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McCann, James H.

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FUKIEN

Fukien Christian University

January 6, 1931

Mr. James H. McCann
Fukien Christian University
Foochow, China

ack. 2/6/31

Dear Mr. McCann

We received your letter of November 25, 1930 enclosing drafts on your account with which to pay certain outstanding accounts. As it has been our custom to draw checks when these drafts are presented rather than to record an acceptance for such a small amount, we therefore paid the bills by sending checks to the different business concerns.

With kindest regards, we are

Very cordially yours

C. A. Evans

Assistant Treasurer

CAE:MS

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FUKIEN

INDEXED

Fukien Christian University

January 9, 1931

Mr. James H. McCann,
Fukien Christian University,
Foochow, China.

My dear Mr. McCann:

This letter will deal with the adjustments in the steamer fares of Dr. and Mrs. Sutton and Mr. and Mrs. Farley and their families.

On October 31 you sent us a copy of a letter sent you by the San Francisco office of the N.Y.K. Line under date of September 25. On December 2 you sent us a copy of a statement given you by the Canadian Pacific Railway Company showing that the University was entitled to a refund in the amount of \$40.08. Your letter of December 2 also asked for an explanation of the variations between statements sent from our office and the amounts shown on the Canadian Pacific Statement as having been charged to these staff members.

It is not entirely clear how the disposition of this travel adjustment question was shifted from the United States to China. In the beginning the matter was purely one of adjustment between our New York office and the New York offices of the Canadian Pacific and N.Y.K. lines. Apparently the N.Y.K. Line made the mistake of thinking that my letter of September 9 came to them from Foochow instead of New York, and accordingly transferred the adjustment of the matter first to San Francisco and then to China. I am sorry that you have been troubled about the matter because the adjustment could have been handled much more simply if the whole affair had been kept here in New York. However, the steamship lines having already taken up the matter with the field, it now appears that the simplest way to close it is to request you to complete the necessary steps to effect the adjustment.

I am enclosing herewith for your information copy of my correspondence with the Canadian Pacific and the N.Y.K. lines; and of the letter of September 25 which was by mistake addressed to Foochow.

The specific inquiry made in your letter of December 2 as to the differences between the figures appearing on the Canadian Pacific statements and the amounts charged by our office is very easily answered. The difference of \$20 in the accounts of the Farleys represents U.S. revenue taxes for two adults and two children at \$5 each. The difference of \$21 in the accounts of the Sutton family represents U.S. revenue taxes for two adults, two children at \$5 each, and one baby at \$1. The steamship companies always collect these revenue taxes in connection with the

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Mr. McGann-2

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sale of their tickets, so the item is included in the payments we make to the steamship companies for transportation. However, the steamship companies do not include this revenue tax in giving their schedule of rates, nor do they usually include it in making a statement of the cost of tickets they have furnished.

I note that the amount of refund as computed by the Canadian Pacific Railway is only \$40.08. My tentative estimate was that this balance would amount to approximately \$60. I presume that the Canadian Pacific statement is correct though there is a possibility that one credit item has been omitted. I understood that Mr. Farley would be required to pay a small additional amount to either the Canadian Pacific or the N.Y.K. Line because the only space they were able to assign to him was slightly more expensive than the minimum rate for which the Canadian Pacific assumed responsibility. If Mr. Farley paid this excess to the N.Y.K. Line, and if the figure given by the Canadian Pacific statement as to the "Service per N.Y.K., S/S Taiyo Maru....G\$1,269.30" does not duplicate the payment by Mr. Farley, then the University does not have any further claim. On the other hand, if Mr. Farley paid any excess to the Canadian Pacific, or if the figure of G\$1,269.30 includes both the minimum price of accommodations and also the additional payment made by Mr. Farley, the University is entitled to further credit for the amount of excess paid by Mr. Farley direct. You will be able to ascertain from Mr. Farley's statement, or from conversation with him, the exact situation.

With best wishes, I am

Very cordially yours,

B.A. Garside

BAG-H

Enc.

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FUKIEN

INDEXED

Fukien Christian University

January 9, 1931

Mr. James H. McCann,
Fukien Christian University,
Foochow, China.

#2

ack. 3/6/31

My dear Mr. McCann:

In my joint letter to President Lin and yourself written on November 24 I promised to send you a further letter discussing more in detail the changes in our current budget procedure for the year 1930-31 as a result of the action taken by the Trustees in G-916. I am sorry that so much time has elapsed without this letter being sent.

I am enclosing herewith our monthly financial statements as of December 31. With these statements we are including a monthly budget report as of December 31, and also a summary of account 31 as of December 31. You will find from all these financial statements that we have now revised our accounts here in New York on the new basis adopted by the Trustees in action T-916.

Monthly budget report. You will note from the monthly budget report that, according to our record, we have now disbursed on account of the general field budget G\$7,259.30. Of this amount G\$5,000 was drawn by you under draft No. 1131. The remaining G\$2,259.30 includes items that were either disbursed by our New York office in Gold, or represented payments of drafts drawn by yourself that were intended to cover such items as insurance for University supported Western staff, or purchases made in gold here in the United States. The only item, therefore, on which any gain in exchange seems involved seems to be draft #1131 for which the local currency equivalent was \$17,167.38. This is a gain in exchange of L.C. \$7,167.38 above the arbitrary rate of two to one adopted for this year's field budget. The remaining G\$2,259.30 has been charged to the field at the flat rate of two to one without any gain or loss in exchange being involved.

I believe the other items in the monthly budget report will be quite easily understood. You will note that we have placed under a separate heading the income received from the Rockefeller Foundation. The Foundation has sent their remittances in the form of drafts in local currency on one of your banks in Foochow and our office has transmitted these funds in this same form. Therefore, no questions of gain or loss in exchange are involved.

Summary of account 31 to December 31. I trust you will find that all the items in this summary are easily identified and are correctly charged. However, it may be well to call attention to one or two points:-

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1. We have now transferred from account 31 to special campaign account the disbursements, totalling \$113.24, to Mr. R.W. McClure in payment of expenses he has incurred in connection with his work. These items were shown on our cash statements for September and November as charged to account 31.
2. We have also corrected the erroneous charge shown on the November cash statement where the item of G\$1,744.59 disbursed for the draft for Mex. \$6,094.62, which was sent to the field to clear off a balance due on the 1929-30 budget, was charged to account 31. This charge has now correctly been placed in account 75.5 "Current Surplus 1929-30".
3. We have transferred to account 31 under date of December 31 the item of G\$45 representing the advance made to Mr. M.F. Farley on ~~October~~ ^{August} 14 in connection with the change in their steamer reservations. This has heretofore been carried in our Suspense account, No. 172 (see our August cash statement). The transfer to account 31 is made because you are now handling the collection of the refund from the Canadian Pacific Steamship Company which is being made in connection with this same shift in steamer reservation.

I trust that these corrections in account 31 on our books will reconcile with your field records. If there are any differences will you please call them to our attention at once so that adjustments may be made with a minimum of delay.

I hope that we will now be able to get the New York books and the field books into entire accord and that we will be able to maintain this agreement during the remainder of the fiscal year so as to avoid the difficulties which have arisen in connection with the closing of our accounts for 1929-30. From month to month we will send you monthly budget reports and summaries of entries made in account 31 so as to keep you fully informed of the procedure we are following here in New York.

YOUR LETTER OF OCTOBER 14

I have not as yet formally acknowledged receipt of your letter of October 14. Most of the questions raised in that letter have, I trust, been answered by the change in policy adopted by the Trustees under action T-916. Accordingly, it is probably sufficient to comment briefly on one or two special items.

Cable sent by Lawrence L. Lau. You call attention to the fact that in our July cash statement we charge to account 31 the item of G\$4.50 representing the cost of a cablegram sent by Mr. Lawrence L. Lau to President Lin, and state that this method of handling the matter must be in error because cablegrams are usually charged to the account of our New York Central Office. The explanation of this method of charging this particular item is that the cablegram was not one sent by our New York office nor connected in any way with home administration. The cable was sent direct from Mr. Lau to President Lin and our only connection with the matter was the request from Mr. Lau that we reimburse him for the expense involved. We had received President Lin's letter of May 7 asking us to do everything we could to facilitate the arrangements with Mr. Lau, and we were glad to assist him in this particular matter. In the past it has not been the custom of the Central Of-

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office to assume responsibility for the cost of cablegrams other than those connected with the work of the Central Office. This item, however, is a very small one and we would have been glad to shift the charge to our Central Office account had it been possible for you to bring the matter to our attention before the accounts for last year were closed. Since we have now closed the accounts for last year, both those of our Central Office and those related to the field, the accounting adjustments necessary to make any change would probably be more involved than the size of the item justifies. If, however, you feel that this expense should be borne by our Central Office we will be glad to make the necessary adjustments.

Scholarship and special funds 1928-29. On page 2 of your letter of October 14 you commented on the explanations given in my letter of August 20 as to our method of charging scholarship and special funds in the fiscal year 1928-29. This discussion began with your letter of July 12, to which my letter of August 20 was a reply. However, in your letter of October 14 you refer to vote T-839 on page 5 of the minutes of the Board of Trustees of April 17, 1929, in support of the contention made in your letter of July 12 that our charge of the remittance on the Mrs. Henry Date Library Fund should have been placed in the Special Section rather than the Current General Section. I am at a loss to understand why you should make any reference to action T-839 for this applies to the fiscal year 1929-30 instead of the year 1928-29. If you wish to find the basis on which the appropriations for 1928-29 were made you should go to the minutes of the meeting of the Executive Committee of the Fukien Trustees held on July 9, 1928. You will note that action E-793 defines the contribution of the Trustees toward the budget for 1928-29, and the appendix to these minutes has set forth in detail the sources whence the Trustees hope to obtain the amount required to meet their appropriation. You will find that all special scholarships and aidships, including the Mrs. Henry Date income which is listed as "Psychology Endowment Fund", go to make up a part of the total of Mex. \$55,278 which the Trustees appropriated toward the 1928-29 budget of the University.

I believe that your letter of July 12 is quite correct in stating that the item you have in mind is connected with the fiscal year 1928-29, and not 1929-30 as would be inferred from the discussion in your letter of October 14. For the fiscal year 1928-29 the payment of scholarship and other special funds, while included within the total Trustees' appropriations toward the budget, were accounted for separately in our remittances and were not included in the total of L.C. \$70,263.33 on which our accounts for the 1929-30 budget were closed. This procedure is explained on page 2 of the Annual Report of the Fukien Trustees as of July 31 (a copy of which had not reached you when your letter of October 14 was written).

Method of handling Fukien accounts on our New York books. The general theme of your October 14 letter is your difficulty of understanding the procedure followed by the Fukien Trustees in defining their appropriations to the field and the accounting methods used by our New York office in harmony with these appropriations. We occasionally remind the field - and more frequently remind ourselves - that the only purpose of our New York office is to facilitate the work of our Universities in China. If you folks at any time dislike our method of doing things it is up to us to try to make changes accordingly. I told Mr. McClure quite bluntly that I feel he did not make an honest effort to familiarize himself with the accounting procedure we have used during recent years, and that a little more effort on his part could have avoided some serious complications in which our accounts for 1929-30 were involved. It has been even more difficult for you, with your multitudinous other duties and your lack of familiarity with the history of our Fukien ac-

counting system to make any new changes in the method you have followed during the thirty years you have been handling mission accounts.

Your letter of October 14 shows that you had not had the time necessary to go over all the correspondence between our office and the field on which our accounts for last year were set up. For example, you say with regard to the temporary exchange rate of 2.49, ^{used} in accounting for some of our remittances, that this figure "has no relation that I know of to anything in heaven above or on earth beneath". Mr. Evans' letter of February 14, 1930, made a full explanation of this point, and incidentally asked a number of questions which, to the present date, have not been answered. I believe that I could go through the other points raised in your letter and refer to specific letters from our office, or actions by the Board of Trustees, deal with each of the questions you raise. However, there is no point whatever in going into these matters any further at the present time because I trust that revisions in policy adopted by the Trustees on November 16 will clear up the difficulties.

Because of these facts the simplest procedure in handling our Fukien accounts for the present time is to shift them over to the basis that is most easily understood by Mr. McClure and yourself. This we have attempted to do. If there are any further adjustments we can make to simplify these accounts please let me know what they are and I will bring the matter to the attention of our Fukien Board of Trustees and ask their permission to make the necessary adjustments.

However, in fairness to our Central Office, there are certain other factors which you should keep in mind. In the first place, our method of handling the Fukien accounts has been the result of a long period of experimentation and consultation between our office and that of the Field Treasurer. I think that Miss Asher was thoroughly familiar with our method of handling the accounts and she has told me frankly that in a great many ways she prefers some of our former methods of accounting to those we are now adopting at the recommendation of Mr. McClure and yourself. If Miss Asher should later on go back to the field treasurership at Fukien we will be very happy to shift back our accounting procedure, either to the previous basis or to any other she may prefer.

It is also obvious that it is a far more expensive process for our Central Office to handle the accounts of each University on a different basis than it would be to adopt a uniform system for the entire group. The procedure which our office has during recent years used for Fukien has also been used quite successfully in connection with our Yenching University accounts where the volume of business is about ten times what we have for Fukien. It has also been used in connection with our University of Nanking accounts where we handle a considerably larger volume of business than in the case of Fukien. But here again our office exists only to serve the field. If each University prefers a somewhat different method of accounting and is willing to meet the added cost involved, Mr. Evans and I are both happy to work along the lines you prefer and to add to our office personnel and general overhead expenses as may be necessary to work out such diversifications in accounting method.

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Enc.

Very cordially yours,

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FUKIEN

INDEXED

Fukien Christian University

January 10, 1931

Mr. James H. McCann,
Fukien Christian University,
Foochow, China.

My dear Mr. McCann:

It is customary for our office to transmit to the field about the first of January the tentative statement of anticipated income for the new fiscal year beginning on the following August 1.

As we look forward to the fiscal year 1931-32 it appears that the income to be transmitted through the Board of Trustees is approximately the same as the estimates for 1930-31, except for the reduction of L.C.\$5,000 in the Rockefeller Foundation appropriation.

There is also a possibility that the income from the American Board may be increased to G\$5,000 instead of G\$4,500 as now stated. I believe that this increase is reasonably assured and that we can use it in our tentative estimates of income.

Dr. Warner's special gift of G\$500 was really made for only one year, 1929-30, as a special measure to assist Fukien with the financial problems it was facing at that time. There is still a question whether or not Dr. Warner will pay this \$500 during the current fiscal year 1930-31, though we are carrying the item as one of our anticipated receipts. While we will exert whatever pressure we can to have Dr. Warner continue this contribution in 1931-32, we cannot safely include it at this time in our budget estimates.

Our records show that the unpaid balance on the pledge of Dr. Wm. Bancroft Hill made in 1925 for the support of work in religion is only G\$1,450. We are, therefore, entering the estimated contribution from him next year at that figure. So far as I know, no formal approach has as yet been made to Dr. Hill with regard to the renewal of this pledge. While our office will, of course, be happy to assist in any way we can in presenting the matter to him, I feel that a strong presentation direct by the University of the need for continued support in this department would be much more effective than anything we can say here in New York. We all know how keenly interested Dr. Hill is in the work at Fukien and I am sure that he will be happy to continue his support if it is possible for him to do so. On the other hand, we must keep in mind that he and Mrs. Hill have warm interests and heavy responsibilities in other philanthropic undertakings and that Dr. Hill has already made a special contribution of G\$3,000 toward the work at Fukien within the last few months.

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Bearing these facts in mind the anticipated income for 1931-32 will probably be as follows:

American Board	\$5,000.00	
Church Missionary Society	1,111.11	
Methodist Board	4,000.00	
Reformed Church	1,500.00	
Harvard-Yenching Institute	10,000.00	
Special gift, Dr. Hill	1,450.00	
Endowment Income	8,400.00	
		\$31,461.11
Less appropriation for home administration		<u>1,800.00</u>
		G \$29,661.11
Scholarships and Special Items		G\$302.00
Appropriation Rockefeller Foundation		L.C.\$5,000.00

If any new information comes in during the next few weeks on any of the above sources of income we will at once communicate it to the field. The field should proceed to prepare its budget for 1931-32 on the basis of the above contributions by the Board of Trustees.

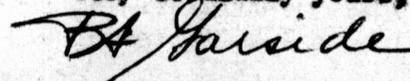
The question has been raised once or twice in the past as to whether the field prefers that the Trustees continue to define their appropriation toward the University in local currency amounts or would favor a change in policy whereby the Trustees would define their contribution in terms of gold. If this change were made it would mean that the field would be authorized to use without any further action by the Board of Trustees, all gain accruing from an unusually favorably rate of exchange; and on the other hand, if the exchange situation were adverse, the Trustees would have no responsibility for making up any loss on exchange. Such a change in policy would also be a further step in the direction of placing full responsibility for the financial administration of the University in the hands of the Board of Managers. Such requests as have heretofore come to the Board of Trustees for special assistance in meeting either current or capital items, for which it is hoped that some surplus may be available here in New York either from gain in exchange or similar sources, would hereafter be matters for which the Board of Managers would be entirely responsible.

I cannot give any assurance that the Board of Trustees would approve this change in policy whereby they would define their contribution to the budget in gold rather than in local currency, but I am inclined to believe that they would not object to such a change if it is found that it is desired by the field. This same change is being adopted by some of our other Universities and is in the direction which is heartily approved by all our Trustees of making a gradual transfer to the field of responsibility for the administration of our Universities.

If the field does desire such a change in policy it should be set forth very clearly at the time you submit the estimates for the 1931-32 budget and request the Trustees to make their contribution in support thereof.

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Very cordially yours,



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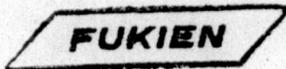
CABLE ADDRESS:
"HSIHO, FOOCHOW"

學大和協建福立私
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

CODE:
"MISSIONS"

2/20/21

TREASURER'S OFFICE



January 13, 1931

Mr. B. A. Garside
150 Fifth Avenue
New York, N. Y.
U. S. A.

Dear Mr. Garside:

We have for acknowledgement your letters of November 28, enclosing duplicate copy of the draft on Shanghai for \$6,094.62 l.c., the original of which we have already received; also your letter of December 10, in which you enclose copies of trial balance and cash statement for the month of November.

Since last writing you, we have drawn on you as follows:

pd Jan 28
Draft No. 1151, G\$3,845.18, at three days sight. This was for building fund as per your letter of November 24. This draft realized \$15,061.74 l.c.

pd Feb 10
Draft No. 1152, G\$58.50, tuition allowance to Mr. Chu, now in Japan. Reckoned at 26, equalled \$225.00 l.c.

Later Cancelled pd Feb 9
Draft Nos. 1153 and 1154, your authorization Nos. 3009 and 3101, for \$6,000.00 l.c. each. On receipt of returns from these drafts, we will advise you the rate of exchange at which they are negotiated.

I expect to hear further from you in reply to my letter of October 14, as there are some matters touched upon in that letter on which we want to hear from you before writing further in regard to accounts.

Yours faithfully,

JAMES H. McCANN
Acting Treasurer

JHMCC:HCY

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FUKIEN

Fukien Christian University

January 13, 1931

ack. 3/6/31

Mr. James H. McCann,
Fukien Christian University,
Foochow, China.

My dear Mr. McCann:

Let me acknowledge receipt of your letters of December 9
and December 12.

Your letter of December 9 speaks of the unexpected drop in
silver. We have been watching the silver market very closely during
recent months and have been concerned to note that during the last few
weeks it has gone to still lower levels. It is indeed distressing
that this low price of silver has so long been maintained because it
has a very grave effect upon many phases of Chinese commercial life.
The consensus of expert judgment here in America seems to be that this
low price in silver may continue indefinitely and may often decrease
still further. However, our "experts" in the financial world have been
wrong so consistently for the last fifteen months that we may hope they
are poor prophets in this matter also.

Your letter of December 12 reports the return by the Union
Trust Company of the check you sent to the Macmillan Company, on account
of our delay in making the deposit of G\$500 which you requested in your
letter of September 23. A glance over our records shows that our deposit
reached the Union Trust Company within two or three days after the Mac-
millan check was presented. I am extremely sorry that this delay occurred.

Very cordially yours,

B. A. Garside

BAG-H

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FUKIEN

Fukien Christian University

February 2, 1931

ack. 3/6/31

Mr. James McCann,
Fukien Christian University
Foochow, China.

My dear Mr. McCann:

We have just received from the Rockefeller Foundation a remittance of G\$1,059.37, being the amount necessary to complete the first half of their revised appropriation to Fukien Christian University 1930-31 to the total amount of G\$5,000.

We expect that the third quarterly payment of G\$1,250 will be received about the latter part of March and that the fourth quarterly instalment will be received about the latter part of June.

I am sending a copy of this letter by later mail so as to inform you that this remittance has been sent in case the original is lost or delayed in transit.

Very cordially yours,

B. A. Garside

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Enc.

CC: Later mail

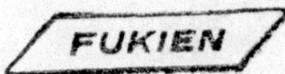
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CABLE ADDRESS:
"HSIHO, FOOCHOW"

學大和協建福立私
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

Ack 2/25/31
CODE:
"MISSIONS"

TREASURER'S OFFICE



February 3, 1931

#1

Mr. B. A. Garside
150 Fifth Avenue
New York, N. Y.
U. S. A.

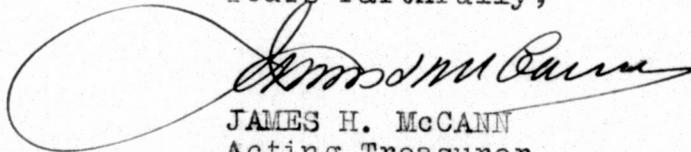
Dear Mr. Garside:

We hae for acknowledge your letter of December 31, 1930, in which you enclosed a draft for L.C. \$2,500.00, being the amount received from the Rockefeller Foundation, covering the second quarterly installment on the 1930-31 appropriation for science work at Fukien Christian University.

We would also refer you to our letter of January 13, 1931, in which we notified you that we were selling drafts No. 1153 and 1154. No. 1154 has been sold. On that we had to draw G\$1,367.29 in order to realize L.C.\$6,000.00. On the present we are cancelling No. 1153.

We have also to report having drawn No. 1156 for G\$58.05 on account of Professor Sutton's insurance. This was to take the place of draft No. 1134. Also No. 1157 in favor of Mr. E.B.Allen for \$200.00 gold for the account of Professor Martin. The last two drafts were exchanged at 2.40.

Yours faithfully,


JAMES H. McCANN
Acting Treasurer

JHMcC:HCY

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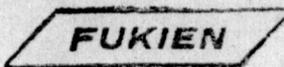
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CABLE ADDRESS:
"HSIHO, FOOCHOW"

學大和協建福立私
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州 福 國 中

Ack 2/25/31
CODE:
"MISSIONS"

TREASURER'S OFFICE



February 3, 1931

#2

Mr. B. A. Garside
150 Fifth Avenue
New York, N. Y.
U. S. A.

Dear Mr. Garside:

On December 12, 1930, we wrote you in regard to making a deposit with the Union Trust Company, Cleveland, Ohio, for the credit of Fukien Christian University Bookstore account. We asked you to make an additional deposit of \$250.00 in this letter.

We have had no reply as yet, there not being time to receive an answer. Assuming that you have made that deposit, we would ask you to make an additional deposit of \$300.00.

Yours faithfully,

JAMES H. McCANN
Acting Treasurer

JHMCC:HCY

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FUKIEN

INDEXED

Fukien Christian University

February 10, 1931

President C.J.Lin.
Mr. James H. McCann, ✓
Fukien Christian University,
Focchow, China.

My dear President Lin and Mr. McCann:

We are enclosing herewith a copy of the minutes of the meeting of the Fukien Executive Committee held on February 3, and also a copy of the minutes of the meeting of the special sub-committee on coeducation held on the morning of February 4. Under separate cover we are sending you 25 copies of these same minutes for distribution to the Board of Managers and for such other uses as you may have.

Attendance at meeting. We were fortunate in being able to secure the attendance of all members of the Committee with only one exception. We were also happy that Mr. McClure and Professor Scott were able to attend.

Action of Rockefeller Foundation. The Committee recorded its gratification over the action of the Rockefeller Foundation in so amending its contributions toward the Natural Science work at Fukien Christian University for this year and next as to define its payments in gold dollars rather than Mexican dollars. In this same connection the question was raised in a tentative way as to whether there might be any hope of persuading the Rockefeller Foundation to continue its appropriation toward the support of the Natural Science work at Fukien after the close of the fiscal year 1931-32. It appeared to the Committee that the most strategic way to open negotiations on this subject would be for us to have Professor Scott and Mr. McClure meet with representatives of the Rockefeller Foundation to report on the work now being accomplished as a result of this support from the Foundation, and to broach the subject of the possible continuation of this support. I am at this time writing to Dr. Mason and Dr. Carter of the Rockefeller Foundation requesting that they allow us to meet with them at their convenience for the presentation of the report on the work now being accomplished at the University as a result of this Rockefeller Foundation support.

We have just received the supply of Volume 3 of the Proceedings of the Natural History Society and the Annual Report of the President and the Deans for the year 1930, so I am sending Dr. Mason and Dr. Carter copies of this material for their information.

Minutes of the meeting of the Board of Managers on Nov. 8. The Executive Committee studied these minutes with some care, but found that most of the actions taken did not require any formal action by the Trustees.

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One financial item in the Managers' minutes on which the Executive Committee felt that action should be taken was minute M-626 by which the Managers proposed an allocation of the field surplus of approximately Mex.\$7,000 and requested the approval of the Trustees. The Executive Committee expressed its hearty willingness to approve the allocation suggested by the Managers, but raised the question of whether or not the actions already taken by the Board of Trustees on November 18 may not have had the effect of substantially reducing or perhaps eliminating entirely this estimated field surplus of Mex.\$7,000.

In advance of the meeting of the Committee Mr.McClure and I spent some time trying to reconcile this figure appearing in connection with action M-626 with the report of the Field Treasurer as of July 31, 1930, and with the reports and actions bearing on financial matters which have been produced here in New York during recent months. Neither of us was conspicuously successful in arriving at such a reconciliation. Mr.McClure stated that following the November 18 meeting of the Trustees, he had written a long letter to Mr.McCann on financial matters and had asked for certain information which as yet he has not had time to receive.

Our office also wrote at some length immediately after the Trustees' meeting and at a later date. We hope that within a few weeks we will be receiving correspondence from Mr.McCann which will enable us to arrive at a more accurate reconciliation of the two sets of accounts so that we can ascertain exactly how much of this estimated surplus of Mex. \$7,000 still remains in the hands of the Field Treasurer. However, the Executive Committee thought that it would not be necessary for them to await such an exact reconciliation before giving general approval to action M-626 along the lines set forth in action E-925. You will note that this action authorizes the Board of Managers to allocate the surplus of Mex.\$7,000 along the lines proposed by action M-626, but this authorization is given only to the extent that this surplus, or some portion of it, remains in the hands of the Field Treasurer after his books have been reconciled with those of the Treasurer of the Board of Trustees, and the appropriations made by actions T-908, T-909 and T-913 have been put through. Past experience has shown that it is very easy for a Board or a Committee here in New York, when approving financial requests from the field without having full and accurate information in hand, to appropriate the same funds twice, and so assume a double responsibility which they are unable to discharge without serious difficulty. The Committee wished to guard against such a possibility in approving the allocation of this field surplus.

The Committee was most hearty in its expressions of appreciation for the services rendered by Professor and Mrs.Scott and Mr.McClure, and in its action endorsing the request of the field for the return of these members of the staff. The Committee also saw in this cordial request from the field for the return of these staff members gratifying evidence of a spirit of brotherhood and cooperation in Christian service with which the Chinese leaders, both in the University and in the Church of Christ in China, are working in the fullest fellowship with their Christian colleagues from the West.

University supported Western staff. The Executive Committee considered at some length both action M-626 of the Board of Managers, and also the correspondence we have had with the field during recent months on the questions related to the status of the University supported members of the Western staff not connected with any of the cooperating Mission Boards. Once again the Committee reiterated the position of the Board of Trustees that the Board's sole function in this matter is to assist wherever necessary in working out arrangements which will make it possible for these University supported Western mem-

bers of staff to serve the University on a basis which will be mutually satisfactory to them and to the University and will be productive of a maximum of service with the least demand upon the resources of the institution. In view of the fact that the most recent correspondence from the field indicates that there is no decided conviction among the University supported Western staff in favor of any change in the present arrangements for appointment and support, no further action should be taken by the Trustees at this time.

Promotional matters. The Committee gave its most sympathetic consideration to action M-632 which lists urgent Plant needs of the University for residences, dormitories, purchase of land, and removal of graves, and requests the assistance of the Board of Trustees in securing funds to meet these capital needs. The Committee estimated that the appropriation already made by the Board of Trustees, together with the gifts received during recent months, should be sufficient to provide the three faculty residences listed, and should provide a substantial balance to be used for other Plant purposes. Some emphasis was placed by those in most intimate touch with the situation at the University, upon the desirability of making an early move in the direction of purchasing the additional tracts of land which the University needs both for its own purposes and for its protection against the encroachment of possibly undesirable neighbors. Special reference was made to the strips of land along the river front, past which the proposed new roadway may soon run. It was our tentative judgment that sufficient Plant funds would be available from the appropriations and contributions already made to take care of the purchase of this land and the removal of graves thereon, provided the field considered this the most urgent need after its residence requirements have been supplied. The Committee, however, adhered to the policy adopted by the Trustees in action T-909 appropriating simply toward the Plant needs of the University leaving to the field the decision as to the nature and order of the Plant items to be cared for. We will await with interest more definite information from the field as to the progress you have been able to make in meeting these Plant needs from the appropriations already made and the gifts recently received.

Coeducation. The Executive Committee discussed briefly some of the questions in connection with the proposal that the University become co-educational, but in view of the fact that a special sub-committee on coeducation had been appointed by the Trustees, the Executive Committee agreed that these matters should be left to be dealt with by that committee. Most of the members of the special sub-committee on coeducation were present at the Executive Committee meeting so we were able to arrange a meeting of this special sub-committee on the morning of February 4. Both Professor Scott and Mr. McClure were able to attend. The time of the Committee was given for the most part to a general discussion of the major considerations involved in any reorganization of the University policy along coeducational lines. This discussion centered around the two major considerations which have been in the minds of the Trustees since this proposal was first made, viz: the possibility of cooperation with Hwa Nan, and the still more serious question of whether the present or potential resources of the University are sufficient to justify the University in the extension of its program to include young women as well as young men. In facing both these questions the sub-committee agreed that it was necessary that we consider not only the immediate situation, and the immediate obligations involved, but that we also look ahead to see what the effect will be five or ten years hence of any decisions made at this time.

It was agreed by the Committee that one of the first questions to be settled is that of whether there is any substantial grounds for hope that either in the near or more distant future some satisfactory basis of co-

2-10-51

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operation can be worked out with Hwa Nan College which would make it unnecessary to provide dormitories and other facilities for young women students on the Fukien campus. The reports from the field in regard to the possibility of such arrangements have been very pessimistic, but several members of the Committee expressed the hope that approaches made to the groups representing Hwa Nan here in America might produce more satisfactory results. Accordingly, the Committee voted to ask Dr. Edwards to consult at an early date with the individuals and groups representing Hwa Nan College here in America in order to sound out the possibilities for such a basis of cooperation. It was agreed that as soon as Dr. Edwards is ready to report a second meeting of the sub-committee should be held.

Very cordially yours,

B. A. Jaride

BAG-H

Enc.

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FUKIEN

INDEXED

Fukien Christian University

February 14, 1931

#1

ack. 4/3/31

Mr. James H. McCann
Fukien Christian University
Foochow, China

My dear Mr. McCann:

We are enclosing herewith Trial Balance, Cash Statement, Summary of Account #31, and Monthly Budget Report for January 1931. Also enclosed please find copies of invoice covering item of disbursement for Account #31, and copies of Journal Vouchers #135 & 137. Second copies of the financial reports will be forwarded in a later mail.

You will note that we have this month made a change in the form of the monthly budget report in accordance with the revision of the Rockefeller Foundation appropriation, which is now stated in gold rather than in local currency. To January 31st we had received on this appropriation Gold \$1,440.63. As a matter of fact this amount produced L.C.\$5,000.00 but since it is a designated gift the Trustees will allow the field the benefit of all gain in exchange above two to one. We are, therefore, charging the local currency equivalent of Gold \$1,440.63 as L.C.\$2,881.26.

The gain in exchange on Draft #1147 & 1148 brings the total gain on exchange in Account #31 to L.C.\$12,957.38. There remains a balance of approximately L.C.\$40,000 still to be drawn by the field to complete the Trustees' appropriation toward the general budget of L.C.\$73,907.20. According to our records on January 31st there were still seven authorizations for L.C.\$6,000 outstanding. These were Authorizations #2909 & 3101, 02, 03, 04, 05 & 06. These seven authorizations alone would produce L.C.\$42,000, to which must be added the disbursements we will make on behalf of the University from month to month here in our New York Office. Since we wish to close at the year as nearly as possible on the appropriation of L.C.\$73,907.20, without having any substantial overpayment to complicate the closing of our accounts I would suggest that we cancel Authorization #3106 for L.C.\$6,000. This will probably enable us to close the year at approximately figure appropriated. As we approach the end of the fiscal year some further adjustment one way or the other may be found desirable.

Very cordially yours,

B. A. Givide

BAG:C

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FUKIEN

Fukien Christian University

February 14, 1931

#2

ack. 4/3/31

Mr. James McCann, Treasurer
Fukien Christian University
Foochow, China

My dear Mr. McCann

For the past four months we have been greatly handicapped through the absence of Miss Lane, our Assistant Treasurer of the Central Office. Upon her devolved the responsibility for the details of the accounting department. On October 13 she was smitten down with an automobile and only regained consciousness a few days before her death which occurred on January 28. All during the period of illness we were hoping that she would recover and return to us, and naturally we allowed many details to go unchanged.

In clearing up her desk, however, after her death we find several matters which she had left unfinished. Among them we find second sheets for the September trial balance. It is quite possible that you desire to keep and file these reports, and we are enclosing same herewith. Miss Lane addressed this envelope and marked it to be forwarded at a later date. If my memory serves me correctly, the originals were mailed on October 11, the last day she was in the office. Therefore the typing of this envelope is one of the last things which Miss Lane did in the office.

Very cordially yours

C. A. Evans

Assistant Treasurer

CAE:MS
Enc.

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Fukien Christian University

February 21, 1931

ack. 4/3/31

Mr. James H. McCann
Fukien Christian University
Foochow, China

My dear Mr. McCann:

In taking off trial balance for the first six months of the fiscal year, we find that there is \$135.60 of scholarship and library funds available to be sent to the field. The E. C. Jones Scholarship has reached more than \$100.00 but we are sending you as in the past one unit of \$100.00. The R. W. Jones Scholarship has accumulated \$12.87 interest and the Mrs. Henry Date Library Endowment has amounted to \$25.73.

Last year we held this latter item until the close of the year but exchange is so favorable at the present time we are forwarding it in the enclosed check for the six months period.

31st We are also sending second copies of the January/Trial Balance, Summary of Account 31, Cash Statement and Monthly Budget Report.

Very cordially yours,

C. A. Evans

Assistant Treasurer.

Encs.

CAE:C

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FUKIEN

Fukien Christian University

February 25, 1931

ack. 4/3/31

Mr. James H. McCann,
Fukien Christian University,
Foochow, China.

My dear Mr. McCann:

Let me acknowledge receipt of your two letters of February 3.

We have just made a deposit with the Union Trust Company, Cleveland, Ohio, in the amount of \$550.00. This covers the additional deposit requested in your letter of December 12, and also the deposit requested in your letter of February 3. I am sorry that we have been slow in making the deposit of \$250 requested on December 12. I hope that this has not caused any serious embarrassment.

We note the information given in your second letter of February 3 with regard to the various drafts recently drawn. With regard to draft No. 1156 for G\$58.05 on account of Professor Sutton's insurance, and No. 1157 in favor of Mr. E. B. Allen for G\$200.00 for the account of Professor Martin, you state that "these two drafts were exchanged at 2.40".

In accordance with the revised procedure adopted by the Trustees on November 18, we have been charging all drafts to the field at the rate of 2 to 1 for insurance premiums for University supported staff, and other drafts which we have assumed are within the allowance of G\$500 to which each staff member is entitled at the rate of 2 to 1. We assume that both drafts Nos. 1156 and 1157 fall in this category so they have been charged on our books at the rate of 2 to 1 instead of 2.40 to one. Please let us know if we should make some change,

BAG-H

Very cordially yours,

B. A. Garside

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FUKIEN

INDEXED

Fukien Christian University

March 2, 1931

Mr. James H. McCann,
Fukien Christian University,
Foochow, China.

ack. 4/3/31

My dear Mr. McCann:

We enclose herewith a check for \$1,250, being the third quarterly installment just received from the Rockefeller Foundation on account of appropriation toward the salaries and maintenance of the Departments of Science at Fukien Christian University 1930-31.

Very cordially yours,

B. A. Garvide

BAG-H

CC: Later mail

1172

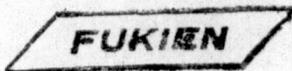
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CABLE ADDRESS:
"HSIHO, FOOCHOW"

學大和協建福立私
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

CODE:
"MISSIONS"

TREASURER'S OFFICE



March 3, 1931

ack. 3/25/31

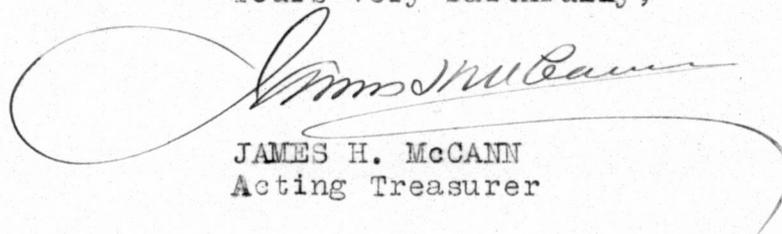
Mr. B. A. Garside, Treasurer
China Union Universities
150 Fifth Avenue
New York, N. Y.
U. S. A.

Dear Mr. Garside:

On December 12, 1930, we asked you to send \$250.00 to the credit of Fukien Christian University Bookstore account with the Union Trust Co., Cleveland, Ohio, and on February 3, 1931, \$300.00. We have not heard from you for having made the deposits.

If you have not done so, will you please send a check for \$550.00 at once to the Union Trust Co., as we are drawing checks on them to pay book bills for the spring semester.

Yours very faithfully,



JAMES H. McCANN
Acting Treasurer

JHMcC:HCY

c.c. Union Trust Co.

*mark
2/25/31*

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CABLE ADDRESS:
"HSIHO, FOCHOW"

學大和協建福立私
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

CODE:
"MISSIONS"

TREASURER'S OFFICE

March 6, 1931 #1

Mr. B. A. Garside
150 Fifth Avenue
New York, N. Y.
U. S. A.

FUKIEN

ack. 4/13/31

INDEXED

Dear Mr. Garside:

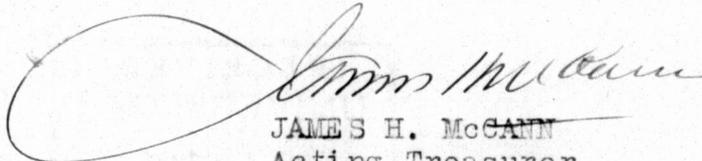
Re Farley and Sutton Refund
From the Canadian
Pacific Steamship Co.

Your letter of January 9 in regard to the Farlay and Sutton bookings and the refund due to them on account of changing from the Canadian Pacific to the N.Y.K. Steamship Taiyo Maru, seems to be a rather complicated affair, as we have already written you the Canadian Pacific Railroad Company had paid us \$40.08, as per the copy of their statement which we sent you on December 2.

The difficulty in making the steamship company statement agree with us lies in an item on your August account of \$45.00 paid in connection with the above change. There is no indication of any such sum having been paid to the steamship company. And taking up the matter with Mr. Farley, he disclaims of having ever received that amount from you. I am enclosing a copy of his letter in which he discusses the matter. Until we clearly understand this item whether you paid it to the steamship company or to Mr. Farley, I do not believe that there is any use in our taking up the question with the steamship company here.

I still wonder if it would not be possible for you to go into this matter with their home office, as I do not believe there will be a prospect of obtaining settlement at this end with the complications indicated.

Yours sincerely,


JAMES H. McCANN
Acting Treasurer

JHMCC:HCY
Enc. 1

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Fukien Christian University ,
Foochow , China.
March 2nd , 1931 .

Dear Mr. Yen ,

In answer to the enquiries of the letter which you gave me I have the following to say .

The Accomodations which the N.Y.K. gave us on the Taoyo Maru out of San Francisco were at the minimum rate . We had one small cabin for four people (where we were however very comfortable) I visited in San Francisco both the N.Y.K. Office and the Canadian Pacific office . The N. Y. K. said nothing whatsoever about our cabin not being at the minimum rate and I am perfectly sure that it could not have been otherwise than at the minimum rate . I paid no excess of any kind nor did I receive from the New York Office any money with which to pay excess . The cabin , as I have said was most certainly at the minimum rate . On the otherhand the N. Y. K. Office in San Francisco indicated to me when I visited them that their accomodations (mine) were cheaper than those on the Canadian Pacific . I therefore asked the Canadian Pacific Company about the matter and they said that the matter would be adjusted in New York through their office there directly with the New York Office . Dr. Sutton on the otherhand did have a cabin which was slightly over the minimum rate , only a few dollars . They let the matter go however and he did not , so he says , pay any excess .

Perhaps at the time when the University Office was expecting to get us accomodations on the Japanese line out of Seattle a slight excess would have been necessary for the accomodations in question . Perhaps the N. Y.K. Office even went so far as to pay some such excess on the proposed accomodations . I don't know . In any case what I am sure of and Dr. Sutton can vouch for the matter , is that we did not have on the Taoyo Maru from San Francisco a cabin at a price more than the minimum rate .

I hope perhaps this may clear up the matter .

Very sincerely yours ,

Malesherbes Taylor

RECEIVED
UNIVERSITIES
APR 7 - 1931
JOINT OFFICE

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CABLE ADDRESS:
"HSIHO, FOCHOW"

學大和協建福立私
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

Arch 4/17/31
CODE:
"MISSIONS" []

TREASURER'S OFFICE

FUKIEN

March 6, 1931 #2

Mr. B. A. Garside
150 Fifth Avenue
New York, N. Y.
U. S. A.

Dear Mr. Garside:

I have for acknowledgement a number of letters which have been received recently.

Yours of December 31, 1930, advising us of the receipt of \$500, from the American Board of Commissioners for Foreign Missions received through the effort of Mr. McClure's part, as a special gift towards a residence at Fukien Christian University; also that \$1,500 more will be advised through the American Board. We have not sold this money, due largely to the uncertainty of exchange.

Yours of January 6 in which you advised regarding our letter of November 25, 1930, enclosing drafts on our account. We thank you for attending to this matter and paying the accounts concerned.

Yours of January 13. I was interested in your remarks concerning exchange. It is surely a puzzling problem. What the ultimate outcome is going to be I do not know. At present it is fluctuating from 4.40 to 4.80 and over.

Your letter of January 17, enclosing check for \$27.00 representing the interest on the Osborne scholarship. We are selling this draft for the account concerned.

Your letter of February 2, enclosing remittance of Gold \$1,059.37 being the amount necessary to complete the first half of the revised appropriation from the Rockefeller Foundation. This comes in as a very welcome gift and will help out the University materially. We had already received words of this additional grant through the Peiping Office.

We also beg to notify you that, since our last advice on February 3, we have drawn the following drafts on you.

<i>March 25/31</i>	No. 1158	Fukien Construction Bureau	@2.40	\$159.52	✓
" 27/31	No. 1159	Associated Mission Treasurers (special scholarship gift as per your telegram of 2/11)		25.00	✓

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Mr. BAG 2, March 6, 1931

No. 1161	Dr. W.J. Sutton	@ 2.40	\$17.50
No. 1162	Mr. Chu Wei Tze (\$125.00 l.c.)	@ 23	\$28.75
No. 1164	National Geographic Society	@ 2	6.00
No. 1165	Metropolitan Museum of Arts	@ 2	2.65
No. 1166	Shakespeare Association of Am.	@ 2	4.00

*Noted
Accounting Office
4/7/31*

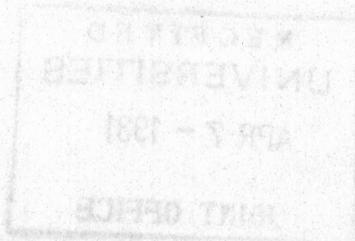
We reckoned drafts Nos. 1158, 1161 @ 2.40 as we did not been notified of the change which you were making. These will be corrected on our books later, so you do not need to take into consideration this 2.40 rate which we have quoted. Draft No. 1162 is quoted at 23 as this was the actual rate on the day of issue. We are charging Mr. Chu the amount which it actually realizes in local currency.

Yours sincerely,

*@ 2 1/2 1 L.C. 57.50
Gain & exchange 67.50
125.00*

JAMES H. McCANN
Acting Treasurer

JHMcC:HCY



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CABLE ADDRESS:
"HSIHO, FOOCHOW"

學大和協建福立私
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

CODE:
"MISSIONS"

TREASURER'S OFFICE

March 6, 1931

*Act in lacy
7/15*

Mr. B. A. Garside
150 Fifth Avenue
New York, N. Y.
U. S. A.

FUKIEN

Dear Mr. Garside:

INDEXED

I will now try to reply to your letter of January 9, which came duly to hand with enclosures as noted.

I do not believe that there is anything to discuss in connection with these various statements. I have referred the item of \$45.00 advanced to Mr. Farly in a letter herewith enclosed.

The important item which I wish to take up now is a reconciling of our University books with those of yours in New York Office. Enclosed herewith you will find a brief statement which I believe clears up the situation.

On July 31, 1930, we had a credit balance of \$25,183.33 local currency. Against this we have credited you with the June Statement of Gold \$441.12, less drafts issued as noted G\$37.78, net G\$403.34 @ 2 = \$806.68 l.c.; by your July statement G\$3,137.56 @ 2 = \$6,275.12 l.c.; by gold exchange \$4,252.50 l.c.; and then on December 29, by draft \$6,094.62; by 1929-30 gold exchange \$165.96 (for details of this item I would refer you to our letter of October 14, 1930, with the supplementary report of the gain on gold exchange.); and by adjustment from 1929-30 surplus to reconcile account with New York \$532.45 l.c. The 1928-29 deficit is credited from Kellogg's travel refund and our building account. We have made the necessary journal entries on our books as above, and hope that you will find that these will bring our balance into accord with those in your office.

I also enclose a statement reporting on gold exchange for the year 1929-30.

The above corrections were delayed as we expected to have a formal acknowledgement of our letter of October 14, 1930. Further items in your letter, the cablegram sent by Lawrence L. Lau, we accept the charge and will not discuss it further.

In regard to the difficulties in this end of handling the Fukien accounts, it is no doubt largely due to a lack of

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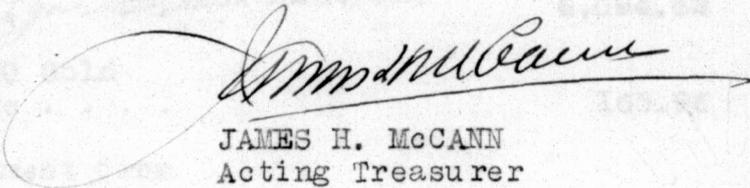
Mr. BAG 2, March 6, 1931

understanding of the method which you follow. I am sure it will be a great help to all concerned that Mr. McClure has been able to be in your office and to become familiar with your system. So far as I am concerned, personally I do not feel in a position to make any suggestions regarding the University accounting system. On a whole, it seems to me to be very satisfactory. The main difficulty lies, as I have said, in a lack of mutual understanding.

I have looked up the references which you have given in regard to exchange rate of 2.49 used in New York, and these leave me still in the dark. However, as you say, there is no point of going into these matters any further at the present time.

I fully appreciate the difficult job which you have, and from years of experience know that a treasurer gets very little appreciation of the difficulties he has to contend with, but ~~that~~ is really not what we are working for.

Yours sincerely,


JAMES H. McCANN
Acting Treasurer

JHMcC:HCY
Enc. 2

RECEIVED
UNIVERSITIES
MAR 10 1931
JOINT OFFICE

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Sent with Mr. McCann's letter of March 6, 1931

Statement of Account
of
NEW YORK TREASURER
with
FUKIEN CHRISTIAN UNIVERSITY
(1929-1930 Current Budget Account)

	<u>Dr.</u>	<u>Cr.</u>
July 31 To Balance	\$25,183.33 l.c.	
Aug. 10 By June Statement G\$441.12 less ✓ Draft Nos. 1123 and 1126, G\$37.78 ✓ credited to N.Y. ✓ Treas. when issued, G\$403.34 @ 2:1 ✓		\$ 806.68 l.c.
Sept. 25 By July Statement G\$3,137.56 @ 2:1 ✓		6,275.12 ✓
By gold exchange		4,252.50
Dec. 29 By draft (<i>your letter dated Nov. 24, 1930</i>)		6,094.62
By 1929-30 Gold Exchange		165.96
By adjustment from 1929-30 Surplus to reconcile account with N.Y. because of difference in the rate of gold exchange between New York and Fukien		532.45
		\$18,127.33
1928-29 Deficit (Kellogg's Travel)		7,056.00
	\$25,183.33 l.c.	\$25,183.33 l.c.

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Sent with Mr. Van Curren's letter of March 6, 1931

FUKIEN CHRISTIAN UNIVERSITY

Report on Gold Exchange

For 1929-30

		Gain on Exchange Above 2:1 rate
1929		
Oct. 31	Gold check on The First National Bank, No. 7960, G\$20.91 @ 41 3/8 . . . \$	8.71 l.c.
1930		
January 11	Gold Draft No. 1120, G\$3,000 @ 38 . . .	1,894.73
17	Gold Draft No. 1122, G\$25.00 @ 39.09 . . .	14.00
Feb. 8	Gold Draft No. 1125, G\$2,000 @ 34.966 . . .	1,720.00
Apr. 23	Gold Draft No. 1129, G\$3,000 @ 35 . . .	<u>2,571.43</u>
	Total Gain on Gold Exchange . . .	\$6,208.87 l.c.
Feb. 8	Loss on exchange on Shanghai Currency, \$10,000 . . . \$	50.00
May 23	Loss on exchange on Shanghai Currency, \$30.0081
July 31	Transferred to New York Treasurer account to adjust exchange figured at different rates used by New York Treas. and the field	1,672.22
Sept. 25	Transferred to New York Treasurer account to adjust exchange	4,252.50 ^x
30	Loss on exchange on Shanghai Currency, \$9,000 . . .	<u>67.38^x</u> <u>6,042.91</u>
Dec. 29	Net gain on exchange transferred to the credit of New York Treasurer on 1929-30 appropriation	<u>\$ 165.96 l.c.^x</u>

^x Totaling \$4,485.84 (see letter of October 14, 1930 to Mr. Garside)

FUKIEN

FUKIEN

Fukien Christian University

March 14, 1931

ack 4/24/31

Mrs James H. McCann,
Fukien Christian University,
Foochow, China.

My dear Mr. McCann:

From year to year Miss Lizzie M. Crabtree has been contributing through the Methodist Board the sum of G\$20. According to our records this annual contribution of G\$20 is to be used for "support of student". I believe that Bishop Gowdy is familiar with the conditions under which this appropriation was originally begun.

For a number of years the Methodist Board handed Miss Crabtree's payments to us for remittance to the field. However, both in September, 1929, and September 1930 these remittances of G\$20 were sent by the Methodist Board directly to the treasurer of their Mission who is responsible for the finances of the Methodist missionary work in Foochow.

It seems that for the Methodist Board to transmit this money direct to Foochow is more in line with their usual procedure than for them to send the money to our New York office. So far as our office is concerned we are happy to have the Board handle the direct remittance of these funds, provided this method of handling does not incur any danger that the funds may be delayed in reaching the proper destination. We would appreciate a note from you as to whether the remittances for 1929 and 1930 were received in due course by your office, and would also be glad to have your judgment as to which is the best method of handling these remittances in future.

Very cordially yours,

B. A. Gause

BAG-H

1182

FUKIEN

INDEXED

Fukien Christian University

March 23, 1931

ack. 4/30/31

Mr. James H. McCann,
Fukien Christian University,
Foochow, China.

My dear Mr. McCann:

The mail has just brought back to us, undelivered, the letter we sent to Professor Malcolm F. Farley on August 14, 1930, with that letter we transmitted a check for \$45.00 to cover the difference in transportation cost between the accommodations originally provided for him and the ones he finally took on the Taiyo Maru.

This is the first knowledge we have had of the fact that this letter did not reach Professor Farley. When I wrote you on January 9, 1931 with regard to the adjustment to be made with the Canadian Pacific Steamship Company I was under the impression that Mr. Farley had received this \$45.00.

We are now crediting this \$45.00 to Suspense account (No. 172) against which this item has been charged, thus clearing the matter from our books here in New York.

No doubt Mr. Farley has been somewhat puzzled by our references to this \$45.00 since it now appears probable that he heard nothing of this item before his return to China. Will you please give him any necessary explanations.

We trust that the clearing up of this item of \$45.00 will facilitate your adjustments of travel refund with the Canadian Pacific.

Very cordially yours,

B. J. J. J.

BAG-H

1183

25

CABLE ADDRESS:
"HSIHO, FOOCHOW"

學大和協建福立私
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州 福 國 中

CODE:
"MISSIONS"

Ack 4/27/31

TREASURER'S OFFICE

March 31, 1931 #2?

FUKIEN

Mr. B. A. Garside
150 Fifth Avenue
New York, N. Y.
U. S. A.

Dear Mr. Garside:

We have experiencing considerable difficulty in paying bills in London for books purchase. The price is quoted in sterling, and there has been a matter of considerable expense to us selling our gold drafts here in local currency and then making the purchases of sterling in that currency.

We have been able to make an arrangement with the American Oriental Banking Corporation in Shanghai by which we open a sterling savings account with them, and they accept our check at the current cross rate of the day between London and New York, thus obviating the necessity of changing into local currency. They will then write drafts in sterling from this account and enclose them in letters to our clients in London.

This seems to us a very satisfactory arrangement, and I am today writing draft No. 1168 on you at three-days sight for \$500.00. I hope that this will meet with your approval.

Yours sincerely,

James H. McCann
JAMES H. McCANN
Acting Treasurer

JHMCC:HCY

1185

CABLE ADDRESS:
"HSIHO. FOOCHOW"

學大和協建福立私
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

CODE:
"MISSIONS"

Ach 4/27/31

TREASURER'S OFFICE

FUKIEN

April 3, 1931

#1

Mr. B. A. Garside
150 Fifth Avenue
New York, N. Y.
U. S. A.

Dear Mr. Garside:

I have for reply your letters of February 14 (2),
February 20, 21, 25 and March 2.

I note with deep regret in your letter of February 14
the loss to your office of Miss Lane, and on behalf of the
University we would extend our sympathy to you and to her
friends.

We were much pleased with the concession which the
Rockefeller Foundation made in granting their appropriation
to us in gold rather than in local currency. This will be
a great help to the Science Department of the University.

We also note what you say in regard to the authorizations
still outstanding and also in regard to cancelling authoriza-
tion No. 3106. In a previous letter we have advised you that
our draft No. 1153 has been cancelled.

We thank you for the draft covering the scholarship
fund enclosed in your letter of February 21.

On February 25 you advised us of having made the deposit
with the Union Trust Company of \$550.00. We have received
the bank receipt for this deposit.

We also note your correction in regard to the rate of
exchange charged on draft No. 1156 and 1157. We will make
the correction here so as to conform with yours.

We also have for acknowledgement your registered letter
of March 2, in which you enclosed check for G\$1,250.00 being
the third quarterly installment on the Rockefeller Foundation.

I do not believe there is anything further to mention
at this time and the conference with the President's Council
is now due.

Cordially yours,

James H. McCann
JAMES H. McCANN
Acting Treasurer

JHMCC:HCY

1186

CABLE ADDRESS:
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FOOCHOW, CHINA.
州福國中

CODE:
"MISSIONS"

Act 4/27/31

TREASURER'S OFFICE

April 3, 1931

#2

Mr. B. A. Garside
150 Fifth Avenue
New York City, N. Y.
U. S. A.

FUKIEN

INDEXED

Dear Mr. Garside:

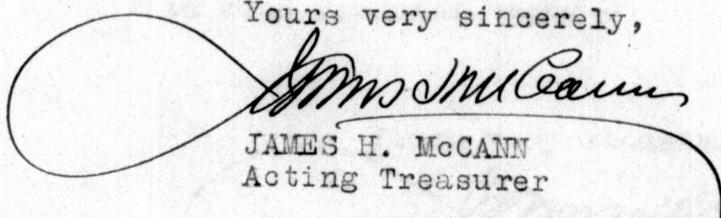
Last week I meant to notify you in regard to my departure from Foochow. It will be necessary for me to leave here as soon after the first of June as possible.

I am asking President Lin to make arrangements for someone to take over the work about the first of May, as I will have considerable detailed work in connection with the Mission which will take up all my time. And I believe it will be better to have the work taken over a month before I leave so that any adjustments or explanation required can be made while I am here in Foochow.

It is quite certain that Mr. Henry Lacy of the Methodist Mission will take over temporarily until Mr. McClure's return. But the information is not definite enough for me to make a specific statement.

In the meantime on or after receipt of this letter, I would suggest that you address your letters to the Treasurer of the Fukien Christian University care of President C. J. Lin.

Yours very sincerely,


JAMES H. McCANN
Acting Treasurer

JHMCC:HCY

1187

CABLE ADDRESS:
"HSIHO, FOOCHOW"

學大和協建福立私
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

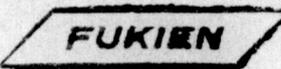
CODE:
"MISSIONS"

TREASURER'S OFFICE

April 9, 1931.

Mr. B. A. Garside
150 Fifth Avenue
New York City, N. Y.

Dear Mr. Garside:



This is to formally notify you that on May 1st, 1931 I am resigning from the Treasurership of Fukien Christian University and handing over the duties and responsibilities of the Office to Mr. Henry V. Lacy of the Methodist Mission. On and after receipt of this letter please address all correspondences relating to the Treasury to Mr. Lacy.

I wish to thank you for the uniform courtesy with which you have treated me. There have been omissions and misunderstanding on my part which were unavoidable due to everything being new to me. However I believe you will understand that my intentions were good! It has been a very pleasant contact, I have enjoyed it.

With kind personal regards

Yours very sincerely

James H. McCann

JHMcC:H

Mr. Lacy's signature:

1188

1
1
7
2
5

FUKIEN

Fukien Christian University

April 13, 1931

Mr. James H. McCann,
Fukien Christian University,
Foochow, China.

ack. by Henry V. Lacy 5/13/31

My dear Mr. McCann:

Let me acknowledge receipt of your letter of March 6. This discusses the Farley and Sutton refund from the Canadian Pacific Steamship Company.

As we have been anticipating, you have met with difficulties in connection with the item of C\$45 for which we sent Mr. Farley a check just before he sailed last year. My letter of March 23 has already reported to you the fact that this letter to Mr. Farley, after wandering around over the world for more than six months, was finally returned to us. With the return of this letter we have learned that Mr. Farley never received the \$45 and this item has been cancelled on our books.

I trust that with the clearance of this difference of C\$45 the matter will be easily adjusted. Apparently the payment of C\$40.08 from the Canadian Pacific Steamship Company represents a reasonably fair adjustment and is no doubt all that we could hope to receive. It appears to me, therefore, that the wisest course for the University is to accept this remittance as closing this account.

I am enclosing a copy of the letter we are today writing Dr. W. Y. Chen in connection with a purchase we have made at his request of an academic cap and hood. We are charging this disbursement to account 31, with the idea that you will be able to make the necessary reimbursement to University accounts through collecting this amount from Dr. Chen. This is in accordance with the procedure suggested by Dr. Chen when he requested us to make this purchase for him.

Very cordially yours,

B. A. Garside

BAG-H

Enc.

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FOOCHOW, CHINA.
州福國中

CODE:
"MISSIONS"

TREASURER'S OFFICE

April 24, 1931

ack. to Henry V. Lacy 6/2/31

Mr. B. A. Garside
150 Fifth Avenue
New York, N. Y.
U. S. A.

FUKIEN

Dear Mr. Garside:

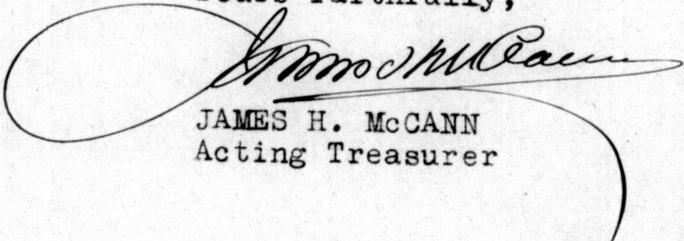
INDEXED

We beg to acknowledge receipt of your letter dated March 16, in which you enclose second copies of the February trial balance; the first had already been received by us.

We are also in receipt of your letter dated March 14, in which you call our attention to the contribution through the Methodist Board from Miss Lizzie M. Crabtree. Looking up our records, we find that the last contribution we received on this account was in September, 1929. We are bringing the matter to the attention of the local treasurer of the Methodist Board in Foochow. It will be quite all right if we receive the money in this way rather than through your office.

I hope you have received the notice that on May 1 I am handing over the treasurership to Mr. Henry V. Lacy of the Methodist Mission, who has agreed to carry the work until Mr. McClure's return.

Yours faithfully,


JAMES H. McCANN
Acting Treasurer

JHMcC:HCY

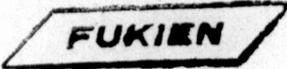
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CABLE ADDRESS:
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FOOCHOW, CHINA.
州福國中

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TREASURER'S OFFICE



April 28, 1931

ack. to Henry V. Lacy 6/12/31

Mr. B. A. Garside
150 Fifth Avenue
New York, N. Y.
U. S. A.

Dear Mr. Garside:

We enclose herewith your draft No. 1948, which was returned to us by the Post Office, with the note that the addressee could not be found. We learn incidentally that the firm is out of business.

Accompanying this draft, there is a letter from the acting librarian, Mrs. Martin, who says that while the magazine was ordered and paid for the year 1930, we only received the January, February, March and April issues. If it is possible, will you kindly obtain the rest of the issues for this year, and if the magazine is published by some other company, have it continue for the year 1931.

In case you cannot trace the company or the publisher of the magazine, please credit us with the enclosed draft.

Yours faithfully,

[Handwritten signature]
JAMES H. McCANN
Acting Treasurer

JHMcC:HCY
Enc. 2

out of business
cancel + credit check call

Handwritten calculation:
72
135
328
248
80
72
130
120
100

CABLE ADDRESS:
"HSIHO, FOOCHOW"

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FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

CODE:
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TREASURER'S OFFICE



April 30, 1931 #2

Mr. B. A. Garside
150 Fifth Avenue
New York, N. Y.
U. S. A.

Dear Mr. Garside:

I have for acknowledgement your letter of March 23d, in which you refer to a letter addressed to Professor Farley in which you transmitted a check for \$45.00 as having been returned, undelivered.

This closes up the item to which I made reference in my letter of March 6. Your information clears up all the difficulty connected with the account. It now remains for you to credit this item to the field, thus cancelling your charge of \$45.00 made in the December account. A copy of this letter is being sent to Mr. Farley.

We have also for acknowledgement your letter of March 27, in which you inform us that the book which we requested you to purchase from the University of Chicago Press, one copy of "Quantitative Measurement in Institutions of Higher Learning" by Curtis, was ordered on March 26. This book has not arrived but will doubtless do so in due course.

We have also received notice of the deposit of G\$550.00 for which you made with the Union Trust Company for the credit of the Fukien Christian University Bookstore.

This will be the last letter which I will write to you in my official capacity as treasurer of the University.

Thanking you for all courtesies extended during this last year, and with best regards and every good wish for the success of your work,

Yours sincerely,

James H. McCann
Acting Treasurer

JHMcC:HCY

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