all contribute better to our teams.
17.				All of us	can benefit from considering these issues
18. and				I	strongly urge you to attend
19. and				[I]	[urge you to] actively participate in one of these events.
20.	I am confident that			these and other planned initiatives, together with the high level of commitment	will ensure that the Chemical Equation achieves its objective of making Chemical UK a truly effective organisation where excellence and teamwork are enshrined in everything we do.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
				[[as evidenced in the survey]],	
21.				[I]	Thank you for your contribution.

Memo 13: M-JP-5-1
Time Sheets

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
Re: Time Sheets					
1.				I	have spent a lot of time on time sheets because you have not properly filled them in and in some cases none were submitted by the due date.
2.				You	should not delegate responsibility of your timesheet to somebody else.
3.			If you are expected to be on leave on the due date,	you	should prepare one before you go on leave.
4.			If you are at the client and are not able to submit one by hand,	you	should fax the completed time sheet to the office no later than 1:00 pm on the due date.
5.				All time sheets	should be submitted or faxed to the attention of Amy.
6.		Please note that		she	is not responsible for filling in time sheets over the phone
7.	and			she	has been instructed not to do this in future.
8.				Time sheets	should contain complete information especially engagement codes.
9.				All columns and rows	should be cast downward and across.
10.				It	should also be signed on completion.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
11.				The due date for sub-mission you	is 5:30 pm on the 15th or 30th/31st of each month.
12.			For those reviewers who are using Cabs pro,		are expected to ensure that your time sheets are correct and complete.
13.				A copy of the un-confirmed time sheet	should be submitted in accordance with the above.
14.			On the next working day after the due date,	you	are expected to transfer the time sheet yourself or at least make available your computer in order that your time sheet can be confirmed and transferred to the system.
15.		Please ensure that		Amy	has your password if you are not in the office.
16.				I	would expect members of the department to fully comply with the above procedures especially for [sic] those who have been with the firm for over one year.
17.				Any incorrect or incomplete time sheets	will require more of my time
18. and				your inefficiency within the department	will be noted.
19.				A record	will also be kept in future in order to assess your efficiency in this respect
20. and				[this]	will be discussed as part of the staff appraisal meeting.
21.		I sincerely hope that		I	will not have to repeat the above to you again during the busy season (January to March).
Memo 14: M-JP-9-1 Files (Bar coding)					
THEME					RHEME

	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
	Subject: Files (Bar coding)					
1.				Recently	we	have implemented a bar code filing system.
2.				Effective immediately,	you	will not require to write [sic] your employee name, number ... etc whenever you ask for a file.
3.					This	will make our record more accurate and capable of tracking the files more effectively and timely.
4.				In order for completing set-up of the new system,	I	would like all of you to return "ALL" files back to the filing room on or before January 5, 1996, so that all the files can be bar-coded.
5.			James Chan has agreed that		all the files	will be available in the following Monday.
6.			Please		[you]	help us to expedite this process before the peak season.

Memo 15: M-JP-9-2

Subject: Paper Recycling/Confidential Information

	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
	THEME					
	RHEME					
	Subject: Paper Recycling/Confidential Information					
1.				Currently,	many of you	are throwing your waste paper in the garbage cans.
2.					This garbage	is then picked up by the cleaners and thrown out.
3.	However,				much of this waste paper	may contain confidential information about our clients that should not be thrown out in readable form (e.g. photocopies of draft tax returns, working paper file memos, etc.)
4.				Though there are shredders on all the floors,	not everyone	uses them.
5.			It is very important that		our client's information	remain confidential.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
6.			If you throw paper of that nature away, make sure	you	rip it up so that it cannot be read.
7. Alternatively,				we	have arranged for a confidential shredding and recycling company to pick up paper waste each Monday afternoon.
8.	Though this service has been in place for a while,	I do not think that		you	are aware of it.
9.				Here	is how it works.
10.				There	are large green garbage bags located in the following locations on the floors: 23rd Floor Next to the main conference room Next to the Copier machine near Accounts 24th Floor Utility Room - Opposite to Filing Room Utility Room - Opposite to Typing Pool Printing Area - Next to Mr. James Foster's Office 25th Floor Library Staff Area - Opposite to Mr. Y. H. Lum's Office
11.				These bags	are in bins/boxes with the words "Recycling Box" written on them.
12.				You	may put your confidential waste paper in these bins.
13.				This paper	will not be picked up by the cleaners.
14.			Every Monday afternoon,	representatives from the recycling company	will come to our office.
15.				One of our Administrative	will accompany this person through our offices to collect the garbage from the recycling bins.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
				Assistants
16.				These bags
17.				We
18.				[I]
				will be sealed before leaving the building to ensure the confidentiality of the information.
				encourage you to use these bins to help us to be more environmentally conscious.
				Thank you for your co-operation.

Memo 16: M-SC-16-2
Display Order for the New Store

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Subject: Display Order for the New Store				
1.			In reply to yesterday's fax regarding the display order for the new store	we
2.	However			we
3.				Your order
4.	However			not all of the articles [[you ordered]]
5.	so			not everything
6.				(180m ³)
7.	On top of that,			you
8.				This
				will try to help you with this order.
				could have done more if you had given us more notice!
				is for a total of 275m ³ .
				are in stock,
				was booked immediately
				has been booked as of 950727).
				have existing (booked) orders for 650m ³ !
				is about 15 containers in total!

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
9.				It	is not possible to treat a particular order placed on a certain date differently than other orders (for example by loading separately etc.) if we do not mark the order in some way.
10. As it was				you	had already sent the order to Athens when I got your fax.
11.		Luckily,		I	was able to stop the order in Athens
12. and				[I]	got them to attach a delivery marking to the order before it was sent on to Sweden.
13.		This means that	to a certain extent,	we	can arrange to load as much as possible of this order in designated containers.
14. However,				it	would not be possible to simultaneously meet your criteria of loading in designated containers while at the same time delivering by week 9535.
15.				I	have spoken to the relevant people,
16. and			the warehouse <<as far as loading the exact quantities [[you ordered]] is concerned>>	this	is not practical with many of the articles you have ordered.
17.				This	would in most cases involve opening boxes & pallets, counting out the quantity you wanted and then repacking them.
18.				The warehouse here in Almhut	is quite large, as you know, and with hundreds of containers being loaded every week with thousands of articles
19.				this	makes this kind of unpacking and repacking very difficult; especially as they have over 800m ³ to load for Hong Kong.
20.				This breaking the standard packages	generally also leads to a higher level of damaged goods.
21.				You	also want these containers to arrive in Hong Kong by Week 35.
22.			Because of the size	all loading	has to be planned a number of days in advance.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
			of CL,		
23.				I	have managed to arrange loading of some of your order on Monday.
24.			To do this,	I	have had to cancel loading of existing orders.
25.			After loading <<(which will begin on Monday, 950731)>>	the containers	are usually sent to a harbour ex. Gothenburg, where there can be a delay of a couple of days before loading on a ship.
26.			After Gothenburg,	the container	is usually shipped to Hamburg in Germany,
27.				more delays	are likely here.
28.			From here	it	is sent to Hong Kong, also by ship;
29.				this part of the trip	takes 32 days.
30.	As you can see,			[[getting this order to you by week 85]]	is almost impossible!
31.				We	will however do our best.

Memo 17: M-SC-16-3
Furnish Taiwan

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
1.	Re: Furnish Ltd. Taiwan			I	met our Franchisor's Shipment and Invoicing Department staff last week

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
2. and				the following
3. 1.				A sample set of standard import documents
4. 2.				Confirmation that MFBS has already obtained import licence for 'furniture';
5. 3.				[information they require from us]
6.		I remember you advised me that		imports into Taiwan
7.		Please		[you]
8. and				[you]
9.				I
10.		Please		[you]
11.	Attached	please		[you]
12.				I
13.		Please		[you]
14. and				[you]
				is information they require from us:
				is required by Taiwan Authorities (including Certificates of Origin, Packing List [and measurement?], Invoice, etc.) so that they can instruct all their suppliers to conform.
				which I believe we have already obtained [sic].
				[is] Whether we would like to have the option to settle purchase invoices in NT\$.
				had to be settled in foreign currencies.
				confirm
				please advise whether and how we can circumvent as it is definitely easier for us to manage a business with revenue and costs denominated in the same currency.
				should be grateful for your reply as a matter of urgency.
				also confirm the English name for the company has been registered as 'Jardine Consumer Marketing Services (Taiwan) Ltd.'.
				find my fax dated 26th May 1994 to Stephen Yu of JIB Taipei.
				have not yet received any reply from him.
				advise whether he is the right contact
				follow up for me, if possible, as our store fitting out may commence very soon.

Memo 18: M-SC-16-4
Warehouse Routines

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Subject: Warehouse Routines				
1.				[I] Thank you for your fax of November 2, 1994.
2.				Caroline is not in town at the moment
3. and				I shall have more time out of my office than in.
4.			In order not to disappoint you when you call,	I set out below brief replies to your queries in the same order as in your fax:
5. 1.				The ordering function is centralised at our head office.
6.				We have an Inventory Planning Manager to work out and place the orders.
7. 2.				We do not have a designated person to control stock.
8. 3.				The purchase orders are worked out centrally by the Inventory Planning Manager as described in one above.
9.				The sales orders are taken by the store
10. and				[The sales orders] [are] updated to the central warehouse records by our computer system.
11. 4.				We do not have a back-up warehouse in every store.
12.			Where there is any,	the size varies from 10-20 sq.m. approximately.
13. 5.				We only use narrow aisles with electrical stackers in our central warehouse.
14.				No particular equipment is used in the back-up warehouse.
15. 6.				The back-up warehouse is mainly for stocking small furniture items.
16. 7.				We do not stock sofas and mattresses in the store.
17. 8.				Shelf stacking normally starts before the stores open

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
18. but				[it]	finishes within one hour after the stores open.
19. 9.				Furniture items in the central warehouse	are treated as 'everybody's stock'.
20.			For Market Hall items,	a semi 'earmarking'	is in place
21. i.e.				the stores	know approximately their share of the shipments received.
22. 10.		Generally, yes	for the busy stores,	replenishment	can be up to 2 times a day during sale period.
23. 11.				We	have always had a central warehouse
24. and				we	do not have alternative damage history for comparison.
25.		In general, we believe		there	has been a higher level of damages due to more manhandling and splitting packages.
26. 12.				Replenishment Orders / Requests	are placed through our internal computer system (called Pinnacle).
27. 13.				We	'close' the ordering at about 5:00 pm 2 days before the required delivery day.
28.		I hope		the above	helps.
29.				You	are of course welcome to call for any clarification and exchange of ideas.

Memo 19: M-SC-18-1
Joint Ventures in China

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
Joint Ventures in China					
1.				The agreement with Canton Electric Power Company [[to carry	was signed yesterday.

c	THEME				RHEME
	textual theme	marked Theme	interp Theme	marked theme	
2.		As you are aware,			out a joint feasibility study to assess the potential of joint venture electric power development in Canton Province]] the intention
3.					is that this and other similar joint ventures in China will be handled by a new subsidiary company of AFL which will operate outside the Scheme of Control. will, apart from the support derived from full-time employees permanently assigned thereto, call upon various members of the staff to contribute their time and services.
4.			It is important that		ensures that all costs of such assistance be accounted for honestly
5.	and that				do not subsidize the non-scheme activities of the shareholders.
6.			It has been decided there-fore that		maintain time sheets showing clearly the time devoted to non-scheme activities.
7.					should be available for inspection by internal and external auditors
8.	and				should report the extent of involvement at the end of each month to Accounting Operations Manager.
9.				I	apologise for the inconvenience that this will cause

c	THEME				RHEME
	textual theme	marked Theme	interp Theme	marked theme	
10.	but				[is urged] to co-operate
11.	and				[is] to ensure that all staff concerned are properly instructed.

Memo 20: M-JC-19-1
Branch Director's Meeting 1996

	THEME				RHEME
	textual theme	marked Theme	interp Theme	marked theme	
1.		Enclosed	please		find a statement of account (App. A) with you regarding the captioned amount [sic].
2.			We should be grateful if		would refund the total amount of HKD665.00 to the office account accordingly
3.					has been adjusted in Part A of the statement for the entertainment functions attended by you.
4.	In this respect,				is recoverable from you.
5.		With regard to	please be		was HKD100.50.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
	the karaoke entertainment [[held in CITIC Plaza Hotel on 27 Aug. 93]],	advised that		for karaoke entertainment
6. Accordingl y,		you are kindly requested		[that you]
7. In addition,		we should be grateful if		you
8.			If they were personal expenses,	[could you]
				to refund the amount of HKD100.50 as shown in Part B of the statement of account.
				would advise name of contact and purpose for the IDD call charges totalling FEC52.78 (equivalent to HKD71.25) included in the hotel bill (App- B) which was paid by Head Office.
				please arrange refund to the office account.

Memo 21: M-JC-19-2

Re: Expenses

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Re: Expenses Re yr ref no: 289156.				
1.		[will you] note that		HO/2369T/95
2.		Kindly		[you]
3.			Regarding the section 10.8.9(n) and justifications,	I
4. i.e.		I mistakenly		I
				has already been refunded to the Council a few months ago under vrs. 9807 564.
				check your record accordingly.
				have already explained in my YN/JT/706/95
				can even out the expenses by not nickel and dime with minor

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
		believed that		expenses [sic].
5. Also,			it	takes quite some time to track down the unclaimed minor items.

Memo 22a: M-SC-20-1a
Visit of Accounts Staff to Council's Overseas Offices

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Visit of Accounts Staff to Council's Overseas Offices				
1.			[I]	Thank you for your TTO/6,992y/94 enclosing report of Mr John Lui's recent visit to Somewhere office.
2.			I	have already instructed Officers concerned to implement the recommendations made by John Lui with immediate effect.
3.		In my view,	John's visit	is considered useful for the purpose of improving work efficiently as well as communication between Head Office and branch staff.

Memo 22b: M-SC-20-1b
Visit of Accounts Staff to the Council's Overseas Branch Offices

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Visit of Accounts Staff to the Council's Overseas Branch Offices				
1.			I	refer to John Lui's visit to your office for the period 4-8-1-95
2. and			[I]	enclose herewith a copy of his report for your perusal.
3.		I have told John	[John]	to take appropriate follow-up actions following his discussion with you on the agreed financial and accounting procedures to improve work efficiency
4. and		[I] should be	you	would also take care of the actions on your part.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
		grateful if		
5.				Your comments on the visit of Accounts staff to your office and its usefulness would be appreciated.

Memo 23: M-JC-23-1
China Rep. Office

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
1.		I note that,	presently	our China Rep. Office have to pay training service fee to Shenzhen Training Centre.
2.				The expense is debited to 'tuition fee' a/c of Rep. Offices' Centres
3.				the income is credited to 'income from training service - orb' a/c.
4.			Since both Rep. Offices and Shenzhen Training Centre are Head Office Centres,	will certainly handicap our elimination of inter-group transactions upon consolidation because only one side is regarded as inter-branch transactions.
5.			To resolve the problem, as they are both Head Office Centres,	are better passed through those costing accounts instead of the normal income and expense accounts as present.
6.		Please		[you] take the following remedial actions:-
7. 1)		Would		Joseph please allot to new costing account

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
8. and				[Joseph]
9. 2)		Would		Patrick
10. That is,				[you]
11. and				[you]
12.				Our Mr. Richard Lo
13.		Please		[you]
14. 3)		Would Patrick please		[you]
15.		Hopefully,		all the above adjustments
16.				[I]

Memo 24: M-SC-24-1
Indicative Proposal

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
1.			After evaluating all proposals from the banks,	I

Subject: Indicative Proposal for the Proposed Liquidity Adjustment Facility ("LAF") Eligible Floating Rate Certificate of Deposits ("FRCD-") Issue
would like to report the following:

THEME					RHEME	
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme		
2. 1.				We		have received xx proposals (please see appendix 1).
3. 2.				Main objective of the deal		is to take advantage of the A3 rating by absorbing cheap funding.
4. 4.				Second objective		is to improve the loan and deposit maturity mismatch. is extremely important.
5. 3.			Since this will be the Bank's first Liquidity Adjustment Facility ("LAF") eligible issue,	liquidity of the secondary market		
6. In fact,				the Hong Kong Monetary Authority		requires at least 2 market makers for LAF eligible issue.
7. 4.				Coupon rate		is a major factor to ensure liquidity in secondary market.
8.	After studying all proposals and the market news,	I believe that		an issue with a coupon rate of xx basis points above 3 month HIBOR		will be receptive.
9.			To limit the all-in cost to xx basis points above 3 month HIBOR,	I		would cut the underwriting fee of most bidders.
10. 5.				I		would like to structure the deal as follows: Minimum size HK\$ xxx billion Maturity 3 years Coupon Rate 3-month HIBOR + xx% Underwriting Fee xx% All-in-Costs 3-month HIBOR + xx% hope to end with \$xx million or \$xx billion.
11.			With a group of xx	we		

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
			arrangers (see below), The more arrangers,	[there]	[are] the easier [it is] to syndicate an oversubscribed FRCD issue.
12.				We	only consider 3 year issues because FPCD with 5 year maturity is not so receptive and the all-in cost is high.
13.			With a coupon rate of only xx%,	cutting the underwriting fee below xx%	would be difficult.
14.				I	
15. However,				I	will try to cut the banks underwriting fees to xx% because an issue with an all-in cost of xx% over 3 month HIBOR means a big difference to an issue with an all-in cost of xx% over 3 month HIBOR psychologically though xx basis point all-in cost difference only means \$xxx a year to BEA.
16. 6.			After studying all proposals,	I	would like to grant a mandate to xx banks, namely xxx (subject to their agreement to form a syndicate group).
17.				We	will invite xxx as the book runner because it has a close working relationship with the Bank and it is the most competitive bidder in this issue.
18. 7.				We	cannot include xxxx as one arranger because it is in a syndicate group which bids the deal at a much higher price (all-in cost is xxo-c) above 3 month HIBOR) .
19.				We	are not prepared to invite xxxx because they bid the deal, though at a comparable rate, with a group of banks, making the number of arrangers too many if we also include xxx and others.
20.			If you agree to the above arrangements,	I	will contact the banks

THEME					RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
21.	and				I
22.					I

[will] start to work on all formalities like seeking Board's approval, appointing a lawyer, giving the mandate, applying for Hong Kong Monetary Authority's approval, rating on the issue, documentation etc.
much appreciate your kind approval to the above.

Memo 25: M-SC-24-4
Shareholders' Agreement

THEME					RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Shareholders' Agreement					
1.					[I]
2.	(A)				Both the Shareholders' Agreement and the Sale and Purchase Agreement of VRAC
3.			Please		[you]
4.	and		let		us
5.	(B)				We
6.				Under BVI law,	surplus of the company
7.					The surplus
8.	As a result,				the company's issued

Thank you for your fax of even date.
have been revised by Messrs Lee, chau , Tsui & Kwok, copies of which are enclosed herewith.
review
have your comments, if any.
are not too clear on the difficulties you have on the redeemable shares of Newco.
is anything over and above the capital and liabilities of the company.
can be used to repay the company's redeemable shares which are then cancelled.
is reduced.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
9.				capital allows the company to have a reduction of capital whenever appropriate.
10. (C)				The creation of redeemable shares The revised Shareholders' Agreement will be available shortly.
11.				We will pass a copy to you once we receive it.
Enclosures				

**Memo 26: M-JC-27-2
Personal Data (Privacy) Ordinance**

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
<u>Personal Data (Privacy) Ordinance</u>				
<u>Personal Data (Privacy) Ordinance</u>				
1.				The purpose of this Circular is to advise Audit staff of the impending coming into force of the Personal-Data (Privacy)-Ordinance and their rights of access to personal information in the Department and the Government.
<u>Objectives of the Ordinance</u>				
2.				The purpose of the Ordinance is to protect the privacy interests of living individuals in relation to personal data.
3.				It also contributes to Hong Kong's continued economic well being by safeguarding the free flow of personal data to Hong Kong from restrictions by countries that already have data protection laws.
<u>Scope of Coverage</u>				
4.		Generally,		covers any data relating directly or indirectly to a living individual (data subject), from which it is practical to ascertain the identity of the individual and which are in a form in which access or

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
					processing is practicable.
5.			It		applies to any person (data user) that, controls the collection, holding, processing or use of personal data.
<u>Commencement of the Ordinance</u>					
6.				The Personal Data (Privacy) Ordinance	was enacted on 3 August 1995.
7.				The Ordinance	will be brought into force on a date to be appointed by the Secretary for Home Affairs by notice in the Gazette.
8.				The current thought	is to bring the Ordinance into force in early 1996.
9.				The Ordinance	will then supersede the "Data Protection Principles and Guidelines" to which voluntary compliance has been sought since 1988 in accordance with General Circular No. 9/88.
<u>Other points of interest</u>					
10.				Other points of interest about the Personal Data (Privacy) Ordinance:	<ul style="list-style-type: none"> - implications for data users and data subjects; - the Privacy Commissioner for Personal Data; - data protection principles - exemptions;

Memo 27: M-SC-28-4
New Format for Report

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
<u>New Format for Report of the Director of Audit on Financial Statements</u>					
1.				We (Mrs Hailey POON/H. Y. Lui/the undersigned)	spoke on 6 June 1995.
2.			In August 1994,	the Hong Kong	issued a Statement of Auditing Standards on Auditors 31 Reports

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
				Society of Accountants	on Financial Statements (SAS 600).
3.				Auditors	are required to comply with the requirements of this SAS in respect of audits of financial statements for accounting periods ending on or after 31 December 1994.
4.				I	have decided to follow this practice and to revise the wording of my audit reports, where appropriate, to comply with the requirements of SAS 600.
5.				The major change of the audit report	is to clearly spell out the respective responsibilities of the auditor and the auditee for the financial statements.
6.		I shall be grateful if		you	would advise me whether you agree with the description of your responsibilities set out in the draft audit report at Appendix A.
7.			For accrual-based accounts,	it	will be necessary to include a detailed description of the responsibilities of the General Manager Sewage Services Trading Fund in a representation letter.
8.				representations by management in the areas [[indicated in the draft letter of representation attached at Appendix B]]	are also required.
9.				This requirement	is consistent with the general auditing practice adopted in the public and the private sectors, both locally and overseas.
10.		I shall be grateful if		you	would provide the necessary representations by management on the accounts of the Sewage Services for the year ended 31 March 1995 in connection with my certification of the accounts.
Appendix A <u>DRAFT</u>					

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
REPORT OF THE DIRECTOR OF AUDIT TO THE LEGISLATIVE COUNCIL				
11.			I	have audited the financial statements on pages two which have been prepared in accordance with accounting principles generally accepted in Hong Kong.
Respective responsibilities of the General Manager, Sewage Services Trading Fund and the Director of Audit				
12.			Under section 7(4) of the Trading Funds Ordinance,	is responsible for the submission of financial statements prepared in accordance with generally accepted accounting principles and signed by him to me.
13.			In preparing the financial statements,	has to select appropriate accounting policies and to apply them consistently.
14.			It	is my responsibility to form an independent opinion, based on my audit, on those statements and to report my opinion to you.
Basis of opinion				
15.		I certify that	I	have examined and audited the financial statements referred to above in accordance with section 7(5) of the Trading Funds Ordinance and the Audit Department auditing standards.
16.			An audit	includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.
17.			It	also includes all assessment of the significant estimates and judgments made by the General Manager, Sewage Services Trading Fund in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Sewage Services Trading Fund's circumstances, consistently applied and adequately disclosed.
18.			I	planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance as to

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
				whether the financial statements are free from material mis-statement.
19.			In forming my opinion	I also evaluated the overall adequacy of the presentation of information in the financial statements.
20.		I believe that		provides a reasonable basis for my opinion.
Opinion				
21.		In my opinion		the financial statements
22. and				[the financial statements]
<u>Appendix B</u>				
DRAFT				
Dear Sir,				
Sewage Services Trading Fund				
<u>Financial statements for the year ended 31 March 1995</u>				
23.				I confirm to the best of my knowledge and belief the following representations given to you in connection with your-audit of the financial statements of the Sewage Services Trading Fund for the year ended 31 March 1995.
<u>Management Responsibilities</u>				
24. 2.			Under section 7(4) of the Trading Funds Ordinance,	I am responsible for the submission of financial statements prepared in accordance with generally accepted accounting principles and signed by me to the Director of Audit.
25.			In preparing the financial statements,	have: (i) selected suitable accounting policies and then applied them on a consistent basis, making judgements and estimates that are prudent and reasonable;

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
26. (ii)				[I]	[have] stated the reasons for any significant departure from generally accepted accounting principles; and
27. (iii)				[I]	[have] prepared the financial statements on the going concern basis.
28. 3.				I, as General Manager, Sewage Services Trading Fund,	acknowledge my responsibility for keeping proper accounting records, for safeguarding the assets of the Sewage Services Trading Fund and for taking reasonable steps for the prevention and detection of fraud and other irregularities.
29. 4.				All the accounting records	have been made available to you for the purpose of your audit
30. and				all the transactions undertaken by the Sewage Services Trading Fund	have been properly reflected and recorded in the accounting records.
31.				All other records and related information	have been made available to you.
Fixed Assets					
32. 5.				Expenditure [[incurred on the design and construction of High Priority Programme projects, which were specified in the resolution made and passed by the Legislative Council on 9 March 1994, in the year]]	has been capitalised as fixed assets.
33.				The full cost of project	has been added to the value of each project on a pro-rata basis.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
34.				management work [[incurred]] There were no appropriation of assets to the Fund by the Government in the year.
35. Neither				{were} there {were = not part of Subject/Theme}
36. 6.				No project there has been completed in the year
37. and				was no depreciation charged for the year.
<u>Revenue</u>				
38. 7.				No revenue was recorded in the year as a scheme of charging for sewage services had not been introduced for the year ended 31 March 1995.
<u>Taxation</u>				
39. 8.		The Government has decided that		there should be no tax liability for the year.
<u>Operating Costs</u>				
40. 9.				No operating costs were recorded in the year.
<u>Liabilities</u>				
41. 10.				All material liabilities at the balance sheet date have been included in the financial statements
42. and				reasonable provisions have been made for liabilities which are known to exist but the amount of which cannot be accurately determined.
<u>Contingent Liabilities</u>				
43. 11.			As at the date of this letter,	I am unaware of any pending or threatened litigation, proceedings, hearings, claims, negotiations, indemnities or guarantees, which may result in significant financial losses to the Sewage Services

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
44. Accordingl y,				Trading Fund. has been made in the financial statements.
<u>Commitments</u>				
45. 12.			As at the balance sheet date,	the Sewage Services Trading Fund did not have any capital or financial commitments other than those already disclosed in the financial statements.
<u>Post Balance Sheet Events</u>				
46. 13.				have no plans or intentions, know of any other circumstances or events arising since the balance sheet date, which could materially affect or require disclosure in the financial statements.
47. nor		do		

Letter 1: L-E1-26-1
Cathy Waddon

		THEME			RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Dear Cathy					
1.					You may remember me from a brief chat we had when I was at the West of England Management Centre –
2.			I think		was IPD qualifications.
3.					is to introduce the new training consultancy I have established since leaving CME.
4.					thought of ANcompany, not only because I am a recent client (John Walsh may remember handling the conveyancing on the address below), but also because I have experience of working with professional practices – are SOL Co. and Shares Ltd. (Cardiff and Bristol).
5.					two of my more recent clients
6.					My main areas of expertise
7.					I gained my own management experience with Dunes International,
8.	and			while at CME,	are in Management Training and Development, Change Management and Personal Effectiveness. designed and delivered tailored programmes for a wide range of organisations such as NatWest Bank, British Aerospace, National Rivers Authority and Sun Life.
9.				If you have need for external training provision, and would like further information on the service I am	complete the attached card

THEME					RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
10.	and		return	offering, please	
11.	or alternativel y		call		it me
12.					I
					to me in the envelope provided, on the number below.
					look forward to perhaps hearing from you soon.

Letter 2: L-E5-P19-1
Albright Park, Southville

THEME					RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Albright Park, Southville					
1.			We can confirm that		the above project
2.					This
3.	On a general note		we understand that		the main purpose of the regulations
4.					The principal obligations [[imposed on the Client]]
					will be exempt from the Construction (Design and Management) Regulations 1994. is because the project started before 31 March 1995 and will be complete before 1 January 1996. is to establish a safety management network at all stages of a project, not just the construction phase. are: <ul style="list-style-type: none"> ● The appointment of a competent Planning Supervisor. ● The appointment of a competent Principal Contractor. ● Ensure that both the Planning Supervisor and Principal Contractor have allocated

THEME					RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
					<p>adequate</p> <ul style="list-style-type: none"> ● resources to carry out their duties. ● Ensure that work does not begin until a health and safety plan has been prepared by the ● Planning Supervisor. ● Provide information to the Planning Supervisor on the condition of the site.
5.					<p>The role of the Planning Supervisor</p> <p>is to produce a health and safety file which will contain information on the project for use by anyone carrying out maintenance, decoration or even demolition works.</p>
6.					<p>The Planning Supervisor</p> <p>will also monitor the construction works and design to ensure that safe working practices are undertaken by all parties.</p>
7.			We are pleased to confirm that		<p>Ridge and Partners</p> <p>can and will take on the role of Planning Supervisor</p>
8.	and				<p>[they]</p> <p>have identified a small number of senior Surveyors who will carry out the role.</p>
9.			We trust that		<p>the foregoing information</p> <p>is helpful</p>
10.	but			if you should require further information	<p>[you]</p> <p>please contact us.</p>

Letter 3: L-E-8-P6-6
Financing Municipal Health-case Establishments

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
New System of Financing Municipal Health-case Establishments				
Dear Dr. Kaley,				
1.				[I] Thank you for your letter dated 15th July, 1994 addressed to the Public Health Committee, requesting information to assist you in developing a new system of financing municipal health-care establishments.
2.			Whilst City Council do have responsibilities for Environmental Health,	do not have responsibilities for the delivery primary health care services to the people of the City.
3.				I enclose a copy of the Annual Report of City Council for 1992-93 which explains all the City Council's activities, including the work of the Health & Environmental Services Committee and this Directorate.
4.				The responsibilities for primary health care are split between Bristol and District Health Authority who act as 'purchasers' of health care services and National Health Service Trusts (NHST) who act as 'providers' of these services.
5.				There are a number of Trusts operating in the City including United Healthcare NHST, South Health Services NHST and Wessex Healthcare NHST which are based on the major hospitals in City; and County Ambulance NHST, which provides both emergency and patient transport ambulance services and Hawkes NHST which provides

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
6.				services for those with mental illnesses. have sent a copy of your letter to City and District Health Authority and United Healthcare NHST with a request that they reply directly to your request for information.
7.		I hope		you [you]
8.	If I can be of any other assistance to you,	please		find the information contained in this letter helpful. do not hesitate to contact me.

Letter 4: L-E-8-P6-7
Suitable Employment

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Dear Mr. Law,				
1.				Thank you for your letter 6th January 1992 and enclosed Curriculum Vitae.
2.		I very much regret that		are no suitable employment opportunities for you with City Council at present.
3.		May I suggest that		keep an eye out for a weekly publication called "Environmental Health News".
4.				does have limited distribution to Environmental Health professionals, might be available at your library.
5.	but			often contains advertisements for the type of post you are seeking.
6.				

		THEME			RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
7.					Other publications [[worth looking out for]]
8.			I am sorry		I cannot be of more help to you at the moment.
9.					I wish you good luck.

Letter 5: L-E-8-P6-8
Consultation on Spent Battery Collection

		THEME			RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Re: Consultation on Spent Battery Collection					
1.					I enclose a submission from City Council on the D.T.I.'s consultation paper: Batteries & Accumulators Containing Certain Dangerous Substances - Directive 91/157/EEC.
2.					We offer our views on the issues surrounding spent battery collection from a local authority perspective.
3.					These are based on experience with such issues as the public's ability to identify and differentiate items for reclamation; the need to maintain cost-effective services at a time of limited resources; and the desire for environmental protection.
4.					Numbers in parentheses refer to the consultation document.
5.			I trust		can be taken into account in the formulation of a national programme to implement the Directive,
6.	and				look forward to guidelines from D.T.I. on this.

Letter 6: L-E-8-P6-9
Environmental Protection - Alleged Noise Nuisance

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Environmental Protection Act 1990 - Section 80 Alleged Noise Nuisance from XXXX at XXXX				
1.				I am currently investigating an alleged noise nuisance, as indicated above,
2.	and			I intend to take legal action under the above Act by way of service of an abatement notice and subsequent enforcement thereof.
3.				Should any of our Officers have occasion to visit the above premises and witness anything which may be material evidence of noise amounting to a nuisance
4.		please could		you let me know.
5.				The provision of a Section 9 Statement from the Officer in question would also be most helpful.

Letter 7: L-E-10-30-2
Inter-House Chess Championship

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Inter-House Chess Championship				
Dear Parents				
1.				Your child has been chosen to play for his/her house Wessex in the forthcoming School Chess Championship.
2.				The competition will take place in the school hall on Friday 28 April from 3.30 pm - 5.00 pm approximately.
3.			During this period	the three teams will play one another once.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
				[[consisting of 25 players each]]
4.				Each game will be worth one point.
5.	So			each player will have 2 games to play during the session.
6.				The house team with the highest number of points [[when all matches are completed]] will win the newly purchased School Chess Trophy for 1995.
7.				I aim to involve as many children as possible in this inaugural event
8.	and	I hope that		you will give your permission on the slip below.
9.		Please		[you] arrange to collect your child at 5.00 pm from the hall in case a few minutes of "extra time" are necessary.
Chess Championship - PLEASE RETURN TO MR GOODWIN BY FRIDAY 7 APRIL				
10.				I give permission for my child Chess Team in the forthcoming School Chess Championship on Friday 28 April.
11.				I will collect him/her from the school hall at 5.00 pm.
Signed..... (Parent/Guardian)				

Letter 8: L-E-10-30-3
Personal Accident Insurance Scheme for pupils in Years 3, 4, and 5

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Personal Accident Insurance Scheme for pupils in Years 3, 4, and 5				
Dear Parents				
1.			For several years now,	the school association of Nicholas Secondary School
2.				Our own PTA
3. but			due to our relatively low number of pupils	[they]
4. However,	beginning May 1995,	it has been agreed that		any pupil from the Junior School
5.		Please		[you]
6.				THIS
7.				Our Year 6 pupils
8.				The premium, [[including administration costs,]]
9.				YOUR CHILD
10.				Accidents covered by the scheme
11.		We would remind parents		their child

have negotiated cover for individual pupils at highly competitive rates via the National Confederation of Parent-Teacher Associations.

became a member of this national body last year were unable to attract the same discount for insurance premiums.

may be covered by the joint policy negotiated on behalf of the secondary school.

read the details below if you would like to take the opportunity of this excellent offer.

IS A PERSONAL INSURANCE SCHEME, covering children in full-time education.

will be offered membership of the scheme from the Comprehensive School as part of their induction process.

will be \$7.00 per child per annum (approximately 15p per week).

IS COVERED 24 HOURS A DAY, THROUGHOUT THE YEAR, ANYWHERE IN THE WORLD.

are "any whose effects are permanently disabling or fatal" up to a total of \$100,000, dependent upon the nature of the resulting permanent disability.

is not generally covered by any insurance scheme through school or County of Avon.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
		that		
12.				Cover
13. and				[it]
14.			If you wish to insure your child who is currently in Year 3, 4 or 5,	[you]
15. and				[you]
16.				<u>Cheques</u>
17.		Regrettably,		late applications
18.				We
19.			If you haven't heard from us by 4 July	[you]
Yours sincerely				
20.		PLEASE [will]		[you]
RETURN THIS SLIP BY WEDNESDAY 10 MAY AT THE VERY LATEST				
INSURANCE COVER				
21.				I
22.				I
wish to insure the child named below for the Pupil's Personal Accident Scheme with Brown Shipley Schools Ltd (the Insurers).				
enclose \$7.00 in cash/cheque.				
Name of child				
Signed				
Date of birth				
Current class: (Parent/Guardian)				

RHEME

THEME

Subject/Theme

interp Theme

marked Theme

marked theme

will start from 30 May

will be renewable annually on that date.

complete the slip below

return it with cash or cheque to the value of \$7.00.

should be made payable to Park Junior School.

cannot be considered.

shall write to you during June, using Royal Mail post to confirm the details of the insurance policy.

please check with us.

RETURN THIS SLIP BY WEDNESDAY 10 MAY AT THE VERY LATEST

INSURANCE COVER

wish to insure the child named below for the Pupil's Personal Accident Scheme with Brown Shipley Schools Ltd (the Insurers).

enclose \$7.00 in cash/cheque.

Name of child

Signed

Date of birth

Current class: (Parent/Guardian)

Letter 9: L-E-20-36-1
Reuter Services

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
Dear Andy					
1.			Further to our meeting on Thursday regarding your Reuter Services,	I	am pleased to send you a Client Order Form for the 7 position Dealing 2000 service.
2.				The costs	are: 1 x Basic Dealing 2000 port 2,265 1 x Additional Dealing 2000 port 1,098 5 x Dealing Contention * 715 <u>3,575</u> 6,938
3.	With regards to Select feed Plus pricing	I understand that		Tariff 1	is to be replaced with another pricing structure to be announced in the coming few days.
4.		I understand that	if this disadvantages the Bank	we	will honour those original costings,
5.	however	I believe that		a structure [[geared to a lower site charge and higher user charge]]	is being discussed which may be more in line with your current policy.

Letter 10: L-E-20-36-2
Reuters Contract

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Dear Andy				
1.			Further to your letter of the 23rd August regarding your Reuters contract,	I am writing to confirm your cancellation of all the Bank of Englands' Reuter Monitor Services excluding the equipment related to contributions.
2.				I am currently looking into the cost issues relating to the Select feed Plus service
3.				[I] will contact you in the near future.

Letter 11: L-E-20-36-6

Henry

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Dear Henry				
1.			Further to our meeting on Friday morning regarding your Reuter Services, As requested	I am pleased to enclose a quote for Reuter Financial Television and an upgrade of your current Reuter Terminal.
2.				we have removed your graphics package and two additional British Telecom lines.
3.				is as follows: 1 x Graphics Forex \$pm 270 2 x BT Analogue line @ 66.31 132.62

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
				TOTAL \$932.62
4.				total \$523.83
5. and				will be forwarded for April.
6.			To replace the existing Reuter Terminal with an upgraded PC and Reuter Financial Television	will be \$380, which will represent a saving of \$22.62 per month.
7.				is an additional once off installation charge of \$600.
8.	If you would like to go ahead with this proposal	I would be grateful if		could sign and return the enclosed Client Order Form.

Letter 12: L-E-25-120-4
Football Hooliganism (Model letter given to new employees)

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Dear Mr Ince				
1.				Thank you for your recent letter and suggestions for preventing hooliganism and improving behaviour by supporters at football matches.
2.		I can assure you that		share your concern about violence at football matches

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
3. and,			following the events of last year,	[they]	have been working very hard with the football authorities to stamp out this problem.
4.				You	may be aware of the measures which the government have taken with the football authorities to tackle the problem of safety and violence at football grounds.
5.				I	am enclosing a summary of the measures for your information.
6.			As you will see from the summary,	police powers	have been extended
7. and				methods of surveillance	[have been] improved to enable them to deal more effectively with trouble makers both inside and outside grounds.
8.				The Public Order Bill	also includes measures to help the police deal with football hooligans.
9.			To help encourage good behaviour by spectators at matches	the FA	have launched a campaign.
10.				"Friends of Football"; the FA	have also imposed heavier fines for disciplinary offences by players on the pitch.
11.		I am sure you will be pleased to learn that		the measures	appear to be having effect.
12. For example,		figures show that		arrests for hooliganism at football matches	have fallen 44% this season compared with last year.
13. However,				there	is no room for complacency.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
14.				The problem requires continued vigilance

Letter 13: L-E-27-34-1
Office Supplies – Proposal

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Office Supplies - Proposal				
Dear Gordon,				
1.				[I] send you many thanks for your correspondence detailing the proposal.
2.				I have a number of issues, which I feel need resolving before we can proceed.
3.				We would like to see a further arrangement for the ordering from ourselves.
4.				This would benefit both sides as numerous paper orders and invoices will incur greater costs.
5.		What		[what] are the proposals for the first "initial order" as not all of the BMS stock will need replenishment at this time.
6.			As of today	we have ordered a large consignment of items from yourselves on a BMS Purchase Order and await the delivery.
7.		Can		you please contact me to arrange further discussions.
Many thanks				

Letter 14: L-E-27-34-2
Consignment Stock

		THEME				RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
Dear Fiona						
1.	Firstly,		please		[you]	accept my sincere apologies for not responding sooner with regard to consignment stock;
2.					I	am now able to detail below our proposal, which I trust you will find acceptable:
3.					The initial order,	<<consisting of the stockholding list provided by yourself,>> will be supplied on a free of charge basis by Universal
4.	and				[it]	will be subject to the following conditions.
5.	1.				The MBS	will be expected to replenish the stock on a regular basis (to be agreed), either weekly, fortnightly or monthly.
6.	2.				You	will further be required to replenish the stock to an amount equal to the original quantity supplied.
7.	3.				Universal	will not charge the BBB for any unused stock.
8.	4.			In the event of the contract being terminated by either party,	Universal	will not buy back the original stockholding,
9.	but				[Universal]	will invoice the original quantities at the costs ruling on the date of termination.
10.	5.			Until Point 4. is activated,	the goods	will remain the property of Universal Office Supplies.
11.	6.				Universal	will provide monthly invoicing, together with management reports relating to stock movements as appropriate.
12.			I would be grateful if		you	would indicate your acceptance by signing below and returning the original to us.

THEME				RHEME
	textual theme	marked Theme	interp Theme	marked theme
13.	In the meantime			
			I	Subject/Theme
				assure you of our closest attention at all times and remain, Yours sincerely

Letter 15: L-E-27-34-3

Invitation to Tender for: Dry Cell Batteries

THEME				RHEME
	textual theme	marked Theme	interp Theme	marked theme
				Subject/Theme
				Tender: Dry Cell Batteries
				INVITATION TO TENDER FOR: DRY CELL BATTERIES
				Dear Sir,

1.			It is often advantageous for both supplier and the BBB that	trading terms in respect of product, price and delivery	be established in the form of an Agreement.
2.				These terms	may then be applied by relating Purchase Orders to the Agreement.
3.				You	are therefore invited to tender for our requirements as set out in the attached documents.
4.				Your attention [you]	is drawn to the Terms – Section A which will apply.
5.	If you wish to be considered,		please		submit your offer with Section C duly signed, along with any further information, as appendices, that you feel are material to your offer.
6.			Please ensure that	your reply	reaches the undersigned, in the envelope supplied, on or before close of business on the 24 September 1995.

Letter 16: L-JP-3-1
Matters Arising From Audit for the Period Ended Sept. 30, 1994

	THEME				RHEME
	textual theme	marked Theme	interp Theme	marked theme	
1.					are being provided to you in connection with your audit of the 1995/96 financial statements of A. Company Limited, Hong Kong,
2.					[are] showing a deficiency of stockholders' equity of HK\$559,000 and net loss for the year 1995/96 of HK\$198,000
3.			We acknowledge that it is		to ensure that the accounts of the company together with the notes thereto (the "accounts") present fairly the company's results during the bookyear then ended.
4.			We hereby confirm that		have been so prepared.
5.					have been made available to you for inspection.
6.					are not aware of any accounts transactions or material agreements not fairly described, or recorded in these records.
7.					has satisfactory title to all owned assets included in the

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
8.				We	accounts and all liens, encumbrances or security interests of material importance on any assets of the company have been disclosed in the accounts. are not aware of (a) any irregularities involving management or employees or (b) any violations or possible violations of laws or regulations either of which would have a material effect on the financial statement of the company.
9.				There	are no lawsuits, tax or other claims, or litigation pending which, if lost, would have a material effect on the financial statements of the company, nor any contingent liabilities outside the normal course of the business other than those referred to in the accounts
10.				No matters or occurrences	have caused or are likely to cause in any material change adverse or otherwise, in the financial position of the company.

Letter 17: L-JP-9-4

Re: Longacre Asset Management

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
1.	Re: Longacre Asset Management (Hong Kong) Limited Orange Consultancy - Hong Kong Branch			I	have pleasure in enclosing 7 copies each of the financial statements of the subject entities together with Directors' and Auditors' Reports and 3 copies of the Statement of

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
				Relevant Loans to Officers of Longacre Asset Management(Hong Kong) Limited as of December 31, 1993.
2.		Please note that under the Companies Ordinance, I would be grateful if		a company's balance sheet
3.				you
				would return to me all copies of the financial statements and the Statement of Relevant Loans to Officers, when they have been duly signed by the directors.

Letter 18: L-JP-13-1
Wong's Ltd. Profits Tax 1991/92

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Dear Sir, Profits Tax - 1991/92				
1.				We
2. and				I
				refer to your letter dated 14 November, 1993
				would like to supply you with to following information.
				(1) Gain on disposal of investment properties \$6,456,654
				(2) Location of the properties :
				(a) Unit A, Swan Lodge,

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
					Park House Sheung Sheui New Territories (b) Unit B, Swan Lodge, Park House Sheung Sheui New Territories (c) Unit Bi, Swan Lodge, Park House Sheung Sheui New Territories
1. (2)				Date of acquisition	[is] (a) Unit A1, B and E1-9 May, 1975.
2. (3)				The properties	are intended to hold as long term investment for rental collection.
3. (4)				The properties	were developed in 1975
4. and				[they]	were held by our client for rental collection for over 10 years.
5.				These facts	already proof [sic] our client's intention, [although] our client did not keep the records for 10 years ago [sic].
6. (6) As				the property	was acquired with the intention for long term holding,
7. i.e.				[it]	[was] capital in nature,
8.				all gain on disposal	should be considered as capital gain
9. and				[they]	should not be subject to profits tax.
10. (7)				Some of the shareholders of the company	decided to migrate to other country
11. and				[they]	wanted to cease the company's business.

		THEME			RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
12.	(8) (i)				Unit A1, Tree Lodge: The name of the purchaser
13.	(ii)				Unit B and B1: The name of the purchaser
14.	(9)				The Sales proceeds
15.	(10)				The properties
16.	(11)				History on other property transactions
17.	(12)				All properties [[concerned]]
18.					We
Yours truly,					

Letter 19: L-SP-14-1
Profits Tax 1992/93

	THEME	RHEME
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	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
1.						refer to your letter dated 2nd February, 1994
2.	and				We	would like to furnish you with the following information.
3.					<u>Gain on disposal of land and building \$1,790,543.67</u>	<p>(1) Location of properties :</p> <p>(i) Flat A, 4th Floor, Block 3, Sim Luk Villa, Ford Road, Kowloon.</p> <p>(ii) Flat D, 3rd Floor, Block 2, Sim Luk Villa, Ford Road, Kowloon.</p> <p>(2) Date of purchase :</p> <p>(i) Flat A, 4th Floor, - 4th May, 1990.</p> <p>(ii) Flat K, 3rd Floor, - 18th May, 1990.</p> <p>Date of disposal : (i) Flat A, 4th Floor, - 20th August, 1993.</p> <p>(ii) Flat K, 3rd Floor, - 11th June, 1991.</p> <p>(3) Name and address of Vendor : (i) & (ii) LEUNG WANG SUN</p> <p>Name and address of the purchaser : (i) KWOK TIN YAU & LO CHIL I (ii) KO MAN FU</p>
<u>Gain on disposal of land and building \$1,790,543.67</u>						
4.	(1)				Location of properties	(i) Flat A, 4th Floor, Block 3, Sim Luk Villa, Ford Road, Kowloon.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
				(ii) Flat D, 3rd Floor, Block 2, Sim Luk Villa, Ford Road, Kowloon. Date of purchase : (i) Flat A, 4th Floor, - 4th May, 1990. (ii) Flat K, 3rd Floor, - 18th May, 1990. Date of disposal : (i) Flat A, 4th Floor, - 20th August, 1993. (ii) Flat K, 3rd Floor, - 11th June, 1991. Name and address of Vendor : (i) & (ii) LEUNG WANG SUN Name and address of the purchaser : (i) KWOK TIN YAU & KO MAN FU (ii) LO CHILLI	
5.				Both vendors and purchasers	have no relationship with our client.
6. (4)				The above mentioned properties	were purchased with the intention for providing directors' quarter and staff quarter for overseas employees.
7. (5)				The properties	were vacant during our client's ownership.
8. (6)				The purchase of above mentioned properties	was financed by Hang Seng Finance Limited with loan No. #778-426-36 . #778-953-36
9. (7)				No feasibility study to the profitability of the investment	was done at the time of acquisition as our client intended to hold for long term investment.
10. (8)				The staff from overseas	left.

THEME					RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
11.	Hence				the properties became unnecessary for our client's business.
12.	(9)				Both properties were disposed through property agents.
13.					Copies of two temporary sale and purchase agreements are enclosed for your reference.
14.	(10)				Sales proceeds were applied for acquisition of another property for office
15.	(11)				Unit 4, 2nd Floor, Civic Plaza, No. 3-5 King Kwong Street Tsuen Wan, New Territories. Date of purchase : 23rd May, 1991 Purchase Cost : HK\$1,923,076.50 Unit 2, 32nd Floor, Civic Plaza, No. 3-5 King Kwong Street Tsuen Wan, New Territories. Date of purchase : 32nd February, 1992 Purchase Cost : HK\$1,521,907.50 147, 18/F., Wood House, 29 Shui Fa Terrace, Sai Kung, N-T. Date of purchase : 5th December,

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
					1992 Purchase Cost : HK\$4,978,545.50
16. (12)			As the properties were acquired with the intention for long term holding, i.e.	[the properties]	[were] capital in nature,
17.				all gain on disposal	should be considered as capital gain
18. and				[all gain on disposal]	should not be subject to profits tax.
19.				We	shall be glad to supply you with any information which you may require.

Letter 20: L-SC-16-1

2/F & 3/F, Sun Building

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
	2/F & 3/F, Sun Building				
1. 1.			Further to my letter of 30th November 1995 and as spoken,	I	wish to advise as follows
2. 2.			Under a contract of indemnity,	the holder of the indemnity (i.e. the Landlord)	is generally entitled to recover the amount payable by him by virtue of any judgement recovered against or compromise reasonably made by him in any legal proceedings in respect of any matters comprised by the indemnity, including costs (Halbury's Laws of England 4th Edition).

THEME				RHEME	
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
2. Therefore,		generally,		the Landlord	is entitled to claim under the indemnity as soon as his liability to the other tenant has arisen and it may be before he has actually made payment.
3. However,				the Landlord	has to act reasonably
5. and			if he does and the other tenant's claim is legitimate and can be related to the matters covered by the indemnity,	Furnish Ltd.	would be obliged to pay.
6. 4.				The question	is of course whether the other tenant's claim is "in respect of any matters comprised by the indemnity".
7. 5. Based on our conversation,		you informed me that		the other tenant	had not yet signed the lease with the Landlord when the Landlord had allowed Furnish Ltd. to do certain work as stated in paragraphs (a) to (d) of the Indemnity.
8. 6.		It was only subsequent to that, when ¹ [sic] [that]		the Landlord	had negotiated with the other tenant a certain rent because of the (mistaken) belief that the pedestrian flow would be higher because of the position of the escalator [sic].

¹ The when in this clause is not standard English. The correct grammatical reading would be *It was only subsequent to that that the Landlord....* Therefore the when has been ignored and [sic] along with a [that] inserted.

THEME						RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme		
		{when is not standard English & has been ignored}				
9.		It would appear to be the Landlord's mistake that		they		had not provided the correct plan to the other tenant.
10.			Based on the information [[you have given me]],	Furnish Ltd.		would have a good case to argue, firstly, that in terms of timing, the approval was given before any agreement was reached with the other tenant.
11.	8. In any event,		<<even if the lease had been concluded before the Landlord gave Furnish Ltd. their consent,>>	the indemnity		should not extend to the knock-on effect of such relocation of an escalator because with a reduction in rents in one area, will be an increase in rents to another wherever the escalator has been moved to, so the Landlord suffers no loss.
12.			If the relocation is for the benefit of Furnish Ltd., then	presumably the benefit {presumably = Modal Adjunct}		has been factored into the rent that Furnish Ltd. pay.
13.	9. Also,	the indemnity [[given by Furnish Ltd. in clause 3]], by its wording, implies that		Furnish Ltd.		will indemnify the Landlord and/or the management company against all losses "that may arise directly or indirectly as a result of our carrying out such A&A works".

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
14. 10.		In my opinion,		it	is during the Period when the works are being carried out when MEA has the obligation to indemnify if losses, claims etc. are made.
15.			Once the works are completed,	there	is no further obligation.
16. 11.				Furnish Ltd.	cannot be expected to indemnify the Landlord for any impact the relocation of the escalators will have on the rentals.
17.				That	is a separate issue not covered by this indemnity.
18.				The Landlord	had given their consent to relocate the escalators.
19. 12.		please		[you]	clarify whether the building of the column by Furnish Ltd. has any impact on the tenant at shops 123C?
20.				This	may be a separate factor especially if the column was without approval.
21. 13. Also,	at the time the indemnity was being negotiated,	was there any discussion that		Furnish Ltd.	would have to bear losses in rents due to the relocation of the escalator.
22. 14.	As spoken	the Landlord cannot expect		Furnish Ltd.	to satisfy any claims made against them by simply taking the Landlord's word that they have suffered certain losses.
23.		To an extent,		they	are put to strict proof
24. but		that does not mean that		the other tenant	must necessarily commence legal proceedings against the Landlord before the Landlord can claim from

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
25. But				the other tenant's claim	Furnish Ltd. has to be related to the indemnity given
26. and				the Landlord	can only compromise reasonably.
27. 15.			As stated in my earlier letter,	there	may be a variety of reasons why the rent has been revised and one factor may be due to Furnish Ltd. works
28. and				Furnish Ltd.	may be liable for loss of rent for the period when the works were being carried out because of disruptions etc.
29. However,		I was given the impression that		the centre	has not even officially opened yet
30. so				the other tenant's sales	might not in any event have been affected by Furnish Ltd. works.
31. 16.				My advice	is not to admit any loss suffered by the Landlord
32. and		[my advice] [is to] require the Landlord to show (from the other tenant or otherwise) that		they	have indeed incurred such losses.
33. 17.				Their claim	is very substantial in the circumstances,
34. and				[it]	potentially amounts to several millions of dollars!
35.		I believe		Furnish Ltd.	have a good arguable defence
36. and			if the matter cannot be resolved amicably,	the matter	may have to proceed to litigation albeit Furnish Ltd. may have to incur increased legal costs (for Furnish Ltd., the Landlord and possibly the other tenant) if the Landlord is able to prove their losses.
37. 18.		Please		[you]	keep me informed of the progress of your discussion

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
				with the Landlord.

Letter 21: L-SC-21-2
Mr Woo

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
1.				Thank [you]for your letter dated August 14, 1995
2.	At the first time we arranged for payment to Mr Woo	we did aware that [sic]		[I] there is not business class for domestic flight within the States.
3.	However,		as confirmed with our travel agents,	can be upgraded to first class with no additional charge if the full business return air fare is booked through the same airline.
4.		We further confirmed that		had already included a first class travel within the U.S.
5.	In view of the above,	I do not agree with Mr Woo's statement that		has failed to meet its obligation as indicated in his appointment letter dated August 9, 1995.
6.	3.	I believe entirely that		has ordered his air ticket in good faith.
7.			The core of the	lies in the fact that he had not been alerted at the time he

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
				question	made inquiries about his travel arrangement, that the Company might not be able to meet his full expenses if he chose to travel at a class which is different from that specified in his invitation letter.
8.				The matter [[[that]eventually came up]] [he]	is that he had made a booking which requires him to travel at different airlines,
9. and					was accordingly deprived of the privilege of being upgraded to first class travel in States without incurring additional charges.
10. 4.		It should not be too difficult to apprehend <<if you can help explain the above to Mr Woo,>> that		the Company	has not the least intention, to withhold what it is obliged to.
11.			In order to preserve the good will of the Company and in consideration of the fact that Mr Woo had now not travelled at a class which is out of what the Company originally expected (as the same class	I	am prepared to give a concession to reimburse Mr Woo the remainder of the airfare, i.e. US \$755 (US \$5,675.95 - 4,800.95 USD).

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
			of travel would be arranged if we order the air ticket here in Hong Kong, though at a much lower price),		
12. 5.		I suppose		the matter	has now been satisfactorily solved.
13. However,			in order to avoid the recurrence of this embarrassing happening in future,	I	would suggest a check with this office in the first instance about the possible airfare structure before you give any response to queries on passage.

Letter 22: L-SC-30-1
Board Resolution

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
Re: Board Resolution					
1.				We	have recently completed the carpeting work at The Sun and Moon Building (Back of House and Public areas) of which the contract sum amounted to S\$20,000.
2.		The main contractors of this Project, Messrs		the Hotel owners, Messrs Cheung and Foo	insisted that the Deed of Warranty must be signed and affixed with our Company Seal, otherwise, they are unable to process payment.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
		Weeraratner and Aruluthan, informed us that			
3.		We have in fact made numerous attempts assuring them that		documents	signed under Company's rubber stamp are enforceable in Singapore Courts,
4.				it	is still not acceptable to them.
5.				we	have no other alternative but to forward you the Deed of Warranty, the relevant Board Resolution and Attendance Sheet and the Main Contractors' letter for your immediate attention.
6.	it may take time to gather all directors together to pass the resolution,	we suggest		you	give us the approval in principle to sign the Deed of Warranty with the Company Seal affixed on it so that we could obtain the payment from the main contractors without further delay.
7.				Your prompt response to our request	would be very much appreciated.

Report 1: R-E-3P21-3
All College Car Parking

THEME		RHEME

textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
All College Car Parking				
1) <u>Existing Provision</u>				
1.1. <u>Wilson</u>				
1.				Wilson has 59 marked bays; 14 staff/visitors and 45 in the general parking area.
2.				All spaces are taken between 9.00am and 4.00pm.
1.2. <u>Lincoln</u>				
3.				Lincoln has 116 marked bays and a mini-bus and motorcycle area 7 visitors, 54 in the general parking area and 55 in the overflow car park.
4.				There is ample spare capacity.
2) <u>Problems</u>				
2.1 <u>Wilson</u>				
5.				Approximately 20 cars are unable to park in bays each day, which results in car parking alongside kerbs, preventing easy access and often blocking emergency access/deliveries, etc.
2.2 <u>Lincoln</u>				
6.				Cars parking in front of rubbish bins and the boiler room prevent access for servicing, etc.
3) <u>Options (are)</u>				
7. 3.1				[We] Extend Wilson car parking; this would have obvious financial implications.
8. 3.2				[We] Make Wilson staff parking only, this would have student implications.
9. 3.3				[We] Encourage Lincoln parking as there are sufficient spaces available there.
10. 3.4				[We] Make Lincoln overflow and the main Wilson area

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
11. 3.5				[Our options]	student car parks and the main Lincoln car park staff only. [are] That a link road be constructed to make it easier to park in either car park.
4) <u>Recommendations (are)</u>					
12. 4.1 That				we	re-mark the front Wilson car park for staff/visitors as existing markings have faded.
13. 4.2 That				we	mark the Lincoln bin area as non-parking.
14. 4.3 That				we	investigate the link road idea, as part of the access road project but, in the meantime, encourage parking in Lincoln as a first option for staff/students who arrive after 9.00am.

Report 2: R-E-5-19-4

Cost Reduction Exercise

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
Cost Reduction Exercise Somerset Road, Henbury Outline of Past Events					
1.				The Client's budget figure for the scheme	is £542,000.
2.				Day and Partners	reported a pre-tender estimate of £598,000.
3.				Costain Ltd	returned the lowest tender at £726,230.
4.				Wallis Western Ltd	return the second lowest tender at £747,447.
5.				Negotiations	were entered into with Costain in an attempt to reduce the tender figure to an acceptable level.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
6.				The Design Team produced drawings and quantities to enable Costain to produce a budget Contract Sum.
7.		Costain informed Day and Partners that		the lowest figure [[they could achieve]] was £650,000.
8.				Informal negotiations were therefore entered into with Wallis Western
9. and		it was established that		could not achieve a lower figure than Costain Ltd.
Options For Proceeding				
10.		The Design Team have recommended that		a re-tender exercise be undertaken following substantial redesign of the project.
11.		Day and Partners recommend that		are invited to tender following an interview with the Design Team to establish how keen they are to win the work.
12.				See Appendix A for suggested Contractors.
13.				report a budget estimate figure of £565 - 570k based on changes to be outlined by O'Leary & Goss.
14.				See Appendix B for an elemental breakdown of the savings.
15.				are based on a preliminary rate of 10.2%
16.				(see Appendix C).
17.				are based on Costain's tendered rates.
18.				estimate off £139,341.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
19.				Electrical budget * Maintenance for planting and seeding excluded.
Options for Meeting Budget Figures				
20.				The shortfall between the budget estimate and Client's budget is approximately £26,000.
21.				This saving could be achieved by omitting: - Snoezelin - Rumpus Room - Creative Activity Room
22.			[you]	See Appendix D for calculations.
23.			There	are other possible savings which should be considered.
24.			[you]	See Appendix E
Recommendation				
25.			▪ [You]	Re-render the scheme to competitive Contractors.
26.			▪ [You]	Omit approximately 90 m2 of building area to achieve Client's budget figure.

Report 3: R-E-6-29-1
Library Support For Distance Learning Programmes

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Library Support For Distance Learning Programmes				

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
1.				The number of distance learning programmes [this]
2.				is increasing
3.				is expected to continue to do so.
4.				are postgraduate
5.		It is becoming apparent that		demand a considerable study commitment from students.
6.				are experiencing difficulties in getting hold of the learning materials needed for their courses.
7.				do not have access to a library.
8.				are not generally open to students from other institutions.
9.				do not allow distance learners from other universities to borrow from us.
10.				are often very limited in what they offer.
11.				are understandably beginning to demand additional services from our library in response to their inability to find information elsewhere.
12.				does have well-developed services to part-time students.
13.				all actually come to the library at some time, are based on this understanding.
14.				on the other hand, require all services to be done remotely.
15.				would need to be sent to them.
16.				would have to be done for them.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
17.				Library databases
18.				Such a service
19. and				the library
20.				The concern of the library
21.				This
22.		The library is also concerned that		all students on distance learning courses
23.				We
24.				The library
25. 1.				All distance learning students
26.				UE library staff
27.				This documentation
28. as well as			what	it
29. 2.				The approval and validation of distance learning programmes
30. 3.				The new monitoring and evaluation sub-committee (FEDU)

could be made available to students via modems.
 could be made to work effectively,
 has the expertise to implement it.
 is that at present we cannot operate this type of service.
 would represent a considerable increase in the level of service we offer.
 properly understand the implications of studying for a degree by distance learning.
 would wish to remove any uncertainty about study skills and the use of libraries that is required of students.
 therefore wishes to make the following proposals to the university:
 receive written information advising them how to make use of libraries in their locality.
 can provide such material to faculties.
 should also explain what UE library can offer them, such as the existing services to part-time students,
 cannot offer them, such as new postal services.
 should always examine how students are expected to obtain the required reading material.
 should collect information from distance learning programmes for an annual review of these questions.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
REPORT ON UE VIDEO SERVICES AND OFF-AIR RECORDING				
1. INTRODUCTION				
31. 1.1				This report grew out of a study to investigate the issues and problems surrounding off-air recording within the library.
32.		It soon became obvious that, <<as our services are directly linked to the needs of the faculties and their students,>>		had to be looked at in relation to: a) b) c) above.
33. 1.2				is from both students and academic staff.
34.				are coming together to generate this demand:-
35. a)		The changes in teaching and learning methods mean that		are increasingly being used as an integral part of the teaching process.
36.				are asking the library to supply videos both to use in the classroom and also to be available for student access.
37. b)				are now, more than ever, used to obtaining information from * screen.
38.				is a growing expectation that information will be

THEME						RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme		
39. c)				There	available in this format in the library. has been a change in the law, The Copyright Designs and Patents Act of 1988, which allows the recording of programmes from the television for educational purposes.	
40. d)				The currency and topicality of information [[available off-air]]	makes it very valuable.	
41. 1.3		It is anticipated that		the growth in demand for video material from both students and academic staff	will continue.	
42.				The question of [[how we at UE are going to meet the future demands]]	needs to be addressed.	
43. 1.4				The report	covers: a) The present situation at UE. b) The results of survey of practices at other institutions. c) The future of video services.	
44. 1.5				This issue of off-air recording and housing and managing video collections	affects all faculties as well as the library.	
45.		It is therefore appropriate		[the library]	to raise the matter for consideration throughout the institution.	

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
		[for]			
2. THE PRESENT SITUATION AT UE.					
46. 2.1				Two very distinct user groups	can be identified. a) Students who require access to videos for information, in the same way they use books and journals. b) Academic staff who require access to videos for teaching purposes, on a specific day at a specific time.
47. 2.2				There	is no co-ordinated policy for the development of services and facilities in this area.
48.				The situation	is patchy and confused.
49. a)				The position [[as regards video services within individual faculties]]	varies from the very sophisticated to little or no provision.
50. b)				Video services at each campus library	are at different stages of development, from well developed to practically non-existent.
51. 2.3				The level of observance of Copyright Law [[dealing with the recording and use of video material]]	varies.
52. 2.4				The relationship of library services to faculty services	needs resolving.
53. For				There	is often confusion about the role of the library in relation

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
example: a)				
54. For example				to faculty services for video provision. how to obtain a video for teaching purposes.
55. b)				[there is often confusion about the role of the library] The library needs clear guidelines as to the type and level of service expected from us by faculties, all of whom seem to have different expectations of us.
56.				This makes it difficult for us to plan and deliver effective and efficient service to users.
57. c)				The library is not aware of what is available within faculties.
58. (Nor		are		faculties aware of what each other hold).
59. 2.5				There is no co-operation on the purchase and control of often expensive (£800 +) commercially produced videos. is taking place.
60.				Much unnecessary duplication are being faced with the problem of recording, purchasing and controlling a growing number of tapes.
61. 2.6				Faculties are lost or under-used because of this.
62.				Many tapes is always the possibility of human error and of last minute programme change.
63. 2.7			With the present methods of off-air recording	
64. 2.8				The equipment [[being used for off-air recording]] could be improved.
65.				This could save staff time
66. and				[[This]] [could] result in a better quality product.
67. 2.9				The library cannot meet the present increasing level of demand from

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
3 THE SURVEY				
68. 3.1			As part of our internal library study	a questionnaire was sent out to UK Higher Education libraries.
69.				Fourteen replies were received:
70.				was followed up in more depth as a case study.
71. 3.2			From the replies	seemed to mirror UE's current muddled situation as regards location and control of videos.
72. 3.3				is that a large proportion of the institutions who replied had a centralised unit which carried out off-air recording.
73. 3.4			Library collections	tended to be targeted at student support and not at teaching support.
4 THE FUTURE OF UE VIDEO SERVICES				
74.		What		is the best way forward for UE to develop these services?
75.		What		are the relative roles and responsibilities of the library and faculties for video services?
76.				can be broken down into: a) The recording of off-air programmes. b) Providing access to videos to support teaching. c) Providing access to videos to support individual study.
77. 4.1			UE	needs a clear strategy to enable the library and faculties

		THEME				RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
						to develop services in a planned way to meet future needs.
78.					The alternative	is to continue with the present unplanned situation with duplication of resources and variable quality of service to staff and students.
79.	4.2			For the short term	the library	is impelled to relieve the pressure on the audio visual services.
80.					Each campus library	must define the level of service that can be provided effectively and efficiently for September 1994.
81.	4.3	At the same time	we would advise that		a cross faculty group, [[including a library representative,]]	should consider the following proposal for implementation
82.	or				[a cross faculty group, [[including a library representative,]]]	[should] suggest an alternative strategy for UE video services to support teaching and learning in the longer term
4.4	Proposal:					
83.	4.4.1				A central unit [[separately funded and staffed but linked to the library]]	should be set up at the Frenchay campus to carry out all off-air recording.
84.	a)				This unit	could record all four channels each evening for 6 hours,
85.	thus				[this unit]	[would be] avoiding some of the problems inherent in our current situation.
86.	b)				It	would supply copies of requested programmes to the library who would then process them for addition to library stock.
87.	c)				It	would maintain a managed, catalogued collection of

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
				master tapes of staff requested off-air recorded programmes to support teaching,
88.				[would] supply copies as and when needed.
89. d)				would have high specification equipment to enable it to produce high quality tapes quickly.
90. e)				would monitor the observance of Copyright Law.
91. 4.4.2				would be: a) Purchased by the library from subject budgets for addition to stock. b) Purchased by the unit for addition to its collection to support teaching.
92. 4.4.3				would be clearly defined as supporting individual study,
93. and that				[would be to] support teaching.
94.				would resolve the problem of a single collection being used for two different purposes.
95.				could then be treated, as far as the user is concerned much more like books.
96.				would have a clearly targeted reliable service.
97.				would co-operate closely to provide maximum access but avoid unnecessary duplication.
98. 4.5				needs to be considered.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
99.				Campus]] Ease of communication and the quick reliable transport of tapes	is a factor here.
100			If the unit cannot service their needs	then alternative arrangements {then = textual}	must be considered.
101 4.6			Whatever strategy is decided upon,	the effective and efficient management of video collections	has to be considered.

Report 4: R-E-8-P6-3
Waste Disposal - Future Options

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
Directorate Of Health & Environmental Services Waste Disposal - Future Options					
Present position					
1.			According to Avon County Council during 1993/94,	173,800 tonnes of waste arising in Bristol	was disposed of as follows:
2.				<ul style="list-style-type: none"> 82,700 tonnes of domestic refuse and 17,500 tonnes 	were incinerated at Avonmouth Refuse Disposal Works (ARDW);

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
3.				of trade waste • 58,800 tonnes of domestic refuse and 2,500 tonnes of trade waste	were dealt with at the Great Western Rail Transfer Station, Days Road, St Philips(GWRTS) for transport by rail to landfill at Calvert in Buckinghamshire;
4.				• 2,800 tonnes of domestic refuse	were dealt with at Kingswood Transfer Station for transport by rail to landfill at Calvert;
5.				• 1,200 tonnes of domestic refuse	was disposed of at Harnhill Landfill Site;
6.				• 1,600 tonnes of waste	passed through the Avonmouth Civic Amenity Site for disposal at ARDW; and
7.				• 6,500 tonnes of waste	passed through the Days Road Civic Amenity Site for disposal via GWRTS to Calvert.
8.				Avon County Council	have secured arrangements for the disposal of waste arising within the County, including Bristol's waste, until 2000.
9.				These arrangements	involve 4 main disposal routes:
♦ Avonmouth Refuse Disposal Works -					
1.				[Avonmouth Refuse Disposal Works]	- comprises an incinerator and associated plant commissioned in 1972 by the former City and County of Bristol
2.	and			[it]	[is] capable of burning some 187,500 tonnes annually.
3.				The incinerator	will not meet the emission standards imposed by the European Union Directive ² on the reduction of air pollution from existing municipal waste incineration plants.
4.				The European	is currently in the process of reviewing this Directive

		THEME				RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
5.	and				Commission [it]	is expected to present an amending proposal during 1995.
6.			It is almost certain that		the incinerator at ARDW	will not be able to operate beyond 30th November 1996.
	◆ Rail Transfer Scheme					
1.				In 1985,	Avon County Council	entered into long-term waste transport and disposal contracts with British Rail and Shanks & McEwen, who operate a landfill site in a brickworks clay pit at Calvert, Buckinghamshire.
2.				Each working day	a train	completes a round trip from railheads in Bristol, Bath and at Westerleigh, leaving empty container wagons and hauling away loaded one to Calvert.
3.					These contracts	run until 31st March 2001
4.	and				[they]	currently deal with 159,000 tonnes annually.
5.					The amount of waste [[disposed of via this route]]	is determined by the physical capacity of the rolling stock.
6.					Increasing the capacity	can only be achieved by acquiring more rolling stock and re-organising the rail traffic arrangements.
	◆ Hamhill Quarry					
8.					This former stone quarry	is leased from Hobbs Holdings
9.	and				[Hamhill Quarry]	has been used as a landfill site by Avon County Council since the 1970's.
10.					About 60,000 tonnes of waste	has been tipped in the quarry each year

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
11. and				three phases of landfill
12.				A fourth phase
13.				The landfill programme
14. and				the site
♦ Road Transfer Scheme				
1.			Since the mid 1970's,	has been taken to the Blue Circle Cement Works in Westbury, Wiltshire.
2.		Originally		was used as a supplementary fuel in the cement kilns
3. but			more recently	has been tipped in an adjacent quarry.
4.				handles waste arising mainly from Bath and Wansdyke
5. and				expires in March 1996.
<u>Legal and organisational arrangements</u>				
6. 3.				are two arms to waste disposal arrangements.
7.				are: ♦ the Management arm - the Waste Disposal Authority (WDA); and ♦ the Operational arm - the Local Authority Waste Disposal Company (LAWDC)
8.				lets the contracts for the disposal route of household waste and waste from Civic Amenity Sites.
9. 4.			Under the terms of the Environmental Protection Act 1990,	issued a directive to Avon County Council to dispose of its waste disposal assets by November 1992, a deadline subsequently extended to 31 March 1993.
10.				<<having considered all the options available under the

		THEME				RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
11.					This	Act, and wishing to retain some interest in waste disposal operations>>, decided to form a joint venture company with a private sector partner. allowed the County Council to have a 20% shareholding in the joint venture company without it being subject to public sector capital controls.
12.					Wessex Waste Management Ltd	was selected as the private sector partner
13.	and				Heads of agreement	were drawn up.
14.					The County Council	then formed a wholly owned LAWDC, Avon Waste Management Ltd, with the objective of successfully bidding for waste disposal contracts offered by the County Council as Waste Disposal Authority.
15.				In the event of a successful outcome to the tendering process, and subject to the approval of the Secretary of State,	the County's Waste Disposal assets	would be transferred to Avon Waste Management Ltd
16.	and				80% of the shares in the company.	[would be] sold to Wessex Waste Management Ltd
17.	5.				Six waste disposal contracts	were subsequently offered
18.	and				tenders	received from several companies.
19.				After due consideration,	the County Council, as Waste Disposal	awarded each of the contracts to Avon Waste Management Ltd.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
				Authority, This award
20.				was challenged by one of the unsuccessful tenderers in the High Court who found in favour of the County Council.
21.				was brought before the Appeal Court by the appellant
22. and				[was] reversed.
23.				are now appealing on the decision of the Court of Appeal to the House of Lords
24. and				is scheduled for 12th June 1995.
25. 6.				was the construction of a replacement incinerator (and associated plant to include energy recovery) at ARDW.
26.				was dependant on obtaining a Non-Fossil Fuel Obligation subsidy (NFFO).
27.				were offered in a series of tranches by the Government.
28.				successfully obtained the subsidy under the second tranche
29. but				was unable to proceed because of the court action.
30.				was unsuccessful.
31.				are being considered by Avon Waste Management Ltd
32. and				may be the use of landfill for final disposal, presumably involving the fourth phase of landfill at Harnhill Quarry, as an alternative to incineration.

		THEME				RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
<u>Future Options</u>						
33.	7.		Clearly,		the outcome of the appeal by the County Council to the House of Lords	will be significant in determining future waste disposal options available to the Unitary Authorities.
34.	8.	If the appeal were to be successful	it is likely that		the contracts	will proceed as awarded in February 1993.
35.	However,				circumstances	have changed since then;
36.					the NFFO subsidy	is no longer available
37.	and			whilst the landfill alternative might be available,	the contracts	would need to be changed to meet the changing circumstances.
38.			It may be that		the House of Lords	might take these and other factors into account, in arriving at their decision.
39.		If the contracts remain substantially as written,	it seems as though		some form of joint working	will be necessary.
40.	9.	If the County Council's appeal to the House of Lords is unsuccessful	there is the possibility that		the Secretary of State	may step in with a further direction, or a revised direction, to the Council to dispose of its waste disposal assets prior to re-organisation.
41.			It is unlikely that		this process	could be completed within the remaining life of the Council.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
42.				What is more likely
43.	10.			The options available to the new Bristol Council
[see table: Options Adv & Disadv]				
44.			In considering these options	<p>the following issues</p> <p>need to be taken into account:</p> <ul style="list-style-type: none"> ◆ Current assets including the current rail transfer contracts and Hamhill Quarry; ◆ The implications of the impending closure of the incinerator at ARDW; ◆ The economic effects of the Landfill Levy to be imposed from October 1996 and other increased costs arising from compliance with legislation or other economic instruments; ◆ The need for a Waste Strategy and Planning for Bristol and the Government's proposal for a National Waste Strategy; ◆ The importance of waste minimisation, recycling and re-use of waste in the context of waste planning; ◆ The environmental implications of waste disposal processes and the implications of new technology; ◆ The present waste collection arrangements in Bristol and related contractual obligations; and ◆ The present location and operation of Civic Amenity Sites in Bristol.
45.	12.			The County Council
				are being particularly difficult on the Waste Disposal

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
46. and				[the County Council]	issue have refused to attend a meeting set up by the six districts to take the matter further.
47. Instead,				they	have called a meeting and invited the Districts to attend.
<u>Conclusion</u>					
48. 13.				There	needs to be an agreed report taken to the first round of Committees of the New Authorities recommending that, in the event of the County Council losing their appeal to the House of Lords, a Lead Authority for Waste Disposal be established to operate the Rail Transfer contracts and to get other contracts for the disposal of waste.
49.				This Lead Authority arrangement	would be for a period of five years i.e. until the current rail transfer contracts expire and Harmill Quarry is full.
50.			If the four Unitary Authorities cannot agree to this in principle then	the possibility of re-negotiating existing contracts	would have to be examined
51. or				new waste disposal contracts	would have to be let by individual Authorities.
52. 14.				This	is a very important service which needs to be functioning properly on Day One.
53.				Any problems	would present major difficulties.
54. 15.		May I suggest that		we	await the outcome of the meeting called, late April, before we take the matter further.
55.				Avon	may be doing the work
56. but				there	may be a breakdown in communications!

THEME					RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
<u>Notes</u>					
1.					Future Waste Disposal Arrangements, Report to Bristol PUAMWG, 8th March 1995
2.					Council Directive 89/429/EEC of 21.6.89 on the reduction of air pollution from existing municipal waste incineration plants, OJ L203, 15.7.89

OPTION		Advantages	Disadvantages
◆	Make own arrangements for the disposal of waste arising in Bristol	<ul style="list-style-type: none"> ◆ Bristol would have the freedom to make its own arrangements ◆ Eliminate the need for another joint arrangement ◆ Ability to implement its own waste & recycling policies 	<ul style="list-style-type: none"> ◆ Bristol will not be able to dispose of its own waste within its boundaries ◆ Difficulties in disaggregating County Waste Disposal Assets including existing British Rail/Shanks and McEwen contract.
◆	Joint arrangements with one or more other Unitary Authorities	<ul style="list-style-type: none"> ◆ Realise benefits of existing waste disposal assets 	<ul style="list-style-type: none"> ◆ Bristol would have to negotiate and agree with other Unitary Authorities.

Report 5: R-E-19-37

Engineering Department Summary

THEME					RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Engineering Department Summary					
PART 1 INTRODUCTION					
1.					Existing structure of did not facilitate the engineering of products nor

		THEME				RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
2.					the company	processes.
3.					[There]	[was a] Change of focus within company.
4.					Contract enquiries	referred to distributors.
5.					OEM enquiries	pursued more rigorously.
					Proposals department	changed to Engineering department with manufacturing bias.
PART 1 SETTING UP DEPARTMENT						
1. Office move:						
6.					The office layout	was altered so that the engineers were next to CAD and closer to manufacturing.
2. Training:						
7.					The CAD operator	was unable to use AUTOCAD system due to lack of training.
8.					[We]	Implemented training programme with immediate effect at operators place of study.
9.					[We]	Selected engineer now IEE 16yh edition qualified.
3. Procedures:						
10.					All procedures [[relating to department]]	were re-written and included in Quality Documentation in line with BS750.
4. Systems:						
4a. Drawing control:						
11.					Drawing register software	has been reviewed
12.	and				a new programme	[has been] written called ISODORA.
13.					this programme	also provides total automated library control of drawing issue and return.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
14. Also			[it]	automatically alarms for drawing not returned.
15.			[Drawing register software]	will give an estimated saving of ½ man day/week \$15000.
4b. Technical specifications:				
16.			Software program	reviewed to allow on screen approval of typed specification thus eliminating the necessity for a paper copy of each specification to be signed and maintained.
17.			[Software program]	[will have an]Estimated saving of 5 mins/specification x 500 specification/annum = \$3000
4c. Quotation preparation:				
18.			Software program	developed in the form of a spreadsheet/database to replace manual costing of bill of materials for quotation.
19.			Manual costing	was very time consuming.
20.			New system	reduces human error and improves efficiency.
21.			[the new system]	has an efficiency saving of 15 mins per CA sheet x 750 sheets/year = \$12,000
4d. Production Drawing File:				
22.			Review of file and streamlining of drawings	held on shop floor.
23.			Current issues	clarified with out of date issues superseded.
24.			[They]	[are] Now maintained as computer database file.
Introduction of document change forms:				
25.			All drawings and documents	have related "note sheet" which details history of design changes.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
4g. Costs:					
26.			Previously	all drawings	plotted out on film only.
27.			<u>Now</u>	paper [[used during design stage (on both sides) to reduce overhead costs]]	have been halved to quartered.
28.				[reduced overhead costs]	have an estimated saving of \$1,500 per annum.
4h. Non standard products:					
29.				Strict control	enforced of non-standard products use in quotations and by sales Desks of.
30.				This	has drastically reduced number of W.O's and effort expended by engineers in designing non-standard products when standards will suffice.
31.				All requests for non-standard products	must be justified.
PART 2 TASKS TO DATE					
Bills of materials:					
32.				Existing BOM's	[are] inaccurate.
33.			Given that there are almost 6000 FG parts and 3500 RM parts,	[[to commence a sequential check on each one]]	would be too lengthy.
34. Therefore				product groups	have been selected and audited
35. and				necessary changes	[have been] made to BOM's.
36.				Each change	is checked to ensure compatibility with other documentation and works procedures.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
37.				Many drawings of standard products do not exist.
38.				These are having to be redrawn.
39.			As BOM's with errors have been recognised,	are being tackled on an individual basis in addition to above.
40.			<u>Currently</u>	reviewing BOM's for KPG, ITW/ss, G, GW, GWB products.
New product Development:				
41.				LG2 as a replacement of Labmaster is nearing completion.
42.				Yakazai one of our major customers is a Japanese approved hazardous area base heater which is now a standard product.
Standardisation and product improvement:				
3a. Junction boxes:				
43.			<u>Currently</u>	safe area junction box costs \$35.09
44.	and			hazardous area junction box WFJB costs \$60.76
45.	but			[it] does not carry a full approval.
46.				Anticipated replacement costs are the same for WJB
47.	but			[are] much better designed and \$45.00 for hazardous box with full approval [sic].
48.				are approximately \$3000 per annum.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
49.		More importantly,		the box	will be an approved unit.
50.				Products	will be better quality
51. and				[products]	[will be] easier to use.
52.		It is anticipated that		rationalisation of boxes	can occur, where around 10 different types of boxes purchased last year can be reduced to 2 types.
53.				proposal [sic]	[is] to be forwarded at the next MIST meeting in a few weeks.
3b Termination kits:					
54.				All parallel circuit heating tape termination kits	have been reviewed.
55.				Standardisation of termination components	should produce annual savings of \$14,700 per annum.
56.				The number of different types of raw materials	had been significantly reduced by scrapping all PCF and PCS termination kits and replacing them with existing standard termination components.
57.				[You]	See attachments.
4. OEM's:					
58.				Engineers	becoming more involved in OEM enquiries by visiting customers to discuss requirements.
59.				Examples	include Bestobell Aviation with aircraft engine inlet heater and FKI with heaters for gas analyzer crystal filters.
60.				Both	are long term ongoing projects.
5. Drawing updates:					

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
61.			As for very old (un-checked, un-approved) drawings [[[which] are requested]],	they are being redrawn on DAD, checked and approved.
PART 4 PROJECTS TO BE INVESTIGATED				
1. Setting up design specification for all products:				
62.				Each standard range would have a design specification pack in which all product tests, design methodology, copies of drawings etc would be present.
63.				This provides product data in a controlled form.
2. Design Standards:				
64.				These would confirm matrices of standard fasteners and consumables and their raw material part numbers.
65.				This database would reduce the likelihood of increasing raw material list currently at 3500 lines
66. and				[it] [would] provide standard components for use when designing.
3. Instruction leaflets:				
67.				Existing poor copies to be drawn on CAD.
4. Semi conductive silicone tapes to replace PCF:				
68.				Such a product would be simpler, more efficient, less likely to fail
69. and			depending on suppliers costs of raw material,	[it] [would be] cheaper.
Software symbols library for CAD:				
70.				Various options for under review.

		THEME			RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
71.					symbols library This will save time generating symbols from scratch.
PART 5 FUTURE ISSUES					
1. Anticipated increase in OEM enquiries:					
72.					BM [i]'s expected to source more OEM enquiries.
73.					The nature of OEM's is that much design work is required.
74.					Focus [sic] must be to make our product integral to customers design and also such that the customers product will not function without our input.
75.					This entails our engineering department to fuse with clients as far as possible.
2. Incompatibility between Proposal preparation (and associated tasks) and Engineering":					
76.					Proposal preparation and associated tasks always takes priority over engineering ie. technical telephone support, proposal preparation, BM support.
77.					This causes Engineering to be a "fill-in" activity.
78.					Department could be split into two engineers for Engineering improvement (SAS & MD) and one for proposal preparation and associate activities (NCW).
79.					This does limit the effort available on proposal preparation and associated tasks,
80.	but				[this] at least increases effort in engineering.
81.					more resource is needed.
82.					25 BOM's per week need changing.
83.					Each takes anywhere from 15 mins to 8 hours.
84.					[each] [takes] say 1 hour.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
85.				This equates to a projected 1 years work for 1 man if 1000 of the current 5000 or more BOM's are incorrect.
86.				This needs to be dealt with quickly in the next 6 months so that efforts can then be concentrated on new product development.
87.	Therefore,			immediate attention must be paid to BOM's.
88.				The savings are the ability to release engineers for NPD freely rather than to keep having to return to BOM changes.
3. Increase in design and drafting:				
89.			As the requirement for engineering increases,	engineers will need the facility to draft concepts on SAC
90.	and then			[they] will need to send to the CAD operator for detailing.
91.	Therefore,			expenditure on AUTOCAD LT for 3-4 users and higher specified PC's may be required.
92.				Estimated costs including system upgrade is \$19500.
93.				An alternative would be to have a second draughtsman.
94.				This would cost far more.
95.				Drawings would be in the form of time saved in the conceptual design stage and the ability to view drawings rather than keep in the cabinet.
96.		It is estimated that		this would "save" 2 - 3 hours per week of time, or approximately \$9000/annum.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
97.			Due to the large number of drawings required	we still occasionally do manual drawing to keep up.

Report 6: R-SP 4-1
Tax Reform in the PRC

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
<p>Tax Reform in the People's Republic of China IMPLICATIONS OF CURRENT TAX CHANGES IN CHINA FOR FOREIGN INVESTORS <i>By Joseph Fu, Tax Partner, and WW Chow, Tax Manager</i> China Tax Report December 1995 China Tax Report December 1995</p>				
1.		Is		China's tax policy really capricious?
2.		How should		navigate themselves through the changes?
3.		Let'		take a look at the recent changes and their effect on the foreign business community in the immediate future and in the long run.
The Changes				
4.			In January 1994,	China started its massive programme of tax reform as part of an overall economic restructuring.
5.				The reform package was only half-baked when it was launched.
6.	Even so			this bold move was commendable because it required a lot of courage for the government to take on the challenge and face the implementation difficulties.
7.			Against this	subsequent changes were bound to occur in the light of experience.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
8.			background	Changes in the China tax system	are now taking place on all fronts: from long-term policy, legislation and administration to the fine-tuning adjustments of practical details.
<u>Policy changes</u>					
9.				It	has been the policy of China to use tax incentives to attract foreign investment.
10.			Recently,	this policy	has been under reconsideration.
11.				The principal argument for a change in this policy	is that both foreign and domestic enterprises should be conducting their businesses on a level playing field, and giving special incentive to a selected group of market players is inconsistent with fair trade.
12.				Another argument	is that China's tax environment is only a part of the overall investment climate comprising the effectiveness of infrastructure, labour force, management resources, market functions and government agencies.
13.				Foreign investors	will be attracted to China if they can operate in an efficient environment to yield profits and not just because of tax savings.
14.				[[To foster such an environment]]	requires strong government support and spending, and hence matching revenue programme.
15.				Measures [[reflecting this change]]	include the gradual elimination of import exemptions for foreign investment enterprises and processing trades.
16.	Also,			incentives available to foreign investors in the special economic zones	may be phased out;

		THEME				RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
17.	however,		the speculation that		foreign enterprise income tax incentives may also be abolished such incentives	has been denied by PRC officials
18.			This does not mean, however, that {however that = textual}			will remain indefinitely in the future.
19.				While the above measures may be harmful to foreign investors in the short run,	some other measures	will certainly be welcome in the long run.
20.	For example,				the PRC	has announced a significant cut of import duties across the board by about 3 per cent in conjunction with a policy of trade liberalisation for foreign businesses.
21.				In two years' time,	the government	intends to lower the weighted average of the duty rate to 15 per cent.
22.			It is also understood that		the proposed reduction in duty rate	will be coming along with the cancellation of certain duty privileges being enjoyed by some domestic enterprises.
23.	Thus				they	are levelling the playing field, at least at the point of importation of goods.
<u>Legislative changes</u>						
24.				Regarding legislative changes,	a new regime of individual income tax	is under active consideration.
25.					The tax authorities	are aiming at a unified system of taxation for

THEME					RHEME	
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme		
					individuals, as opposed to the present schedular system.	
26.		It was contemplated that		the change	could be effected in 1996,	
27.			now	it	may have to be postponed to 1997.	
28.			With respect to corporate taxation,	the unification of the two enterprise income tax systems applicable to foreign and domestic businesses	has long been overdue	
29.				there	is no sign of immediate change.	
30.				Some new taxes [[mentioned when the tax reform packages was proposed, such as Estate Duty, Gift Tax and Securities Tax,]]	will be enacted, although no specific time table for their enactment has been announced.	
31.	Also			under consideration	is the expansion of the charging scope of the value added tax (VAT) system to include the value of services now within the scope of business tax.	
32.				Business tax	is a local tax, whereas VAT is a shared tax, a source of revenue which is under central government control but is shared with the local governments.	
<u>Administrative changes</u>						
33.				The tax administration focus in 1994	was the launching of a new scheme of taxation.	
34.			In 1995,	the focus	was on the implementation of a new revenue sharing	

		THEME				RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
35.						system between the central and the local governments.
36.	and				These two key changes the government	are more or less in place can now turn its eyes to the collection of revenue from taxpayers.
37.	In 1996, {marked}	therefore, {textual}			the tax administration focus	will be policing and enforcement.
38.					Some measures in this respect	have been proposed and partially effected, including: tax filing on a self-assessment basis, promoting the service of tax agents, reinforcing tax investigations, and improving administrative efficiency by computerisation.
39.					Individual Income Tax	has been the focus of enforcement.
40.					Employers	should note a recent change in reporting requirements.
41.					Withholding agents, including employers,	are required to notify their supervising tax bureaus on a monthly basis, in a prescribed form, of the particulars of any payments made during the month.
42.					This new procedure	is effective from January 1, 1996.
43.	Initially, {marked}	however, {textual}			it	will apply on a trial basis to "high earning" enterprises only.
44.					Foreign investment enterprises	will most likely be included.
Adjustments to implementation details						
45.					The most controversial changes	have actually been in the area of fine-tuning details such as the denial of export refunds for pre-1994 foreign investment enterprises, the general reduction of VAT refund rates for exporters and the utilisation of input VAT in respect of 1994 opening stocks.
46.		For the	there was a		the importation of	would be dutiable in the first place at the time of import

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
	purpose of curbing duty evasion arrangements,	proposal that		materials by certain export orientated joint ventures	
47. and then				the duty [[collected]]	would be refunded at the time of export.
48.				Such imports	have been treated as bonded goods.
49.				The proposed change	would have put a lot of pressure on the cash flow for the running of such businesses.
50.		Fortunately		this issue	has been resolved satisfactorily.
51.				Importers	need only pay a mere RMB 100 as bank charges for facilitating import and export clearance.
52.				The changes	are particularly controversial because they affect immediate profitability and even the viability of existing import operations and business plans.
53.		More importantly,		they	may turn an otherwise sound business decision into a bad one.
<u>Implications for foreign businesses</u>					
54.				There	are many proposed changes that can affect foreign investors,
55. but				we	can observe a common rationale underlying such changes.
56.				The rationale	is that the tax environment should be more consistent and better enforced for both the foreign and local sectors.
57.		What		[what]	then are the implications of this policy, the resultant changes and revenue measures for foreign businesses?
58.				The policy itself	is commendable and beneficial for the construction of a

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
					better investment climate, provided that there are corresponding policies to ensure foreign and local businesses can really operate on the same basis in all respects.
59. However,				the proposed measures	do give rise to some immediate downside implications.
60.		Let'		[u]s	look at some of the downside changes and the strategy for dealing with them.
<u>Elimination of import exemptions</u>					
61.			Although no details have been confirmed yet,	the proposed elimination of exemptions for the importation of goods forming part of foreign investments	seems to be a certain move.
62.				The questions [[that remain]]	relate to when the exemptions will be removed, what transitional relief will be available, and what the procedures are for obtaining the relief.
63.				The short term strategy	is to maximise the chance of getting the transitional relief.
64.			As details are not yet available,	investors	should review their investment plans
65. and				[investors]	[should] obtain official approval of proposed investments to the extent possible.
66.			Last year,	the availability of transitional relief	was very limited when import exemptions in respect of 20 items were cancelled.
67.				The relief	only applied to those who already had their custom procedures completed before the date of cancellation.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
68.				We	gather the proposed relief for the new change will be more lenient
69. and				[it]	will cover all investment plans already approved.
70.			To be safe,	the investment plans	should include a list of equipment to be shipped in as a part of the total investment.
71.				This short term strategy	is risky because too quick a decision may endanger its subsequent viability.
72.				It	should therefore only apply to investment plans which are fairly advanced.
73.				A better strategy	is to negotiate your investment plans and cost structures according to fundamental business logic:
74.				you	will only proceed if your proposed investment can effectively produce a reasonable return.
75.				The weighted average of import duty	is about 40%
76. and				the import value added tax	is 17%.
77. According ly,		you may assume, [[subject to fine-tuning adjustments]], that		your investment cost on import [sic] capital goods	would increase by about 50%.
78.			For capital intensive projects,	this additional cost	can reduce the return on investment by one-third and roughly double the pay-back period.
79.				This	may scare you away;
80. but		do not forget		your joint venture	do want you to succeed

THEME						RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme		
		that		partners and the local governments you		
81. and therefore						may obtain some concessions or some forms of subsidies to cushion the downside effect of this tax change.
82. For example, and			in some developed areas,	local governments		charge a relatively high premium for land use rights
83. and				a concession in the premium		can make a lot of difference in your rate of return.
84.		We believe		many investors		will follow the above strategy.
85.	As import duty and VAT are incomes of the central government whereas local charges and levies are for local governments,			it		will be interesting to see the effect of this investment behaviour on the redistribution of revenue between the central and the local governments and on the geographical patterns of foreign investment in China.
<u>Cancellation of duty privileges of domestic enterprises</u>						
86.				The standard duty rates		range from 3 per cent to 180 per cent with a weighted average of about 40 per cent.
87. However,				many domestic enterprises		enjoy the privilege of paying much lower duties on importation.
88.		There are reports indicating that		the government		is only able to collect duty at the rate of 8 per cent on average.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
89.	Accordingly, at first sight,	it may appear that		the cancellation of duty privileges there	is only a matter for the domestic companies.
90.	However,				are at least two issues that affect the foreign business sector.
91.	First,		as the normal duty rates are so high,	a practice,	<<whether [it is] proper or not>>, has developed whereby certain foreign exporters associate with domestic importers in channelling their goods into China, thus sharing their duty privileges.
92.				The cancellation of the duty privilege	will therefore adversely affect the profitability of those who are using domestic enterprises as their "import agents".
93.	Conversely,			some quality foreign businesses [[that would otherwise have been priced out of the market as a result of this business practice]]	will now find themselves on an equal playing field with those who had the benefit of associating with the privileged importers.
94.				The result	will be a change in the competitive business environment.
95.				The second effect	arises as a direct consequence of the first.
96.				The levelling of the playing field	will encourage more quality players to enter the market - - companies whose vision is long term rather than opportunistic.
97.				They	will be interested in building a sustainable market structure rather than "taking the money and running".
98.				The market economy concept	is relatively new in China

		THEME				RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
99.	and				[it]	consequently is still evolving,
100.	therefore,				the entrance of experienced quality market players	can only speed its development.
101.					This in itself	must be of benefit to foreign investors.
102.				To take an example of the opportunities available,	one	only has to look at the development of the retail market in China.
103.					This	is potentially a booming business area.
104.	Accordingly,				the message	is, if this is your area of interest, stake your claim early!
Change in administrative focus: policing and enforcement						
105.				In 1994 and 1995,	the tax authorities	were focusing on the introduction of the tax reform and the formation of a new system of tax administration.
106.				Whilst the intention was admirable,	it	left the door open for manipulation and abuse of the tax regime.
107.					This	resulted in non-compliance and a considerable loss of revenue to the government.
108.				In 1996,	the government	is now concentrating on methods of ensuring tax compliance which will result in an increase in fiscal revenue.
109.					China, on a test basis,	is introducing the self-assessment regime.
110.					This, in itself, {in itself = inter-personal}	is quite revolutionary given that a sophisticated tax jurisdiction like the United Kingdom has only recently moved to this basis of assessment.
111.					This	will allow the tax officials to concentrate their efforts on the enforcement of the tax laws and on investigations.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
112.				[[Whether or not this approach will be successful]]	remains to be seen.
113.			Currently,	the self assessment test cases	are limited to large enterprises operating in major cities;
114. however,				the enforcement initiative	is a nation-wide campaign.
115.		It is likely that		large profitable enterprises	will be the focus of this enforcement drive.
116. Therefore		foreign investors, <<which are normally considered to be more astute in the generation of profits>>, should ensure that		both their accounting and tax records	are maintained up to generally accepted standards.
117.				Compliance management	should become the norm rather than the exception.
<u>Conclusion</u>					
118. So		is		China's tax	capricious?
119.			On the face of it,	the introduction of the 1994 tax reform and subsequent changes	may have created a degree of uncertainty in the midst of foreign investors used to more sophisticated and consistent tax regimes.
120. However,				the underlying	is tangible and sound.

THEME						RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme		
121.		Who		philosophy [who]		can argue with the concept of fair trade and the fostering of an efficient business environment?
122.		Unfortunately,		the detrimental effects of "fiscal tinkering" on the viability of business		cannot be avoided.
123.				Trial and error		is the normal course of evolution.
124.			To navigate through the changes,	we		suggest the following:
125.				[we]		[suggest you] understand the broad guiding economic principles underlying the tax reform;
126.				[we]		[suggest you] seek advice on the intricacies of the implementation rules;
127. but		most importantly,		[we]		[suggest you] follow sound business practices in China.

Report 7: R-SC-27-1
Provision and utilization of space in HAHQ [EXTRACT]

THEME						RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme		

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
<p>Report of the Director of Audit on the Results of Value for Money Audits</p> <p>PUBLIC BODIES HONG KONG HOUSING AUTHORITY GOVERNMENT DEPARTMENT</p> <p>Housing Department 9. Provision and utilization of space in the Housing Authority Headquarters (HAHQ) Building [EXTRACT]</p>				
Introduction				
1.	9.1			The present HAHQ Building was completed in 1990
2.	and			the housing Department moved into the building, in phases between May 1990 and October 1990.
3.	However, in May 1993, only about three years after the completion of the building,	the Director of Housing informed the Establishment and Finance Committee of the Hong Kong, Housing Authority that		the increase in staff since the completion of the building had resulted in overcrowding.
4.		He proposed that		some HAHQ Special Facilities and the Applications Section and Commercial Properties Division should be relocated elsewhere in new commercial developments of the Authority scheduled-to be completed later.

		THEME			RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
Audit review					
5.	9.2		A recent audit review on the provision and utilization of space in the HAHQ Building revealed that		there was scope for economy in the use of space in the building.
Planned capacity of the HAHQ Building					
6.	9.3				The HAHQ Building has a gross floor area of 50,498 square metres plus an indoor carpark with a gross floor area of slightly over 15,000 square metres.
7.					The distribution of space (excluding car-parks) Table
8.	Note 1:				Special Facilities comprise library, training centre, visitor centre, the Housing Authority Club, Housing Authority Chamber, committee Room, etc.
9.	Note 2:				Functional space comprises conference rooms, reception area, storerooms, secondary circulation areas (i.e. corridors), etc.
10.	Note 3:				Circulation and other facilities comprise lifts, lift lobbies, toilets, staircases, ducts, columns and walls, etc.
11.	9.5		The Director of Housing proposed that		some HAHQ Special Facilities (2,346 square metres net) should be relocated to a commercial complex at the Homantin South Development.
12.			He also		the Applications should be relocated to the Wang Tau Hom Estate Phase,

THEME					RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
			proposed that		Section and Commercial Properties Division (3,645 square metres net)
13.					Both the new developments
14.			The Director of Housing said that after the relocation,		the HAHQ- Special Facilities
15.				With regard to the Applications Section and Commercial Properties Division, after the relocation,	all units [[related to applicant' and commercial properties (some of which are now situated outside the HAHQ Building)]]
16.					These proposals
17.	9.6		An audit examination of the Director of Housing's May 1993 submissions to the Establishment		no reference
					12 Development.
					were scheduled to be completed in 1999.
					would be allocated a net area of 7,000 square metres.
					would be combined so as to provide a "one-stop" service to the public.
					were approved by the Establishment and Finance Committee of the Hong Kong Housing Authority.
					was made to the designed capacity for accommodation, 3,927 staff in the HAHQ Building.

THEME						RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme		
		and Finance Committee of the Hong Kong Housing Authority revealed that				
18. As a result,				no explanation		was given as to why, despite the fact that there were only 2,770 staff working in the HAHQ Building in 1993, additional space was required.
19.		I have expressed my concern to the Director of Housing that		this information		was not included in the submissions to the Establishment and Finance Committee of the Hong Kong Housing Authority.
20. 9.7	In response to my observations,	the Director of Housing has said that	while he accepts that the HAHQ Building was planned on the basis of a projected HQ staff of 3,927 staff in 1994-95,	this		was only a preliminary design concept in 1985 when detailed space requirements had yet to be firmed up.
21. For example,				space requirements for the HAHQ Special Facilities more space less space		were still under consideration within the Department.
22.		Experience has shown that				was needed for these special facilities than had been anticipated in 1985.
23. As a						could be set aside for office use.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
24.	9.8	The Director of Housing has also clarified that		the office space to [sic] staff working in the HAHQ Building, a net floor area of 3,466 square metres	would have been saved.
25.		I have therefore recommended to the Director of Housing that		he	should adopt government standards in allocating office space to his staff.
26.	9.11	In response to my observations,		the allocation of office space in the new HAHQ Building,	<<when it was occupied in 1990>> was generally on a par with the approved government standards then prevailing, whereas the standards referred to by me were new standards revised by the Government which were not promulgated for implementation until March 1992.
27.			By that time,	the Housing Department	has already moved into the new HAHQ Building.
28.		The Director further pointed out that	when the revised standards were promulgated	there	was no requirement for all government departments to revise their existing office layouts to conform to the new standards.
29.	9.12	Notwithstanding the above,		the Director of Housing	accepts the need to explore ways and means to achieve greater economy
30.	and	[he] states that		this	is an on-going exercise within the HAHQ Building.
31.				Some revision of the office layout	has already been carried out by and within the Administration and Policy Branch recently and as a

THEME						RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
32.					Similar reviews	result, 20% additional staff have been accommodated in the space allocated without requiring additional space outside the building. will be carried out in the Construction Branch and the Housing Management Branch to see whether there is additional room for economy in the use of office space in those areas.
The provision of circulation areas						
33.	9.13				Circulation areas in the HAHQ Building	comprise areas for lifts, lift lobbies, toilets, staircases, ducts, columns and walls (see Note 3 of paragraph 9.3 above), and secondary circulation areas (see Note 2 of paragraph 9.3 above).
34.	In addition,				the Housing Department	allows a further 10% on top of the staff space entitlements for all offices in the HAHQ Building to be used for passageways between offices.
35.			I noted however that {however = textual Theme}	in other government departments,	this 10% additional space	was applicable only to cellular offices but not open-plan offices.
36.			I have estimated that		some 1,800 square metres net office	would have been saved if the Housing Department had followed the practice in other [missing section]
[missing section 9.14-5]						
37.	9.16		The Director of Housing has said that		the 313 car-parking spaces in the HAHQ Building	are already fewer than the number in the old HAHQ Building, where 380 car-parking spaces were provided,
38.	notwithstanding that				there	are 1,000 more staff working in the new building than in the old building.

THEME					RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
39.			He has also pointed out that		the 313 car-parking spaces in the HAHQ Building,
40.	9.17		The Director of Housing has added that	in addition to departmental vehicles,	the HAHQ Building
41.	As a result,				the majority of carparking spaces
42.	9.18		The Director of Housing has said that	whilst he would have no objection to re-examining the long-term requirement for car parking spaces in the HAHQ Building,	the scope for converting surplus space (if any) for office use
43.	Furthermore,				there
44.	9.19		The Director of Housing has informed me that		the Housing Authority

were provided under one of the lease conditions.

- has to provide parking for:
- members of the Hong Kong Housing Authority;
 - staff of some 350 outstation offices who have to regularly come back for meetings with the HQ management staff; and
 - staff and contractors for some 180-construction sites who have to commute regularly for site visits and meetings.

are shared by more than one user.

is limited in view of problems associated with ventilation, ceiling height and natural lighting.

might be implications on the lease conditions for the building.

had, after studying my findings, endorsed a decision made by the Establishment and Finance Committee that, having regard to the operational considerations, the previous decision to relocate certain Headquarters

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
				formations and... [end of extract]

	Square metres
Net office space	25,063
Special Facilities (Note 1)	5,738
Functional space (Note 2)	4,616
Circulation and other facilities (Note 3)	12,554
Plant/air conditioning room	2,527
	50,498

Report 8: R-SC-28-3
Chemical Waste Treatment Centre [EXTRACT]

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
	Chemical Waste Treatment Centre CAPITAL WORKS RESERVE FUND GOVERNMENT SECRETARIAT Planning, Environment and Lands Branch Chemical Waste Treatment Centre			
1.	10.1	In February 1989, following a	the Administration recommended	a chemical waste treatment centre (CWTC) should be built in Hong Kong.

THEME					RHEME	
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme		
	consultancy study of the development of chemical waste treatment facilities,	to the Executive Council (ExCo) that				
2.		The Administration informed the ExCo that: -		industrial undertakings in Hong Kong	were generating about 100,000 tonnes of liquid chemical wastes a year.	
3.				The majority of these chemical wastes	were normally dumped in the most convenient way because there were no acceptable means of waste disposal.	
4.				This	posed an increasing pollution problem, particularly in Hong Kong's inshore waters;	
5.			- as part of the waste disposal strategy,	a plan for the proper disposal of chemical wastes	had been developed.	
6.				This	comprised the building of a CWTC on a site reserved on Tsing Yi Island, and the making of regulations under the Waste Disposal Ordinance (Cap. 354) to establish a scheme of control to prescribe methods for the disposal of chemical wastes in an environmentally acceptable manner.	
7.			As the Government did not have the	a pre-qualification exercise	had been carried out to identify consortia which had the capability to manage a concession (i.e. design, construct,	

THEME						RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme		
			expertise to design, construct and operate a chemical processing facility as complex as the CWTC,			finance and operate) contract.
8.				The contractor		would be granted an operational franchise for 15 years.
9.				The land for the CWTC		would be allocated to the Environmental Protection Department (EPD).
10.				The Government		would retain all ownership rights of the land and plant; - the financial implications were that the capital cost of the CWTC would be approximately \$300 million.
11.				The annual operating cost,		<<including the waste collection service>>, would be about \$38 million.
12. However,				the exact amount		would depend on the quantity of waste to be treated.
13.				The total annual fees [[to be payable the operator by the Government, [[including capital and recurrent costs,]]]]		would be unlikely to exceed \$75 million;
14.				- the Government		intended to recover the fees paid to the operator from industries which produced the chemical wastes.
15.			To ensure full cost recovery from the end users of the chemicals,	the total increase in production costs		would typically be less than 0.1% and would rarely exceed 0.4% for any type of industry.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
16.				Two types of charging policy (i.e. direct and indirect charging,) the chemical waste producer even a nominal charge	had been examined to see whether cost recovery might be achieved, by means of adopting the "polluter pays" principle (see also paragraph 10.41 below): would pay a charge for the collection and disposal of his wastes. could create a disincentive to compliance with the statutory controls.
17.			In its simplest form,		
18.		The experience of direct charging schemes in other parts of the world showed that			
19.				The cost of [[administering and enforcing a direct charging system on 15,000 scattered operations]]	would become so great that it was unlikely that full cost recovery could be achieved.
20.				The Government therefore	did not favour direct charging, even though it was theoretically the most direct way of satisfying the "polluter pays" principle; and
21.	(b) indirect charging.			This	was a licensing system in which a licence fee would be charged at one or more stages of the chain of chemical sales.
22.				This	would provide a practicable method of cost recovery.
23.				The cost [[of administering and	would be comparatively low, thereby making full cost recovery easier to achieve.

THEME						RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme		
				enforcing this indirect charging system]]		
24.				The cost implications of indirect charging on the affected industries		were estimated to be minimal; and
25.			- concerning wastes from ships,	the International Convention for the Prevention of Pollution from Ships 1973, as modified by the Protocol of 1978 (MARPOL),		applied to Hong Kong.
26.				Hong Kong		was required to provide facilities to receive oily wastes and noxious liquid substances from ships (hereinafter referred to as wastes from ships) which normally used its port facilities.
27. Therefore,				a second purpose of the CWTC		would be to serve as the designated reception and disposal point for wastes from ships.
28.				The charges for ocean-going vessels		would be compatible with those charges levied by other ports in the region,
29. and				[the charges]		would be sufficient to achieve approximate full cost recovery for the treatment of wastes from ships.
30. 10.2	In February 1989,	the ExCo advised and the Governor ordered that: -		a chemical waste treatment centre and collection service		should be developed in Hong Kong;
31. and				pre-qualified consortia		should be invited to submit tenders for the design,

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
32. 10.3		The ExCo also noted that		the feasibility of an indirect charging scheme [[aiming at full recovery for the Government of the capital and recurrent costs of the facilities]]	construction, finance and operation of these facilities. would be explored,
33. and that				a further submission	would be made to the ExCo.
Implementation of the CWTC					
34. 10.4 Tender negotiations			In August 1989, following the EPD's invitation to submit tenders,	three of the seven pre-qualified tenderers	submitted their tenders.
35. However,				none of the tenders [[received]]	were acceptable due mainly to the inclusion of certain qualifications and the high tender prices.
36.			In June 1990, following negotiations with the two tenderers [[whose tenders broadly conformed to the tender requirements]],	they	were invited to re-quote their prices on the basis of revised requirements.
37. 10.5 Funding approval.			In November 1990,	the Finance Committee (FC) of the Legislative Council	approved the direct inclusion of the project in Category A of the Public Works Programme at an estimated cost of \$1,300 million.

THEME						RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme		
38.		The FC was informed that: -		the Government		would repay the capital cost incurred by the contractor in the form of amortized payments over the first five years of the operating period.
39.				The estimated amount of capital cost [[to be repaid]]		totalled \$1,300 million at money of the day prices, which was equivalent to \$731 million at 1990 prices; and
40.				- the Government		would pay the contractor for the collection and treatment of chemical wastes during the 15-year operating period.
41.			In 1990 money terms,	the annual operating fees		were estimated to rise gradually from about \$196 million in 1993-94 (i.e. the first full year of operation) to about \$339 million in 1998-99.
42.	10.6 Award of the contract.		In November 1990, on the recommendation of the Central Tender Board,	the Secretary for the Treasury		approved the award of the concession contract to the lower of the two tenderers at a capital fee of \$1,285 million.
43.	10.7 Terms of the contract.		Under the terms of the concession contract,	the contractor		was required to design, construct, finance, operate (including collection and transport services) and maintain the facilities of the CWTC.
44.				The Government		would pay the following fees to the contractor: - a monthly capital fee of \$21.4 million commencing from the date of mechanical completion of the CWTC.
45.				This		was subsequently revised to \$21.6 million due to minor changes in the specification.
46.				The total capital fee,		<<when fully paid in five years' time,>> would amount to \$1,296 million; and- a monthly minimum operation

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
				fee of \$8.8 million which was a fixed sum to cover overheads and presence on site.
47.			This	was subsequently revised to \$8.9 million due to minor changes in the specification.
48.				would also be paid, in accordance with a schedule of rates, for the actual quantity of wastes handled.
49.			Both fees	would be adjusted according to the Consumer Price Index "B".
50.			In February 1992,	was enacted to control chemical waste.
51.			In February 1993,	the CWTC commenced operation.
[GRAPHICS]				
(By courtesy of the Environmental Protection Department)				
52.			Up to 31 March 1995,	amounted to \$1,245 million, as follows: Fee types (\$M=\$ million) Capital fee (Note 1) \$ 584M Minimum operation fee (Note 2) \$ 278M Variable operation fee (Note 3) \$ 383M \$ 1,245M
53.			With effect from 16 March 1995,	the Government has implemented a charging scheme which specifies the charges payable to the Government for the disposal of land-based wastes at the CWTC.
54.			With regard to	a charging scheme was implemented with effect from 1 August 1995.

		THEME				RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
55.			It is worthy of note that	wastes from ships,	these two dates	were more than two years after the commencement of the CWTC's operation in February 1993.
Audit review						
56.	10.11		A recent audit review revealed that:		- a re-submission to the ExCo	had not been made before the award of the concession contract, notwithstanding the significant increases in both the capital and operating costs for the CWTC;
57.	and		[A recent audit review revealed that:]		- the progress of the implementation of the charging schemes	was slow.
58.	Note 1:				The capital fee	was payable with effect from 22 December 1992 which was the date of the mechanical completion of the CWTC.
59.	Note 2:				The minimum operation fee	was payable with effect from 13 February 1993 which was the date of acceptance by the Government of the collection and transportation system.
60.	Note 3:				The variable operation fee	was payable with effect from February 1993 when the CWTC commenced the treatment of wastes.
61.					Payments	were made in arrears.
62.				By 31 March 1995,	\$383 million	had been paid.
63.				Of this amount,	\$237million	were for the treatment of land-based wastes
64.	and				\$146 million	were for wastes from ship.
Significant cost escalation						
65.	10.12				The estimated cost of the CWTC	increased significantly between the submission to the ExCo in February 1989 and submission to the FC in November 1990 (i.e. 22 months later), as follows:

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
				<p>Estimated cost February 1989 ExCo memorandum (\$M=\$ million) Capital cost \$300M (Note 4) \$38M Annual operating cost</p> <p>November 1990 FC agenda item (\$M=\$ million) (Note 4) \$1,300M (Note 5) (Note 4) \$196M (Note 6) to \$339M</p>
Reasons for the cost escalation				
66. 10.13	In September 1990,	the Secretary for the Treasury informed the Director of Environmental Protection that	he	was considering whether another submission would need to be made to ExCo about the increased cost.
67.	As the approval by the FC had to be given before the contract could be signed,	he considered that	it	might not be necessary to make a re-submission to the ExCo if the cost increase was justified.
68. Note 4:			The year of the price level	was not stated in the ExCo memorandum.
69. Note 5:			This	was the sum of payments at money of the day prices for financial years from 1992-93 to 1996-97,

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
70. and				[it]	was equivalent to \$731 million at 1990 prices.
71. Note 6:				The annual operating cost	was estimated at \$196 million for 1993-94 which was the anticipated first year of operation, rising gradually to \$339 million in 1998-99.
72.				Both figures	were at 1990 prices.
73.		He therefore requested		the Director of Environmental Protection	to provide a cost comparison between the estimates used in the 1989 ExCo submission and the tender prices received.
74.	In response,	the Director of Environmental Protection explained that		the cost	had increased because:
Capital cost					
75.				- the CWTC	had to be developed at a site which was smaller than that originally expected;
76.				- the cost [[quoted in the 1989 ExCo memorandum]]	was at 1987 prices;
77.				- the cost of financing and the cost of collection vehicles	were not included in the original estimate.
78.		While marine vessels were assumed to be purchased second-hand,		the entire fleet of vehicles and barges	was to be provided by the contractor.
79.				The original	was therefore not entirely valid;

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
80.				assumption - a significant proportion of the packaged wastes
81.				This - in line with international developments,
82.				there
83.				more stringent operational standards
Operating cost				
84.				- an increase in packaged wastes
85.				This
86.				- the number of staff [[quoted in the tender]]
87.				This
88.				- the treatment operations
89.				- the environmental standards and treatment methods
90.				- the operating cost tendered

would have to be contained in 20-litre containers instead of the 200-litre drums originally assumed.

was because of the limited space available in most factories.

was a significant increase in the resources and capability required for the waste collection and reception;

were required;

would result in increased reception fees payable to the contractor.

was because payments would be made on the basis of each container;

was more than three times the number which was originally estimated.

resulted in higher overheads;

would be carried out at a site of reduced size while maintaining the same level of high safety standard;

would need to be revised;

was higher so as to cover the increased financial risk and unfavourable socio-economic situation perceived by the

THEME						RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme		
91. 10.14			In October 1990,	the Secretary for the Treasury	tenderers. requested the Secretary for Planning, Environment and Lands to consider whether there was a need to inform the ExCo of the revised estimates in view of the much higher tender prices.	
92.			In the event,	a re-submission to the ExCo	was not made.	
93.				The contract	was awarded after the FC had given funding approval.	
Audit conclusions and recommendations on the significant cost escalation						
94. 10.15		I have expressed the view to the Secretary for Planning, Environment and Lands and the Director of Environmental Protection that	<<because of the very significant cost increases>>,	a re-submission to the ExCo		should have been made.
95.		I have recommended to the Secretary for Planning, Environment and Lands that	in future	a re-submission to the ExCo		should be made before the award of a contract if the cost has increased significantly, so that the ExCo can reconsider the justifications for the project in the light of the increased cost and any possible effects on the achievement of the Government's objectives such as full cost recovery.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
Response from the Administration on the significant cost escalation					
96. 10.16		The Secretary for Planning, Environment and Lands has said that:		- he	agrees with my recommendation in principle,
97. but		[he] suggests that		each case	has to be examined individually in the light of the ExCo's original decision;
98. and			- in this case,	a re-submission	was not made to the ExCo before awarding the contract because he believed that the construction and cost of the CWTC were two separate issues.
99.				The policy to control chemical waste and the environmental justifications for the CWTC	had already been established and approved by the ExCo.
100		The ExCo noted that		the Government	would explore the feasibility of an indirect charging scheme which aimed at the full recovery for the Government of the capital and recurrent costs.
101 However,				the ExCo	did not make this a condition for the construction of the CWTC.
102 10.17				The Secretary for the Treasury	has accepted my recommendation.

Report 9: R-SC-28-1
Elderly Services - Care-and-Attention Homes

THEME		RHEME

	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
	Elderly Services - Care-and-Attention Homes Social Welfare Department 8. Elderly Services - Care-and-Attention Homes Introduction					
1.	8.1				Hong Kong, like many countries of the world, The number of people aged 60 or over The demand for elderly services There	is facing the problem of an ageing population. has increased from 574,000, or 10.8% of the total population in 1983, to 785,500, or 13.3% of the total population in 1993 (Note 1). has increased as a result of the growth in the number of elderly people. is a great variety of elderly services in Hong Kong, ranging from residential services to community support services.
2.						
3.						
4.	8.2					
5.					Residential services	include: - hostels for elderly people capable of self-care; - homes for elderly people requiring limited personal care; - care-and-attention (C&A) homes for elderly people requiring general personal care and limited nursing care; and - infirmaries for elderly people requiring residential medical and nursing, care.
Audit review						
6.	8.3		A recent audit review revealed that		there	had been chronic shortage of C&A homes (Note 2
7.	and that				this	was, to large extent, caused by:

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
8.	Note 1:		In the context of welfare services planning,	elderly people
C&A homes				
9.	8.4			C&A homes
10.				Residents in these homes
11.			To qualify for admission to a C&A place,	an applicant
12.				[an applicant must be]
13.	(but			[you]
14.	and			[you]
15.	and			[you]
16.				[an applicant]

² Based on the established criteria this second point in the list should be analysed as having its own Theme. However, this list is inconsistent, therefore the analysis will on this occasion follow the pattern established in point one. Point two in the list will remain part of the RHEME of the lead-in.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
17. Note 2:			For the purpose of this review,	C&A homes	a wheelchair; and refer to those C&A homes receiving government subventions.
18.				Private C&A homes,	<<which do not receive any government subventions>>, are excluded from the scope of this review, although reference is made to a Bought Place Scheme in paragraph 8.8 below.
19.				[an applicant]	must be - without family members to provide the necessary assistance,
20. or				[an applicant]	[must be] causing great stress to the family.
21. 8.5				C&A homes	are operated by non-governmental organizations (NGOS) receiving government subventions.
22.				The Director of Social Welfare	is the vote controlling officer of subventions paid to C&A homes.
23.				He	plans and co-ordinates the development and provision of C&A places.
24.			In March 1994,	there	were 5,539 C&A places in Hong Kong.
25.				The total recurrent subventions [[paid by the Government in respect of these places]]	amounted to \$235 million in 1993-94.
Persistent shortfall in C&A places					
26. 8.6				The placement of elderly people in C&A homes	is centrally administered by the Social Welfare Department (SWD).
27.				The SWD	maintains a list of applicants awaiting admission to C&A

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
28. and				[the SWD]	homes liaises closely with NGOs so that when vacancies occur, applications for admission are forwarded to them for consideration of admission as soon as possible.
29. 8.7			Because of a shortage in C&A places, as at 31 March 1983,	there	has been a long queue of applicants on the waiting list for a number of years.
30. For example,				there	were 3,575 applicants on the waiting list while the total number of C&A places in Hong Kong was only 500.
31. 8.8				The Government	was well aware of the shortage and a number of measures were taken since 1985 to tackle the shortfall.
32.				These measures	included: - revising the planning ratio of C&A places on a number of occasions in the past ten years.
33.				The details	are as follows: Planning ratio Month and Year (Number of C&A places per 1,000 elderly persons) Prior to July 1985 4 July 1985 5 March 1988 8 March 1991 11
34.				[These measures]	included - converting surplus hostels and homes for the aged to C&A homes.
35.			Between April 1992 and March 1994,	a total of 564 C&A places	had been created through the conversions;

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
36. and				[These measures]	included - introducing a Bought Place Scheme in October 1989 as to an experimental project to buy 500 C&A places from registered private homes.
37.				The scheme	was turned into a regular programme in October 1993
38. 8.9			Although these measures succeeded in reducing the average waiting time to be admitted to a C&A place from 51 months in 1989 to 36 months in 1994,	there	has been a persistent shortfall in C&A places
39. and				the number of applicants on the waiting list	has increased from 3,575 in 1983 to 11,228 in 1994 as shown below: Table 1 - no title in original
Slippage in planned C&A Projects					
40. 8.10			In order to meet the ever increasing demand for C&A projects places,	new C&A homes	have been planned by the SWD, taking into account the planning ratio prescribed from time to time by the Government as shown in paragraph 8.8 above.
41.				New C&A homes	are either built by NGOs
42. or				[new C&A homes]	[are] provided within housing estates built by the Hong Kong Housing Authority.
43. In the former				project funding	is provided through grants from the Lotteries Fund, together with donations received by the NGOS.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
case,					
44. In the latter case,				the construction cost	is borne by the Hong Kong Housing Authority which charges the NGO a concessionary rent;
45.				the fitting-out cost	is met by grants from the Lotteries Fund;
46. and				the rent payable by the NGO to the Hong Kong Housing Authority	is met by government subvention.
47.				Both types of projects	are co-ordinated by the SWD.
48.		A recent audit examination of the planned C&A projects [[included in the 1989 Five-year Plan for Social Welfare Development]] revealed that		there	was general slippage in many projects, particularly in those projects built by the NGOS.
49.			As a result of project slippage, of the planned target provision of 4,755 additional C&A places during the five years from 1989-90 to 1993-	only 2,043 places, or 43% of the target provision,	had been completed.

		THEME				RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
50.				94,	The delay in providing additional C&A places	is one of the reasons why the ratio of C&A places to elderly people has persistently fallen short of the planning ratio as shown below: Table 2 -- no title in original
51.			I have expressed my concern to the Director of Social Welfare that		the present provision of 6.8 C&A places per 1,000 elderly persons	fails even to achieve the previous planning ratio of 8 per 1,000 elderly persons adopted six years ago.
52. 8.12				According to an audit review of selected projects [[which experienced serious delays]],	- the common reasons for the delays	were: - lack of full feasibility studies on new projects before seeking formal approval of funds; and - over provision of space and provision of facilities in excess of standard items in the designs submitted by NGOs.
53.					These	led to changes to the scope of works, revisions of building plans or tender documents, resulting in numerous clarifications and time-consuming negotiations among government departments and the NGO concerned.
54. 8.13					Similar reasons for delays in projects	were given in 1993 to the Subventions and Lotteries Fund Advisory Committee (SLFAC) which noted that the Authorized Persons of NGOs found it difficult sometimes to adhere to the agreed programme.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
Deficiencies in project procedures					
55. 8.14			As far as projects built by NGOs are concerned,	the role of the SWD	<p>is to:</p> <ul style="list-style-type: none"> -discuss with an NGO, when demand for a new project is identified, whether it is willing to take up responsibility for planning and building the project; -seek the support of the policy branch and the Finance Branch of the Government Secretariat on the project (if a Lotteries Fund allocation is required, the SLFAC's advice is also sought); - liaise with the Lands Department for site allocation; - approve the schedule of accommodation, layout design and cost estimates; - propose endorsement of the SLFAC and seek the approval of the Finance Committee of the Legislative Council, if necessary; - liaise with the Architectural Services Department and other government departments to speed up consultations/ approvals of contracts/works; - approve the letting of contract and variations to the project; - release funds for the project; and - monitor regularly the progress of the project.
56. 8.15				The responsibilities of NGOs in relation to the role of the SWM, together with the	are set out in a document entitled "Guide to Lotteries Fund Procedures" issued by the SWD to NGOS.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
57. 8.16			In April 1991,	procedures to be followed in the planning and building of C&A projects, Members of the then Office of Members of the Executive and Legislative Councils (OMELCO) Standing Panel on Lands and Works	examined the procedures for subvented capital projects.
58.				They	expressed their concern at the long period of time required for a project to complete the procedures
59. and				[they]	expressed the view that there might not be adequate expertise in NGOs to see through subvented projects.
60.		They considered that		there	was room for improvement in the existing procedures.
61. 8.17			In response to the concerns expressed by the OMELCO Standing Panel on Lands and Works, in June 1991	the Secretary for the Treasury	issued a revised set of procedures for subvented capital projects, with a view to streamlining existing procedures.
62.				The revised procedures	set out the steps to be taken by NGOs and various government departments which had a role to play in subvented capital projects.
63.				The revised	included a requirement for NGOs to conduct feasibility

THEME					RHEME	
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme		
				procedures	studies, including, site investigations if necessary and preparation of works programme, sketch design and preliminary estimates.	
64.				The revised procedures	were forwarded to all government departments dealing with capital subventions, including the SWD, which agreed that these procedures would be applied to all new social welfare subvented capital projects planned after July 1991.	
65. 8.18 However,		my examination of the latest (August 1993) version of the "Guide to Lotteries Fund Procedures" revealed that		neither the requirement to conduct full feasibility studies for capital projects nor the general standards of design and finishing	were specified.	
66. 8.19	In response to my enquiry,	the Director of Social Welfare has informed me that		he	had, in August 1993, drafted a document entitled "functional brief/schedule of accommodation/ technical schedule" which [the document] set out the detailed requirements and procedures for capital projects.	
67. However,				it	had not been promulgated up to the time of my audit.	
68. 8.20		I have expressed my concern to the Director of Social Welfare that		the slippage of C&A projects	was to a large extent attributable to: - the deficiencies in the current "Guide to Lotteries Fund Procedures" which does not include the requirement to conduct a full feasibility study; - the failure to promulgate the "functional brief/schedule	

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
69. 8.21		I have therefore recommended to the Director of Social Welfare that		he	<p>of accommodation/technical schedule" which set out the detailed requirements and procedures for capital projects; and</p> <p>- the failure of the Authorized persons of the NGOs to adhere to the agreed programmes of the projects.</p> <p>should:</p> <ul style="list-style-type: none"> - specify the requirement to conduct a full feasibility study in the "Guide to Lotteries Fund Procedures" as a prerequisite for seeking formal approval of funds for building C&A projects; - expedite action to finalize and promulgate the "functional brief/schedule of accommodation/technical schedule"; and - devise effective measures to ensure that NGOs and their Authorized Persons adhere to the agreed programmes of the projects.
C&A places occupied by infirm persons					
70. 8.22				The physical and mental conditions of some elderly persons in C&A homes	can deteriorate to the extent that they need residential medical and nursing care.
71. In that event,				they	should be transferred to infirmaries to receive such care (see paragraph 8.2 above) thereby releasing C&A places to elderly people on the waiting list (see paragraph 8.6 above).
72. However,			because of a	these infirm persons	have to remain in C&A homes until they can be

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
			shortage of infirmaries, As at 31 March 1994,		allocated places in infirmaries.
73.				there	were about 770 residents in C&A homes waiting for admission to infirmaries.
74.				The occupation of C&A places by persons [[who would otherwise be placed in infirmaries]]	further delays the admission of applicants on the waiting list to C&A places.
Bridging the gap between C&A homes and infirmaries					
75. 8.23	In his annual address to the Legislative Council on 6 October 1993,	the Governor announced that		a network of elderly nursing homes with medical and nursing facilities	would be developed.
76.				These new nursing homes	would be non-hospital-based residential nursing care facilities designed specifically to cater for elderly persons who, because of their health condition, could not be adequately cared for at C&A homes, but who, on the other hand, would not require the intensive medical and nursing care provided at infirmaries.
77.				These nursing homes	were therefore intended to bridge a gap between infirmaries and C&A homes.
78.				An initial seven nursing homes [[to provide 1,400 places]]	were planned to be in operation by 1997.
79.		It is likely that		these places	will relieve the pressure on C&A places created by

		THEME			RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
					infirm persons taking up C&A places.

[Table 1 - Title not used in original]

As at	Number	Average waiting time in months	Number of applications
1983	500	Not available	3,575
1984	880	Not available	2,318
1985	1,020	Not available	3,046
1986	1,367	Not available	4,312
1987	1,470	Not available	5,386
1988	1,724	Not available	7,038
1989	2,014	51.1	7,669
1990	2,233	49.5	8,769
1991	2,966	22.4	8,136
1992	3,649	33.8	8,941
1993	4,289	26.1	10,135
1994	5,539	36.1	11,228

[Table 2 – Title not used in original]

As at 31 March	C&A places provided (a)	Elderly population (b)	(c) (a)x 1,000 (b)	Actual provision per 1,000 elderly per-sons	Planning ratio in force
1983	500	574,000	0.9		4
1984	880	596,300	1.5		4
1985	1,020	621,500	1.6		4
1986	1,367	640,600	2.1		5
1987	1,470	670,100	2.2		5
1988	1,724	697,700	2.5		8
1989	2,014	722,800	2.8		8
1990	2,233	745,800	3.0		8
1991	2,966	742,000	4.0		11
1992	3,649	761,800	4.8		11
1993	4,289	785,500	5.5		11
1994					

Report 10: R-SC-28-2
The Formula Price Adjustment System

		THEME				RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
1.				In 1976,	the Finance Committee of the Legislative Council	approved a Formula Price Adjustment System (FPAS) to adjust contract payments in accordance with movements in the cost of labour, materials and plant in government civil engineering Contracts.
2.				In 1989,	it	was also extended to building contracts.
3.					The FPAS	was intended to provide contractors with a comprehensive protection against price fluctuation since the time of tendering, which would result in more rational and competitive tendering and in reduced risk of contractors becoming insolvent in the middle of a job because of sudden inflation.
4.					The FPAS	operates as follows :
5.					- before tenders	are invited, the works department examines the bills of quantities for the job, and assigns upper and lower percentage limits to each of twelve cost elements making up the contract labour, plant, aggregates, bricks, Portland cement, bitumen, diesel fuel, timber formwork, light structural steelwork, high tensile steel bars of 10mm to 40mm, mild steel round bars of 20mm and above, and mild steel round bars of 16mm and below.
6.					The assigned percentage limits	are made known to the contractor when he is invited to tender;
7.					- the contractor	submits with his tender an assessment of how the total value of his tender is apportioned between the twelve cost elements, having regard to his own construction

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
8.				His assessment	methods. must nevertheless fall within the percentage limits prescribed by the works department in respect of each cost element;
9.				- the total of the percentages [[apportioned by the contractor to the twelve cost elements]]	thus equates to 100% of the value of his tender.
10.				Each percentage	has to be reduced by 15%, so that the total is only 85% of the contract.
11.				This reduction	is to reflect costs which are not subject to price variation, such as the contractor's overheads, profit, cost of mobilization of labour and plant; and
12.				- an index for each of the cost elements, except plant,	is Compiled by the Census and Statistics Department (C&SD).
13.			At each interim valuation of work,	the difference between the current month's index and the index applicable at the time of tendering for each cost element	is applied to that proportion of the valuation which is attributed to that element.
14.				The resultant sums, added together in an algebraic formula (hence "formula price	will form the adjustment applicable to that payment.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
15.				adjustment"), Contract cost control	is achieved by budgeting for the estimated fluctuation payment, which is included as a separate provisional sum in the bills of quantities of the contract.
16. 8.2				Considerable amounts of capital expenditure for civil engineering works	are incurred each year,
17. and				the figures for recent years, including FPAS payments, \$ million 1988-89 61032 1989-90 7,842 1990-91 9,013 1991-92 8,,721	are as follows:
18.			During the past six years (i.e. January 1986 January 1992),	the composite index for the FPAS	has risen by some 98%
19. and	on this basis,	I have estimated that		the FPAS payment each year	is close to \$1 billion, indicating the need for a reasonably accurate and reliable system to assess and account for the increase in contract price due to fluctuations in labour and materials costs.
20.		A recent audit review of the		there	is room for improvement in the system, as indicated in the following paragraphs.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
		FPAS [[as applied to civil engineering contracts]] has shown that		
8.3 Need for a plant index.				
21.	In approving the FPAS in 1976,	the Finance Committee were informed that		the Commissioner for Census and Statistics
22.			Since a plant index was more difficult to produce as the majority of commodities constituting the plant index were not immediately available,	had confirmed that he would be able to produce the indices of the twelve cost elements. would, in the meantime, be spread at 40% over labour and 60% over the other ten materials.
23. 8.4				The plant element
24.	By arbitrarily spreading the plant input over labour	there is no assurance that		the Government
				constitutes about 20.% of the contract value and the fluctuation payment for the plant element amounts to some \$150 million a year, estimated on the basis that the imputed plant index rose at a compound rate of about 12% a year during the past six years. has not over-reimbursed the increase in plant cost, especially in the case of projects which are plant-intensive.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
	and materials, regardless of the actual cost movements of the plant element,				
25.		I have recommended to the Secretary for Works that		a plant index	should be produced without further delay.
26. 8.5		The Secretary for Works has said that <<while there is no assurance that the Government has not over-reimbursed the increase in plant cost>>, equally		there	is no evidence or rationale to suggest that the Government has over-reimbursed the increase in plant cost.
27. Nevertheless,				he	has agreed to reconsider the feasibility of the introduction of a plant index and its implications on other aspects of price fluctuation in consultation with the Commissioner for Census and Statistics.
28.		The Commissioner has informed		it	is necessary to re-examine the technical feasibility of compiling a plant index to take account of developments since 1982 when the matter was first considered.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
29.		me that He envisages that		additional staff would be required in view of the scale of the feasibility study and the subsequent implementation of the proposal.
8.6 Improvements required in the determination of the labour index.				
30.				The labour element is the most important cost input in a construction project as it constitutes some 46% of the total cost of works.
31.				The labour index is a composite index based on a predetermined basket of trades with fixed weightings determined in 1975.
32.			Over the years,	have been some material changes in the deployment of male labour, female labour, concreter, mason, plant operator and truck driver in construction works.
33.		I have recommended that		should be updated in order to reflect more accurately the relative significance of the various types of labour currently deployed in construction works.
34. 8.7		The Secretary for Works has said that	with the passage of time,	will change gradually.
35. However				can cause confusion, because this would result in many sets of indices being compiled, published carried forward for a number of years until all contract final accounts and claims are settled.
8.8 Improvements required in the completion of the materials indices.				
36.				Price data for the compilation of the ten materials indices are collected by the C&SD from selected main importers and wholesalers of construction materials.
37.				The weighting used in <<which is based on the country of origin in 1975>>.

THEME					RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme	
				the compilation of the bitumen index, the weighting for bitumen	has become out of date because of the availability of new sources of supply. should be updated and that similar changes in the weightings of other indices such as aggregates should be regularly reviewed.
38.		I have recommended that		a Working Group on Labour and Material Indices	proposed in 1989 that two new indices for mild steel round bars, viz. of 12mm and below, and of above 12mm, should be compiled.
39.	8.9	I also noted that		the index for Portland cement	should be replaced by two separately compiled indices, one for bulk cement and one for bagged cement.
40.		The Working Group also suggested that		follow-up action on the Working Group's proposals	had not been taken.
41.				bitumen data, other than for bitumen [[imported from Singapore]],	have to be collected from overseas companies which are not represented by local agents and there are timing difficulties in obtaining such data.
42.	8.10	The Commissioner for Census and Statistics has said that		the reason for [[not implementing the two indices for mild steel round bars]]	was that on further consideration and after comparison of price fluctuations over a ten-year period for the "20mm and above" and "16mm and below" categories, there appeared to be no significant difference in the trends.
43.	8.11	The Secretary for Works has explained that		the trend in the index for high tensile steel bars	was similar to that for mild steel.
44.	Also			The Working Group	decided to consider the possibility of a single index for
45.					

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
46.				all steel reinforcement.
47.		He has also agreed that		He the suggestion of separate indices for bagged cement and bulk cement will be further considered.
<u>8.12 Possibility of speculation under the FPAS.</u>				
48.			Under the FPAS,	is allowed to insert his proportions required for a contract within the limits specified by the Engineer.
49.				was adopted on the basis that it should be a relatively simple exercise for the Engineer to make a broad assessment of the proportions of the indices in the formula applicable to certain categories of contract, but that the tenderer would have a more detailed knowledge of his breakdown of costs for a specific contract.
50.				gives some scope within the set limits, for the contractor to maximize his profit by speculating on the inflation of certain cost elements in assessing his percentages when he tenders.
51. 8.13		An audit scrutiny of contracts [[let in recent years]] showed that	in 80% of the contracts,	had inserted more than 900 of the maximum percentage allowed for the labour element, during a time when the labour index had risen more rapidly than the other cost elements.
52.	In order to reduce room for	a Works Branch Technical Circular		should be considered, especially for contracts with two or more distinct and diverse elements.

THEME				RHEME
textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
	speculation,	[[issued in February 1987]] required that		
53. However,	based on my test check of a number of contracts,	I noted that		this requirement had not been followed.
54. 8.14		The Secretary for Works has accepted my recommendation that		the works departments should be reminded of this requirement.
8.15 The Secretary for Works' comments on the principles of price fluctuation.				
55.	In response to my recommendation for improving the FPAS,	the Secretary for Works has expressed the view that		the concept of price fluctuation is not universally adopted.
56.			Because of the practical difficulties of full reimbursement of price fluctuation,	all practical schemes are somewhere between 100% reimbursement and fixed price.
57.		As long as		the practice of awarding public works contracts by is upheld, whether a contractor is 100% reimbursed is not important.

THEME					RHEME
	textual theme	marked Theme	interp Theme	marked theme	Subject/Theme
58.		Using the labour element as an example,	he has further said that	if there is perceived heavy weighting by the contractors on labour in order to benefit from an anticipated sharp rise in wage rates,	competitive tendering then those particular contractors {then = textual}
59.			He believes that		market forces
					can reduce their tender prices so that the tender sums are lower than their competitors while still maintaining a reasonable profit margin.
					will ensure the successful tenderer will be paid, inclusive of price fluctuation payments, the lowest.

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Appendix III
Analysis of Extended Theme: Circumstantial Adjunct & Hypotactic Enhancing Clauses

Extended Theme: Circumstantial Adjuncts

Marked Theme	Subject/ Theme	Rheme
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Memo 1

6. As you know, over the last few weeks,	smoking breaks	have been taken outside the building due to the work being carried out in the roof area,
--	----------------	--

manner - As you know, extent: time - over the last few weeks

Memo 1

13. For clarification,	smoking breaks	can be taken twice per day - once in your "before lunch" shift, and one "after lunch" shift.
------------------------	----------------	--

cause: purpose

Memo 2

2. 1. In the case of ILL's,	we	are adding hours to existing part-time posts, whereas with Anne's and others, we are covering a whole vacancy with different people, some from outside the team.
-----------------------------	----	--

contingency: condition

Memo 2

11. In ILLs,	however, it	is possible to cover all the hours within the team, by people already in the posts.
--------------	-------------	---

contingency: condition

Marked Theme	Subject/ Theme	Rheme
Memo 2		
16. 4. Re: interviews: even for extra hours which are offered to everyone,	there	are not usually interviews.
matter		
Memo 2		
17. E.g. for Registration [sic] help, or cover for Simon's post,	we	usually just pick names out of a hat.
cause: purpose		
Memo 2		
19. (With Gary's post and registration,	it	is short term,
accompaniment: comitaton		
Memo 2		
23.	we	will follow Personnel's guidance as always, to make sure we are doing everything fairly.
location: time		
Memo 4		
1. Following recent events, I think	it	is worth taking the time to clarify to all the method that should be followed to ensure that drawings are properly controlled.

	Marked Theme	Subject/ Theme	Rheme
--	--------------	----------------	-------

location: time

Memo 4

16.	Upon request via a Controlled Data Issue Request Form,	we	will issue; 1 x controlled copy of drawing
-----	--	----	---

contingency: condition

Memo 4

20.	With metalworkers,	it	was thought reasonable to return the drawings with the completed goods since the drawings are usually in a poor state since they have been on the shopfloor.
-----	--------------------	----	--

accompaniment: comitation

Memo 4

22.	This way, each time[[we place an order]], we can ensure that	the supplier	gets a clear set of drawings.
-----	--	--------------	-------------------------------

location: time

Memo 4

25.	Upon request	we	will issue; 1 x controlled copy of drawing
-----	--------------	----	---

contingency: condition

Memo 4

42.	Upon request,	we	will issue; 1 x controlled copy of drawing
-----	---------------	----	---

Marked Theme	Subject/ Theme	Rheme
contingency: condition		

Memo 4

2.	Upon request	we	will issue; 1 x controlled copy of drawing
----	--------------	----	---

contingency: condition

Memo 4

53.	and when this happens	I	will type another note similar to this one so that we are all clear.
-----	-----------------------	---	--

location: time

Memo 7

4	and in addition to everything else [[that is going on]]	we	will be arranging visits around the house.
---	---	----	--

accompaniment: addition

Memo 7

11.	This year	we	are offering children's menus as well as the adult meals which includes spit roasted pig, poached salmon and carved roasted turkey.
-----	-----------	----	---

location: time

Memo 7

13.	This year	we	are extending into the evening with a disco and evening buffet - four pounds per person -
-----	-----------	----	---

location: time

Memo 7

Marked Theme	Subject/ Theme	Rheme
15 so, as you can see manner: quality	it'	[i]s a varied programme.

Memo 8

8. As you know, manner: quality	we	shall have either a representative of PQM or HRD at each of the Building Quality workshops in our capacity as consultants to help in the implementation of the Chemical Equation.
---------------------------------------	----	---

Memo 8

8. Also at the workshops, can location: place	you	please help the TMI presenter in ensuring the day runs smoothly, acting as liaison with hotel staff, if necessary, checking attendee registration and giving out name badges etc.?
---	-----	--

Memo 9

2. On 14th July location: time	they	will be giving a presentation about their agency, why PR is good for the bottom line and their proposals for future PR activities.
--------------------------------------	------	--

Memo 10

10. At June 1995 location: time	the billing process	will include the items mentioned in Paras 1 to 3
---------------------------------------	---------------------	--

Memo 11a

1. Following the recent decision [(to carry out a review of the QMS procedures set)], please	[you]	find attached a list of all the registered procedures relevant to your respective departments.
---	-------	--

Marked Theme	Subject/ Theme	Rheme
matter / cause: reason		

Memo 11b

2. I would have thought, under the circumstances,	action and feedback	would have been immediate
cause: reason		

Memo 13

12. For those reviewers [[who are using Cabs pro]],	you	are expected to ensure that your time sheets are correct and complete.
cause: behalf		

Memo 11c

18. With the system reset, on 2215195,	it	is difficult to identify the cause of the activation.
manner: quality		

Memo 13

14. On the next working day after the due date,	you	are expected to transfer the time sheet yourself or at least make available your computer in order that your time sheet can be confirmed and transferred to the system.
location: time		

Memo 14

1. Recently	we	have implemented a bar code filing system.
location: time		

Memo 14

2. Effective immediately,	you	will not require to write your employee name, number ... etc whenever you ask for a file.
location: time		

Memo 15

--	--	--

Marked Theme	Subject/ Theme	Rheme
1. Currently,	many of you	are throwing your waste paper in the garbage cans.

location: time

Memo 15

14. Every Monday afternoon,	representatives from the recycling company	will come to our office.
-----------------------------	--	--------------------------

location: time

Memo 16

1. In reply to yesterday's fax regarding the display order for the new store	we	will try to help you with this order.
--	----	---------------------------------------

cause: purpose

Memo 16

7. On top of that,	you	have existing (booked) orders for 650m ³ !
--------------------	-----	---

accompaniment: addition

Memo 16

14. and the warehouse <<as far as loading the exact quantities you ordered is concerned>>	this	is not practical with many of the articles you have ordered.
---	------	--

location: place

Memo 16

Marked Theme	Subject/ Theme	Rheme
22. Because of the size of CL,	all loading	has to be planned a number of days in advance.

cause: reason

Memo 16

26. After Gothenburg,	the container	is usually shipped to Hamburg in Germany,
-----------------------	---------------	---

location: place

Memo 16

30 As you can see	[getting this order to you by week 85]]	is almost impossible!
-------------------	---	-----------------------

manner: quality

Memo 18

20. For Market Hall items,	a semi 'earmarking'	is in place
----------------------------	---------------------	-------------

manner: quality

Memo 18

22. 10. Generally, yes for the busy stores,	replenishment	can be up to 2 times a day during sale period.
---	---------------	--

manner: quality

Memo 19

2. As you are aware	the amount of HKD469.75 [[being overdrawn boarding allowance]]	is recoverable from you.
---------------------	--	--------------------------

cause: reason

Memo 20

Marked Theme	Subject/ Theme	Rheme
5. With regard to the karaoke entertainment [[held in CITIC Plaza Hotel on 27 Aug. 93]], please [will you] be advised that	your share of the cost for karaoke entertainment	was HKD100.50.

Matter

Memo 21

3.	2. Regarding the section 10.8.9(n) and justifications,	I	have already explained in my YN/JT/706/95
----	--	---	---

matter

Memo 22a

2.	Following the visit,	I	have already instructed Officers concerned to implement the recommendations made by John Lui with immediate effect.
----	----------------------	---	---

location: time

Memo 23

1.	I note that, presently	our China Rep. Office	have to pay training service fee to Shenzhen Training Centre.
----	------------------------	-----------------------	---

location: time

Memo 24

11.	With a group of xx arrangers [[(see below)],	we	hope to end with \$xx million or \$xx billion.
-----	--	----	--

accompaniment: addition

Memo 24

14.	With a coupon rate of only xx%,	cutting the underwriting fee below xx%	would be difficult.
-----	---------------------------------	--	---------------------

Marked Theme	Subject/ Theme	Rheme
accompaniment: addition		

Memo 25

6.	Under BVI law,	surplus of the company	is anything over and above the capital and liabilities of the company.
----	----------------	------------------------	--

angle

Memo 27

2.	2. In August 1994,	the Hong Kong Society of Accountants	issued a Statement of Auditing Standards on Auditors 31 Reports on Financial Statements (SAS 600).
----	--------------------	--------------------------------------	--

location: time

Memo 27

7.	4. For accrual-based accounts,	it	will be necessary to include a detailed description of the responsibilities of the General Manager Sewage Services Trading Fund in a representation letter.
----	--------------------------------	----	---

cause: behalf

Memo 27

12.	Under section 7(4) of the Trading Funds Ordinance,	the General Manager Sewage Services Trading Fund	is responsible for the submission of financial statements prepared in accordance with generally accepted accounting principles and signed by him to me.
-----	--	--	---

angle

Memo 27

24.	2. Under section 7(4) of the Trading Funds Ordinance,	I	am responsible for the submission of financial statements prepared in accordance with generally accepted accounting principles and signed by me to the Director of Audit.
-----	---	---	---

angle

Memo 27

Marked Theme	Subject/ Theme	Rheme
43. 11. As at the date of this letter,	I	Rheme am unaware of any pending or threatened litigation, proceedings, hearings, claims, negotiations, indemnities or guarantees, which may result insignificant financial losses to the Sewage Services Trading Fund.

location: time

Memo 27

45. 12. As at the balance sheet date,	the Sewage Services Trading Fund	did not have any capital or financial commitments other than those already disclosed in the financial statements.
---------------------------------------	----------------------------------	---

location: time

Letter 1

8. and while at CME,	[I]	designed and delivered tailored programmes for a wide range of organisations such as NatWest Bank, British Aerospace, National Rivers Authority and Sun Life.
----------------------	-----	---

location: place

Letter 2

3. On a general note we understand that	the main purpose of the regulations	is to establish a safety management network at all stages of a project, not just the construction phase.
---	-------------------------------------	--

manner: quality

Letter 7

3. During this period	the three teams [[consisting of 25 players each]]	will play one another once.
-----------------------	---	-----------------------------

location: time

Letter 8

Marked Theme	Subject/ Theme	Rheme
1. For several years now,	the school association of Nicholas Secondary School	have negotiated cover for individual pupils at highly competitive rates via the National Confederation of Parent-Teacher Associations.

extent: time

Letter 8

3. but due to our relatively low number of pupils	[they]	were unable to attract the same discount for insurance premiums.
---	--------	--

contingency: condition

Letter 9

1. Further to our meeting on Thursday regarding your Reuter Services,	I	am pleased to send you a Client Order Form for the 7 position Dealing 2000 service.
---	---	---

1. matter - Further to our meeting on Thursday, 2. matter - regarding your Reuter Services

Letter 9

3. With regards to Select feed Plus pricing I understand that	Tariff 1	is to be replaced with another pricing structure to be announced in the coming few days.
---	----------	--

matter

Letter 10

1. Further to your letter of the 23rd August regarding your Reuters contract,	I	am writing to confirm your cancellation of all the Bank of England's Reuter Monitor Services excluding the equipment related to contributions.
---	---	--

1. matter - Further to your letter of the 23rd August, 2. matter - regarding your Reuters contract

Marked Theme	Subject/ Theme	Rheme
Letter 11		
1. Further to our meeting on Friday morning regarding your Reuter Services,	I	am pleased to enclose a quote for Reuter Financial Television and an upgrade of your current Reuter Terminal.

1. matter - Further to our meeting on Friday morning, 2. matter - regarding your Reuter Services

Letter 12		
3. and, following the events of last year,	[they]	have been working very hard with the football authorities to stamp out this problem.

location: time

Letter 13		
6. 3. As of today	we	have ordered a large consignment of items from yourselves on a BMS Purchase Order and await the delivery?

location: time

Letter 20		
1. 2. Further to my letter of 30th November 1995 and as spoken,	I	wish to advise as follows

matter - Further to my letter of 30th November 1995, (as spoken - non-finite, see below)

Letter 20		
2. 1. Under a contract of indemnity,	the holder of the indemnity (i.e. the Landlord)	is generally entitled to recover the amount payable by him by virtue of any judgement recovered against or compromise reasonably made by him in any legal proceedings in respect of any matters comprised by the indemnity, including costs (Halbury's Laws of England 4th Edition).

angle

Marked Theme	Subject/ Theme	Rheme
Letter 20		
7. 5. Based on our conversation, you informed me that	the other tenant	had not yet signed the lease with the Landlord when the Landlord had allowed Furnish Ltd. to do certain work as stated in paragraphs (a) to (d) of the Indemnity.
cause: behalf/purpose		
Letter 20		
10. 7. Based on the information [[you have given me]],	Furnish Ltd.	would have a good case to argue, firstly, that in terms of timing, the approval was given before any agreement was reached with the other tenant.
cause: behalf/purpose		
Letter 21		
2. 2. At the first time we arranged for payment to Mr Woo we did aware that [sic]	there	Is not business class for domestic flight within the States
location: time		
63. With the present methods of off-air recording	there	is always the possibility of human error and of last minute programme change.
manner: means		
Report 3		
68. As part of our internal library study	a questionnaire	was sent out to UK Higher Education libraries.
cause: reason		
Report 3		

Marked Theme	Subject/ Theme	Rheme
71. From the replies cause: behalf	many of the institutions	seemed to mirror UE's current muddled situation as regards location and control of videos.

Report 3

71. For the short term extent: time	the library	is impelled to relieve the pressure on the audio visual services.
--	-------------	---

Report 3

81. 4.3 At the same time we would advise that	a cross faculty group, [[including a library representative,]]	should consider the following proposal for implementation
---	--	---

location: time (very close to a conjunctive adjunct)

Report 4

1. According to Avon County Council during 1993/94, angle	173,800 tonnes of waste arising in Bristol	was disposed of as follows:
--	--	-----------------------------

Report 4

17. Each working day location: time	a train	completes a round trip from railheads in Bristol, Bath and at Westerleigh, leaving empty container wagons and hauling away loaded one to Calvert.
--	---------	---

Report 4

32. Since the mid 1970's, extent: time	about 16,500 tonne waste	has been taken to the Blue Circle Cement Works in Westbury, Wiltshire.
---	--------------------------	--

Report 4

	Marked Theme	Subject/ Theme	Rheme
32.	but more recently	it	has been tipped in an adjacent quarry.

location: time

Report 4

38.	4. Under the terms of the Environmental Protection Act 1990,	the Secretary of State for the Environment	issued a directive to Avon County Council to dispose of its waste disposal assets by November 1992, a deadline subsequently extended to 31 March 1993.
-----	--	--	--

angle

Report 4

44.	In the event of a successful outcome to the tendering process, and subject to the approval of the Secretary of State,	the County's Waste Disposal assets	would be transferred to Avon Waste Management Ltd
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1. contingency: condition - In the event of a successful outcome to the tendering process, 2. contingency: condition subject to the approval of the Secretary of State,

Report 4

48.	After due consideration,	the County Council, [[as Waste Disposal Authority,]]	awarded each of the contracts to Avon Waste Management Ltd.
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cause: reason (very close to a conjunctive adjunct)

Report 5

27.	Now	paper [[used during design stage (on both sides) to reduce overhead costs have]]	been halved to quartered.
-----	-----	--	---------------------------

location: time

Report 5

40.	Currently	[we are]	reviewing BOM's for KPG, ITW/ss, G, GW, GWB products.
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Marked Theme	Subject/ Theme	Rheme
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location: time

Report 5

43.	currently	safe area junction box WJB	costs \$35.09 and hazardous area junction box WFJB costs \$60.76 but does not carry a full approval.
-----	-----------	----------------------------	--

location: time

Report 5

61.	As for very old (unchecked, unapproved) drawings [[which] are requested]],	they	are being redrawn on DAD, checked and approved.
-----	--	------	---

matter

Report 5

82.	On average	25 BOM's per week	need changing.
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extent: time

Report 5

84.	On average	[each]	[takes] say 1 hour.
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extent: time

Report 6

4.	In January 1994,	China	started its massive programme of tax reform as part of an overall economic restructuring.
----	------------------	-------	---

location: time

Report 6

7.	Against this background	subsequent changes	were bound to occur in the light of experience.
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Marked Theme	Subject/ Theme	Rheme
matter (very close to a conjunctive adjunct?)		
Report 6		
10.	Recently, this policy	has been under reconsideration.
location: time		
Report 6		
21.	In two years' time, the government	intends to lower the weighted average of the duty rate to 15 per cent.
location: time		
Report 6		
24.	Regarding legislative changes, a new regime of individual income tax	is under active consideration.
matter		
Report 6		
27.	but now it	may have to be postponed to 1997.
location: time		
Report 6		
28.	With respect to corporate taxation, the unification of the two enterprise income tax systems applicable to foreign and domestic businesses	has long been overdue
matter		
Report 6		
34.	In 1995, the focus	was on the implementation of a new revenue sharing system between the central and the local governments.

Marked Theme	Subject/ Theme	Rheme
location: time		
Report 6		
37. In 1996, therefore,	the tax administration focus	will be policing and enforcement.
location: time		
Report 6		
43. Initially, however,	it	will apply on a trial basis to "high earning" enterprises only.
location: time		
Report 6		
46. For the purpose of curbing duty evasion arrangements, there was a proposal that	the importation of materials by certain export-orientated joint ventures	would be dutiable in the first place at the time of import
cause: reason		
Report 6		
66. Last year,	the availability of transitional relief	was very limited when import exemptions in respect of 20 items were cancelled.
location: time		
Report 6		
78. For capital intensive projects,	this additional cost	can reduce the return on investment by one-third and roughly double the pay-back period.
cause: behalf		
Report 6		
82. For example, in some developed areas,	local governments	charge a relatively high premium for land use rights

	Marked Theme	Subject/ Theme	Rheme
location: place			
Report 6			
89.	Accordingly, at first sight, it may appear that	the cancellation of duty privileges	is only a matter for the domestic companies.
manner: quality			
Report 6			
105.	In 1994 and 1995,	the tax authorities	were focusing on the introduction of the tax reform and the formation of a new system of tax administration.
location: time			
Report 6			
108.	In 1996,	the government	is now concentrating on methods of ensuring tax compliance which will result in an increase in fiscal revenue.
location: time			
Report 6			
113.	Currently,	the self assessment test cases	are limited to large enterprises operating in major cities;
location: time			
Report 6			
119.	On the face of it,	the introduction of the 1994 tax reform and subsequent changes	may have created a degree of uncertainty in the midst of foreign investors used to more sophisticated and consistent tax regimes.
angle			
Report 7			

	Marked Theme	Subject/ Theme	Rheme
3.	However, in May 1993, only about three years after the completion of the building, the Director of Housing informed the Establishment and Finance Committee of the Hong Kong, Housing Authority that	the increase in staff since the completion of the building	had resulted in overcrowding.

1. location: time (plus element of condition in the pm) in May 1993, 2. location: time - only about three years after the completion of the building,

Report 7

15.	With regard to the Applications Section and Commercial Properties Division, after the relocation,	all units [[related to applicant and commercial properties [[(some of which are now situated outside the HAHQ Building)]]]]	would be combined so as to provide a "one-stop" service to the public.
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1. matter - With regard to the Applications Section and Commercial Properties Division, 2. location time - after the relocation

Report 7

20.	In response to my observations, the Director of Housing has said that while he accepts that the HAHQ Building, was planned on the basis of a projected HQ staff of 3,927 staff in 1994-95,	this	was only a preliminary design concept in 1985 when detailed space requirements had yet to be
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matter

Report 7

Marked Theme	Subject/ Theme	Rheme
26. In response to my observations, the Director of Housing has explained that	the allocation of office space in the new HAHQ Building, [[when it was occupied in 1990]]	was generally on a par with the approved government standards then prevailing, whereas the standards referred to by me were new standards revised by the Government which were not promulgated for implementation until March 1992.

matter

Report 7

27. By that time,	the Housing Department	has already moved into the new HAHQ Building.
-------------------	------------------------	---

location: time

Report 7

35. I noted however that in other government departments,	this 10% additional space	was applicable only to cellular offices but not open-plan offices.
---	---------------------------	--

Location: place

Report 7

40. The Director of Housing has added that in addition to departmental vehicles,	the HAHQ Building	has to provide parking for: - members of the Hong Kong Housing Authority; - staff of some 350 outstation offices who have to regularly come back for meetings with the HQ management staff; and - staff and contractors for some 180-construction sites who have to commute regularly for site visits and meetings.
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accompaniment: addition

Report 8

	Marked Theme	Subject/ Theme	Rheme
1.	In February 1989, following a consultancy study of the development of chemical waste treatment facilities, the Administration recommended to the Executive Council (ExCo) that	a chemical waste treatment centre (CWTC)	should be built in Hong Kong.

1. location: time - In February 1989, 2. matter / cause: reason - following a consultancy study of the development of chemical waste treatment facilities

Report 8

5.	- as part of the waste disposal strategy,	[[a plan for the proper disposal of chemical wastes]]	had been developed.
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circumstantial adjunct role

Report 6

17.	In its simplest form,	the chemical waste producer	would pay a charge for the collection and disposal of his wastes.
-----	-----------------------	-----------------------------	---

manner: quality

Report 8

25.	- concerning wastes from ships,	the International Convention for the Prevention of Pollution from Ships 1973, [[as modified by the Protocol of 1978 (MARPOL).]]	applied to Hong Kong [sic].
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Matter

Report 8

Marked Theme	Subject/ Theme	Rheme
30. In February 1989, the ExCo advised and the Governor ordered that: - location: time	a chemical waste treatment centre and collection service	should be developed in Hong Kong

Report 8

34. In August 1989, following the EPD's invitation to submit tenders, 1. location: time - In August 1989, 2. cause: behalf - following the EPD's invitation to submit tenders	three of the seven pre-qualified tenderers	submitted their tenders.
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Report 8

36. In June 1990, following negotiations with the two tenderers [[whose tenders broadly conformed to the tender requirements]], 1. location: time - In June 1990, 2. cause: behalf - following negotiations with the two tenderers	they	were invited to re-quote their prices on the basis of revised requirements.
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Report 8

37. In November 1990, location: time	the Finance Committee (FC) of the Legislative Council	approved the direct inclusion of the project in Category A of the Public Works Programme at an estimated cost of \$1,300 million.
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Report 8

Marked Theme	Subject/ Theme	Rheme
41. In 1990 money terms,	the annual operating fees	were estimated to rise gradually from about \$196 million in 1993-94 (i.e. the first full year of operation) to about \$339 million in 1998-99.

Angle

Report 8

42. In November 1990, on the recommendation of the Central Tender Board,	the Secretary for the Treasury	approved the award of the concession contract to the lower of the two tenderers at a capital fee of \$1,285 million.
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1. location: time - In November 1990, 2. manner - on the recommendation of the Central Tender Board,

Report 8

43. Under the terms of the concession contract,	the contractor	was required to design, construct, finance, operate (including collection and transport services) and maintain the facilities of the CWTC.
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angle

Report 8

50. In February 1992,	the Waste Disposal (Chemical Waste) (General) Regulation, [[made under the Waste Disposal Ordinance,]]	was enacted to control chemical waste.
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location: time

Report 8

51. In February 1993,	the CWTC	commenced operation.
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location: time

Report 8

	Marked Theme	Subject/ Theme	RHEME								
52.	Up to 31 March 1995,	the total fees [[paid by the Government to the contractor]]	<p>amounted to \$1,245 million, as follows: (\$M=\$ million)</p> <table border="0"> <tr> <td>Capital fee (Note 1)</td> <td>\$584M</td> </tr> <tr> <td>Minimum operation fee (Note 2)</td> <td>\$278M</td> </tr> <tr> <td>Variable operation fee (Note</td> <td>\$383M</td> </tr> <tr> <td></td> <td>\$1,245M</td> </tr> </table>	Capital fee (Note 1)	\$584M	Minimum operation fee (Note 2)	\$278M	Variable operation fee (Note	\$383M		\$1,245M
Capital fee (Note 1)	\$584M										
Minimum operation fee (Note 2)	\$278M										
Variable operation fee (Note	\$383M										
	\$1,245M										

extent: time

Report 8

53.	With effect from 16 March 1995,	the Government	has implemented a charging scheme which specifies the charges payable to the Government for the disposal of land-based wastes at the CWTC.
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location: time

Report 8

54.	With regard to wastes [sic] from ships,	a charging scheme	was implemented with effect from 1 August 1995.
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matter

Report 8

62.	By 31 March 1995,	\$383 million	had been paid.
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location: time

Report 8

63.	Of this amount,	\$237million	were for the treatment of land-based wastes and \$146 million were for wastes from ship.
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manner: quality

Marked Theme	Subject/ Theme	Rheme
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Report 8

66. In September 1990, the Secretary for the Treasury informed the Director of Environmental Protection that	he	was considering ;whether another submission would need to be made to had the ExCo about the increased cost.
--	----	---

location: time

Report 8

74. In response, the Director of Environmental Protection explained that	the cost	had increased because:
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matter

Report 8

83. and in line with international developments,	more stringent operational standards	were required;
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manner: quality

Report 8

91. In October 1990,	the Secretary for the Treasury	requested the Secretary for Planning, Environment and Lands to consider whether there was a need to inform the ExCo of the revised estimates in view of the much higher tender prices.
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location: time

Report 8

92. In the event,	a re-submission to the ExCo	was not made.
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Marked Theme	Subject/ Theme	Rtheme
contingency: condition		

Report 8

95. I have recommended to the Secretary for Planning, Environment and Lands that in future	a re-submission to the ExCo	should be made before the award of a contract if the cost has increased significantly, so that the ExCo can reconsider the justifications for the project in the light of the increased cost and any possible effects on the achievement of the Government's objectives such as full cost recovery.
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location: time

Report 8

98. and - in this case,	a re-submission	was not made to the ExCo before awarding the contract because he believed that the construction and cost of the CWTC were two separate issues.
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manner: quality

Report 9

8. In the context of welfare services planning,	elderly people	refer to citizens aged 60 or over.
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manner: quality

Report 9

17. For the purpose of this review,	C&A homes	refer to those C&A homes receiving government subventions.
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cause: purpose

Report 9

24. In March 1994,	there	were 5,539 C&A places in Hong Kong.
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location: time

Marked Theme	Subject/ Theme	Rheme
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Report 9

29. Because of a shortage in C&A places, cause: reason	there	has been a long queue of applicants on the waiting list for a number of years.
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Report 9

30. For example, as at 31 March 1983, location: time	there	were 3,575 applicants on the waiting list while the total number of C&A places in Hong Kong was only 500.
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Report 9

35. Between April 1992 and March 1994, extent: time	a total of 564 C&A places	had been created through the conversions; and
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Report 9

49. As a result of project slippage, of the planned target provision of 4,755 [of the] additional C&A places during the five years from 1989-90 to 1993-94,	only 2,043 places, or 43% of the target provision,	had been completed.
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1. Contingency: condition- As a result of project slippage, 2. Circumstance Manner: quality - of the planned target provision of 4,755,
3. accompaniment: addition – [of the] additional C&A places during the five years from 1989-90 to 1993-94

Report 9

	Marked Theme	Subject/ Theme	Rheme
52.	8.12 According to an audit review of selected projects [[which experienced serious delays]],	the common reasons for the delays	were: - lack of full feasibility studies on new projects before seeking formal approval of funds; and - over provision of space and provision of facilities in excess of standard items in the designs submitted by NGOs.

angle

Report 9

57.	In April 1991,	Members of the then Office of Members of the Executive and Legislative Councils (OMELCO) Standing Panel on Lands and Works	examined the procedures for subvented capital projects.
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location: time

Report 9

61.	In response to the concerns expressed by the OMELCO Standing Panel on Lands and Works, in June 1991	the Secretary for the Treasury	issued a revised set of procedures for subvented capital projects, with a view to streamlining existing procedures.
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1. matter - In response to the concerns expressed by the OMELCO Standing Panel on Lands and Works, 2. location: time - in June 1991

Report 9

Marked Theme	Subject/ Theme	Rheme
66. In response to my enquiry, the Director of Social Welfare has informed me that	he	had, in August 1993, drafted a document entitled "functional brief/schedule of accommodation/technical schedule" which set out the detailed requirements and procedures for capital projects.

matter

Report 9

72. However, because of a shortage of infirmaries,	these infirm persons	have to remain in C&A homes until they can be allocated places in infirmaries.
--	----------------------	--

cause: reason

Report 9

73. As at 31 March 1994,	there	were about 770 residents in C&A homes waiting for admission to infirmaries.
--------------------------	-------	---

location: time

Report 9

75. In his annual address to the Legislative Council on 6 October 1993, the Governor announced that	a network of elderly nursing homes with medical and nursing facilities	would be developed.
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location: place

Report 10

1. In 1976,	the Finance Committee of the Legislative Council	approved a Formula Price Adjustment System (FPAS) to adjust contract payments in accordance with movements in the cost of labour, materials and plant in government civil engineering Contracts.
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location: time

Report 10

Marked Theme	Subject/ Theme	Rheme
2. In 1989,	it	was also extended to building contracts.

location: time

Report 10

13. At each interim valuation of work,	the difference between the current month's index and the index applicable at the time of tendering for each cost element	is applied to that proportion of the valuation which is attributed to that element.
--	--	---

location: time

Report 10

18. During the past six years (i.e. January 1986 January 1992),	the composite index for the FPAS	has risen by some 98%
---	----------------------------------	-----------------------

extent: time

Report 10

19. And on this basis,	I	have estimated that the FPAS payment each year is close to \$1 billion, indicating the need for a reasonably accurate and reliable system to assess and account for the increase in contract price due to fluctuations in labour and materials costs.
------------------------	---	---

cause: purpose (close to a conjunctive adjunct)

Report 10

32. Over the years,	there	have been some material changes in the deployment of male labour, female labour, concretor, mason, plant operator and truck driver in construction works.
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extent: time

Report 10

Marked Theme	Subject/ Theme	Rheme
34. 8. 7 The Secretary for Works has said that with the passage of time, extent: time	the weightings	will change gradually.

Report 10

48. Under the FPAS, angle	the contractor	is allowed to insert his proportions required for a contract within the limits specified by the Engineer.
---------------------------	----------------	---

Report 10

53. However, based on my test check of a number of contracts, I noted that manner: quality	this requirement	had not been followed.
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Report 10

55. In response to my recommendations for improving the FPAS, the Secretary for Works has expressed the view that contingency: condition	the concept of price fluctuation	is not universally adopted.
--	----------------------------------	-----------------------------

Report 10

56. Because of the practical difficulties of full reimbursement of price fluctuation, cause: reason	all practical schemes	are somewhere between 1001 reimbursement and fixed price.
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Extended Theme: Finite Hypotactic Enhancing Clauses

	Marked Theme	Subject/ Theme	Rheme
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Memo 1

12.	It is with this in mind that I have decided that	smoking breaks	will continue to be taken outside the building.
------------	--	----------------	---

condition: positive

Memo 1

14.	If anyone has particular issues that they would like to raise with me regarding this decision, then may I ask that	you	do so in person.
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condition: positive

Memo 2

4.	2. As Alison's post was part-time and term-time-only,	there	are only a few hours in hand, to spread across the next 2.5 months.
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cause: reason

Memo 2

15.	If we had to train a new person,	all the hours	would be used up training them, with none left over to cover the service!
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condition: positive

Memo 2

Marked Theme	Subject/ Theme	Rheme
26. Although I wasn't involved in recruitment for Anne's job, I assume	there	were interviews because Cathy and or the team felt it was the best method under the circumstances - presumably because it was longer-term than most, and there is a wider range of duties.

condition: concessive

Memo 2

26. If you are confused, or if people in your team have difficulty with it,	I	would be glad to discuss it with you/them in person.
---	---	--

condition: positive

Memo 4

20. If they were held longer,	they	would not be readable.
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condition: positive

Memo 4

22. If requested, as is the case with Manuflex,	we	will also issue a non-controlled copy of the drawing which the supplier can keep for his records.
---	----	---

condition: positive

Memo 4

34. For this to work,	it	is Steve [[who must identify the candidates for long term issue status.]]
-----------------------	----	---

cause: purpose

Memo 4

39. When goods are received,	inspection	can either request a controlled copy of the drawing to inspect against or they can obtain the latest copy from the Production Drawing File Cabinet.
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temporal: point

Memo 4

	Marked Theme	Subject/ Theme	Rheme
50.	If anyone can see a better way or advise improvements, please	[you]	feel free to speak to me or Pete -

condition: positive

Memo 4

54.	Finally, if there is a requirement which is not covered in the above, for example where a metalworker makes a part on a long term status,	then we	can either issue a long term drawing
-----	---	---------	--------------------------------------

condition: positive

Memo 8

6.	As we develop knowledge of [[what initiatives the different departments are taking]],	then we	help getting these good ideas disseminated and shared throughout the bank.
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cause: reason

Memo 8

16.	but if [you] do have any queries,	[you]	do not hesitate to ask.
-----	-----------------------------------	-------	-------------------------

condition: positive

Memo 10

Marked Theme	Subject/ Theme	Rheme
12. If you have any queries concerning the above please	[you]	do not hesitate to contact either myself or Bapu Singh (0171 780 7604).

condition: positive

Memo 11a

4. If I can be of any assistance, please	[you]	let me know.
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condition: positive

Memo 12

8. Of course, as might be expected in such a diverse universe,	the results	vary among departments
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cause: reason

Memo 13

3. If you are expected to be on leave on the due date,	you	should prepare one before you on leave.
--	-----	---

condition: positive

Memo 13

4. If you are at the client and are not able to submit one by hand	[sic], you	should fax the completed time sheet to the office no later than 1:00 pm on the due date.
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condition: positive

Memo 15

Marked Theme	Subject/ Theme	Rheme
4. Though there are shredders on all the floors, condition: concessive	not everyone	Rheme uses them.

Memo 15

6. If you throw paper of that nature away, make sure condition: positive	you	rip it up so that it cannot be read.
--	-----	--------------------------------------

Memo 15

8. Though this service has been in place for a while, I do not think that condition: concessive	you	are aware of it.
---	-----	------------------

Memo 15

12. Where there is any, same place: point	the size	varies from 10-20sq.m. approximately.
---	----------	---------------------------------------

Memo 20

8. If they were personal expenses, condition: positive	[could you]	please arrange refund to the office account.
--	-------------	--

Marked Theme	Subject/ Theme	Rheme
4. Since both Rep. Offices and Shenzhen Training Centre are Head Office Centres,	the above-[[mentioned]] accounting entries	will certainly handicap our elimination of inter-group transactions upon consolidation because only one side is regarded as inter-branch transactions.

cause: reason

Memo 24

5. 3. Since this will be the Bank's first Liquidity Adjustment Facility ("LAF") eligible issue,	liquidity of the secondary market	is extremely important.
---	-----------------------------------	-------------------------

cause: reason

Memo 24

20. If you agree to the above arrangements,	I	will contact the banks and start to work on all formalities like seeking Board's approval, appointing a lawyer, giving the mandate, applying for Hong Kong Monetary Authority's approval, rating on the issue, documentation etc.
---	---	---

condition: positive

Letter 1

9. If you have need for external training provision, and would like further information on the service I am offering, please	[you]	complete the attached card
--	-------	----------------------------

condition: positive

Letter 2

	Marked Theme	Subject/ Theme	Rheme
10.	But if you should require further information	[you]	please contact us.

condition: positive

Letter 3

2.	Whilst City Council do have responsibilities for Environmental Health,	they	do not have responsibilities for the delivery primary health care services to the people of the City.
----	--	------	---

manner: quality

Letter 3

8.	If I can be of any other assistance to you, please	[you]	do not hesitate to contact me.
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condition: positive

Letter 8

14.	If you wish to insure your child who is currently in Year 3, 4 or 5,	please [will you]	complete the slip below
-----	--	-------------------	-------------------------

condition: positive

Letter 8

19.	If you haven't heard from us by 4 July	[you]	please check with us.
-----	--	-------	-----------------------

condition: positive

Letter 9

Marked Theme	Subject/ Theme	Rheme
4. I understand that if this disadvantages the Bank condition concessive	we	will honour those original costings,

Letter 11

7. If you would like to go ahead with this proposal I would be grateful if condition: positive	you	could sign and return the enclosed Client Order Form.
--	-----	---

Letter 12

6. As you will see from the summary, cause: reason	police powers	have been extended
--	---------------	--------------------

Letter 14

8. In the event of the contract being terminated by either party, cause: reason	Universal	will not buy back the original stockholding
---	-----------	---

Letter 14

10. Until Point 4. is activated, different time: earlier	the goods	will remain the property of Universal Office Supplies.
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Letter 15

5. If you wish to be considered, please condition: positive	[you]	submit your offer with Section C duly signed, along with any further information, as appendices, that you feel are material to your offer.
---	-------	--

Letter 19

	Marked Theme	Subject/ Theme	Rheme
16.	As the properties were acquired with the intention for long term holding, i.e.	[the properties]	[were] capital in nature,

cause: reason

Letter 20

5.	and if he does and the other tenant's claim is legitimate and can be related to the matters covered by the indemnity,	Furnish Ltd.	would be obliged to pay.
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condition: positive

Letter 20

12.	If the relocation is for the benefit of Furnish Ltd., then	presumably the benefit	has been factored in to the rent that Furnish Ltd. pay.
-----	--	------------------------	---

condition: positive

Letter 20

15.	Once the works are completed,	there	is no further obligation.
-----	-------------------------------	-------	---------------------------

temporal: point

Letter 20

21.	Also, at the time the indemnity was being negotiated, was there any discussion that	Furnish Ltd.	would have to bear losses in rents due to the relocation of the escalator.
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temporal: point

Letter 20

Marked Theme	Subject/ Theme	Rheme
27. As stated in my earlier letter,	there	may be a variety of reasons why the rent has been revised and one factor may be due to Furnish Ltd. works

different time

Letter 20

36. And if the matter cannot be resolved amicably,	the matter	may have to proceed to litigation albeit Furnish Ltd. may have to incur increased legal costs (for Furnish Ltd., the Landlord and possibly the other tenant) if the Landlord is able to prove their losses.
--	------------	---

condition: concessive

Letter 21

2. At the first time we arranged for payment to Mr Woo we did aware that [sic]	there	Is not business class for domestic flight within the States
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different time: earlier - [when] we arranged for payment to Mr Woo

Letter 21

43 However, as confirmed with our travel agents,	this domestic flight	can be upgraded to first class with no additional charge if the full business return air fare is booked through the same airline.
--	----------------------	---

cause: reason

Letter 22

6. Since it may take time to gather all directors together to pass the resolution, we suggest	you	give us the approval in principle to sign the Deed of Warranty with the Company Seal affixed on it
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cause: reason

Report 3

Marked Theme	Subject/ Theme	Rheme
100. If the unit cannot service their needs	then alternative arrangements	must be considered.

condition: positive

Report 3

101. Whatever strategy is decided upon,	the effective and efficient management of video collections	has to be considered.
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condition: positive

Report 4

63. 8. If the appeal were to be successful it is likely that	the contracts	will proceed as awarded in February 1993.
--	---------------	---

condition: positive

Report 4

66. And whilst the landfill alternative might be available,	the contracts	would need to be changed to meet the changing circumstances.
---	---------------	--

condition: positive

Report 4

68. If the contracts remain substantially as written, it seems as though	some form of joint working	will be necessary.
--	----------------------------	--------------------

condition: positive

Report 4

Marked Theme	Subject/ Theme	Rheme
69. 9. If the County Council's appeal to the House of Lords is unsuccessful there is the possibility that	the Secretary of State	may step in with a further direction, or a revised direction, to the Council to dispose of its waste disposal assets prior to re-organisation.

condition: concessive

Report 4

79. If the four Unitary Authorities cannot agree to this in principle then	the possibility of re-negotiating existing contracts	would have to be examined
--	--	---------------------------

condition: positive

Report 5

33. Given that there are almost 6000 FG parts and 3500 RM parts,	[[to commence a sequential check on each one]]	would be too lengthy.
--	--	-----------------------

cause: reason

Report 5

39. As BOM's with errors have been recognised,	then these	are being tackled on an individual basis in addition to above.
--	------------	--

condition: contingency

Report 5

89. As the requirement for engineering increases,	engineers	will need the facility to draft concepts on SAC
---	-----------	---

cause: reason

Report 5

Marked Theme	Subject/ Theme	Rheme
97. Due to the large number of drawings required	we	still occasionally do manual drawing to keep up.

cause: reason

Report 6

19. While the above measures may be harmful to foreign investor in the short run,	some other measures	will certainly be welcome in the long run.
---	---------------------	--

cause: reason

Report 6

61. Although no details have been confirmed yet,	the proposed elimination of exemptions for the importation of goods forming part of foreign investments	seems to be a certain move.
--	---	-----------------------------

condition: concessive

Report 6

64. As details are not yet available,	investors	should review their investment plans
---------------------------------------	-----------	--------------------------------------

cause: reason

Report 6

85. As import duty and VAT are incomes of the central government whereas local charges and levies are for local governments,	it	will be interesting to see the effect of this investment behaviour on the redistribution of revenue between the central and the local governments and on the geographical patterns of foreign investment in China.
--	----	--

cause: reason

Report 6

Marked Theme	Subject/ Theme	Rheme
91. First as the normal duty rates are so high, cause: reason	a practice,	<<whether [it is] proper or not>>, has developed whereby certain foreign exporters associate [sic] with domestic importers in channelling their goods into China, thus sharing their duty privileges.

Report 6

106. Whilst the intention was admirable, manner: quality	it	left the door open for manipulation and abuse of the tax regime.
---	----	--

Report 7

20. In response to my observations, the Director of Housing has said that while he accepts that the HAHQ Building was planned on the basis of a projected HQ staff of 3,927 staff in 1994-95, same time: extent	this	was only a preliminary design concept in 1985 when detailed space requirements had yet to be firmed up.
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Report 7

28. The Director further pointed out that when the revised standards were promulgated same time: extent	there	was no requirement for all government departments to revise their existing office layouts to conform to the new standards.
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Report 7

	Marked Theme	Subject/ Theme	Rheme
42.	9.18 The Director of Housing has said that whilst he would have no objection to re-examining the long-term requirement for car parking spaces in the IAHQ Building,	the scope for converting surplus space (if any) for office use	is limited in view of problems associated with, ventilation, ceiling height and natural lighting.

same time: extent

Report 8

7.	As the Government did not have the expertise to design, construct and operate a chemical processing facility as complex as the CWTC,	a pre-qualification exercise	had been carried out to identify consortia which had the capability to manage a concession (i.e. design, construct, finance and operate) contract.
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cause: reason

Report 8

78.	While marine vessels were assumed to be purchased second-hand,	the entire fleet of vehicles and barges	was to be provided by the contractor.
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same time: extent

Report 9

	Marked Theme	Subject/ Theme	Rheme
38.	Although these measures succeeded in reducing the average waiting time to be admitted to a C&A place from 51 months in 1989 to 36 months in 1994,	there	has been a persistent shortfall in C&A places

condition: concessive

Report 9

55.	As far as projects built by NGOs are concerned,	the role of the SWD	<p>is to:</p> <ul style="list-style-type: none"> - discuss with an NGO, when demand for a new project is identified, whether it is willing to take up responsibility for planning and building the project; - seek the support of the policy branch and the Finance Branch of the Government Secretariat on the project (if a Lotteries Fund allocation is required, the SLFAC's advice is also sought); - liaise with the Lands Department for site allocation; - approve the schedule of accommodation, layout design and cost estimates; - propose endorsement of the SLFAC and seek the approval of the Finance Committee of the Legislative Council, if necessary; - liaise with the Architectural Services Department and other government departments to speed up consultations/ approvals of contracts/works; - approve the letting of contract and variations to the project; - release funds for the project; and - monitor regularly the progress of the project.
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condition: positive

	Marked Theme	Subject/ Theme	Rheme
Report 10	22. Since a plant index was more difficult to produce as the majority of commodities constituting the plant index were not immediately available,	the percentage of the contract value attributable to plant	would, in the meantime, be spread at 40% over labour and 60% over the other ten materials.

cause: reason

Extended Theme: Non-Finite Hypotactic Enhancing Clauses

Marked Theme	Subject/ Theme	Rheme
Memo 4		
8.	To request a 'controlled' drawing,	a Controlled Data Issue Request Form must be completed.
cause: purpose		
Memo 4		
45.	By issuing the drawing for a known period,	the control of the drawing is aided.
cause: reason		
Memo 6		
15.	To ensure successful completion,	we have adopted the 'programme' approach, - a flexible structure with project managers liaising closely with the Programme Manager to co-ordinate activities and manage project dependencies.
Means		
Memo 12		
10.	In order to design programmes relevant to these concerns,	managers will be attending "Leading Quality" workshops over the next three weeks.
cause: purpose		
Memo 14		
4.	In order for completing set-up of the new system,	I would like all of you to return "ALL" files back to the filing room on or before January 5, 1996, so that all the files can be bar-coded.
cause: purpose		

	Marked Theme	Subject/ Theme	Rheme
Memo 16			
24.	to do this,	I	have had to cancel loading of existing orders.
	cause: purpose		
Memo 16			
25.	After loading [[(which will begin on Monday, 950731)]]	the containers	are usually sent to a harbour ex. Gothenburg, where there can be a delay of a couple of days before loading on a ship.
	different time: later		
Memo 18			
4.	In order not to disappoint you when you call,	I	set out below brief replies to your queries in the same order as in your fax:
	cause: purpose		
Memo 23			
5.	To resolve the problem, [[as they are both Head Office Centres,]]	any income and payment amongst themselves	are better passed through those costing accounts instead of the normal income and expense accounts as present.
	cause: purpose		
Memo 24			
1.	After evaluating all proposals from the banks,	I	would like to report the following:
	cause: reason		
Memo 24			
8.	After studying all proposals and the market news, I believe that	an issue with a coupon rate of xx [sic] basis points above 3 month HIBOR	will be receptive.
	cause: reason		

Marked Theme	Subject/ Theme	Rheme
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Memo 24

9.	To limit the all-in cost to xx basis points above 3 month HIBOR,	I	would cut the underwriting fee of most bidders.
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cause: purpose

Memo 24

16.	6. After studying all proposals,	I	would like to grant a mandate to xx banks, namely xxx (subject to their agreement to form a syndicate group).
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cause: reason

Memo 27

13.	In preparing the financial statements,	the General Manager, Sewage Services Trading Fund	has to select appropriate accounting policies and to apply them consistently.
-----	--	---	---

cause: reason

Memo 27

19.	In forming my opinion	I	also evaluated the overall adequacy of the presentation of information in the financial statements.
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cause: reason (very interpersonal in nature)

Memo 27

25.	In preparing the financial statements,	I	have: (i) selected suitable accounting policies and then applied them on a consistent basis, making judgements and estimates that are prudent and reasonable;
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cause: reason

Letter 8

4.	However, beginning May 1995, it has been agreed that	any pupil from the Junior School	may be covered by the joint policy negotiated on behalf of the secondary school.
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different time: later

Marked Theme	Subject/ Theme	Rheme
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Letter 11

2.	As requested	we	have removed your graphics package and two additional British Telecom lines.
cause: reason			

Letter 11

6.	To replace the existing Reuter Terminal with an upgraded PC and Reuter Financial Television	the monthly cost	will be \$380, which will represent a saving of \$22.62 per month.
cause: purpose			

Letter 12

9.	To help encourage good behaviour by spectators at matches	the FA	have launched a campaign.
cause: purpose			

Letter 20

1.	1. Further to my letter of 30th November 1995 and as spoken,	I	wish to advise as follows
manner			

Letter 20

22.	14. As spoken the Landlord cannot expect	Furnish Ltd.	to satisfy any claims made against them by simply taking the Landlord's word that they have suffered certain losses.
manner			

	Marked Theme	Subject/ Theme	Rheme
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Letter 21

11.	<p>In order to preserve the good will of the Company and in consideration of the fact that Mr Woo had now not travelled at a class which is out of what the Company originally expected (as the same class of travel would be arranged if we order the air ticket here in Hong Kong, though at a much lower price).</p>	I	<p>am prepared to give a concession to reimburse Mr Woo the remainder of the airfare, i.e. US \$755 (US \$5,675.95 - 4,800.95 USD).</p>
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cause: purpose

Letter 21

13.	<p>However, in order to avoid the recurrence of this embarrassing happening in future,</p>	I	<p>would suggest a check with this office in the first instance about the possible airfare structure before you give any response to queries on passage.</p>
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cause: purpose

Marked Theme	Subject/ Theme	Rheme
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Report 4

73.	In considering these options	the following issues	<p>need to be taken into account:</p> <ul style="list-style-type: none"> ● Current assets including the current rail transfer contracts and Harnhill Quarry; ● The implications of the impending closure of the incinerator at ARDW; ● The economic effects of the Landfill Levy to be imposed from October 1996 and other increased costs arising from compliance with legislation or other economic instruments; ● The need for a Waste Strategy and Planning for Bristol and the Government's proposal for a National Waste Strategy; ● The importance of waste minimisation, recycling and re-use of waste in the context of waste planning; ● The environmental implications of waste disposal processes and the implications of new technology; ● The present waste collection arrangements in Bristol and related contractual obligations; and ● The present location and operation of Civic Amenity Sites in Bristol.
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manner

Report 5

13.	To be implemented shortly,	this programme	also provides total automated library control of drawing issue and return.
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different time: later

Report 5

69.	depending on suppliers costs of raw material,	[it]	[would be] cheaper.
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condition: positive

Report 5

81.	In order to tackle the problems with BOM's,	more resource	is needed.
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cause: purpose

Marked Theme	Subject/ Theme	Rheme
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Report 6

70.	To be safe,	the investment plans	should include a list of equipment to be shipped in as a part of the total investment.
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cause: purpose

Report 6

102.	To take an example of the opportunities available,	one	only has to look at the development of the retail market in China.
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comparison

Report 6

124.	To navigate through the changes,	we	suggest the following: understand the broad guiding economic principles underlying the tax reform; seek advice on the intricacies of the implementation rules; but most importantly, follow sound business practices in China.
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manner

Report 8

15.	To ensure full cost recovery from the end users of the chemicals,	the total increase in production costs	would typically be less than 0.1% and would rarely exceed 0.4% for any type of industry.
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cause: purpose

Report 9

11.	To qualify for admission to a C&A place,	an applicant	must be: aged 60 or over;
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cause: purpose

Marked Theme	Subject/ Theme	Rheme
Report 9		
40. In order to meet the ever increasing demand for C&A projects places,	new C&A homes	have been planned by the SWD, taking into account the planning ratio prescribed from time to time by the Government as shown in paragraph 8.8 above.
cause: purpose		

Report 10

21.	In approving the FPAS in 1976,	the Finance Committee were informed that the Commissioner for Census and Statistics	had confirmed that he would be able to produce the indices of the twelve cost elements.
manner			

Report 10

24.	By arbitrarily spreading the plant input over labour and materials, regardless of the actual cost movements of the plant element, there is no assurance that	the Government	has not over-reimbursed the increase in plant cost, especially in the case of projects which are plant-intensive.
cause: reason			

Report 10

	Marked Theme	Subject/ Theme	Rheme
52.	In order to reduce room for speculation, a Works Branch Technical Circular [[issued in February 1987]] required that	the use of more than one schedule of proportion	Rheme should be considered, especially for contracts with two or more distinct and diverse elements.

cause: purpose

Report 10

58.	Using the labour element as an example, he has further said that if there is perceived heavy weighting by the contractors on labour in order to benefit from an anticipated sharp rise in wage rates,	then those particular contractors	can reduce their tender prices so that the tender sums are lower than their competitors while still maintaining a reasonable profit margin.
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comparison

**PAGE
MISSING
IN
ORIGINAL**

Appendix IV Textual Themes

	Memo (n=504)	Letter (n=248)	Report (n=734)	Total (n=1,486)
Appositive				
e.g.	3	0	0	3
for example	0	1	6	7
that	1	0	3	4
i.e.	3	1	0	4
that is	2	0	0	2
Corrective				
or	4	1	3	8
or alternatively	0	1	0	1
nor	1	0	1	2
Dismissive				
Notwithstanding that	0	0	1	1
notwithstanding the above	0	0	1	1
neither	1	0	0	1
in any event	0	1	0	1
Summative				
in short	0	0	1	1
this way	3	0	0	3
thus	0	0	2	2
Verifactive				
in fact	2	0	0	2
Additive				
and	46	26	50	122
and also	2	0	0	2
and that	1	0	3	4
and then	0	0	2	2
and therefore	0	0	2	2
also	2	2	4	8
as well as	0	0	1	1
in addition	1	0	2	3
furthermore	2	0	1	3
on top of that	1	0	0	1
Adversative				
however	9	7	18	34
but	9	7	13	29
conversely	0	0	1	1
however that	0	0	1	1
Variative				
instead	0	0	1	1
alternatively	1	0	0	1
Temporal				
firstly	0	1	0	1
first	0	0	1	1
finally	2	0	0	2
in the meantime	0	1	0	1
since	0	1	0	1
then	3	0	3	6
Comparative	0	0	0	0
Causal				
therefore	0	1	7	8
so	5	2	1	8

so that	0	1	0	1
as a result	1	0	4	5
hence	0	1	0	1
accordingly	2	0	3	5
Conditional				
as	1	1	0	2
otherwise	0	0	0	0
so long as	1	0	0	1
Concessive				
although	0	0	1	1
even so	0	0	1	1
nevertheless	0	0	1	1
Respective				
in the latter	0	0	1	1
in itself	1	0	0	1
in this respect	1	0	0	1
in the former	0	0	1	1
in that event	0	0	1	1
in view of the above	0	1	0	1
in view of this	0	1	0	1
Total	111	58	142	311
	(22.0%)	(23.4%)	(19.3%)	(20.9%)

Appendix V

Categorisation of Nominal Groups Chosen as Subject/Theme

Memos

1. Human participant	
Personal reference	<ol style="list-style-type: none"> 1. Amy 2. Andy 3. Andy Phillips (0171 569 5214) 4. Andy Phillips, the Building Facility Manager, 5. Caroline 6. Helmut Pittham 7. Joseph 8. Our Mr. Richard Lo 9. Patrick 10. Paul 11. Paul 12. Steve
Institutional reference	<ol style="list-style-type: none"> 1. 76% of those [[included in the survey]] 2. AFL 3. all staff [[who are called upon to assist in these non-scheme activities]] 4. Auditors 5. Banco Santander 6. each addressee 7. each Department Head 8. each member of the staff [[who is involved in such activities]] 9. managers 10. many of you 11. not everyone 12. One of our Administrative Assistants 13. our China Rep. Office 14. Personnel 15. representatives from the recycling company 16. the General Manager Sewage Services Trading Fund 17. the General Manager, Sewage Services Trading Fund 18. the HK consumers 19. the Hong Kong Monetary Authority 20. the Hong Kong Society of Accountants 21. the number of people [[smoking in the fire exit stair wells]] 22. The security guards 23. the Sewage Services Trading Fund 24. the stores 25. the supplier 26. The working group, <<which is carrying out the feasibility study (and working on other possible ventures in China)>> 27. Those of you with news [[to tell]] – or better still news (e.g. of sales) [[you expect to be able to report in the near future]]
2. Material entities	
Product	<ol style="list-style-type: none"> 1. 180m³ 2. A number of issues and queries 3. All fire alarm panels 4. All material liabilities at the balance sheet date 5. All other units 6. all sounders 7. all the transactions undertaken by the Sewage Services Trading Fund 8. An audit 9. any income and payment amongst themselves 10. Auto reconciliation systems function

11. Business Rates for the specialised estate
12. CAD UAT
13. Confirmation that MFBS has already obtained import licence for 'furniture',
14. Coupon rate
15. Electricity costs for the bulk supply contracts
16. Expenditure [[incurred on the design and construction of High Priority Programme projects, which were specified in the resolution made and passed by the Legislative Council on 9 March 1994, in the year]]
17. Furniture items in the central warehouse
18. Goods inwards
19. imports into Taiwan
20. much of this waste paper
21. my audit
22. No operating costs
23. No particular equipment
24. No project
25. No revenue
26. not all of the articles [[you ordered]]
27. Occupation Costs
28. Reports UAT
29. surplus of the company
30. The agreement with Canton Electric Power Company [[to carry out a joint feasibility study to assess the potential of joint venture electric power development in Canton Province]]
31. the amount of HKD469.75 [[being overdrawn boarding allowance]]
32. The calibration
33. The CIBL Phase II programme
34. the company's issued capital
35. the container
36. the containers
37. The expense
38. The fire instructions
39. The full cost of project management work [[incurred]]
40. the income
41. The ISODORA system
42. the June charge
43. The major change of the audit report
44. The programme
45. The Quality Values Survey
46. the range of duties
47. the results
48. The results also
49. the size
50. The surplus
51. the survey
52. The system
53. These bags
54. These bags
55. This drawing
56. This garbage
57. this memorandum
58. This paper
59. this part of the trip
60. This reference number
61. This requirement
62. this statistic
63. This type of medium term loan
64. this work
65. WN
66. Your boarding allowance entitlement for the Branch Directors' Meeting 1993 Pursuant

	<p>to Section 12.6.4 of Office Instructions Manual [[regarding receipt of double benefits]],</p> <p>67. Your comments on the visit of Accounts staff to your office and its usefulness</p> <p>68. Your order</p> <p>69. your share of the cost for karaoke entertainment</p>
Document	<ol style="list-style-type: none"> 1. A 'Controlled' drawing 2. a Controlled Data Issue Request Form 3. A controlled drawing 4. A copy of the un-confirmed time sheet 5. A non-controlled drawing 6. A record 7. A sample set of standard import documents 8. All columns and rows 9. All other records and related information 10. all the above adjustments 11. All the accounting records 12. all the files 13. All time sheets 14. Any incorrect or incomplete time sheets 15. Both the Shareholders' Agreement and the Sale and Purchase Agreement of VRAC 16. CAD Functional Specification 17. HO/2369T/95 18. Replenishment Orders / Requests 19. the above-mentioned accounting entries 20. The Building Manual 21. the financial statements 22. the following 23. the Ordinance 24. The Ordinance 25. The Ordinance 26. The PDF 27. The Personal Data (Privacy) Ordinance 28. The purchase orders 29. The revised Shareholders' Agreement 30. The sales orders 31. These time-sheets 32. This drawing 33. This drawing 34. This drawing 35. Time sheets
Location: place	<ol style="list-style-type: none"> 1. Dorney Court 2. Monk Castle 3. The back-up warehouse 4. The warehouse here in Almhut
Location: time	<ol style="list-style-type: none"> 1. all the hours 2. Family Day 3. lunch 4. smoking breaks 5. smoking breaks 6. smoking breaks 7. smoking breaks [[being taken outside the building]] 8. The day 9. The due date for submission
Action: internal behaviour	<ol style="list-style-type: none"> 1. action and feedback 2. Actions [[that have been taken since the incident]] 3. all loading 4. an issue with a coupon rate of xx basis points above 3 month HIBOR 5. Any expansion for the rest of the year 6. appropriate amendments 7. cutting the underwriting fee below xx%

Letters

Human participants	
Personal reference	1. Mr Woo
Institutional reference	<ol style="list-style-type: none"> 1. "Friends of Foot-ball"; the FA 2. any pupil from the Junior School 3. Both vendors and purchasers 4. each player 5. Furnish Ltd. 6. Furnish Ltd. 7. Furnish Ltd. 8. Furnish Ltd. 9. Furnish Ltd. 10. Furnish Ltd. 11. Furnish Ltd. 12. Furnish Ltd. 13. Our own PTA 14. Our Year 6 pupils 15. Ridge and Partners 16. Should any of our Officers 17. Some of the shareholders of the company 18. The company 19. the Company 20. the Company 21. the FA 22. the Government 23. the holder of the indemnity (i.e. the Landlord) 24. the Hotel owners, Messrs Cheung and Foo 25. The house team with the highest number of points [[when all matches are completed]] 26. the Landlord 27. the Landlord 28. the Landlord 29. The Landlord 30. the Landlord 31. The MBS 32. the other tenant 33. the other tenant 34. The Planning Supervisor 35. the school association of Nicholas Secondary School 36. The staff from overseas 37. the three teams [[consisting of 25 players each]] 38. their child 39. two of my more recent clients 40. Universal 41. Universal 42. Universal 43. Your child 44. YOUR CHILD
Material Entities	
Product	<ol style="list-style-type: none"> 1. a structure [[geared to a lower site charge and higher user charge]] 2. Accidents covered by the scheme 3. all gain on disposal 4. all gain on disposal 5. an additional credit of \$270 6. Cover 7. Each game 8. Gain on disposal of land and building \$1,790,543.67 9. History of other property transactions : 10. History on other property transactions 11. late applications

8. inspection
9. John's visit
10. MIDAS/CIS conversion
11. no provision or disclosure
12. potential scheduling conflicts and project inhibitors
13. replenishment
14. Shelf stacking
15. the activation
16. The adoption of these procedures
17. the billing process
18. the control of the drawing
19. The creation of redeemable shares
20. The involvement of PQM in the CIBL Programme
21. The merger of site licences
22. This appointment,
23. This breaking the standard packages

Concepts

1. a semi 'earmarking'
2. hat-drawing
3. liquidity of the secondary market
4. Main objective of the deal
5. more delays
6. not everything
7. Other points of interest about the Personal Data (Privacy) Ordinance:
8. our client's information
9. reasonable provisions
10. representations by management in the areas [[indicated in the draft letter of representation attached at Appendix B]]
11. Second objective
12. Such situations
13. the above
14. The call out arrangements
15. The current project status
16. The current thought
17. the foregoing information
18. the intention
19. The major objective for this programme
20. The ordering function
21. The purpose of such sessions
22. The purpose of the Ordinance
23. The purpose of this Circular
24. The reason for the original alarm
25. The specific assistance [[we may offer]]
26. The success of this programme
27. these and other planned initiatives, together with the high level of commitment [[as evidenced in the survey]],
28. This action
29. your inefficiency within the department

	<ol style="list-style-type: none"> 12. My advice 13. Numbers in parentheses 14. presumably the benefit 15. return airfare of US\$ 4,800.95 [[they quoted]] for Boston/.../HK 16. Sales proceeds 17. Tariff 1 18. the above project 19. the accounts of the company 20. The competition 21. The core of the question 22. The cost saving per month 23. The costs 24. the goods 25. the indemnity 26. The initial order, 27. the measures 28. the monthly cost 29. the other tenant's claim 30. the other tenant's sales 31. The premium, [[including administration costs,]] 32. The problem 33. The question 34. The Sales proceeds 35. Their claim 36. These facts 37. this domestic flight 38. Unit A1, Tree Lodge: The name of the purchaser 39. Unit B and B1: The name of the purchaser
Document	<ol style="list-style-type: none"> 1. a company's balance sheet 2. All minutes of the meetings of shareholders and Board of Directors and all financial accounts and related data 3. Cheques 4. Copies of two temporary sale and purchase agreements 5. Current credit notes 6. documents 7. Other publications [[worth looking out for]] 8. The Public Order Bill 9. This publication
Location: place	<ol style="list-style-type: none"> 1. All properties [[concerned]] 2. Both properties 3. Location of properties 4. The above mentioned properties 5. the centre 6. The properties 7. The properties 8. The properties 9. The properties 10. the properties 11. the property
Location: time	Date of acquisition
Action: Internal behaviour	<ol style="list-style-type: none"> 1. arrests for hooliganism at football matches 2. The provision of a Section 9 Statement from the Officer in question 3. The purchase of above mentioned properties 4. Your prompt response to our request
Concepts	<ol style="list-style-type: none"> 1. methods of surveillance 2. My main areas of expertise 3. No feasibility study to the profitability of the investment 4. No matters or occurrences 5. police powers

6. The following representations [[made to the best of our knowledge and belief]]
7. the foregoing information
8. the main purpose of the regulations
9. the matter
10. the matter
11. The matter [[[that]eventually came up]]
12. The principal obligations [[imposed on the Client]]
13. The purpose of me writing
14. The responsibilities for primary health care
15. the responsibility of the Board of Directors of the company
16. The role of the Planning Supervisor
17. the subject
18. These terms
19. these views
20. trading terms in respect of product, price and delivery
21. Your attention
22. your reply

Reports

Human Participants

- | | |
|----------------------------|---|
| Institutional
reference | <ol style="list-style-type: none"> 1. the contractor 2. the Government 3. the Government 4. the number of staff [[quoted in the tender]] 5. the treatment operations 6. A central unit [[separately funded and staffed but linked to the library]] 7. a cross faculty group, [[including a library representative,]] 8. a Working Group on Labour and Material Indices 9. Academic libraries 10. Academic staff 11. Academic staff 12. additional staff 13. All distance learning students 14. all students on distance learning courses 15. all units [[related to applicant' and commercial properties (some of which are now situated outside the HAHQ Building)]] 16. an applicant 17. Avon 18. Avon County Council 19. Avon County Council 20. BM 21. C&A homes 22. China 23. China, on a test basis, 24. Circulation and other facilities 25. Costain Ltd 26. Day and Partners 27. Day and Partners 28. Department 29. Each campus library 30. elderly people 31. Employers 32. Engineers 33. engineers 34. faculties 35. Faculties 36. Foreign investment enterprises 37. Foreign investors 38. Heads of agreement |
|----------------------------|---|

39. Hong Kong
40. Hong Kong, like many countries of the world,
41. Importers
42. investors
43. large profitable enterprises
44. local governments
45. many domestic enterprises
46. many investors
47. many of the institutions
48. medium sized local Contractors
49. Members of the then Office of Members of the Executive and Legislative Councils (OMELCO) Standing Panel on Lands and Works
50. none of the tenders [[received]]
51. one institution
52. pre-qualified consortia
53. Proposals department
54. Public libraries
55. Residents in these homes
56. some HAHQ Special Facilities (2,346 square metres net)
57. some HAHQ Special Facilities and the Applications Section and Commercial Properties Division
58. some quality foreign businesses [[that would otherwise have been priced out of the market as a result of this business practice]]
59. some students on distance learning programmes
60. Special Facilities
61. Students
62. the Applications Section and Commercial Properties Division (3,645 square metres net)
63. The CAD operator
64. the chemical waste producer
65. the Commissioner for Census and Statistics
66. The company
67. The contractor
68. the contractor
69. the contractor
70. the contractors
71. The County Council
72. The County Council
73. The County Council
74. The County Council,
75. the County Council, as Waste Disposal Authority,
76. The Design Team
77. the Director of Environmental Protection
78. the Director of Housing
79. The Director of Social Welfare
80. The distance learning students,
81. The European Commission
82. the ExCo
83. the Finance Committee (FC) of the Legislative Council
84. the Finance Committee of the Legislative Council
85. The FPAS
86. The FPAS
87. the government
88. the government
89. the government
90. the government
91. The Government
92. the Government
93. The Government
94. the Government
95. the Government

96. The Government
97. the Government
98. The Government therefore
99. the HAHQ- Special Facilities
- 100.the House of Lords
- 101.the Housing Authority
- 102.the housing Department
- 103.the Housing Department
- 104.the Housing Department
- 105.the library
- 106.The library
- 107.The library
- 108.The library
- 109.the library
- 110.The library
- 111.The library and the unit
- 112.The library at UE
- 113.The most controversial changes
- 114.The new monitoring and evaluation sub-committee (FEDU)
- 115.the number of applicants on the waiting list
- 116.The number of people aged 60 or over
- 117.the PRC
- 118.the Secretary for the Treasury
- 119.The Secretary for the Treasury
- 120.the Secretary for the Treasury
- 121.the Secretary for the Treasury
- 122.the Secretary of State
- 123.the Secretary of State for the Environment
- 124.The SWD
- 125.The tax authorities
- 126.the tax authorities
- 127.The WDA
- 128.The Working Group
- 129.the works departments
- 130.then those particular contractors
- 131.these infirm persons
- 132.These students
- 133.This unit
- 134.three of the seven pre-qualified tenderers
- 135.Two very distinct user groups
- 136.UE
- 137.UE distance learners
- 138.UE library staff
- 139.Wallis Western Ltd
- 140.Wessex Waste Management Ltd
- 141.Wilson
- 142.Withholding agents, including employers,
- 143.your joint venture partners and the local governments

Material entities

- | | |
|----------------|--|
| Product | <ol style="list-style-type: none"> 1. a re-submission to the ExCo 2. a significant proportion of the packaged wastes 3. an increase in packaged wastes 4. an index for each of the cost elements, except plant, 5. before tenders 6. the cost [[quoted in the 1989 ExCo memorandum]] 7. the cost of financing and the cost of collection vehicles 8. the operating cost tendered 9. the total of the percentages [[apportioned by the contractor to the twelve cost elements]] 10. \$146 million 11. \$237million |
|----------------|--|

12. \$383 million
13. A revised Mechanical and Electrical budget
14. The savings
15. These figures
16. • 1,200 tonnes of domestic refuse
17. • 1,600 tonnes of waste
18. • 2,800 tonnes of domestic refuse
19. • 58,800 tonnes of domestic refuse and 2,500 tonnes of trade waste
20. • 6,500 tonnes of waste
21. • 82,700 tonnes of domestic refuse and 17,500 tonnes of trade waste
22. 173,800 tonnes of waste arising in Bristol
23. 25 BOM's per week
24. 80% of the shares in the company.
25. a chemical waste treatment centre and collection service
26. a further submission
27. a new programme
28. a new regime of individual income tax
29. a plant index
30. a re-submission
31. a re-submission to the ExCo
32. a re-submission to the ExCo
33. a re-submission to the ExCo
34. A subsequent application under the third tranche
35. a train
36. a variable operation fee
37. about 16,500 tonne waste
38. About 60,000 tonnes of waste
39. All learning materials, including books,
40. All parallel circuit heating tape termination kits
41. All requests for non-standard products
42. Anticipated replacement costs
43. Approximately 20 cars
44. bitumen data, other than for bitumen [[imported from Singapore]],
45. Both fees
46. Both figures
47. Both the new developments
48. Both types of projects
49. Business tax
50. China's tax
51. Commercially produced videos
52. Considerable amounts of capital expenditure for civil engineering works
53. Contract enquiries
54. Drawing register software
55. Each
56. each case
57. Each percentage
58. Each standard range
59. Estimated costs including system upgrade
60. even a nominal charge
61. Examples
62. Existing BOM's
63. expenditure on AUTOCAD LT for 3- 4 users and higher specified PC's
64. foreign businesses
65. hazardous area junction box WFJB
66. His assessment
67. incentives available to foreign investor in the special economic zones
68. Individual Income Tax
69. LG2 as a replacement of Labmaster
70. Library collections
71. Library databases

72. Literature searches
73. Manual costing
74. Many of these courses
75. Many tapes
76. market forces
77. more resource
78. New system
79. OEM enquiries
80. only 2,043 places, or 43% of the target provision,
81. Payments
82. Price data for the compilation of the ten materials indices
83. product groups
84. Products
85. project funding
86. Residential services
87. safe area junction box WJB
88. Savings projected on WFJB
89. Similar reasons for delays in projects
90. Software program
91. Software program
92. Some new taxes [[mentioned when the tax reform packages was proposed, such as Estate Duty, Gift Tax and Securities Tax,]]
93. Such a product
94. Such a service
95. Such imports
96. The amount of waste [[disposed of via this route]]
97. The annual operating cost
98. The annual operating cost,
99. the annual operating fees
100. The assigned percentage limits
101. the box
102. The capital fee
103. The charges for ocean-going vessels
104. The Client's budget figure for the scheme
105. the common reasons for the delays
106. the composite index for the FPAS
107. the construction cost
108. the cost
109. The cost [[of administering and enforcing this indirect charging system]]
110. The cost of [[administering and enforcing a direct charging system on 15,000 scattered operations]]
111. the County's Waste Disposal assets
112. the difference between the current month's index and the index applicable at the time of tendering for each cost element
113. the duty [[collected]]
114. the entire fleet of vehicles and barges
115. The equipment [[being used for off-air recording]]
116. The estimated amount of capital cost [[to be repaid]]
117. The estimated cost of the CWTC
118. the exact amount
119. the figures for recent years, including FPAS payments,
120. the fitting-out cost
121. the FPAS payment each year
122. the import value added tax
123. the increase in staff since the completion of the building
124. the index for Portland cement
125. The labour element
126. The labour index
127. The landfill programme
128. the lowest figure [[they could achieve]]

- 129. The majority of these chemical wastes
- 130. The minimum operation fee
- 131. the NFFO subsidy
- 132. The number of different types of raw materials
- 133. The number of distance learning programmes
- 134. The office layout
- 135. the outcome of the appeal by the County Council to the House of Lords
- 136. the percentage of the contract value attributable to plant
- 137. The plant element
- 138. The problem
- 139. the proposed reduction in duty rate
- 140. The reform package
- 141. the rent payable by the NGO to the Hong Kong Housing Authority
- 142. The responsibilities of NGOs in relation to the role of the SWM, together with the procedures to be followed in the planning and building of C&A projects,
- 143. The resultant sums, added together in an algebraic formula (hence "formula price adjustment"),
- 144. The savings
- 145. the self assessment test cases
- 146. the services
- 147. The shortfall between the budget estimate and Client's budget
- 148. The standard duty rates
- 149. the suggestion of separate indices for bagged cement and bulk cement
- 150. The total annual fees [[to be payable the operator by the Government, [[including capital and recurrent costs,]]]]
- 151. The total capital fee,
- 152. the total fees [[paid by the Government to the contractor]]
- 153. the total increase in production costs
- 154. The total recurrent subventions [[paid by the Government in respect of these places]]
- 155. The variable operation fee
- 156. the waste
- 157. The weighted average of import duty
- 158. the weighting for bitumen
- 159. The weighting used in the compilation of the bitumen index,
- 160. the weightings
- 161. the weightings [[used in the compilation of the labour index]]
- 162. These subsidies
- 163. this additional cost
- 164. This award
- 165. This database
- 166. this programme
- 167. This saving
- 168. Two types of charging policy (i.e. direct and indirect charging,)
- 169. Various options for symbols library
- 170. Video services at each campus library
- 171. videos
- 172. Videos in the library
- 173. Yakazai one of our major customers speciality
- 174. your investment cost on import [sic] capital goods

- | | |
|----------|--|
| Document | <ul style="list-style-type: none"> 1. a questionnaire 2. all drawings 3. All drawings and documents 4. both their accounting and tax records 5. Drawings 6. Existing poor copies 7. Fourteen replies 8. Many drawings of standard products 9. new waste disposal contracts 10. paper [[used during design stage (on both sides) to reduce overhead costs]] 11. proposal [sic] |
|----------|--|

	<ol style="list-style-type: none"> 12. Six waste disposal contracts 13. tenders 14. The contract 15. the contracts 16. the contracts 17. the current contract 18. the International Convention for the Prevention of Pollution from Ships 1973, as modified by the Protocol of 1978 (MARPOL), 19. The report 20. the Waste Disposal (Chemical Waste) (General) Regulation, made under the Waste Disposal Ordinance, 21. These contracts 22. This documentation 23. This report
Location: place	<ol style="list-style-type: none"> 1. the CWTC 2. a chemical waste treatment centre (CWTC) 3. a total of 564 C&A places 4. All spaces 5. An initial seven nursing homes [[to provide 1,400 places]] 6. C&A homes 7. C&A homes 8. Cars parking in front of rubbish bins and the boiler room 9. Circulation areas in the HAHQ Building 10. Functional space 11. less space 12. Lincoln 13. more space 14. new C&A homes 15. New C&A homes 16. Private C&A homes, 17. some 1,800 square metres net office 18. space requirements for the HAHQ Special Facilities 19. the 313 car-parking spaces in the HAHQ Building 20. the 313 car-parking spaces in the HAHQ Building, 21. the CWTC 22. The HAHQ Building 23. the HAHQ Building 24. The incinerator 25. the incinerator at ARDW 26. The land for the CWTC 27. the majority of carparking spaces 28. the office space to [sic] staff working in the HAHQ Building, a net floor area of 3,466 square metres 29. The present HAHQ Building 30. the site 31. These new nursing homes 32. These nursing homes 33. these places 34. this 10% additional space 35. This former stone quarry
Location: time	<ol style="list-style-type: none"> 1. The year of the price level 2. these two dates
Action: Internal behaviour	<ol style="list-style-type: none"> 1. Maintenance for planting and seeding 2. follow-up action on the Working Group's proposals 3. frequent updating of the weightings 4. Increasing the capacity 5. Much unnecessary duplication 6. Proposal preparation and associated tasks 7. rationalisation of boxes 8. Review of file and streamlining of drawings

9. some form of joint working
10. Some revision of the office layout
11. Standardisation of termination components
12. the allocation of office space in the new HAHQ Building,
13. The approval and validation of distance learning programmes
14. the cancellation of duty privileges
15. The cancellation of the duty privilege
16. The demand for elderly services
17. The demand for video material in the library
18. the entrance of experienced quality market players
19. the importation of materials by certain export orientated joint ventures
20. the introduction of the 1994 tax reform and subsequent changes
21. The levelling of the playing field
22. The occupation of C&A places by persons [[who would otherwise be placed in infirmaries]]
23. The placement of elderly people in C&A homes
24. the practice of awarding public works contracts by competitive tendering
25. the present provision of 6.8 C&A places per 1,000 elderly persons
26. the proposed elimination of exemptions for the importation of goods forming part of foreign investments
27. the unification of the two enterprise income tax systems applicable to foreign and domestic businesses
28. the use of more than one schedule of proportion
29. This reduction

Concepts

1. the environmental standards and treatment methods
2. [the aim] of the unit
3. a 'fall-back' position
4. A better strategy
5. a charging scheme
6. a concession in the premium
7. A fourth phase
8. a network of elderly nursing homes with medical and nursing facilities
9. a plan for the proper disposal of chemical wastes
10. a practice,
11. a pre-qualification exercise
12. a re-tender exercise
13. a second purpose of the CWTC
14. all practical schemes
15. All procedures [[relating to department]]
16. An alternative
17. Another argument
18. Any problems
19. Changes in the China tax system
20. China's tax policy
21. circumstances
22. Compliance management
23. Contract cost control
24. Current issues
25. Each change
26. Ease of communication and the quick reliable transport of tapes
27. Existing structure of the company
28. Focus [sic]
29. foreign enterprise income tax incentives may also be abolished
30. Future Waste Disposal Arrangements,
31. immediate attention
32. industrial undertakings in Hong Kong
33. Informal negotiations
34. Measures [[reflecting this change]]
35. more stringent operational standards
36. necessary changes

37. Negotiations
38. neither the requirement to conduct full feasibility studies for capital projects nor the general standards of design and finishing
39. no explanation
40. no reference
41. Several factors
42. Similar reviews
43. Some measures in this respect
44. some other measures
45. Strict control
46. subsequent changes
47. such incentives
48. The alternative
49. the availability of transitional relief
50. The basis of the Avon Waste Management Ltd bid
51. the change
52. The changes
53. the concept of price fluctuation
54. The concern of the library
55. The cost implications of indirect charging on the affected industries
56. The currency and topicality of information [[available off-air]]
57. the decision of the High Court
58. The delay in providing additional C&A places
59. The details
60. the detrimental effects of "fiscal tinkering" on the viability of business
61. The distribution of space (excluding car-parks)
62. the effective and efficient management of video collections
63. the enforcement initiative
64. the feasibility of an indirect charging scheme [[aiming at full recovery for the Government of the capital and recurrent costs of the facilities]]
65. the focus
66. the following issues
67. the growth in demand for video material from both students and academic staff
68. the hearing
69. The implications of this
70. the investment plans
71. The level of observance of Copyright Law [[dealing with the recording and use of video material]]
72. The market economy concept
73. The matter
74. the message
75. The most obvious area of divergence from UE's situation
76. The nature of OEM's
77. The options available to the new Bristol Council
78. The original assumption
79. The physical and mental conditions of some elderly persons in C&A homes
80. The policy itself
81. The policy to control chemical waste and the environmental justifications for the CWTC
82. The position [[as regards video services within individual faculties]]
83. the possibility of re-negotiating existing contracts
84. The primary aim of the library video collections
85. The principal argument for a change in this policy
86. the progress of the implementation of the charging schemes
87. The proposed change
88. the proposed measures
89. The question of [[how we at UE are going to meet the future demands]]
90. The questions [[that remain]]
91. The rationale
92. the reason for [[not implementing the two indices for mild steel round bars]]
93. The relationship of library services to faculty services

94. The relief
95. The result
96. The revised procedures
97. The revised procedures
98. The revised procedures
99. the role of the SWD
100. The role of the unit [[in serving the teaching needs of faculties not based at the Frenchay Campus]]
101. The scheme
102. The scheme
103. the scope for converting surplus space (if any) for office use
104. The second effect
105. The short term strategy
106. The situation
107. the slippage of C&A projects
108. the tax administration focus
109. The tax administration focus in 1994
110. the trend in the index for high tensile steel bars
111. the underlying philosophy
112. The viability of this project
113. the wider institutional context
114. then alternative arrangements
115. These arrangements
116. These measures
117. These proposals
118. These two key changes
119. this bold move
120. this information
121. this issue
122. This issue of off-air recording and housing and managing video collections
123. This Lead Authority arrangement
124. This method
125. This new procedure
126. this policy
127. this process
128. this requirement
129. This short term strategy
130. three phases of landfill
131. Trial and error
132. under consideration
133. What is more likely

Appendix VI

Analysis of Extended Theme: Projecting Clauses as Theme

Category 1 (i) Thematised Subjective Viewpoint: Mental Projection (I)

	Projecting Theme	Subject/Theme	Rheme
Memo 1			
8	However, <<as the company grows>> I feel that	the number of people [[smoking in the fire exit stair]] wells	means that [[smoke feeds back into the office]].
Memo 1			
11.	I feel that	smoking breaks [[being taken outside the building]]	is in the best interests of all parties concerned, that returning to the old policy of smoking inside once the building works are complete on the roof.
Memo 2			
18.	Although I wasn't involved in recruitment for Anne's job, I assume	there	were interviews because Cathy and or the team felt it was the best method under the circumstances -- presumably because it was longer-term than most, and there is a wider range of duties.
Memo 3			
7.	I think	he	has all the experience and qualities you need for this except, of course, knowledge of John Brown.
Memo 3			
8.	I think	you	will like him if you meet him.
Memo 4			
1.	Following recent events, I think	it	is worth taking the time to clarify to all the method that should be followed to ensure that drawings are properly controlled.

Projecting Theme	Subject/Theme	Rheme
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Memo 5

2.	I anticipate that	there	may be a further \$2000 cancellation for data access charges in the third quarter,
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Memo 7

1.	Just to remind everyone	that Family Day	is next Saturday – midsummer’s day at Dorney Court (Just to remind you = I am telling you)
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Memo 8

15.	I hope	this	is fairly comprehensive and clear,
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Memo 11b

2.	I would have thought, under the circumstances,	action and feedback	would have been immediate
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Memo 11c

23.	I hope that	the foregoing information	provides the appropriate clarity
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Memo 12

20.	I am confident that	these and other planned initiatives, together with the high level of commitment as evidenced in the survey,	will ensure that the Chemical Equation achieves its objective of making Chemical UK a truly effective organisation where excellence and teamwork are enshrined in everything we do.
-----	---------------------	---	---

Memo 13

21.	I sincerely hope that	I	will not have to repeat the above to you again during, the busy season (January to March).
-----	-----------------------	---	--

Memo 15

8.	Though this service has been in place for a while, I do not think that	you	are aware of it.
----	--	-----	------------------

Projecting Theme	Subject/Theme	Rheme
Memo 17	6. I remember you advised me that imports into Taiwan	had to be settled in foreign currencies.
Memo 18	28. I hope the above	helps.
Memo 21	4 i.e. I mistakenly believed [that] [I]	can even out the expenses by not nickel and dime with minor expenses.
Memo 23	1. I note that presently our China Rep Office	have to pay training service fee to Shenzhen Training Centre.
Memo 24	8. After studying all proposals and the market news, I believe that an issue with a coupon rate of xx basis points above 3 month HIBOR	will be receptive.
Memo 28	20. I believe that my audit	provides a reasonable basis for my opinion.
Letter 3	7. I hope you	find the information contained in this letter helpful.
Letter 4	2. I very much regret that there	are no suitable employment opportunities for you with City Council at present.
Letter 4	8. I am sorry I	cannot be of more help to you at the moment.
Letter 5	5. I trust these views	can be taken into account in the formulation of a national programme to implement the Directive,

	Projecting Theme	Subject/Theme	Rheme
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Letter 7

8.	And I hope that	you	will give your permission on the slip below.
----	-----------------	-----	--

Letter 9

3.	With regards to Select feed Plus pricing I understand	Tariff 1	is to be replaced with another pricing structure to be announced in the coming few days.
----	---	----------	--

Letter 9

4.	I understand that if this disadvantages the Bank that	we	will honour those original costings,
----	---	----	--------------------------------------

Letter 9

5.	however I believe that	a structure [[geared to a lower site charge and higher user charge]]	is being discussed which may be more in line with your current policy.
----	------------------------	--	--

Letter 12

2.	I can assure you that	the Government	share your concern about violence at football matches
----	-----------------------	----------------	---

Letter 12

10.	I am sure you will be pleased to learn that	the measures	appear to be having effect.
-----	---	--------------	-----------------------------

Letter 20

29.	However, I was given the impression that	the centre	has not even officially opened yet
-----	--	------------	------------------------------------

Letter 20

35.	I believe	Furnish Ltd.	have a good arguable defence
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Letter 21

6.	I believe entirely	Mr Woo	has ordered his air ticket in good faith.
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Projecting Theme	Subject/Theme	Rheme
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Letter 21

12.	I suppose	the matter	has now been satisfactorily solved.
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Report 7

35.	I noted however that in other government departments,	this 10% additional space	was applicable only to cellular offices but not open-plan offices.
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Report 7

36.	I have estimated that	some 1,800 square metres net office	would have been saved if the Housing Department had followed the practice in other [missing section]
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Report 10

39.	I also noted that	a Working Group on Labour and Material Indices	proposed in 1989 that two new indices for mild steel round bars, viz. of 12mm and below, and of above 12mm, should be compiled.
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Report 10

53.	However, based on my test check of a number of contracts, I noted that	this requirement	had not been followed.
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**Category 1 (ii)
Thematised Subjective Viewpoint: Mental Projection (she/he/we/you/us)**

Projecting Theme	Subject/Theme	Rheme
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Memo 4

22.	This way, each time we place an order, we can ensure that	the supplier	gets a clear set of drawings.
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Memo 4

28.	[let's] suppose	Monk Castle	make a label for us against a repeat order
-----	-----------------	-------------	--

	Projecting Theme	Subject/Theme	Rheme
Memo 4	44. suppose that	we	were making a number of mantles for a manufacturing period lasting three months.
Memo 7	10. Please could you ensure that	you	purchase these in advance from Sylvie no later than Monday 19th June as we need to ensure that we advise the caterers in good time.
Memo 7	12. Please ensure also that	you	contact Ben Hall, LW7 with the names of your football team and Cathy Simms with names for the Olympic Knockout.
Memo 13	6. Please note that	she	is not responsible for filling in time sheets over the phone
Memo 13	15. Please ensure that	Amy	has your password if you are not in the office.
Memo 19	25. In general, we believe	there	has been a higher level of damages due to more manhandling and splitting packages.
Memo 21	1. [will you] note that	HO/2369T/95	has already been refunded to the Council few months ago under vrs. 9807 564.
Letter 2	3. On a general note we understand that	the main purpose of the regulations	is to establish a safety management network at all stages of a project, not just the construction phase.
Letter 2	9. We trust that	the foregoing information	is helpful but if you should require further information please contact us.
Letter 8	11. We would remind parents that	their child	is not generally covered by any insurance scheme through school or County of Avon.

Projecting Theme	Subject/Theme	Rheme
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Letter 15

6.	Please ensure that	reaches the undersigned, in the envelope supplied, on or before close of business on the 24 September 1995.
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Letter 16

3.	We acknowledge [that] it is	to ensure that the accounts of the company together with the notes thereto (the "accounts") present fairly the company's results during the bookyear then ended.
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Letter 21

3.	At the first time we arranged for payment to Mr Woo we did aware that [sic]	there is not business class for domestic flight within the States.
----	---	--

Letter 22

4.	We have in fact made numerous attempts assuring them that	signed under Company's rubber stamp are enforceable in Singapore Courts,
----	---	--

Report 6

77.	Accordingly, you may assume, [[subject to fine-turning adjustments, that]]	your investment cost on import capital goods would increase by about 50%.
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Report 6

80.	But [you] do not forget that	do want you to succeed
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Report 6

84.	We believe	many investors will follow the above, strategy.
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Report 9

60.	They considered that	there was room for improvement in the existing procedures.
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Projecting Theme	Subject/Theme	Rheme
Report 10		
29.	He envisages that additional staff	would be required in view of the scale of the feasibility study and the subsequent implementation of the proposal.
Report 10		
59.	He believes that market forces	will ensure the successful tenderer will be paid, inclusive of price fluctuation payments, the lowest.

**Category 1 (iii)
Thematised Subjective Viewpoint: Mental Projection (nominal group)**

Projecting Theme	Subject/Theme	Rheme
Report 3		
22.	The library is also concerned that all students on distance learning courses	properly understand the implications of studying for a degree by distance learning.
Report 6		
116.	Therefore foreign investors, <<which are normally considered to be more astute in the generation of profits>>, should ensure that both their accounting and tax records	are maintained up to generally accepted standards.
Report 8		
32.	The ExCo also noted that the feasibility of an indirect charging scheme aiming at full recovery for the Government of the capital and recurrent costs of the facilities	would be explored,

Projecting Theme	Subject/Theme	Rheme
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Report 10

54.	The Secretary for Works has accepted my recommendation that	the works departments	should be reminded of this requirement.
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**Category 1 (i)
Thematised Subjective Viewpoint: Verbal Projection (I)**

Projecting Theme	Subject/Theme	Rheme
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Memo 1

14.	If anyone has particular issues [[that they would like to raise with me regarding this decision,]] then may I ask that	you	do so in person.
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Memo 11c

1.	I apologise for the need to remind me that	I	owed you a fuller response.
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Memo 22

3.	I have told John [that]	[John]	[is] to take appropriate follow-up actions following his discussion with you on the agreed financial and accounting procedures to improve work efficiency
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Memo 27

15.	I certify that	I	have examined and audited the financial statements referred to above in accordance with section 7(5) of the Trading Funds Ordinance and the Audit Department auditing standards.
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Letter 4

3.	May I suggest that	you	keep an eye out for a weekly publication called "Environmental Health News".
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Letter 20

	Projecting Theme	Subject/Theme	Rheme
32.	and [my advice is to] require the Landlord to show (from the other tenant or otherwise) that	they	have indeed incurred such losses.

Letter 21

5.	In view of the above, I do not agree with Mr Woo's statement that	the Company	has failed to meet its obligation as indicated in his appointment letter dated August 9, 1995.
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Report 4

83.	15. May I suggest that	we	await the outcome of the meeting called, late April, before we take the matter further.
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Report 7

19.	I have expressed my concern to the Director of Housing that	this information	was not included in the submissions to the Establishment and Finance Committee of the Hong Kong Housing Authority.
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Report 7

25.	I have therefore recommended to the Director of Housing that	he	should adopt government standards in allocation, office space to his staff.
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Report 8

94.	10.15 I have expressed the view to the Secretary for Planning, Environment and Lands and the Director of Environmental Protection that because of the very significant cost increases,	a re-submission to the ExCo	should have been made.
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Report 8

95.	I have recommended to the Secretary for Planning, Environment and Lands that in future	a re-submission to the ExCo	should be made before the award of a contract if the cost has increased significantly, so that the ExCo can reconsider the justifications for the project in the light of the increased cost and any possible effects on the achievement of the Government's objectives such as full cost recovery.
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Projecting Theme	Subject/Theme	Rheme
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Report 9

51.	I have expressed my concern to the Director of Social Welfare that	the present provision of 6.8 C&A places per 1,000 elderly persons	fails even to achieve the previous planning ratio of 8 per 1,000 elderly persons adopted six years ago.
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Report 9

68.	8.20 I have expressed my concern to the Director of Social Welfare that	the slippage of C&A projects	was to a large extent attributable to:
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Report 9

69.	I have therefore recommended to the Director of Social Welfare that	he	should: - specify the requirement to conduct a full feasibility study in the "Guide to Lotteries Fund Procedures" as a prerequisite for seeking formal approval of funds for building C&A projects;
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Report 10

25.	I have recommended to the Secretary for Works that	a plant index	should be produced without further delay.
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Report 10

33.	I have recommended that	the weightings [[used in the compilation of the labour index]]	should be updated in order to reflect more accurately the relative significance of the various types of labour currently deployed in construction works.
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Report 10

38.	I have recommended that	the weighting for bitumen	should be updated and that similar changes in the weightings of other indices such as aggregates should be regularly reviewed.
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Report 10

51.	I have expressed my concern to the Director of Social Welfare that	the present provision of 6.8 C&A places per 1,000 elderly persons	fails even to achieve the previous planning ratio of 8 per 1,000 elderly persons adopted six years ago.
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Projecting Theme	Subject/Theme	Rheme
Report 10		
65. However, my examination of the latest (August 1993) version of the "Guide to Lotteries Fund Procedures" revealed that	neither the requirement to conduct full feasibility studies for capital projects nor the general standards of design and finishing	were specified.

**Category 1 (ii)
Thematised Subjective Viewpoint: Verbal Projection (she/he/we/you/us)**

Projecting Theme	Subject/Theme	Rheme
Memo 20		
6. Accordingly, you are kindly requested [you]		to refund the amount of HKD100.50 as shown in Part B of the statement of account.

Letter 2

1. We can confirm that	the above project	will be exempt from the Construction (Design and Management) Regulations 1994.
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Letter 2

7. We are pleased to confirm that	Ridge and Partners	can and will take on the role of Planning Supervisor and have identified a small number of senior Surveyors who will carry out the role.
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Letter 16

4. We hereby confirm that	the accounts of the company	have been so prepared.
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Letter 20

7. Based on our conversation, you informed me that	the other tenant	had not yet signed the lease with the Landlord when the Landlord had allowed Furnish Ltd. to do certain work as stated in paragraphs (a) to (d) of the Indemnity.
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Projecting Theme	Subject/Theme	Rheme
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Letter 21

4.	We further confirmed that return airfare of US\$ 4,800.95 [[they quoted]] for Boston/.../HK	had already included a first class travel within the U.S.
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Letter 22

7.	Since it may take time to gather all directors together to pass the resolution, we suggest you	give us the approval in principle to sign the Deed of Warranty with the Company Seal affixed on it so that we could obtain the payment from the main contractors without further delay.
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Report 3

81.	4.3 At the same time we would advise that	a cross faculty group, including a library representative, should consider the following proposal for implementation
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Report 7

4.	He proposed that	some HAHQ Special Facilities and the Applications Section and Commercial Properties Division should be relocated elsewhere in new commercial developments of the Authority scheduled to be completed later.
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Report 7

12.	He also proposed that-	the Applications Section and Commercial Properties Division (3,645 square metres net) should be relocated to the Wang Tau Hom Estate Phase, 12 Development.
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Report 7

30.	[he] states that	this is an on-going exercise within the HAHQ Building.
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Report 7

Projecting Theme	Subject/Theme	Rheme
39. He has also pointed out that	the 313 car-parking spaces in the HAHQ Building,	were provided under one of the lease conditions.

Report 8

67. As the approval by the FC had to be given before the contract could be signed, he considered that	it	might not be necessary to make a re-submission to the ExCo if the cost increase was justified.
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Report 8

73. He therefore requested	the Director of Environmental Protection	to provide a cost comparison between the estimates used in the 1989 ExCo submission and the tender prices received.
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Report 8

97. but [he] suggests that	each case	has to be examined individually in the light of the ExCo's original decision;
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Report 10

47. He has also agreed that	the suggestion of separate indices for bagged cement and bulk cement	will be further considered.
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**Category 1 (iii)
Thematised Subjective Viewpoint: Verbal Projection (proper nouns/nominal group)**

Projecting Theme	Subject/Theme	Rheme
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Memo 14

5.	James Chan has agreed that	all the files	will be available in the following Monday.
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Letter 20

22.	As spoken the Landlord cannot expect	Furnish Ltd.	to satisfy <u>any</u> claims made against them by simply taking the Landlord's word that they have suffered certain losses.
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Letter 22

2.	The main contractors of this Project, [[Messrs Weeratner and Aruluthan]] informed us that	the Hotel owners, [[Messrs Cheung and Foo]]	insisted that the Deed of Warranty must be signed and affixed with our Company Seal, otherwise, they are unable to process payment.
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Report 2

7.	Costain informed Day and Partners that	the lowest figure [[they could achieve]]	was £650,000.
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Report 2

10.	The Design Team have recommended that	a re-tender exercise	<i>be undertaken following substantial redesign of the project.</i>
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Report 2

11.	Day and Partners recommend that	medium sized local Contractors	are invited to tender following an interview with the Design Team to establish how keen they are to win the work.
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Report 3

20.	The concern of the library is that at present	we	cannot operate this type of service.
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Nominalised responsibility 'the concern' is modally responsible (See Iedema, 1994:81)

	Projecting Theme	Subject/Theme	RHEME
Report 7			
3.	<p>However, in May 1993, only about three years after the completion of the building, the Director of Housing informed the Establishment and Finance Committee of the Hong Kong, Housing Authority that</p>	<p>the increase in staff since the completion of the building</p>	<p>had resulted in overcrowding.</p>
Report 7			
11.	<p>9.5 The Director of Housing proposed that</p>	<p>some HAHQ Special Facilities (2,346 square metres net)</p>	<p>should be relocated to a commercial complex at the Homantin South Development.</p>
Report 7			
14.	<p>The Director of Housing said that after the relocation,</p>	<p>the HAHQ- Special Facilities</p>	<p>would be allocated a net area of 7,000 square metres.</p>
Report 7			
20.	<p>In response to my observations, the Director of Housing has said that while he accepts that the HAHQ Building, was planned on the basis of a projected HQ staff of 3,927 staff in 1994-95,</p>	<p>this</p>	<p>was only a preliminary design concept in 1985 when detailed space requirements had yet to be firmed up.</p>
Report 7			
24.	<p>The Director of Housing has also clarified that</p>	<p>the office space to staff working in the HAHQ Building, a net floor area of 3,466 square metres</p>	<p>would have been saved.</p>

Projecting Theme	Subject/Theme	Rheme
Report 7		
26. In response to my observations, the Director of Housing has explained that	the allocation of office space in the new HAHQ Building, [[when it was occupied in 1990]]	was generally on a par with the approved government standards then prevailing, whereas the standards referred to by me were new standards revised by the Government which were not promulgated for implementation until March 1992.
Report 7		
28. The Director further pointed out that when the revised standards were promulgated	there	was no requirement for all government departments to revise their existing office layouts to conform to the new standards.
Report 7		
37. The Director of Housing has said that	the 313 car-parking spaces in the HAHQ Building	are already fewer than the number in the old HAHQ Building, where 380 car-parking spaces were provided,
Report 7		
40. The Director of Housing has added that in addition to departmental vehicles,	the HAHQ Building	has to provide parking for: - members of the Hong Kong Housing Authority; - staff of some 350 outstation offices who have to regularly come back for meetings with the HQ management staff; and - staff and contractors for some 180-construction sites who have to commute regularly for site visits and meetings.
Report 7		
42. The Director of Housing has said that whilst he would have no objection to re-examining the long-term requirement for car parking spaces in the HAHQ Building,	the scope for converting surplus space (if any) for office use	is limited in view of problems associated with, ventilation, ceiling height and natural lighting.

Projecting Theme	Subject/Theme	Rheme
Report 7		
44.	The Director of Housing has informed me that	had, after studying, my findings, endorsed a decision made by the Establishment and Finance Committee that, having regard to the operational considerations, the previous decision to relocate certain Headquarters formations and... [end of extract]
Report 8		
1.	10.1 In February 1989, following a consultancy study of the development of chemical waste treatment facilities, the Administration recommended to the Executive Council (ExCo) that	a chemical waste treatment centre (CWTC) should be built in Hong Kong.
Report 8		
2.	The Administration informed the ExCo that: -	industrial undertakings in Hong Kong were generating about 100,000 tonnes of liquid chemical wastes a year.
Report 8		
30.	10.2 In February 1989, the ExCo advised and the Governor ordered that:	- a chemical waste treatment centre and collection service should be developed in Hong Kong; and
Report 8		
38.	The FC was informed that:	- the Government would repay the capital cost incurred by the contractor in the form of amortized payments over the first five years of the operating period.
Report 8		
66.	10.13 In September 1990, the Secretary for the Treasury informed the Director of Environmental Protection that	he was considering ;whether another submission would need to be made to had the ExCo about the increased cost.

Projecting Theme	Subject/Theme	Rtheme
Report 8		
74.	In response, the Director of Environmental Protection explained that the cost	had increased because:
Report 8		
96.	The Secretary for Planning, Environment and Lands has said that: he	- agrees with my recommendation in principle,
Report 8		
100.	The ExCo noted that the Government	would explore the feasibility of an indirect charging scheme which aimed at the full recovery for the Government of the capital and recurrent costs.
Report 9		
66.	In response to my enquiry, the Director of Social Welfare has informed me that he	had, in August 1993, drafted a document entitled "functional brief/schedule of accommodation/technical schedule" which set out the detailed requirements and procedures for capital projects.
Report 9		
75.	8.23 In his annual address to the Legislative Council on 6 October 1993, the Governor announced that a network of elderly nursing homes with medical and nursing facilities	would be developed.
Report 10		
21.	In approving the FPAS in 1976, the Finance Committee were informed that the Commissioner for Census and Statistics	had confirmed that he would be able to produce the indices of the twelve cost elements.
Report 10		
26.	8.5 The Secretary for Works has said that while there is no assurance that the Government has not over-reimbursed the increase in plant cost, equally there	is no evidence or rationale to suggest that the Government has over-reimbursed the increase in plant cost.

Projecting Theme	Subject/Theme	Rheme
Report 10		
28. The Commissioner has informed me that	it	is necessary to re-examine the technical feasibility of compiling a plant index to take account of developments since 1982 when the matter was first considered.
Report 10		
34. 8. 7 The Secretary for Works has said that with the passage of time,	the weightings	will change gradually.
Report 10		
40. The Working Group also suggested that	the index for Portland cement	should be replaced by two separately compiled indices, one for bulk cement and one for bagged cement.
Report 10		
42. 8.10 The Commissioner for Census and Statistics has said that	bitumen data, [[other than for bitumen imported from Singapore]],	have to be collected from overseas companies which are not represented by local agents and there are timing difficulties in obtaining such data.
Report 10		
43. The Secretary for Works has explained that	the reason for not implementing the two indices for mild steel round bars	was that on further consideration and after comparison of price fluctuations over a ten-year period for the "20mm and above" and "16mm and below" categories, there appeared to be no significant difference in the trends.
Report 10		
55. In response to my recommendations for improving the FPAS, the Secretary for Works has expressed the view that	the concept of price fluctuation	is not universally adopted.

Projecting Theme	Subject/Theme	Rheme
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Report 10

58.	Using the labour element as an example, he has further said that if there is perceived heavy weighting by the contractors on labour in order to benefit from an anticipated sharp rise in wage rates, then	those particular contractors	can reduce their tender prices so that the tender sums are lower than their competitors while still maintaining a reasonable profit margin.
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**Category 2
Thematised Comment**

Projecting Theme	Subject/Theme	Rheme
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Memo 1

10.	Furthermore it has been brought to my attention by the Landlord that	smoking in the fire exits of the building	is a safety hazard.
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Memo 1

12.	It is with this in mind that <<I have decided that>>	smoking breaks	will continue to be taken outside the building.
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Memo 4

49.	It is hoped that	this memorandum	will clarify the most efficient way of issuing drawings that we have developed to date.
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Memo 9

8.	Those of you with news to tell - or better still news (eg of sales) you expect to be able to report in the near future please	[you] -	advise Carol asap so she can allow some time in the schedule.
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Projecting Theme	Subject/Theme	Rheme
Memo 11b		
1.	It would appear that	there has been no progress or further feedback to your better of 24 May 1995 regarding the above.
Memo 11		
9.	It has been emphasised that	Andy Phillips (0171 569 5214) must be the initial point of contact and then the BSCC.
Memo 12		
8.	Of course, as might be expected in such a diverse universe,	the results vary among departments
Memo 15		
5	It is very important that	our client's information remain confidential.
Memo 16		
13	This means that to a certain extent,	we can arrange to load as much as possible of this order in designated containers.
Memo 19		
4	It is important that	AFL ensures that all costs of such assistance be accounted for honestly
Memo 20		
5.	With regard to the karaoke entertainment held in CITIC Plaza Hotel on 27 Aug. 93, please be advised that	your share of the cost for karaoke entertainment was HKD100.50.
Letter 8		
4.	However, beginning May 1995, it has been agreed that	any pupil from the Junior School may be covered by the joint policy negotiated on behalf of the secondary school.

Projecting Theme	Subject/Theme	Rheme
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Letter 12

12.	For example, figures show that arrests for hooliganism at football matches	have fallen 44% this season compared with last year.
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Letter 15

1.	It is often advantageous for both supplier and the BBB that trading terms in respect of product, price and delivery	be established in the form of an Agreement.
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Letter 20

8.	6. It was only subsequent to that, when the Landlord	had negotiated with the other tenant a certain rent because of the (mistaken) belief that the pedestrian flow would be higher because of the position of the escalator.
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Letter 20

9.	It would appear to be the Landlord's mistake that they	had not provided the correct plan to the other tenant.
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Letter 20

13.	9. Also, the indemnity given by Furnish Ltd. in clause 3, by its wording, implies that	will indemnify the Landlord and/or the management company against all losses 'that may arise directly or indirectly as a result of our carrying-out such A&A works.
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Letter 20

21.	13. Also, at the time the indemnity was being negotiated, was there any discussion that	Furnish Ltd. would have to bear losses in rents due to the relocation of the escalator.
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Letter 20

24.	but that does not mean that the other tenant	must necessarily commence legal proceedings against the Landlord before the Landlord can claim from Furnish Ltd.
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Projecting Theme	Subject/Theme	Rheme
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Letter 21

10.	4. It should not be too difficult to apprehend if you can help explain the above to Mr Woo, that	the Company	has not the least intention, to withhold what it is obliged to.
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Report 2

9.	and it was established that	they	could not achieve a lower figure than Costain Ltd.
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Report 3

5.	It is becoming apparent that	some students on distance learning programmes	are experiencing difficulties in getting hold OF the learning materials needed for their courses.
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Report 3

32.	It soon became obvious that, as our services are directly linked to the needs of the faculties and their students,	the wider institutional context	had to be looked a) b) c)
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Report 3

35.	The changes in teaching and learning methods mean that	videos	are increasingly being used as an integral part of the teaching process.
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Report 3

41.	It is anticipated that	the growth in demand for video material from both students and academic staff	will continue.
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Report 3

45.	It is therefore appropriate [for	[the library]	to raise the matter for consideration throughout the institution.
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Report 4

15.	It is almost certain that	the incinerator at ARDW	will not be able to operate beyond 30th November 1996.
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	Projecting Theme	Subject/Theme	Rheme
Report 4	63.	8. If the appeal were to be successful it is likely that the contracts	will proceed as awarded in February 1993.
Report 4	67.	It may be that the House of Lords	might take these and other factors into account, in arriving at their decision.
Report 4	68.	If the contracts remain substantially as written, it seems as though some form of joint working	will be necessary.
Report 4	70.	It is unlikely that this process	could be completed within the remaining life of the Council.
Report 4	71.	What is more likely is that the newly elected Unitary Authorities	will be required to take action in this regard.
Report 5	52.	It is anticipated that rationalisation of boxes	can occur, where around 10 different types of boxes purchased last year can be reduced to 2 types. proposal to be forwarded at the next MIST meeting in a few weeks.
Report 5	96.	It is estimated that this	would "save" 2 - 3 hours per week of time, or approximately \$9000/annum.
Report 6	17.	however, the speculation that foreign enterprise income tax incentives	may also be abolished has been denied by PRC officials
Report 6	18.	This does not mean, however, that such incentives	will remain indefinitely in the future.

Projecting Theme	Subject/Theme	Rheme
Report 6		
22.	It is also understood that the proposed reduction in duty rate	will be coming along with the cancellation of certain du privileges being enjoyed by some domestic enterprises.
Report 6		
26.	It was contemplated that the change	could be effected in 1996, but now it may have to be postponed to 1997.
Report 6		
46.	For the purpose of curbing duty evasion arrangements, there was a proposal that the importation of materials by certain export-orientated joint ventures	would be dutiable in the first place at the time of import
Report 6		
88.	There are reports indicating that the government	is only able to collect duty at the rate of 8 per cent on average.
Report 6		
89.	Accordingly, at first sight, it may appear that the cancellation of duty privileges	is only a matter for the domestic companies.
Report 6		
115.	It is likely that large profitable enterprises	will be the focus of this enforcement drive.
Report 7		
5.	A recent audit review on the provision and utilization of space in the HAHQ Building revealed that there	was scope for economy in the use of space in the building.

Projecting Theme	Subject/Theme	Rheme
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Report 7

17.	An audit examination of the Director of Housing's May 1993 submissions to the Establishment and Finance Committee of the Hong Kong Housing Authority revealed that	no reference	was made to the designed capacity for accommodation, 3,927 staff in the HAHQ Building.
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Report 7

22.	Experience has shown that	more space	was needed for these special facilities than had been anticipated in 1985.
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Report 8

18.	The experience of direct charging schemes in other parts of the world showed that	even a nominal charge	could create a disincentive to compliance with the statutory controls.
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Report 8

55.	It is worthy of note that	these two dates	were more than two years after the commencement of the CWTC's operation in February 1993.
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Report 8

56.	A recent audit review revealed that:	- a re-submission to the ExCo	had not been made before the award of the concession contract, notwithstanding the significant increases in both the capital and operating costs for the CWTC;
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Report 8

57.	and [A recent audit review revealed that]:	- the progress of the implementation of the charging schemes	was slow.
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Report 9

6.	A recent audit review revealed that	there	had been chronic shortage of C&A homes (Note 2)
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	Projecting Theme	Subject/Theme	Rheme
Report 9			
48.	A recent audit examination of the planned C&A projects [[included in the 1989 Five-year Plan for Social Welfare Development]] revealed that	there	was general slippage in many projects, particularly in those projects built by the NGOS.
Report 9			
79.	It is likely that	these places	will relieve the pressure on C&A places created by infirm persons taking up C&A places.
Report 10			
20.	A recent audit review of the FPAS [[as applied to civil engineering contracts]] has shown that	there	is room for improvement in the system, as indicated in the following paragraphs.
Report 10			
24.	By arbitrarily spreading the plant input over labour and materials, regardless of the actual cost movements of the plant element, there is no assurance that	the Government	has not over-reimbursed the increase in plant cost, especially in the case of projects which are plant-intensive.
Report 10			
51.	An audit scrutiny of contracts [[let in recent years]] showed that in 80% of the contracts,	the contractors	had inserted more than 900 of the maximum percentage allowed for the labour element, during a time when the labour index had risen more rapidly than the other cost elements.

**Category 3
Thematised Obligation/Inclination - Modularity (See Halliday 1994:357)**

Memo 11c

20.	We must therefore take the view that	the activation	was caused by a genuine smoke incident.
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Memo 19

6.	It has been decided therefore [that]	all staff [[who are called upon to assist in these non-scheme activities]]	maintain time sheets showing clearly the time devoted to non-scheme activities.
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Memo 27

39.	8. The Government has decided that	there	should be no tax liability for the year.
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Letter 17

2.	Please note that under the Companies Ordinance,	a company's balance sheet	must be approved by two directors before it may be issued, circulated or published.
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