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UBCHEA ARCHIVES
COLLEGE FILES
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Nanking
Corres.
Owen, L.J. 1923

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January 16, 1923.

Mr. L. J. Owen,
1652 East 75th Street,
Cleveland, Ohio.

Dear Owen,

I have just learned about the scarlet fever you are having, that Mrs. Owen is in quarantine with little Margaret. I sincerely hope that all is going well with the little one and her mother. Do not let it worry you unduly. You will get in the time of conference here in due time.

I received the other day a note from David Teachout in which he said:

"I am not overlooking your request of last Fall about the hospital work in Hanking, but it seems improbable that we can do anything this year with the other demands upon us."

I had earnestly hoped and prayed that it might be possible for them to make a gift to clear up the hospital situation, and to make it as a real memorial. I am writing this in confidence. It may not come officially under your attention. I had hoped to get out to Cleveland to see Mr. Teachout before this. Do you think a trip to emphasize the matter again would be worth while?

In a letter from Dr. Bowen just received a few days ago, he said that he had leased Dr. Wang's house and hoped that the Hummel house would be assigned to you when they go home. He has in mind provision for your housing when you return.

Very cordially yours,

JEW:LB

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RECEIVED

FEB 3 1923

L. J. OWEN
1448 West 114th Street
Cleveland, Ohio

January 27, 1923.

Mr. J. E. Williams,
156 Fifth Avenue,
New York City.

My dear Mr. Williams:

This is to acknowledge your letter of January 16th. Busy days have prevented my writing you before. Mrs. Owen and I both appreciated your sympathetic note. Kind words from our friends help a great deal at trying times like these.

In regard to Mr. Teachout, I have not been in the office with him since the end of December, so I do not know what he had in mind particularly when he wrote you. I doubt very much if a visit with him at this time would be any more effective than a letter. I know that he is extremely busy, and that certain things of a private nature will prevent his attending to business for several weeks. At least, a visit just now would be to no purpose. I can tell you better the reason why when I see you.

We recently received a letter from Dr. Bowen, telling us of their plan for housing us. It is a case of "m'eu fodza" (poorly Romanized, but the best I can do).

Thanking you for your letter, and with kind regards to Mrs. Williams and yourself, in which Mrs. Owen joins me, I am

Sincerely yours,

L. J. Owen

P.S. Mrs. Owen has an infected ear which is giving her a great deal of trouble. She has suffered intensely during the passed week. We hope the clouds will roll by pretty soon.

LJO

0642

THE CLIFTON SPRINGS SANITARIUM
CLIFTON SPRINGS
NEW YORK

Banking
Feb 21-1923.

Dear Les,

Thank you for your letter
and enclosure.

Noomi wrote you Monday
morning. Monday afternoon
Gwendolyn was taken ill and
Tuesday pronounced a case of
Scarlet Fever. "Nuff eed!"

Three sick rooms in one
house was too much so I was
transferred to the sanitarium. This
is my first day sitting up in bed but
I feel very ragged yet.

Would you please inform
Mr. Dairs office - Miss McCheaney
I believe - to cancel our sailing of
March 22nd. Will talk over the
matter of sailing when I get to
N.Y.

I appreciate your invitation
very much, Les, and perhaps I
can spend part of my time with you

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THE CLIFTON SPRINGS SANITARIUM
CLIFTON SPRINGS
NEW YORK

and Marion. I feel, however, in Mr. Day's hands regarding a place to stay or any such arrangements in view of certain correspondence we've had. Perhaps that, too, can be more definitely arranged when I get there.

These "experiences" we are having is consuming the cash. I should be tremendously grateful if the March check could come as early as the law allows.

I don't suppose Naomi and Ewendolyn will be out of quarantine until March 22nd.

Much love to you and Marion from us all.

Sincerely
Lew.

0644

CHINA UNION UNIVERSITIES

FUKIEN CHRISTIAN UNIVERSITY
UNIVERSITY OF NANKING

SHANTUNG CHRISTIAN UNIVERSITY
PEKING UNIVERSITY

CENTRAL OFFICE

150 FIFTH AVENUE
NEW YORK CITY

Cable Address
Nanfushan, New York

Telephone
Chelsea 2190

Executive Secretary
LESLIE B. MOSS

March 19, 1923.

Mr. L. B. Moss, Exec. Secy.
China Union Universities,
150 Fifth Avenue,
New York City.

My dear Mr. Moss,

Confirming some of the points which we have taken up together and discussed, I am stating below my understanding of them, which I would like you to confirm.

RE: BUDGET -

1. The Budget for the Central Office should be received by the University of Nanking before their budget on the field can be figured. The total Central Office receipts for the University of Nanking, minus Central Office budget, is what the University may figure on as their resources from the Board of Trustees, and the budget should be figured accordingly.
2. The annual budget for the University should be prepared in time to present same to the Board of Managers at their meeting in the Spring, so that the budget could be forwarded to New York for the approval of the Board of Trustees at their meeting, presumably the first of May, or as soon as possible after the minutes of the Board of Managers meeting are received in New York. This would give time for the budget to be considered here and report of action taken sent out to the University before the new fiscal year commenced - July 1st.
3. That the budget be journalized and posted, and accounts kept accordingly.
4. That unexpended balances in the various departments at the end of the year be not carried over to the succeeding year, but closed off and carried into a general surplus account as an asset for the University, excepting in the case of -

Sinking Fund for furloughs and faculty expense which ~~balance~~ should be allowed to accumulate to meet extraordinary expenditures and emergencies.

0645

Repairs Account - credit balances to remain in repairs account in order to build up a reserve to meet extraordinary expenses for repairs.

That debit balances should be closed out and carried to a general deficit account in the same manner

5. The Central Office will advise the University on June 30th of each year by cable what amount may be drawn to complete the year's business, statement to cover the amount will be sent to Nanking as soon as possible. The Treasurer on the field will draw a draft on "The University of Nanking, L. B. Moss, Asst. Treasurer, 150 Fifth Avenue, New York City - at three days sight, for the amount cabled.

RE: REPORTS

1. The Central Office will send monthly statement of their accounts to the Treasurer on the Field.
2. The annual financial report of business from July 1st to June 30th should be patterned after Arnett's System, with three general divisions - Permanent, Plant and Current.
3. The Central Office requests a quarterly summary report from the University of Nanking.
4. The annual report should be presented at the October meeting of the Board of Managers, supplemented by a summary report of the first quarter of the following year.

GENERAL:

1. The Treasurer at Nanking should see that two copies of "Requisitions" come to the Central Office where the Central Office is to order the merchandise called for.
2. The University of Nanking accounts should be audited annually by someone not connected with the University.
3. Since the University Hospital and Language School accounts and funds are kept entirely separate from the University general accounts and funds, a proportionate charge should be made to the above accounts for the administration thereof, and the sum so charged be considered an asset of the University towards meeting the budget of the Treasurer's office. Finance Committee action might be required on this.
4. That the Finance Committee consider in this connection the advisability of making a percentage charge to the Hospital to apply against Central Office expense - this amount to be collectable on the field.

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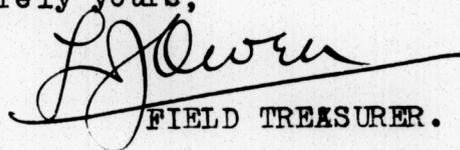
5. Suggested the Finance Committee of the University consider the advisability of making the present overdraft of the University a fixed loan with the Bank, and carry from then on an open account for current expenses, making payments on the fixed loan as frequently as possible with a view to clearing it off definitely.
6. Suggested that an inventory be taken similar to that taken in 1918 in order to determine present value of equipment so that the figures obtained may be used in setting up "Plant Assets" on the books at the Central Office.
7. Capital Account covering original investment, and subsequent investments, will be kept at the Central Office and need not be duplicated on the books at Nanking. The Central Office will make the necessary changes each year from facts stated in the annual report from Nanking.

* - In reports it will be necessary to show

Depreciation -
Plant additions made from Current funds - if any.
Distribution of disbursements made on Plant or Land acc's

If there are any other points which you think of, that would be to our mutual advantage to take up and settle before I leave, I shall be glad to have you advise me.

Sincerely yours,


FIELD TREASURER.

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March 31, 1923.

Mr. L. J. Owen,
S. S. "President Lincoln",
San Francisco, Calif.

My dear Louis,

I hope that you and Mrs. Owen have had a very pleasant trip. I know the ocean voyage will do you no end of good for its real rest and refreshment. I am sorry that you have had so much sickness in the family and that Mrs. Owen has not had the rest and recreation she should have had while in America. I know she had very delightful visits with your family and her family, and one of the most satisfactory factors in a furlough is the renewing of the family circle and being reassured of their love and knowledge of your work.

You are going back to a real job in Nanking, more than a one man sized job. In many regards it is absolutely one of the most important jobs in the University, for the development of the University in larger financial resources, the continued confidence of its best patrons and the executive officers of the cooperative Boards is dependent upon financial reports and statements from the Treasurer, more dependent upon that than any other kind of reports. Development, policy, educational and other relationships, are dependent upon the budget. Funds for the budget are dependent upon following out the budget already made.

A letter received from Dr. Bowen dated February 28 indicates clearly that Miss Priest has not been able to give time to the Treasurer's office because her energies are all mortgaged with the seed-selling department. Mr. Akerstrom was giving four hours a day to teaching in the Business School. All of the seed-selling business lumped with all of the Business School, teaching and enrolment, at this crisis, is not half as important as the work of the Treasurer's office. I think that you should tell Dr. Bowen that it is absolutely necessary that you have all of Miss Priest's time in the Treasurer's office. Together, I believe, you can prepare the reports and handle the business. Indications are that you will have to wade through a great deal that has transpired since you left. None of that seed business, that is the detail, should be handled through the Treasurer's office, in my judgment. It is very interesting on the publicity side and of considerable value educationally, but it is no where near as important as keeping the central Treasurer's office clear and efficient so that it inspires the fullest confidence.

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March 31, 1923.

Mr. Goodrich was in Nanking to check up on Hospital Board receipts. A very serious error used to appear in your reports, - so much "surplus funds of the China Medical Board". We never had surplus funds of the China Medical Board. Every dollar given by the China Medical Board was over and against a corresponding larger and proportionate amount given by the cooperative Societies, to the Hospital, so those were simply surplus Hospital funds, and if the China Medical Board's funds were paid in at the beginning of the year it would be more correct to say that those were surplus Hospital funds from the receipts of the Hospital. There was an understanding with Mr. Greene that surplus Hospital receipts could be used toward equipment and development of the Hospital. The China Medical Board was very clear that no funds should be diverted from the Hospital, whether of gifts from the Societies or the China Medical Board or the Hospital receipts, for other parts of the University work. The University had always agreed to that fully in principle. The unfortunate part of it was the borrowing of the funds for a time.

You have always done so well in the Treasurer's office in patient, kind and prompt consideration of every one. You will have a bigger responsibility now as the real Treasurer of the University and will have to hold absolutely all the Heads of the Departments to their budgets. I believe it would be safer for Dr. Bowen and for you to have the functioning of a small Finance Committee for authorization of any expenditures, however exigent and necessary it may seem beyond the budget, and to have the authorization to be signed individually by every member of the Committee. If the University's finances cannot be held rigorously to a budget, the institution cannot maintain adequate financial credit and confidence. I am writing this in a very explicit way because you know how we have been struggling since the Summer of 1921 very definitely to know just where we are financially.

I am perfectly confident with all of Miss Priest's time to cooperate with you that you can handle the business and handle it well. You must have the authority that goes with your responsibility. We envy your return to China. Dr. Bowen will give you a most hearty welcome for it has thrown so much heavier burdens upon him during your absence.

I hope that everything can be cleared up so that there will be no real reason for Dr. and Mrs. Bowen's remaining in Nanking during the Summer. On both of their accounts they should be away this Summer. Mrs. Williams joins me in heartiest regards and best wishes for bon voyage.

Very sincerely yours,

JEW:LB

0649

TRANSFER



April 9, 1923.

Mr. L. J. Owen,
~~University of Nanking,~~
Nanking, China.

My dear Lew:

Your good letter written in San Francisco has just reached me, and I am glad that you had a fairly comfortable trip across country. I can imagine how glad you were to put it behind you. By the time you get this you will of course have been in Nanking some time, and no doubt practically settled!

I mailed you the other day the statement of our accounts for the month of March, and enclosed bill of exchange from the Methodist Board for \$3,000. I did not hold out the thousand dollars to invest for the J. H. Williams Scholarship Fund, as I mentioned to you that I might, but felt that this could perhaps be better taken out of the \$5,000 pledge which Mr. Williams has secured when it is paid in.

There is one other point that I have thought of in connection with our conversations here which may be mentioned, although it does not involve any particular agreement: - I remember suggesting to you that it might be a good plan for you to have some printed forms on which to make your quarterly reports, thereby saving considerable effort in typing. This of course you will probably work out, but I simply thought I would remind you of it in case it had slipped your mind altogether.

We are planning for a meeting of the Executive Committee of the Trustees April 19th, when we hope to discuss Mr. Bowen's letter to Dr. Speer.

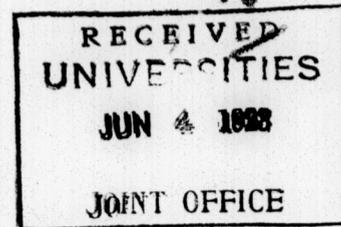
I hope your trip across has been a comfortable one, and that you will experience every joy and happiness in getting back into your work at Nanking.

With cordial best wishes from us both to you all, I am, as ever, yours,

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University of Nanking
Office of the Treasurer



Nanking, China,
May 7, 1923.

Mr. L. B. Moss, Exec. Secy.
150 Fifth Avenue,
New York City.

Dear Les,

Well, we are here ! I shall write you a little more personally later.

Mr. Akerstrom has just turned over to me your letter of March 21st with gold draft for \$6,000.00 attached, covering appropriation for the Residence for Mr. Reisner. He also advises me that this office has drawn on you at three days sight, the middle of April, for \$1,500.00 gold in order to make first payments on the house.

We received on Saturday through Dr. Bowen's office, your cable advice "Cannot too strongly urge on you the necessity of report concerning the deficit. Meeting of Board of Trustees 29th May. Cable figures. You may draw at three days sight \$2,000.00 gold on current account."

Now in order not to complicate records too much, and since the proceeds for the sale of the \$1,500.00 draft had not been entered in our books, we are considering this \$1,500.00 as part of the \$2,000.00 you are cabling us to draw on you for, and letting the \$500.00 balance remain with you for the present. The \$6,000.00 has been sold and a fair rate of exchange secured as you will note by the enclosed "official receipts".

We are putting forth every effort to get our books in shape so as to be able to give you the figures you need for your Board of Trustees meeting. I find that the work here has piled up considerably, but with the extra help we have now, we ought to catch up in quick order.

With kind personal regards, and greetings to Miss Telford
I am,

Sincerely yours,

L. Bowen
Treasurer.

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校學大陵金
UNIVERSITY OF NANKING

RECEIVED
UNIVERSITIES

JUN 11 1923

JOINT OFFICE
NANKING, CHINA

TREASURER'S OFFICE

May 14, 1923.

Mr. L. B. Moss,
150 Fifth Avenue,
New York City.

TRANSFER



Dear Les,

Referring again to the matter of insurance premium for L. H. Caldwell, paid "once upon a time" by Mr. Carter's office for the University, and which we have not yet been able to collect.

I am enclosing herewith copies of two letters, one from Mr. Akerstrom to Mr. Carter, and Mr. Carter's reply which will give you a key to the subject. On the strength of Mr. Carter's letter I have tried to collect this amount of \$102.75 from the Associated Mission Treasurers, but have their reply today as follows:

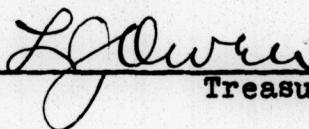
"In reply to your letter of the 10th would say that while the Board already credited us with the amount of Mr. Caldwell's insurance in January 1922 we did not take up the credit as Mr. Caldwell had paid us when the credit was received. Under the circumstances you will be justified in charging back this item to your Board as it was reported collected by us in the quarter ending March 31 1922."

It would seem, then, that the Presbyterian Board have been holding this amount since then. You perhaps will have as difficult a time trying to collect it as we have had out here. At any rate, it would seem that we should get the interest on this, as they are charging us interest on uncollected accounts. Meanwhile we have been "out" this amount for over a year.

Here's hoping you get it, plus the interest.

Sincerely yours,

THE UNIVERSITY OF NANKING


Treasurer.

*Rec'd from
Pres Bd June 28, 1923
\$102.75 1/2
above premium
B.M.*

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C O P Y

Feb 6 1923.

Mr. Russell Carter,
New York City.

My dear Mr. Carter,

In your statement as of Apr 1 1922 there appears an item for the insurance premium of Mr. L. J Caldwell of our staff and amounting to G\$102.75. After calling his attention to the matter several times, Mr. Caldwell now produces an invoice from the Asst. Mission Treasurers, their #368 as of Feb 9 1922, which shows a charge among other items for: "Dec 31 1921 to Oct N.Y. Charge Premium Treasurer U S G \$102.75" and also a receipt from the Associated Treas. their #8741 showing that the above invoice was paid on Marc 3 1922. Mr. Caldwell explains that he has only one insurance policy for which the premium amounts of G \$102.75 and that one is with the government. The premium of G \$102.75 is for one year. Accordingly he cannot understand how that same could be charged out twice, once through the University and once through the Mission Treasurers. Will you kindly verify whether the University should receive credit in this amount from your office or whether your payment in Apr 1 1922 statement is a different charge.

Sincerely yours

C.E.Akerstrom, Acting Treas.

Reply.

N. Y. March 20th 1923.

Mr. C. E. Akerstrom Acting Treas
University of Nanking.
Nanking, China.

My dear Mr. Akerstrom,

In answer to your letter of Feb 6 1923 regarding Mr. Caldwell's insurance premiums, may we say that Mr. Fulton who pays the insurance premiums for our missionaries has been paying Mr. Caldwell's premiums, charging these amounts out to the Mission Treasurers Office in Shanghai. It seems that one amount which was sent out to the Shanghai office was returned to New York. It was then presented to Mr. Carter for payment. This is the item which appears on our statement of Apr 1st 1922. Mr. Fulton tells us that he has paid \$102.75, Mr. Caldwell's premium for October 1921 and \$102.75 for Oc. 1922. A credit for \$102.75 a/c L. H. Caldwell went out on the Presbyterian Board's statement for January 1922. This credit offsets the charge which was not understood by the Treasurer in the Shanghai office.

Trusting that the above will help straighten this matter out for Mr. Caldwell,

Very sincerely yours,

Russell Carter

Treas

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金陵大學
UNIVERSITY OF NANKING

RECEIVED
UNIVERSITIES
JUN 11 1923
JOINT OFFICE
NANKING, CHINA

TREASURER'S OFFICE

May 14, 1923.

Mr. L. B. Moss,
150 Fifth Avenue,
New York City.

TRANSFER

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Dear Mr. Moss,

Referring to your letter of April 9th, third paragraph, re; printed forms for quarterly reports, don't you remember I took the name of the Foochow Treasurer, so that I might write him for a copy of his to base our report on? I have already written Mr. Bedient for this, and expect to work out a form of report that will be concise and clear. However, we certainly shall have to get "caught up" before we do any reporting.

We have been trying to reconcile your statements since November 1st 1922, so that they might be entered on our books.

With the last statement we received from Ruussell Carter, Sept 19th to Nov 1st 1922 showing draft due the field \$1,174.71, there is attached a Trial Balance as of November 1st. You have this in your records no doubt. You will note there is an L. J. Owen Field Acct showing a credit balance of \$30,373.77 which is made of the following:

Held to meet draft for cabled authorization	\$9,250.00
" " " " " " " "	21,000.00
Draft due field on Nov 1st statement	123.77
	<u>30,373.77</u>

33-06201

The Balance on this Trial Balance which shows as being in the Bank is \$33,685.58, whereas the credit balance brought forward on your first statement covering period from Nov 1 to Dec 31st is \$31,995.74 and we are at a loss to harmonize the balances.

I am glad you have not yet deducted the \$1,000.00 for J. H. Williams Scholarship fund, as up to the present we have not been able to locate where this amount as come out to us, stipulated as such. There does seem to be a duplication of entry and remittance in one instance, however, of a little over a thousand dollars, and we are wondering if this covers part of the discrepancy. On Mr. Carter's statement "Sept 19th to Nov 1st 1922" among the receipts is an item under Methodist Episcopal Board, North "Quota for 4th qr. Oct Nov Dec 1922, \$937.50 Exchange @ .5444 for Mex 8333 \$1020.83" This same item appears on your statement of receipts for November. Maybe this is the lost \$1,000.00 plus?

We shall be glad to have your advice on the above so that we may make the proper adjustments.

Your request as to explanations on Plant Funds, etc.

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校學大陵金
UNIVERSITY OF NANKING

TREASURER'S OFFICE

NANKING, CHINA

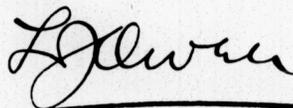
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is near the bottom of a huge pile of accumulated important matter. Really, this is the most discouraging job I've tackled in quite some time. Rest assured we are doing our level best to give you the information you need as promptly, and as accurately as possible.

It is now six o'clock, and there are five of us in the office, all busy at it. You perhaps wonder what we are all doing? Perhaps you can read between the lines. Just figuring your report for November. Fees receipts of February just being posted to proper students accounts. Over \$8,000.00 fees outstanding. No actual posting for 1923. With all of us busy, of course it won't take long to see daylight, but these first weeks are rather discouraging. A wretched cold which I've had for the last two weeks isn't much of a help.

Best wishes, Les, and doing our darndest to get you the information you want for the May 29th meeting, believe me,

Sincerely yours,



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金陵大學
UNIVERSITY OF NANKING

RECEIVED
UNIVERSITIES
JUN 18 1928
JOINT OFFICE
NANKING, CHINA

TREASURER'S OFFICE

TRANSFER

May 15, 1923.

Nanking
[Handwritten signature]

TRANSFER

Mr. L. B. Moss,
150 Fifth Avenue,
New York City.

My dear Les,

In your January statement you have an item under disbursements of \$500.00 to K. C. Liu. Would it be possible for you to get Mr. Liu's note covering this, so that we might have it on file here, together with his note which he gave us for the loan we made him here in Nanking. The note we have here reads as follows:

July 26, 1922.
"Within six (6) years from date I promise to pay to the order of
The University of Nanking - - - - -
U.S. Currency Five Hundred Dollars (\$500.00) - - - - -
At the Office of the Treasurer of the University of Nanking,
with interest.

(Signed) Liu Kwoh Chuin."

We would like to have a note covering this balance which you paid from the New York Office, so that our record here may be complete when Mr. Liu returns.

Yours sincerely,

THE UNIVERSITY OF NANKING
[Handwritten signature]
Treasurer.

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TRANSFER



May 23, 1923.

Mr. L. J. Owen,
University of Nanking,
Nanking, China.

My dear Mr. Owen,

I have received from Mr. Akerstrom today a letter dated April 21, in which he says that he is drawing on me for the gold equivalent of Mexican dollars, \$15,394.41, in favor of the Associated Mission Treasurers who will discount the draft for him. Attached to this letter is a copy of a letter written to Mr. C. M. Myers of Shanghai, of April 21, in which he is acknowledging the report of Mr. Meyer that he has drawn on us for gold dollars, \$1500., and in a letter addressed to me on April 17, he says that this \$1500. is in order that they may meet the initial payment to the contractor for Mr. Reisner's house.

We paid the other day this draft for \$1500. which came through as a demand draft at sight and caused us some little difficulty in making arrangements with the bank. We sent on March 23 to Nanking a Bill of Exchange on the Methodist Board for \$6000. to cover the full amount of the appropriation for the house. With this Bill of Exchange, therefore, and the draft which we have just paid, there has been drawn \$7500. for this house as against \$6000. appropriated. I think the best arrangement to make on this would be for you to consider the \$1500. as drawn on current account, and we will so mark it in this country. I am planning to send you a cable at the end of June, indicating the balance available for drawing on current account for this fiscal year.

Word came to us just yesterday through the Baptist Board of the death of Mr. Keen. I know this must be a terrible shock to the whole community at Nanking, as it was to us when we heard it. The Language School has lost a leader who had the finest ability possible for his work, and the community has lost a man who has always been in the forefront of every public activity. We have the deepest sympathy with Mrs. Keen in her bereavement.

With very best wishes, I am

Most cordially yours,

LBM:LB

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TRANSFER



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May 25, 1923.

Mr. L. J. Owen,
University of Nanking,
Nanking, China.

My dear Mr. Owen:

I have received from Mr. Bowen a copy of a letter sent to Mr. Marx dated April 18th, taking up with him the question of payments on the account of Mr. and Mrs. Brede. There are certain elements in this that I think need to be straightened out, before we get tangled up in any further payments, and I am therefore writing to tell you what the situation is so far as this office is concerned.

There was made the following payment to Mr. Brede in August, 1922: - \$500.00 in items made up as follows: For outfit, \$250.00; for freight, \$100.00; for railroad tickets, \$100.00; for incidentals, \$50.00. Mr. Brede has never sent home any expense account for the \$250.00 aside from outfit allowance above referred to. There appears on our books dated October 9th the item: - Steamship tickets \$657.40; and on December 6th, freight charges for Mr. Brede \$92.77. This makes a total paid in this country on Mr. Brede's account of \$1,250.17 gold.

In Mr. Bowen's statement to Mr. Marx dated April 18th he has an item: - Outfit allowance \$450.94, which is in addition to the \$500.00 gold above referred to. In the paragraph immediately following his statement of expenses on their account he has the following sentence: - "Their salary and outfit allowance have been paid here, and all of the travel bill as I understand has been paid by Mr. Carter in New York from University funds." - In his last paragraph Mr. Bowen says: - "Just why no outfit allowance was paid in America I do not know; it is probable that same was paid, and this report is not entirely complete at that point." It would seem that Mr. Brede has therefore drawn \$250.00 for outfit money in gold and \$450.94 in Mexican. This is apparently \$500.00 gold, the amount to which he was entitled. I note, however, that he has had \$192.77 gold paid on account of freight charges to Nanking. This rate seems to me excessively high, for they lived in California, and I am informed by the Shipping Department that the rate from there is

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0658

May 25, 1923.

\$20.00 gold a ton. The allowance for a married couple is four cubic tons, which would mean \$80.00 gold. There is then apparently a refund due the university from Mr. Brede of \$112.77 on this item.

We have received from the United Christian Mission Society \$1,161.58 on account of Mr. Brede's expenses in getting to Nanking. We have also received from them up to date, salary from August 19, 1922 to June 30, 1923 at the rate of \$200 Mexican per month. It appears that I made a mistake in informing the Christian Missionary Society the rate of salary that would be paid to Mr. Brede, telling them it was \$1,200 gold a year when I should have stated \$1,300 gold. I am sure that they will be willing to make the correction in this matter as soon as we can get the rest of the account straightened out, but believe it would be better for us to have the account thoroughly straightened out on all points before we make any representations to them for a re-adjustment.

You will find on the statement sent you for March, 1923 the item of salary for Mr. Brede as \$799.20 gold. This was the equivalent of \$200.00 Mexican per month at the rate of exchange quoted on the day they made payment to us. On our April statement you will find the amount of \$327.00, which is the equivalent of \$200.00 Mexican per month for three months, April, May, and June. Mr. Bowen's statement shows that the Mexican salary paid to Mr. Brede has been at the rate of \$216.66 from September to March, or a total of \$1,516.62. We have already collected from the Christian Mission Society, as per the above items: - Gold \$1,161.58 and Mexican \$1,480.00 to March 31st; and \$600.00 Mexican from April 1st to June 30th. I do not know what rate of exchange Mr. Bowen has used in compiling his figures for the amounts that were paid in this country, but with the money that is due from Mr. Brede on his freight allowance I should assume that the obligations of the United Christian Missionary Society in the matter are very nearly complete. I would be glad if from the information I have given you here you could check this matter up and see just how much more they do owe us on this account up to June 30th. When I have this information in hand I will write to their treasurer in this country and secure payment of it.

They are expecting to pay quarterly in advance the regular amount for the salary of Mr. Brede until such time as they appoint someone to take his place on the university staff. That payment will be made to this office at the same time they make their payment for their general appropriations.

Very cordially yours,

Copy to S. J. Corey;

Copy to A. J. Bowen;

0659

金陵大學
UNIVERSITY OF NANKING



TREASURER'S OFFICE

Handwritten signature

May 31, 1923.

Mr. L. B. Moss,
150 Fifth Avenue,
New York City.

TRANSFER

Dear Mr. Moss,

Are we not correct in assuming that the Boards, at least three, (Presb. M.E. and U.C.M.S.) were to make their annual appropriation \$4,000.00 gold and that this arrangement was to commence July 1st 1922? In that case there would be due \$500.00 each from the three Boards for the last half of 1922 which is still uncollected. Approximately \$3,000.00 Mexican would be a very acceptable asset against our 1922 deficit.

We note that the Presbyterian Board have commenced to remit for 1923 on the basis of \$4,000.00 per year, but the others are remitting on the old basis.

The M. E. Board have omitted the payment of the appropriation for the University Hospital for the first quarter 1923. This has always been paid in New York to the University Treasurer, the same as the appropriations for the University. The only item collected on the field has been the amount of salary in "lieu of physician" when the M. E. Board failed to have proper representation on the Hospital staff.

Sincerely yours,

L. J. Gower
Treasurer.

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TRANSFER

June 1, 1923.

Mr. L. J. Owen,
University of Nanking,
Nanking, China.

My dear Lew:

I am enclosing herewith the statement of Receipts and Disbursements for the month of May. You will discover that the China Medical Board have made payment in full of their total appropriation for this year. Of course you will understand that only one-half of this amount is applicable on this six months budget. We are therefore not authorizing you to draw anything on this account. The Hospital is spending practically all of the six months appropriation of this money on equipment here in America, and at least some of it will be used after July 1st in outgoing expenses for the nurse, Miss Hunt, and the dentist when he is secured.

We authorized you the first of May to draw \$2,000 on current account. This was before we knew that the \$1,500 had been drawn for the residence, which we later instructed you to credit to the Managers Current Account, since we had sent the \$6,000 for the residence in one sum. If you have drawn the \$2,000 which we authorized May 1st in addition, there is nothing on hand now which we could authorize you to draw any further. If you had not drawn that it would be possible to authorize you to draw this much.

I am trying to secure payment by the Methodist Board and the Disciples Board of the proportionate part of their respective endowment payments for this six months, but it seems to be rather dubious whether we will secure this before June 30th or not. In any case, we will cable you close to the end of June how much there is available to be drawn on current account.

We had your cable the other day with regard to the Deficit, - Mexican \$49,000. From letters that were received from Mr. Bowen about the same time, it appeared that he was figuring on \$8,000 gold from the Baptist Board, and if that figure was carried over into the statements which went to make up the \$49,000, then your receipts were over-estimated. If, however, you figured the deficit on the basis of funds actually received on the field, - as I believe you would do under such circumstances, - then the report is fairly accurate. It is less than I had expected to hear, and is therefore good news to that extent.

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June 1, 1923.

The Board of Trustees at their meeting May 29th voted to make available the balance of the Agricultural Department Endowment for use in liquidating the deficit, requesting that the university give us a definite statement as to the amount of deficit actually applicable to the Department of Agriculture and Forestry, so that the allotment of these additional funds could be made on the basis of definite representations as to the amount required. To help you in arriving at the amount necessary I may say that there is at the present time \$6,000 gold still invested of these endowment funds. From this \$6,000 gold, however, I think we should hold back in this country the \$1,000 of the J. H. Williams Scholarship Fund, which you will remember was previously sent to China.

Upon representations of John Reisner, the board voted to reimburse him for expenses incurred while in this country representing the university for Gold \$944.00. The only place where this money can be secured from so far as I can see is from this Agricultural Endowment, which means that the amount of the endowment available to apply on present deficit for transmittal to China is in the neighborhood of \$4,000. The \$1,000 of the Williams Scholarship is, however, properly included in the deficit at the present time I think, though I do not know whether you have counted it so or not. If you have, then the amount available against the deficit is really \$5,000 gold. As I understand it, this cannot be drawn until we have a definite recommendation in dollars and cents as to the actual amount of the deficit which is attributable to the College of Agriculture and Forestry.

I think perhaps this covers all of the items for today. You should get this about the end of this month, and will be able to take any facts here into consideration in the closing of your books. With most cordial best wishes, I am,

Sincerely yours,

Enclosure

There is no reason why you should not draw the \$944 for JHR right away & reimburse him. This of course is a special item in addition to the budget

BM.

0662

Nanking, China, June 2, 1923.

TRANSFER

RECEIVED
UNIVERSITIES
JUN 23 1923
OFFICE

Mr. L. B. Moss,
150 Fifth Avenue,
New York City,
U. S. A.

My dear Les,

We cabled you the other day that our deficit was \$49,000.00 up to May 1st. We had just completed the records for 1922 and supplemented with items we secured by the "pick and hunt" method from 1923 business, we arrived at this figure of \$49,000.00 as our deficit. During this coming week, we shall have our records up to date, and will forward figures to you. Then we shall have to figure budgets and send them forward at once. Of course this couldn't be done until our records were up to date. I am beginning to feel encouraged now, about getting caught up and straightened out.

There is a mail out on Monday, a Canadian Pacific Boat, and I thought I would send you this word.

Your letter just came, enclosing the April statement. Your invoices under separate cover came to us in the same mail, so that we were not inconvenienced at all. In view of the balance shown, and your authority to draw on you for \$2,000.00 (of which we have drawn \$1,500.00) I am drawing on you for the \$500.00 balance. We are depending on your cable advice at the end of June as to what we may draw on you for to complete the six months business. We shall have to have funds then to keep us from overdrawing at the Bank on current account. Then, too, we have to run July and August of the new year before receiving any Field Receipts for that year.

You will remember, of course, not to include any Hospital funds in the amount you cable to us, excepting enough to offset any large expenditures you might have made for their accounts. We are gradually getting straight with the Hospital, and at present have a Bank Account for them of over \$45,000.00 Mexican. I am writing this at home (Saturday night) or I could give you accurate figures. It will interest you to know that we are making a separate bank account for the Alumni Fund, as well as the Language School Bldg. Funds. The latter is complete, according to receipts, whereas the former we are gradually building up to balance our liability to the Alumni Fund.

I hope the \$8,000.00 plus, gold, from the Baptist Board will be made available promptly. From the proceeds, I shall first adjust the Alumni Fund account, as I feel we ought to "keep faith" with these Chinese trust funds. The balance could apply on the Hospital.

The next mail will bring to you statement for 1922 with supplementary statement of "Deficit" account up to June 1st 1923.

With very best wishes to you and Marion,

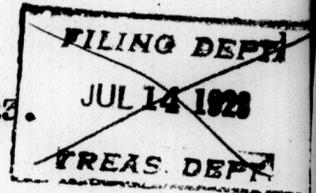
Sincerely yours,

Lew

0663

L. J. Owen
University of Nanking
Office of the Treasurer

June 7, 1923.



Mr. Russell Carter,
Mr. L. B. Moss,
New York City.

Gentlemen,

Will you kindly advise whether or not you have received any payments in New York on account of Building Fund remittances for the Language School, for students in attendance. Instructions were sent out the first of this school year that these amounts could be paid to "Mr. Russell Carter" 156 Fifth Ave. New York, and later it was decided to have the amounts paid on the field. If we can know definitely that these amounts have not been collected in New York, then we can be more insistent that they be settled up promptly on the field.

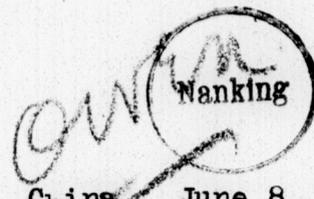
We shall appreciate your advice on this matter.

Sincerely yours,

L. J. Owen
Treasurer.

0664

University of Nanking
Office of the Treasurer



Nanking, China, June 8, 1923.

Mr. L. B. Moss,
150 Fifth Avenue,
New York City.

TRANSFER

Dear Les,

① Regarding the item of "Interest on Bank Account" as it appears on your various reports, among receipts, shall we consider that as income to offset (in part) your Home Office budget ?

② We are concluding that the sale of N. Pacific Bonds are on account of Agricultural Endowment, and crediting them accordingly. We trust this is correct.

③ Referring to item under your "November Disbursements" Continental Gin Co. Invoice of November 2nd, Requisition #60, we find that the goods covering this order have not been received, or any communication covering shipment of same. Could you take this matter up with the Continental Gin Co. and find out where the difficulty is ?

④ Under "Disbursements" Dec 1st to Dec 8th you have an item "Dwight H. Day, Treas. Invoice Nov 1, Campaign Expenses, freight charges, Lowdermilk & Brede, and other various incidentals, \$272.42".
I know this is an item entered before affairs were handled in your office, but I wonder if you could get a detailed statement of that one item of \$272.42. It is rather difficult to know how to charge the sum, as on the face of it you can readily see it should be charged to four different accounts. We have placed the item in a "Deferred Charge" account awaiting further explanation from New York.

⑤ Under "Disbursements" for February, there appears an item, Ginn & Co. Library Books \$12.39 less refund on Pictorial Review \$2.50, making a charge of \$9.89. We are unable to discover how the \$12.39 charge originated as we have no orders here for that amount, and Mr. Clemons doesn't seem to know about it. The Pictorial Review item would belong to Subscription Periodical Room a/c, and we would like further information as to the refund.

*Jan 13 1924
pd 249-14 fund
2-29*

⑥ Also in February, an item of Books, Requisition #801 \$123.85, the list attached to the order sent showed periodicals listed to the amount of Gold \$114.15. Mr. Clemons seems at a loss to account for the difference of \$9.70 gold. If there are increases in the cost of any of these periodicals, he is anxious to know, so that the next order could be governed accordingly.

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University of Nanking

Office of the Treasurer

- 2 -

① Regarding your report for April, I notice the M. E. Board continues to pay on the old basis, instead of on the \$4,000.00 per year basis. Also, they omit to include their item for Hospital. I wonder where they got the idea from, as they have always included the hospital account in their remittances, as all past records will show.

② The U. C. M. S. also, are not yet remitting on the new basis. Our budget for the present half year was figured on the basis of \$4,000.00 per year, each, from these Boards and unless they pay up we shall be in the hole even more than we are.

③ I notice an item in April Disbursements for "J. H. Reisner, freight." This is an item for the Presbyterian Board to settle, and is collectable from them. Any personal item for Mr. Reisner ought not to appear in our accounts, as the Presbyterian Board should adjust it themselves through his salary account in Shanghai, as he is their financial responsibility. We are putting this \$2.25 in a "Deferred Charge" account, and trust that you will be able to collect from the Board there.

Les, this letter seems to be full of little details, but when considered that it covers Central Office reports from November to April inclusive it isn't so bad.

This bandit trouble is making us rather uneasy. It certainly will be a great relief when it is all settled. Travelling away for the summer isn't a very pleasant anticipation with conditions as they are. It might be rather exciting and adventurous alone, but with wife and children the prospect isn't pleasant. Three weeks however, may see great changes. Remember we had the "uprising and downfall of a monarchy" in a fortnight once upon a time.

With kind personal regard from us all,

Sincerely yours,

Lew

0666

University of Nanking

Office of the Treasurer

Nanking

June 9, 1923.

Mr. L. B. Moss,
150 Fifth Avenue
New York City.

Dear Mr. Moss,

At last we are able to send you our balance sheet for 1922, together with a supplement covering Deficit account to June 1st 1923. We are keeping a very close check on budget expenditures for this six month's period, and feel confident that we are not stepping over the line. There is considerable work to be done, however, in checking up on receipts and securing the funds as budgeted. You can help us in this respect, so far as our accounts with the Mission Boards are concerned.

Our trial balance contains only those accounts which must be carried into 1923 as they are, and all expense deficit accounts were closed out into one account under that heading. You will note our deficit January 1st 1923 was \$64,612.80. This was the balance after considering the amounts received from the New York office during the course of 1922 in the way of funds from Severance for balance of his building, M. E. funds for Science equipment, another amount for land, and the \$10,000.00 gold, first payment on Agr & For Famine Endowment.

The supplement shows the development of the deficit account since January 1st. There appeared along the end of April, an unpaid Chemistry account, for A. H. Thomas & Co. which had been ordered and approved, but no provision made for it on our books. Since the Chemistry Department is budgeted so closely for this six months, they couldn't stand this charge at all. Since our present system would eliminate any possibility of a repetition of this kind of transaction, we felt the only way to do was to add this account to our deficit.

There has come from your office to apply on deficit since January 1st, the balance of the \$34,000.00 plus -, viz \$15,394.41; U.C.M.S. interest on endowment for 1922; and a remittance to cover Brede's salary to Apr 1st, 1923, a part of which would belong to 1922 accounts. This reduces deficit to \$46,987.81, which is a little better than the amount we cabled of \$49,000.00. The latter amount was "approximately" as we hadn't our accounts complete at that time.

The Baptist Board appropriation of Mexican \$8,000.00 plus will reduce the above just that much, so we feel quite encouraged.

0667

University of Nanking

Office of the Treasurer

- 2 -

June 9, 1923

One question that will occur to you when looking over the trial balance, I am sure, will be why bank overdrafts with over \$7,000 cash on hand? There were extensive Language School fees receipts on December 31st, as well as a receipt of over Taels 3,000.00 on account of cotton.

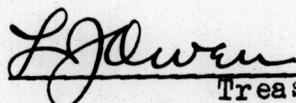
For your further information and to create more confidence in our sincerity, will say that June 1st our books showed that we were obligated to the Hospital for funds to the extent of \$51,809.48 while our Bank Balance June 1st in their special account showed a credit for them of \$45,396.57, so you see we are not much over \$6,000.00 behind with them.

The Building Fund for the Language School we are keeping intact. The Alumni Fund Bank a/c is at present short \$7,612.88 and in my opinion we had better straighten that up before we deposit any more to the credit of the Hospital. Your remittance of the eight thousand plus (which we hope will be very soon) we are figuring on placing to the credit of this account, and the balance to the Hospital.

When Dr. Williams gets the \$35000 or \$36000 balance of deficit we shall be able to redeem those other large items of liabilities, Property Funds, McCormick Dormitories, etc. (?)

We are in the throes of "budget" for 1923-24 so that we are not yet able to give you a detailed report of 1922 business. I believe the enclosed statement, however, will give you the information you have been wanting for some time.

Sincerely yours,


Treasurer.

P.S. Regarding the credit balances in question would say these were surplus accounts at the end of 1922, and are questioned by a few as to whether they ought not to be credit to general funds against deficit. This will be taken up at our next Finance Committee meeting. If they are available against deficit, so much the better. Some hold they are distinctly credits for "Special purposes" and must be held as such. Dr. Bowen particularly feels that the Athletic amount should be applied, as we carried athletics for years at a loss.

L. J. O.

0668

L. J. Owen
校學大陵金
UNIVERSITY OF NANKING

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JUL 17
1923

TREASURER'S OFFICE

NANKING, CHINA

June 15, 1923.

Dr. J. E. Williams,
150 Fifth Avenue,
New York City,
U. S. A.

Dear Dr. Williams,

Your steamer letter dated March 31st was very much appreciated, I assure you. It would have been acknowledged sooner, only I felt that the kind of reply you would appreciate the most would be one accompanied with facts.

I am enclosing herewith copy of trial balance sheet with statement of Assets, Liabilities, and Deficit, at the end of December 1922, with a supplement carrying deficit account to June 1st. As stated in my letter to Mr. Moss, which he will undoubtedly share with you, all the remittances which have come out have been duly entered and credited on our books to their proper accounts, and this "Deficit" balance is actual.

Of course our transactions for this six months are not complete, but if all the income figured on is received, we know from the present status of our accounts that we shall be within our budget.

Since we have received the \$34,000.00 plus Mexican to cover Agr. & For. Deficit, we are wondering just how we may apply the \$8,000.00 plus, Mexican, from the Baptist Board when it comes out, since the action, I believe, was that Famine Funds from the three Boards totalling \$34,000.00 plus was to cover A & F deficit. The people concerned here, are perfectly willing to have this additional sum applied to general deficit, but we presume it would require additional action by the committee in New York to have it applied that way. If this sum should come out without more definite information on the subject, we shall deposit it in the Bank with "Special Funds" awaiting your information.

A more detailed report of 1922 business will have to be made later, as to departments, etc. but for the present this report was as far as we could go. You will probably understand from correspondence to Mr. Moss that it has taken a great deal of time and effort on the part of this office to get the books up to date. At last we have them up to June 1st, and now we are deep in budget affairs.

We have had wonderful help from Miss Priest since my return. We have her entire time with the exception of perhaps an hour a day, and many days less than that. I don't think the real reason for her not being in here before was "mortgage on her time by the seed-room". I understand the situation here in the treasurer's office was quite a difficult one. No further explanation is necessary.

You'll understand!

0669

金陵大學
UNIVERSITY OF NANKING

TREASURER'S OFFICE

NANKING, CHINA

- 2 -

June 15, 1923.

I fully understand and appreciate all you have to say in your letter, and the additional help we have here in the office, I am quite sure that after this six months period is over, ending July 1st 1923, we shall be able to keep our books up to date and be able to furnish you with the information you want, and need, for your work in America. It is our idea to send the Central Office a quarterly report, which will show our financial situation.

Trusting the statement enclosed will be helpful, and with kind regards, I am,

Sincerely yours,


Treasurer.

0670

Lewis J. Owen
校學大陵金

UNIVERSITY OF NANKING

RECEIVED

JUL 17 1923

TREASURER'S OFFICE

NANKING, CHINA

June 15, 1923.

My dear Mr. Williams,

Your steamer letter was quite a help in many ways, and I do want you to know I appreciate all you had to say.

We had a very anxious trip across continent as Gwendolyn took a very bad turn the night we started off from Clifton Springs. Before we boarded the steamer, however, she had recovered a good deal, so that the trip across on the ocean was all to the good for her, as well as for Marjorie. I believe Naomi is still suffering from the effects of her strenuous and anxious time since January 1st, in feeling very tired a good deal of the time. We are hoping that the summer at Pei Tai ho will be a great help. We are so pleased, however, that both kiddies have recovered normal health, and they are just as full of pep as we want them.

I certainly hope that the prospect of funds for a house which seemed to be on the point of developing when I was at your home that last day in N. Y. will actually materialize. The little cottage we are in of course is only temporary, and we are to move into the Hummel house the first of July. Where we shall go from the Hummel house when they return in the fall of 1924 is a question which we would be very happy to have answered in the way of a permanent house assignment. We have "floated" for quite a while now, the Hummel house being the fifth that we shall occupy since we were married in 1918. The housing business is the most unhappy one we have to deal with here in China, and it has kept Naomi and me in quite a stir most of the time. It will be one grand relief to get permanently settled, and the sooner it can be done, the more contentedly can we give our minds to the real business for which we returned to China.

My little experience in the matter of attempting to raise funds has created in me the deepest sympathy in your problem. It is no easy task, and I marvel at your usual optimism in the face of so difficult a task. We shall be very grateful, you may be sure, to have you keep in mind the matter of a house for us. We shall be glad to feel someone has us on their minds, as the Property Committee out here do not. We have felt their attitude right along to be "any old hole to poke the Owens in so as to get them off our hands." We rather resent being so carelessly disposed of.

This isn't a letter of complaint, by any means, but we do want you to feel that the matter of a house is a very vital one with us, and we shall be so very grateful and appreciative of any effort you put forth to secure one for us.

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校學大陵金
UNIVERSITY OF NANKING

TREASURER'S OFFICE

NANKING, CHINA

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Remember us kindly to Mrs. Williams, and the children,
and with kind personal regards, believe me,

Sincerely yours,

Lewis J. Owen

P.S. Say hello to Mrs. Beach for me.

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校學大陵金
UNIVERSITY OF NANKING

TREASURER'S OFFICE

RECEIVED
UNIVERSITY OF NANKING
JUN 13 1923
NANKING, CHINA

W. W. M.
June 16, 1923.

JOINT OFFICE

Mr. L. B. Moss,
150 Fifth Avenue,
New York City.

Dear Les,

Your letter of May 16th to Dr. Bowen has come to my attention also. Dr. Bowen will undoubtedly answer the letter in full but I will pass on a few words too.

While the three teachers mentioned are being dropped the idea is to replace them from sources here on the field, and not from the U.S. so that there will not be another item of travel for this coming year in that connection.

Your statement of the action of the Board of Trustees with regard to the application of the Agricultural Endowment funds has raised a question in my mind as to what to do with the Baptist grant of eighty-six hundred Mexican, plus, when it does come out. We have plenty of room to keep it, and the need is great, but as I stated to Dr. Williams in my letter to him of yesterday, we shall put the amount (when it comes) in our special funds account awaiting instructions from your office. This would also apply to the item which appears in your April report under "Receipts"

"From Sale of Famine Funds (Agricultural) G\$3795.00"
We shall await your instructions in the matter.

We are deep in the mysteries of "budget" for 1923-24 and since the Finance Committee meets Monday June 25th, we have a very busy week ahead of us.

With very kind personal regards to you and Marian,

As ever,

Lew

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RECEIVED
UNIVERSITIES
JUN 28 1923
OFFICERS OF THE UNIVERSITY
A. J. BOWEN, PRESIDENT
J. E. WILLIAMS, VICE-PRESIDENT

UNIVERSITY OF NANKING
NANKING, CHINA

OFFICERS OF BOARD OF TRUSTEES

ROBERT E. SPEER, PRESIDENT
J. H. FRANKLIN, VICE-PRESIDENT
A. E. CORY, CHAIRMAN FINANCE COMM.
ERIC M. NORTH, SECRETARY
RUSSELL CARTER, TREASURER

NEW YORK OFFICES
SECRETARY, 150 FIFTH AVENUE
TREASURER, 156 FIFTH AVENUE

TRANSFER

Nanking

June 27th, 1923.

Mr. L. B. Moss,
150 Fifth Ave.,
New York City.

My dear Mr. Moss:

At last I have cleared the item of Mr. L. H. Caldwell's insurance, but without interest!

It seems that when the Presbyterian Board first sent the charge out to the field it was not understood by the Treasurer in Shanghai and was therefore returned to New York. The Presbyterian Board then collected this amount (\$102.75) from Mr. Carter as Treasurer of Nanking, and the item appeared on our April 1st, 1922 statement to Mr. Ackerstrom, Acting Treasurer. Meanwhile the field reversed their charge back to New York, having collected from Mr. Caldwell on the field. This reversal credit from the field was returned to the field by the Presbyterian Board because they had collected from Mr. Carter. It was simply a matter of choice, whether to keep it here or send it back to the field, as the charge had been collected twice, once on the field and once here in New York. The Presbyterian Board is now bringing that credit back to New York and turning over the amount to us. Enclosed herewith is their check for \$102.75. I hope this is clear to you.

Very sincerely yours,

Jessie M. McKee
For Mr. Carter

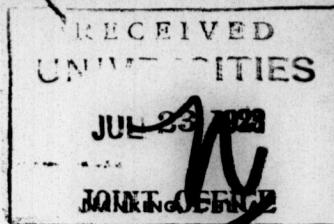
JM
Encl.

P.S. Enclosed you will also find Hood Rubber Products Co. bill.

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校學大陵金
UNIVERSITY OF NANKING



TREASURER'S OFFICE

June 27, 1923.

Mr. L. B. Moss,
150 Fifth Avenue,
New York City.



TRANSFER

Dear Les,

During the course of the next few months, you may receive from Miss Celia Carr, Des Moines, Ia. and Miss V. C. Black, Atlanta, Ga. reports on expenditure of funds advanced to them for travel items. We gave them Gold \$100.00 each and they will account to you for these amounts. I shouldn't doubt but they may have to draw on you for little balances, but I hope not.

I have your letter with regard to Brede's account, and will report to you as soon as I have had opportunity to check it over. He seems quite dilatory in the matter, and wanted to put it off until the middle of the summer. He hadn't had time to do it all year - studying language. I really thought the matter had all been cared for in 1922 and was quite surprised when your letter came. He has finally got the report in, however, and now it is up to us.

I want to ask if these should be turned back to you. In the past, we have checked them up and retained same here, receiving any balance due us, and crediting to the item to which the amount had been charged. In the case where additional funds are due the person, we have handled the same way, giving them check to cover. For your information I turned back on my account, Gold \$101.40 Mr. Brede is turning back on his \$250.00 account Gold \$20.15 and Mexican 2.15. I shall report on the rest of it in my next letter.

Sincerely yours,

L. B. Moss

0675

TRANSFER

Nanking

July 2, 1923.

Mr. L. J. Owen,
University of Nanking,
Nanking, China.

My dear Mr. Owen:

Replying to your letter of May 14th regarding the insurance premium for L. J. Caldwell, you will notice from our statement that we have received the amount of \$102.75 from the Presbyterian Board here. I quote the paragraph from Miss Michen's letter, written for Mr. Carter, which explains it:

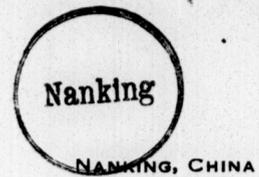
"It seems that when the Presbyterian Board first sent the charge out to the field it was not understood by the Treasurer in Shanghai and was therefore returned to New York. The Presbyterian Board then collected this amount, (\$102.75) from Mr. Carter as Treasurer of Nanking, and the item appeared on our April 1st, 1922 statement to Mr. Akerstrom, Acting Treasurer. Meanwhile the field reversed their charge back to New York, having collected from Mr. Caldwell on the field. This reversal credit from the field was returned to the field by the Presbyterian Board because they had collected from Mr. Carter. It was simply a matter of choice, whether to keep it here or send it back to the field; as the charge had been collected twice, once on the field and once here in New York. The Presbyterian Board is now bringing that credit back to New York and turning over the amount to us. Enclosed herewith is their check for \$102.75. I hope this is clear to you."

It doesn't mean anything to me, but perhaps it will to you; hence I let you have it.

Most cordially yours,

0676

金陵大學
UNIVERSITY OF NANKING
TRANSFER



TREASURER'S OFFICE

July 2 1923.

Mr. L. B. Moss,
150 Fifth Avenue
New York City.

Dear Les,

With reference to the item of freight charges for A. Brede, in checking this over with items which appear on his statement, we find that he has paid for freight as follows:

Palo Alto, Calif. to San Francisco,)		
Shanghai to Nanking)	G\$25.32	
As per your February statement)	<u>54.26</u>	\$79.58

Your letter of May 25th mentions a charge in December of \$92.77. Mr. Brede does not understand that charge or why it should have originated. This is evidently his part of the item which you have appearing on statement for December - \$272.42 - and which item we asked be explained, in one of our previous letters.

The above amount of \$79.58 seems to be within their allowance, and is all the freight Mr. Brede seems to know about. Perhaps your further explanation of the \$272.42 item will help clear the matter.

I am enclosing herewith a statement showing how the Brede account stands on our books. From this, you will be able to arrive at a definite amount due from the U. C. M. S.

Trusting this is the information you are after, we are,

Sincerely yours,

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UNIVERSITY OF NANKING

TREASURER'S OFFICE

NANKING, CHINA

July 2 1923

Paid out by N Y Office:

Tickets	G\$657.40 @ 1.9037	= Mex \$1,251.41
For Travel & Incidentals	G\$250 =	" 475.89
For Outfit	G\$250	" 475.90
Freight, your Feb '23 statement		
	G\$54.26	101.79

Paid by Treasurer at Nanking		
Balance of outfit allowance		450.94
Salary, Sept to Dec 1922 inclusive		
4 months @ \$216.66		866.64
Salary Jan to June 1923 inc.		
½ year at \$2600.00		1,300.00

Received from U. C. M. S.		
per your statement for March		
G\$799.20 @ 1.876		\$1,499.29
per your statement for April		
G\$327.00 @ 1.879		614.43

Refunded by Mr. A. Brede	G\$20.15 @ 1.90	40.44
	4,922.57	2,154.16
Debit balance		2,768.41
	4,922.57	4,922.57

If, as you state in your letter of May 25th, the U C M S have remitted \$1,161.58, even if this should exchange at 2 for 1 they would still owe us on this account. Neither does this take into consideration the item of \$92.77 which you say your office paid on account of freight items.

As we figure it, they owe us Mexican \$52.92 on salary account to June 30 1923, and Mex \$2,715.49 on travel and outfit, Your letter is written May 25th, but the remittance you speak of, viz. G\$1,161.58 does not appear on your May statement.

L. J. O.

0678

校學大陵金
UNIVERSITY OF NANKING

TRANSFER

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TREASURER'S OFFICE

NANKING, CHINA

150 East Cliff
Pei Tai Ho Beach

Chihli, China.

July 13, 1923.



Mr. L. B. Moss, Asst Treas.
University of Nanking
150 Fifth Avenue,
New York City.

My dear Mr. Moss,

Your cable came advising us to draw on you at three days for Gold \$1672.06, balance due us on current expense account for the six months ending June 30 1923. This we have done, and formal receipt will be forwarded you in a few days, giving you rate of exchange, and the amount of Mexican dollars entered on our books.

The fact that we are working on our budget so closely for this six months period, together with the unremitted receipts for the same period, is going to make it necessary for us to overdraw at the bank for July and August. You see, all the extras which have come out have been put in the bank accounts where they belong, so that it leaves us nothing to go on, so far as current expense is concerned for this new fiscal year, and of course we still have the deficit, even though it is not so large as it was. Of course student fees in September, and possible remittances from your office in the meantime, will enable us to get on our feet again.

We are enclosing in this a copy of the budget passed upon by the Finance Committee at the June 25th meeting. Copy of the minutes which will be sent you by Mr. Clemons will help to make certain items clear to you.

I certainly wouldn't care to have many months such as June was for us. Working all times of the night to bring the books up to date, and work out the new budget for the meeting on the 25th was no small task. I do not know where we would have been at had it not been for Miss Priest's efficient help.

By the way, you will wonder where Miss Priest's salary appears, not coming under the head of "Treasurer's Office." It is covered by Experiment Station's Gardens a/c as the Experiment Stations involve so much work in the treasurer's office. This was decided upon before my return, and we've just continued to cover it that way.

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金陵大學
UNIVERSITY OF NANKING

TREASURER'S OFFICE

NANKING, CHINA

- 2 -

You ask if Mrs Davis is going to continue with us. No, she is not. As you will notice from the budget, her salary is budgeted for one month only, and she leaves us the end of July. She is at the office at Nanking, this month doing a lot of odds and ends which she can do without particular supervision before she leaves.

We think that now with our system fairly well started, the two Mr. Sies, Miss Priest and myself, will be able to keep things going and up-to-date. We shall try it this year at least, since we can't afford additional help, and see how it works.

There seems to be a little misunderstanding about Miss Priest and where she is to remain. Of course since a new Secretary for the College of Agriculture & Forestry does not seem to be forthcoming, the situation is rather awkward. It was my understanding that Miss Priest was transferred to the Treasurer's Office to assist there, permanently, of course continuing to generally supervise the work over in Col of Ag & For until the new secretary came out and took proper hold of things. Recently Mr. Reisner stated that was all a mistake, that Miss Priest was being loaned to the Treasurer's Office temporarily and really belonged to the College of Ag & For. So, we don't really know where we are at, at least I don't. Miss Priest, however, is quite decided that she doesn't wish to continue as Secretary of Ag & For College, so I am wondering just how it all will work out. She much prefers accounting work for which she is specially fitted, and does not care for secretarial work, and she didn't understand she was coming out to do secretarial work in the first place. Evidently she has proved such a good secretary in spite of that fact that Mr. Reisner doesn't want to let go until he has to. We hope it will work out satisfactorily all around.

I appreciate your good "personal" letter and all it contains. When you get some spare moments (?) I shall be ever so glad to hear from you again.

With best wishes, believe me,

Very sincerely yours,

L. G. Owen

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July 13th, 1923.

Mr. L. J. Owen,
Nanking University,
Nanking, China.

Dear Mr. Owen:-

I had a letter from Mr. Myers covering the same matter as yours of June 7th. I referred the matter also to Mr. Moss. We have not received from the Presbyterian Board any payments on account of Building Fund obligations to the Language School and Mr. Moss has received but one payment, that being \$353.34 from the United Christian Missionary Society, about which he has written you, so that you are quite in order in collecting these on the field. As you say, the original arrangement was that they were to be paid in New York and that later this was reversed, but we felt that the Mission Treasurers on the field would have the information and we in New York would not have it as to the attendance in the Language School.

In other words, Mr. Myers knows now that he is free to remit to you for Presbyterian Students, and you can collect in the same way from other denominations. Mr. Moss, I believe, said that he had received a statement lately showing some payments on the field from other than Presbyterian denominations.

Very sincerely yours,

Treasurer
University of Nanking

See letter from E. M. Myers June 15, 1923 # 520 }
" " to " July 10, 1923 # 767 } File 36-6

0681

TRANSFER



July 18, 1923

Mr. L. J. Owen
University of Nanking
Nanking, China

My dear Lew:

Your letter of June 16th with regard to the disposition of the Agricultural Endowment Fund and the use of the Baptist Grant of \$8600 Mexican, came to hand a few days ago.

The Baptist Grant added to the item Gold \$3795.- from the sale of Famine Funds to which you refer, constituted the Mexican \$15,000 plus, which you drew against the deficit of the College of Agriculture and Forestry. I do not see that there is any further need of a question with regard to the use of these amounts. I believe that as soon as any more money is available, we ought, if possible, to apply it toward a fund for a dormitory or some similar building to be represented by Mr. Day's money. We are expecting that before long, we will have a budget for this next year, since you say the Finance Committee was to meet on June 25th.

With best wishes for a comfortable summer, I am,

Most cordially yours,

LJM
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TRANSFER

Nanking

August 1, 1923.

Mr. L. J. Owen,
University of Nanking,
Nanking, China.

My dear Lew:

On your letter of June 22nd, I notice that your postscript requests interpretation of paragraph No. 3 under Action T-56 of the Board of Trustees. The phrase two years which you refer to is a mistake as it should be four years. This will be clear if you read paragraph #1 under the same Action. The date at which this arrangement began was October 1, 1922. The first of the four years will come to an end September 30, 1923. This, I think, will clear the matter up so that you will be able to work on the budget intelligently on this question.

I appreciate very much your following my suggestion in regard to drawing drafts at three days' sight through the bank in Shanghai. I hope this is not making it difficult for you to handle the matter. It is a very great convenience to us to have them come through in this way besides being far more regular than the complex arrangements previously secured through the Presbyterian Board. I am not altogether sure whether it would be possible for you to have indicated on the draft when it is drawn, the name of the bank through which it is to be paid in this country. We have been having some difficulty with one or two of the New York banks in requiring certified checks in payment of the draft. If you can indicate the bank through which it is to be paid here, it might save some of this difficulty. In case it is possible, the Irving Bank - Columbia Trust Company is the bank where we do business and they could handle the matter without any hitch. I do not suggest this matter to be of any further embarrassment or difficulty to you, but if it is possible and just as simple for you it might prevent some difficulty here.

I hope that you and Naomi have been having a splendid summer. Mary joins me in best wishes and kindest regards to you both.

Most cordially yours,

I.B.M./MPG

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Kuling, Aug. 1st/23. Lot 16 B, House #54

My Dear Owen,

Your various communications of July 24 came a day or two ago, and we were glad to hear from you. Sarvis writes that Chao will not continue the Proctorship, and I do not blame him. Do not know just what we shall be able to do, but a STUDENT proctor has a hard row, the no harder than a Teacher or anyone else. I AM GOING TO PUT UP A NOTICE SEPT 10 TO THE EFFECT THAT BEGINNING WITH THE SPRING SEMESTER THE UNIVERSITY WILL NOT CONDUCT A DINING ROOM, and for the students to plan accordingly. I will be glad if you will be thinking of what the Univ. should provide to make it possible for the students to conduct their own dining arrangements.

Yes, Mr. Akerstrom has had a hard time financially, with sickness in the family both here and in America, and with the heavy Hillcrest school fees. Boaton Univ. SHOULD make a grant to cover his extra expenses due to illnesses. Dr. Williams should have this in mind when he has a settling with them.

I suppose, as you say, when we get out of debt, it will be much easier to carry the Summer lean months when our new Budget comes into operation during July & Aug & part of Sept, with no fees or other income. As a matter of fact, we do not know DEFINITELY from your BOOKS just what our debt is or isn't: the financial statement that I was to send Home soon after the Budget went hasn't yet come to hand, and I am sure Moss will be wanting it very much. I sent ONLY the budget and minutes of the meetings, with comments on the various actions. I am enclosing a Cornell Bulletin, and the statements as to where Cornell's Big and Smaller Dollars come from and what they do to, are very interesting. If we could have a similar statement and chart re The University of Hanking Dollar, or The Dollar of the Union Miss University, it would be very instructive and illuminating.

Re Miss Priest, I think that there is no serious different in your and Miss Priest's and Reisner's understanding of her work and responsibilities. Why not go to Reisner re it direct, as he is now there - that would clear it up better than writing me, and my having to do it at long range. As I understand it, she is to permanently give a large part of her time to your Dept (whether or not she is "permanently transferred to your Dept." might be questioned by Reisner), but she certainly MUST permanently give a large part of her time to it, and she must supervise and do a good deal of secretarial work, seed Room & Gardens work. When Reisner gets his Secy. her writing letters etc for Reisner could be ended, but he wants her to 'belong' to the Agr. & For Dept, as I understand it. Better see him, and he

Mrs. Clemons has sent \$600 to Small on the Nunnery repairs & your \$400 budget on removing to permanent site will get them along till we are both back. Then if more is needed say by Sept 1st, you can repay me \$500 of M.E. Scholarship Funds loaned to you and I can advance that to them. Jones spoke of an item of some \$600 on Chem. that he & Thomson left out of Budget thro some oversight, and some error in his salary Amt. budgeted and one other item. I asked him to write you re them all - in the very complex and much divided budget, it may be somewhere else in 2-3 items O.K. Mrs. B not so very well, and has to diet strictly and keep to bed a good deal. Weather absolutely PERFECT here. Convention so-so. Dick Wilson seems to me to be an egotistical, VERY, ass, making straw men to demolish with his very

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wonderful scholarship and 23 languages and absolute correct 'audience'.
Potter I guess is a better man, but his mannerisms disgust me and make him
seem to me to be big-headed and egotistical, and I am not going to waste
time listening to him. I am going to hear Wilson another time or two, as he
he is as entertaining as a movie and about as profitable. Dr. Hunter, of the
Los Angeles Bible School, was the best in my opinion - a modest, unassuming,
sincere and thoughtful man, and a GOOD teacher. Unfortunately he spoke
only twice. Bishop Roots takes the 7 A.M. devotional 1/4 hour, and I get
MUCH from those meetings. He is a GOOD, broad, sincere and genuine man. The
Fundamentalists and Bible Disunion folks rail at 'Higher Criticism' and their
methods, and behold a greater H.C. than the highest is among us - he says he
is, and proves it at length. But as he insists, since no one CAN or SHOULD
dispute what he affirms unless he can read ALL of the ORIGINAL documents
in the original (as he has and does), I can't presume to open my head!!!

The girls, Philip, Lowdermilk & other girls & I go out on a
4-5 days camp next Monday - hope this perfect weather holds out. Hoping
that you are quite O.K. by now and that the family is all well and enjoying
Peitaho,

Cordially yours,

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TRANSFER

Nanking

August 11, 1923.

My dear Lew;-

By my own hand and someone else's typewriter!

The enclosed statements are a little delayed in getting off because of Miss Telford's vacation. She has only had part of it now, and decided she must come back and keep you supplied with something to do.

I am cabling you in a few days that you may draw on current account the \$5,475.34 indicated on this statement. At the same time I will send word when the Famine Fund income will begin. We have sold the balance of the Famine Endowment funds (the 20,000) this month and this will appear on our next statement. We are sending the $\frac{1}{2}$ Porters and Hancock advancing the necessary cash from these funds, to be replaced when the general Famine Fund income begins payment.

We have also just sold the Stock which Williams got from Brown (the only 5,000 yet secured). We are retaining one of the bonds of the Famine Endowment and considering it the investment of the J.H. Williams scholarship - transferring the cash to the Famine Endowment. This will not appear until our August statement but I make the note now so that you may be on the lookout for it.

The Budget and minutes arrived two or three days ago. The Budget is in good shape. Williams thought it was a mess and began to make unkind remarks until I pointed out some features to him when he became more mollified. Two features I think would add considerably to its value. If there were included sub-totals by depts. and then a summary of expenses and income side by side on the same sheet by depts. I am not finding fault at all, but when there is more time next year this I think would be a worthwhile addition. I commend you most highly on the splendid work you have done on this and other things since you got back. I know you have worked like an Indian or a nigger - anyway hard and the results show. I thank you personally.

Mr. Bowen indicates in his last letter that you are expecting to return to Nanking about August 20th. I hope you have had a delightful time and that Naomi and the children have profited greatly and gotten back to normality again.

Have seen Claude Thomson several times since he returned. Dean Holgate was in for a few minutes the other day.

Al

0686

Aug 18

My dear Lew:—

We are cabling you today that you may draw \$5473.34 on current a/c which is according to the July statement sent you the other day.

Also that you may draw \$4000 for deficit which is part of the balance of Agricultural Endowment funds. The statement herewith enclosed shows we are keeping part of the proceeds of the sale — \$2,248.75 to pay expenses of outgoing of Porters & Hancock's. This will be returned when the General Famine Income begins & can then be used against deficit. We have just sold the Lone Star Gas Stock — the \$5000 Mr. Wms got from Brown. It netted \$4,938. This will appear on regular Aug. statement.

I send cablegram now as Mr Bowen wrote you would be back about now. Kindest regards Cordially Res

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TRANSFER



August 22, 1923.

Mr. L. J. Owen
University of Nanking,
Nanking, China.

My dear Lew:-

I want to finish up the Brede question this time. I enclose copy of letter I am sending to Dr. Corey.

It is as broad as it is long whether they pay us any balance on the travel expense since we have to return it to them later. Therefore, I am not pushing that any further but asking adjustment on the salary.

In your letter of July 2nd you show that Brede paid for freight from Palo Alto, California to San Francisco and from Shanghai to Nanking G. \$25.32. The freight from San Francisco to Shanghai on those goods was paid by the Presbyterian office in San Francisco and charged to our office by their Board and appeared on our December statement as \$92.77 which you say Mr. Brede knows nothing of. Does he think they were spirited across without cost?

The amount \$54.26 appearing on our February statement was for five boxes of books etc. sent by his mother or someone else to Montgomery Ward to be forwarded to him and for which we paid this amount. Perhaps he thought M. W. & Co. gave this service free.

Referring to your footnote on the statement of his account regarding the G. \$1,161.58 paid to us by the U. C. M. S. for his travel. This appears on Mr. Carter's statement to you covering period Sept. 19 - Nov. 1, 1922.

It is clear to me that Mr. Brede owes the University something on account of the freight we have paid for him. You will have to adjust that with him.

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It would be impossible to attempt any adjustment with the U. C. M. S. on travel account until this matter were cleared. Therefore, I believe we should let that stand as it is and when the time comes to reimburse them it will be for only G. \$1,161.58.

I hope this is settled.

Cordially yours,

LBM/MPG

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L. J. Owen
校學大陵金
UNIVERSITY OF NANKING

TREASURER'S OFFICE

NANKING, CHINA

August 31, 1923.

Mr. Russell Carter,
156 Fifth Avenue,
New York City.

My dear Mr. Carter,

Answering your letter of July 31st with reference to payments on Language School Building Fund a/c, will say that Mr. Myers office has remitted to us for the year 1922-23, so that the Presbyterian Mission account for last school year is cared for. Others are coming in now, as the treasurers have finally realized that the amounts are to be paid on the field. It took a long time to get it straight.

We have had a pleasant holiday at Peitaiho, this summer, and feel very fit for the year's work. With kind regards from us all to you and Mrs. Carter,

Sincerely yours,

L. J. Owen
Treas.

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校學大陵金
UNIVERSITY OF NANKING

TREASURER'S OFFICE

NANKING, CHINA

September 4, 1923.

Mr. L. B. Moss,
150 Fifth Avenue,
New York City.

Dear Les,

I have a letter from Miss Ethel L. Lacey, of the Baptist Board, North, Shanghai office in which she writes as follows:

"With reference to the building fund assessment for the Language School Students, the Home Treasurer informs me that it is their understanding that these assessments are to be paid to the Treasurer of the Trustees in America and that if we have other instructions regarding this authority must be sent to the Home Office in order to have the payment made here on the field. In your letter of June 7th you say that the first instructions regarding this assessment was rectified and instructions issued for payments to be made on the Field. Will you kindly send me an official notice of this so that I may take it up with the Home Treasurer?"

Since the suggestion came from the Board of Trustees that these amounts be paid on the field, I wonder why the Baptist Board doesn't know about it. Surely they get copies of the Trustees minutes as well as of the Board of Managers minutes. Could you satisfy their question by an official notice to the effect they wish? Perhaps then payment for this fall's assessments may come through with just a reasonable delay. As yet last year's are still unpaid.

Sorry to trouble you with this little detail, but something has slipped up somewhere, as the Baptist home treasurer does not seem to be informed of the last move.

Sincerely yours,


Field Treasurer.

0691

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

September 10 1923

10 OCT 15 1923

Mr. J. E. Williams,
150 Fifth Avenue
New York City.

File J. E. Williams

My dear Mr. Williams,

Thought perhaps you would be interested in the enclosed letter to Mr. Ing, and the statement of his account. I had never been able to learn the arrangement about interest until I opened the bundle of papers you left in the vault for safe-keeping. Some of the papers referred to this account.

After registration is over, I expect to take up a few of the points you raise in one of your recent letters to Dr. Bowen. I'm glad \$4,938.00 will be available from result of your Texas Oil stock proceeds ~~xxxxxx~~ and this will be deposited immediately it comes out, to credit of property funds account, and enable us to make good on McCormick Dormitories credit, and part of the Day fund.

Hope you haven't forgotten the house proposition!
Here's luck to you - I'm glad you have the job and not I !!

With best wishes,

Sincerely yours,

B. Bowen

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Copy

September 10, 1923.

Mr. Z. T. Ing,
Nankai College,
Tientsin, China.

My dear Mr. Ing,

At last I have been able to go into the old records sufficiently to get a proper statement of your account. Dr. Williams had some memoranda concerning the account which was in with his personal papers, and we were able to get at these the other day.

The statement enclosed carries the account from the beginning when we made first payment of insurance on your account. The first column shows the principal, the second column the amount of interest due at date of payment, at the rate of 6%. The third column brings forward the total, and the 4th column the amount of your payment on account. The fifth column carries forward the balance due, and this amount is carried forward to the first column again as the new principal. This carries the account forward correctly on the partial payment basis.

You will note the balance due September 1st, 1923 is \$995.26 and we would be very pleased to have the account cleared up as soon as possible.

We shall be pleased to hear from you soon.

Sincerely yours,

Treasurer.

0693

Z. T. Ing account - bearing interest at 6%.

	Principal	6% Interest	Total	Payment	Balance
1915					
Feb. 28 Ins. G \$52.87	\$132.13				132.13
Dec. 31	132.13	6.60	138.73	75.00	63.73
1916					
Jan. 1 Bal.					63.73
" 1 Ins. G \$47.60	167.89				167.89
" 30	167.89	.84	168.73	75.00	93.73
Feb. 28	93.73	.47	94.20	75.00	19.20
Mar. 31	19.20	.09	19.29	75.00	Credit 55.71
Apr. to Oct. inclusive 7 mos. at 75.00 per mo.				525.00	580.71
Nov. 4 J. Bailie note 200.00					
Interest 25.00	225.00		225.00		355.71
Nov. & Dec. pmts at 75.00				150.00	505.71
Apr. Jul. Sep. Oct. & Nov. 30.00 ea. a/c insurance				150.00	655.71
1917					
Jan. & Feb. payments				150.00	805.71
Mar. 1 Ins. 47.60	82.28		82.28		723.43
Mar. 31				75.00	798.43
Apr. 4 Pd. Dr. Williams a/c your note	866.83		866.83		Debit 68.40
Apr. 30	68.40	.34	68.74	75.00	Cr. 6.26 debit
May 1 Pd. Dr. Williams a/c Tooker loan	4,062.21		4,062.21		4,055.95
May 31	4,055.95	20.27	4,076.22	75.00	4,001.22
June 30	4,001.22	20.00	4,021.22	75.00	3,946.22
July 31	3,946.22	19.73	3,965.95	75.00	3,890.95
Aug. 31	3,890.95	19.45	3,910.40	75.00	3,835.40
Sep. 30	3,835.40	19.17	3,854.57	75.00	3,779.57
Oct. 31	3,779.57	18.89	3,798.46	75.00	3,723.46
Nov. 30	3,723.46	18.62	3,742.08	75.00	3,667.08
Dec. 31	3,667.08	18.33	3,685.41	75.00	3,610.41
1918					
Jan. 1	3,610.41	18.05	3,628.46	75.00	3,553.46
Feb. 14	3,553.46	8.88	3,562.34		3,562.34
Feb. 14 Bal. Bailie note 400					
Interest 24	3,996.34	9.99	4,006.33	75.00	3,931.33
Mar. 31	3,931.33	19.65	3,950.98	75.00	3,875.98
Apr. 30	3,875.98	19.37	3,895.35	75.00	3,820.35
May 31	3,820.35	19.10	3,839.45	75.00	3,764.45
June 30	3,764.45	18.82	3,783.27	75.00	3,708.27
Jul. 31	3,708.27	18.54	3,726.81	75.00	3,651.81
Aug. 31	3,651.81	18.25	3,670.06	75.00	3,595.06
Sep. 30	3,595.06	17.97	3,613.03	75.00	3,538.03
Oct. 31	3,538.03	17.69	3,555.72	75.00	3,480.72
Nov. 30	3,480.72	17.40	3,498.12	75.00	3,423.12

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1918					
Dec. 31	3,480.72	17.17	3,440.24	75.00	3,365.24
1919					
Jan. 31	3,365.24	16.83	3,382.07	75.00	3,307.07
Feb. 28	3,307.07	16.53	3,323.60	75.00	3,248.60
Mar. 31	3,248.60	16.24	3,264.84	75.00	3,189.84
Apr. 30	3,189.84	15.94	3,205.78	75.00	3,130.78
May 31	3,130.78	15.65	3,146.43	75.00	3,071.43
June 30	3,071.43	15.35	3,086.78	75.00	3,011.78
July 31	3,011.78	15.06	3,026.84	75.00	2,951.84
Aug. 31	2,951.84	14.75	2,966.59	75.00	2,891.59
Sep. 30	2,891.59	14.45	2,906.04	75.00	2,831.04
Oct. 31	2,831.04	14.15	2,845.19	75.00	2,770.19
Dec. 31	2,770.19	27.70	2,797.89	300.00	2,497.89
1920					
Apr. 30	2,497.89	49.94	2,547.83	150.00	2,397.83
Aug. 31	2,397.83	47.94	2,445.77	300.00	2,145.77
Nov. 30	2,145.77	32.17	2,177.94	225.00	1,952.94
Dec. 1 Fire Insurance 30	1,982.94		1,982.94		1,982.94
1921					
Mar. 31	1,982.94	39.64	2,022.58	300.00	1,722.58
Apr. 1 Discount on Tientsin check 1.20	1,723.78				1,723.78
Oct. 31	1,723.78	60.33	1,784.11	75.00	1,709.11
Dec. 31	1,709.11	17.09	1,726.20	75.00	1,651.20
1922					
Nov. 30	1,651.20	90.82	1,742.02	300.00	1,442.02
1923					
Jan. 31	1,442.02	14.42	1,456.44	250.00	1,206.44
May 31	1,206.44	24.12	1,230.56	250.00	980.56
Aug. 31	980.56	14.70	995.26		995.26

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校學大陵金
UNIVERSITY OF NANKING



TREASURER'S OFFICE

TRANSFER

September 22 1923.

Mr. L. B. Moss, Asst Treasurer
150 Fifth Avenue,
New York City.

My dear Mr. Moss,

We have your letter of August 21st giving a list of the new people, and also enclosing copy of contract made with Burgoyne Griffing. I have passed the information on to Dr Bowen concerning Mr. B. Griffing.

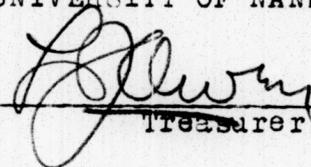
The dates of commencement of salaries would indicate that these people are to be paid from time of appointment as indicated. Is this a definite policy now, and is it on record?

Miss Hunt in stating her arrangement with your office, ~~stated~~ said half dental bills were agreed upon (with prior consent). We were wondering about this, but just as I am writing this, in comes your statement to John Reisner so that we are clear on this point now. We are wondering just how "with prior consent" is to be interpreted. Give us the benefit of your thought on this.

Your envelope enclosing invoices which should have accompanied July statement came in this morning. Thank you for these.

Sincerely yours,

THE UNIVERSITY OF NANKING


Treasurer.

p.s.

Gwendolyn has had a stubborn case of dysenterry for over a week now. It has been a serious case although the Dr. hasn't felt at any time that it was a case of life and death. Both Naomi and I are quite worn from the necessary care and nursing. Our first experience with dysenterry and it certainly is a trying disease. Harry Clemons isn't improving very well. Last orders are for him to remain absolutely quiet in bed, even have someone else feed him. Some of the opinion that he has had a slight stroke - others that it is a case of nervous exhaustion. We certainly are sorry. Twinem ill with a complication of jaundice, malaria, dysenterry and a possible appendix. I'd hate to have that mixture!
Otherwise (?) we are all right.

L J O

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0696

校學大陵金
UNIVERSITY OF NANKING

RECEIVED
UNIVERSITIES
OCT 29 1923
JOINT OFFICE
NANKING, CHINA

TREASURER'S OFFICE

September 24, 1923.

Mr. L. B. Moss, Asst Treasurer,
150 Fifth Avenue,
New York City.

TRANSFER

Nanking

My dear Les,

We are pleased to enclose herewith our trial balance for June 30th together with statement of our financial condition at that time. I am also enclosing copy of letter I wrote to Dr. Bowen giving a little supplement up to Sept 20th on Deficit account which is interesting.

We expect to get off a report on the first six months' budget within the next ten days or so which you will no doubt be glad to get. We thought you would want this other first. It enables us to commence and go on with the new fiscal year's work while working out the budget report for the last period.

About immediately after getting off the budget report we shall be sending you our first quarterly report. I think you will be fed up on reports before we get through the next few weeks, but after that, things ought to run much more smoothly.

Under Assets our cash on hand, and overdraft at the Hongkong Shanghai Bank under Liabilities, doesn't look very well. Cash received the first few days of July to be thrown back into June accounts made this possible.

The items under the three mission boards, shows the amount needed to cover their appropriations for the six months. Of course your July remittances cover these items, and I shall report separately on them a little later. We shall be glad when Famine Funds are available so as to liquidate this Lowdermilk account which will be supplemented now by Porter's salary account. We are having to carry this Famine proposition out of current funds, and unless Famine funds are released soon, we shall find ourselves up against it again.

Miss Purcell has paid her house account off just recently. Stationery Stock account covers stock on hand in Miss Purcell's office and this account she charges off to different departments as they use the materials.

Book Store account will be reduced very shortly. I am taking this matter up with the Mission Book Company for adjustment as soon as possible. You know this covers an item of books which we turned over to them to sell for us, they to make returns as the books were sold - minus a commission. We may have to charge off a part of this to "deficit" in the final settlement, but that we cannot know until we get a final report from them as to what cannot be sold.

0697

金陵大學
UNIVERSITY OF NANKING

TREASURER'S OFFICE

NANKING, CHINA

L B Moss Sept 24 1923 #2

We had planned on letting income from Swasey endowment apply on this Swasey Bldg item of \$1,573.09 but we were ruled out again, and the interest on endowment has been budgeted in full for current expense. I appreciate Mr. Williams' feeling in the matter and that this item ought to be cleaned off with endowment interest so that it would not show on our statement as a deficit on the building given by Mr. Swasey, but since the interest has been appropriated for current again we are at a loss to know just how to handle it. Have a notion to charge it off to deficit and have it cared for that way.

The land item covers purchases which John H Reisner has been making for Famine Fund purposes, and which he has ordered paid for out of Sericulture Funds pending receipt of Famine Funds. I don't know just how this will work out, but it is probably as decidedly an asset as the Lowdermilk account.

Under Liabilities, "Bills Payable" account has been cleaned off excepting a balance which we shall carry forward as a liability for Brede's travel, and which we shall have to turn over to the U C M S when they send their regular representative out. That amounts to \$211.16. The balance has been cleared off since July 1st.

The difference in the Hospital account above what the Gold \$5,787.36 would equal in Mexican, has since been deposited to their credit, so that the only funds we have of theirs is what you are holding for them in New York. The rest is in their account at the Hongkong Shanghai Banking corporation at Shanghai. *(put out a flag to celebrate!)*

The Memorial Hospital item of course you understand. Your payment of Miss Van Vliet's expenses will take care of that, undoubtedly. As to Property item, we are commencing to build up a bank account on that as we are liquidating assets and receiving items to apply on deficit. We have our Special Funds account at the Hongkong Shanghai Banking Corporation covering part of that - particularly the Reisner house account, and a Property Fund account now of over \$700.00 which we expect to add to when the next Gold \$4,000 comes out.

You will note that both the Language School and Meigs Hall have a decided surplus on last year's accounts. Their Library account is a special fund which they have control over for the purchase of certain books which the class may want, and which are to be kept in our University Library. The small balance for which we are liable on the Building Reserve will be eliminated when we pay off certain refunds out of our current accounts. You will note their Bldg Fund reserve amounts to \$12,884.99 (a/c#8023) and we have a Lang Sch Bank a/c for \$5,782.73 and a fixed deposit of \$7,000.00 against it.

Under "Property" items, Severance Hall credit has been used up to cover alterations here in the Treasurer's and Registrar's offices. That will disappear, and please Mr. Williams.

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校學大陵金
UNIVERSITY OF NANKING

TREASURER'S OFFICE

NANKING, CHINA

- 3 -

"Accounts Reserved" are unused balances on budget amounts for the items specified, as they appear on the first six months' budget. You will remember it was suggested that balances on such items be carried forward to meet emergencies. Of course the last four items are "Funds collected from students for special purposes" and are carried over for that particular use.

Part of "Special Gifts" restricted, is proving an asset, so that we are that much to the good.

"Deferred" charges account is what we are keeping items in which we have to wait information on, items in question and possible errors.

I believe the rest of the items are clear. If there are questions, perhaps the budget report will help clear some of them, although these items of Assets and Liabilities are outside of the budget.

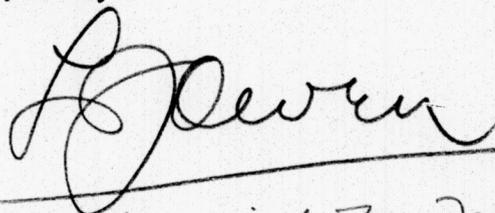
This is Mid Autumn Festival Day and there are no classes. I am here in the office alone, trying to finish this letter without interruption. This morning Paul Twinem was buried. Week ago yesterday I saw him playing tennis on the Community Courts with Wu Dsz Wei and apparently all right. This seems to have come upon him suddenly. You undoubtedly have received details concerning his death from Dr. Bowen so I shall not repeat.

Harry Clemons is being taken over to the Hospital today. He seems brighter and stronger to me. They are moving him to the hospital with the hope that he will get a more complete rest, and also give Mrs. Clemons relief. I have seen him twice in the last four days (to shave him) and he has seemed in good spirits. Of course he is not using his left side and his instructions from the doctor are not to move his side or head any more than absolutely necessary. He jokes about it ~~but~~ is finally submitting to the physicians wishes.

Gwendolyn is improving steadily - a decided turn for the better last Sunday - but it will be a week or more before she is permitted to get out of bed. We are so glad the serious time is over with.

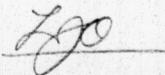
The rest of us are all O K. Our very best to you and Marion.

Sincerely yours,



P.S.

Would you mind sharing this with Mr. Williams so I shall not have to write another such? Thanks.



0699

校學大陵金
UNIVERSITY OF NANKING

TRANSFER



TREASURER'S OFFICE

September 26, 1923.

Copy for L B Moss

Dear Dr. Bowen,

As a supplement to the accompanying report we might add that our deficit account stands as follows:

July 1 1923	Deficit		42,250.95
August 25	G\$4,000 cabled	7,886.56	
Sept 15	G\$4,000 reported		
	held in N Y against deficit		
	which will bring approx	<u>7,500.00</u>	<u>15,366.56</u>
Approximate net deficit			26,884.39

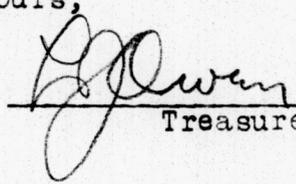
Also, we were able to transfer from current budget for first half of this calendar year, Mex \$4,485.53 towards deficit account. Of course there was Mex \$10,000.00 budgeted to be saved for deficit, but after submitting our budget, New York asked that we include in the budget the expense of the Central Office and the Promotional Department which for that period has amounted as follows:

Promotional Office	\$4,233.26	
Central Office	<u>816.55</u>	5,049.81
This sum, added to the amount we transferred - viz		<u>4,485.53</u>
makes a total of - - - - -		<u>9,535.34</u>

or a little more than \$450.00 short of what we planned to save against deficit for that six months period.

We thought this bit of information might be of interest.

Sincerely yours,


Treasurer.

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金陵大學
UNIVERSITY OF NANKING

TRANSFER



TREASURER'S OFFICE

~~Sankankaxx~~
October 1, 1923.

Mr. L. B. Moss, Asst. Treas.
The University of Nanking,
150 Fifth Avenue,
New York City.

My dear Mr. Moss,

We are in receipt of your statement for the month of August. We are glad to see the item of \$4,938.00 actually on a statement.

We observe that travel items and expense for the Porters and Mr. Hancock have been taken out of current, whereas we were under the impression you were going to advance these out of what was left of Famine Endowment pending receipt of Famine Funds. There is no doubt a reason for this change, explanation of which will come along in your next letters.

There is an item of disbursements which rather alarms us, if we are endeavoring to keep in budget. That is the item of child's allowance for J. E. Williams. Isn't this a Mission obligation? If Dickie has grown into the period where child's allowance is increased, wouldn't that be entirely up to the Presbyterian Board to provide for? The difference to make up the \$5,000.00 which we were called upon to take care of seems quite as much as we can stand without this additional Gold \$300.00 per year. According to report in the Bulletin, Faith must be self supporting, and then a letter to someone here reports that the Williams family have moved to cheaper quarters. It would seem our expense in that connection would be decreased rather than increased. We shall be glad to receive your explanation on this.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "L. J. O.", written over a horizontal line.

P. S. In talking with Dr. Bowen on the above, he raises the question as to how this was put through for payment, as he doesn't recall any discussion or vote upon the matter?

L. J. O.

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L. J. Owen

校學大陵金
UNIVERSITY OF NANKING

TREASURER'S OFFICE

NANKING, CHINA

October 1, 1923.

RECEIVED
OCT 27 1923
TREASURERS OFFICE

Mr. L. B. Moss, Asst Treas.
University of Nanking
150 Fifth Avenue,
New York City.

My dear Mr. Moss,

On Mr. Russell Carter's statement for the University of Nanking dated June 3rd to October 3rd 1921, there appeared an item under disbursements of

"Equitable Transportation Company G\$159.96" J Inv. #5935

Not knowing what this was for, we put the item in Suspense account pending information. We took the matter up with Mr. Carter's office and information is given us with an invoice to cover the item, Mr. Carter's invoice #94 - 1921, which we are returning herewith for your information. With the information as stated we transferred the charges to what we supposed were correct accounts and there was included in this an item for

"John H Reisner freight & transportation G61.74. Mex 111.52"

which we charged to his personal account.

Upon my return, in making an effort at collection of this account from Mr. Reisner, he sends me the following statement which indicates the charge is against the Presbyterian Board for his outcoming freight.

"Dear Mr. Owen:

Answering your note of Sept 21, desire to say that the item of Mex \$111.52 freight from N. Y. to Nanking should be charged to Presbyterian Board against my freight allowance on return to field from furlough. The cubic content of this consignment I know they have reckoned against my allowance and it is evidently a mistake that the cost of same was charged to my personal account through the University."
J H Reisner.

On the above statement, then, will you kindly collect from the Presbyterian Board of Foreign Missions, Gold \$61.74 so that we may balance off this account of such long standing.

Thanking you for your early attention to this matter, and with best wishes, I am,

Sincerely yours,

L. J. Owen
Field Treasurer.

checked with Mr. McNeill 10/3/23
amt. \$61.74 due from Presby. Bd.
Their check paid over Nov 11/23.

Freight
from H. J. Owen
to U.S. to N.Y.
636
2372
3008
1989
4997

Copy to R. Carter.

0702

Invoice 6036 = Aug 1922

9 Pieces - meas 58.0 freight to Hanking #30.48

UNIVERSITY OF HANKING

TREASURER'S OFFICE

HANKING CHINA

October 1, 1922

Mr. L. B. Wood, Treasurer,
University of Hanking,
150 Fifth Avenue,
New York City.

My dear Mr. Wood:

On the 29th of August, 1922, I received from you a check for \$30.48, which I have deposited to the credit of the University of Hanking.

Yours faithfully,
Wang Kang

For the amount of \$30.48, I have enclosed herewith a receipt from the University of Hanking, which I have also deposited to the credit of the University of Hanking.

Very truly yours,
Wang Kang

Wang Kang, Treasurer

University of Hanking

Hanking, China

October 1, 1922

Enclosed

Receipt

for \$30.48

from University of Hanking

for the amount of \$30.48

deposited to the credit of the University of Hanking

on the 29th of August, 1922

Wang Kang, Treasurer

University of Hanking

Hanking, China

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0703

校學大陵金
UNIVERSITY OF NANKING

OCT 29 1923

TREASURER'S OFFICE

NANKING, CHINA

October 5, 1923.

Mr. J. E. Williams,
150 Fifth Avenue,
New York City.

*into Oct 31 - Will see Carter
the bill -*

Dear Mr. Williams,

*Clear land as soon as I get
back to Menwandan*

Enclosed herewith you will find a statement of your account as it stands open on the University records. Statements covering these charges were submitted to you at the time they came through for record here, but we have been somewhat remiss in following up with a periodic "dun" and for that reason these items have perhaps escaped your attention. Now that the office is better staffed, we can begin to pick up loose ends again, hence this gentle reminder.

The first item covers an invoice of Goldberg Bowen & Co. which Mr. Carter's Office paid for you in the fall of 1917 (Goldberg Bowen's invoice of Oct 1 1917) and deducted same from his remittance to us covering that quarter. The item came to us and was entered on our books here in March 1918, just after you went to America that particular year. These details will help to recall the item to you. Goldberg Bowen & Co I believe are dealers in foodstuffs which would indicate that the invoice covered household supplies and is personal, Mex \$82.83.

Mr. Carter's Office reported a book purchased for your account from Isaac Pittman Co for Gold 1.10 which his office paid and deducted from University statement of April to July 1920. This was entered on our books here Dec 1920 and amounts to Mexican \$1.95.

Also, New York Office paid Baker & Taylor on your account for a book to the amount of Gold 1.36, Mexican 2.46 which appears on their statement of period Oct 3 to Dec 1 1921. This was entered on our books Dec 1921.

There is also still unfinished this transaction covering land purchases. You will remember that at China New Year 1920 you asked that we advance to you Mex \$2,000.00 to put through some land deals at that particular time. You were to later turn in vouchers showing purchases to the equivalent of that amount. In March of the same year, vouchers came through, one on the 3rd for land purchases to the amount of 780.00 and on the 6th another purchase amounting to \$620.00. This left \$600.00 on deposit with you which has never been accounted for and which stands charged against your account. We shall be very pleased to get further information on this item.

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金陵大學
UNIVERSITY OF NANKING

TREASURER'S OFFICE

NANKING, CHINA

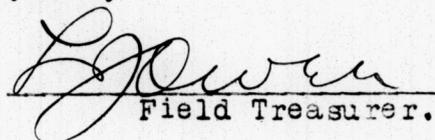
- 2 -

I hear Faith is "on her own" now doing some good work in Rochester. That must be encouraging, and we hope she is enjoying her work. We hear also, that you have left the flat. I hate to change my thoughts of you in that comfortable place where I called. But, since you are in less costly quarters now, you probably are finding yourself burdened with surplus cash.

Very shortly now we expect to send a statement of our affairs here which we trust will prove interesting. These first weeks of school have been exceedingly full.

With best wishes to you and yours,

Sincerely yours,


Field Treasurer.

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Hold for my attention
when I return

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校學大陵金
UNIVERSITY OF NANKING

TRANSFER

TREASURER'S OFFICE



October 12, 1923.

Mr. L. B. Moss, Executive Secretary,
China Union Universities,
150 Fifth Avenue,
New York City.

My dear Mr. Moss,

Enclosed herewith you will find a statement of our first quarterly report 1923-24 on budget accounts, as well as a statement of general University finances.

Regarding page one, on budget accounts, we can gather what information we need, as of course the statement is perfectly intelligible to us. It may, or may not give you just what you want, and we want to ask that you suggests points where we could make changes for your information. Of course there are some items which it would not be possible to give to you excepting at the close of the year, when division of charges is made. For instance - Senior College instruction will be in total until the end of the year when division would be made according to budget departmental divisions.

The thought has just occurred to us that perhaps between semesters would be a good time to make the second report of the year, rather than January 1st, since January 1st is not the end of any particular school period, whereas the end of a semester divides the school finances in a fair way, semi-annually. The semi-annual report, then, would give you a more accurate report of budget accounts. There are certain distributions which can be made at the end of the semester which it is not possible to make at the end of the quarter, without involving more detailed effort than we have staff to take care of. I doubt if the result would be of sufficient value to warrant the expense of time.

On page two there are a few items which need explanation.

Under accounts receivable - "General" includes the item of Ing Mei Chi, Contractor, to whom we loaned \$5,000.00 on houses, and which is being paid back in rentals. We are separating this account so as to show up the items as they really are. Liu Kwch Chuin's account is also in this, and several others of very small amount.

Students unpaid fees of last year is being reduced gradually.

J. H. Reisner account is practically balanced this month. Z. T. Ing account is increased because of the interest which has been charged to this account. Interest had not been computed since the loan was made on his house. We figured this last month, so that his account shows what he actually owes us now. I have received a letter from Mr. Ing, just a few days ago in which

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校學大陵金
UNIVERSITY OF NANKING

TREASURER'S OFFICE

NANKING, CHINA

- 2 -

he stated that he expected to begin to pay off this balance the end of this month, when he will make us a substantial remittance.

"Payments made against Famine Funds" includes items of travel for the Famine people who have come out. I have just discovered that the \$1,000 advanced by the M. E. Board for Lowdermilk travel expense was credited to this account. Add this Mexican equivalent, \$1,903.58 makes a total on Famine Funds of Mex \$8,862.57. There is also an item of land (*) which has been purchased for Famine purposes to be paid for out of Famine Funds and this amounts to \$5,922.70. This makes a total of \$14,785.27. Since July 1st, there is also the salary item on Famine Fund men, and since September 1st this amounts to \$791.32 per month. We shall be very glad when Famine Fund budget is passed, so that these amounts can come back to our current funds.

"Accounts payable" covers the one item of gold due the U. C. M. S. on Brede's travel expense. There should be added now, of course, the item of Gold \$1,000.00 or Mex 1,903.58 which we shall have to return to the M. E. Board when Famine Funds are available.

In our report of July 1st. "Property Funds" had a separate item designated "Property Funds" of \$17,379.79. Upon investigating this item we discovered that in error the \$2,000.00 income from Language School for 1922 had been credited to Property account. This has been transferred as current income for 1922, and naturally applies to deficit where it has been duly credited. The difference is the item of Mr. Day's \$10,000.00 gold gift, or Mexican \$15,505.90. In the adjustment there is a difference of \$126.11 which covers an item of balance on Kan Ho Yen Chinese teachers houses, a charge of some time ago. This "Day" item is just as it should be now and properly designated. McCormick Dormitories is the credit balance to be applied on the next dormitory to be built. The item of \$89.97 credit on Severance Hall which appeared in July 1st statement has been transferred to apply on deficit.

Sericulture Building shows a credit of \$6,244.12 whereas the Bank account for it shows an overdraft of \$1,509.23. This is explained by the fact that the *Land item for Famine work was paid with Sericulture Funds when it was purchased last winter and spring. Also, Sericulture Department current expense account has drawn on Sericulture Bldg account for a large item.

On Language School Building Fund you will notice we are short on deposits to the amount of \$1,252.13. This is the gold amount which appears on your last statement as received from the U.C. M. S. We shall make this transfer, putting the account in shape very shortly.

Hospital and Alumni Fund accounts show an over deposit, and these have since been adjusted. Reimbursement had not been

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校學大陵金
UNIVERSITY OF NANKING

TREASURER'S OFFICE

NANKING, CHINA

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made for payments made on these accounts from current funds--through Petty Cash, etc.

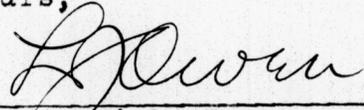
The other items are self explanatory.

Deficit Expense account October 1st \$23,394.61 is quite encouraging, don't you think ?

We are at the point now where we can clear up some of these longstanding requests of yours concerning Plant - buildings, residences, etc. and we shall get information together on these to forward to you promptly. This will be our next big job - that and the Regents Report.

Miss Priest is working on budget report of the first six months of this year, so that will go to you within the next week. We wanted this quarterly report ready for a Finance Committee meeting which may be called at any time.

Sincerely yours,


Field Treasurer.

Copy to J. E. Williams.

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0709

L. J. Owen
校 學 大 陵 金
UNIVERSITY OF NANKING

TREASURER'S OFFICE

NANKING, CHINA

October 17, 1923.

Mr. Russell Carter, Treasurer
University of Nanking,
156 Fifth Avenue,
New York City.

My dear Mr. Carter,

Since Mr. Moss is taking care of the details in connection with the New York office, there has not been the need for writing you quite as frequently as formerly. We want you to know, however, that you are constantly in thoughts and we know that Mr. Moss keeps you well informed of the information which comes from this office.

I am enclosing for you a financial statement of the University for October 1st 1923 which I know you will be interested in. A little more condensed summary would be as follows:

LIABILITIES:

Accounts Payable U.C.M.S.	2,261.16	
Student Accts. & Scholarships	3,469.91	
Property Funds	32,505.31	
Funds for Special Purposes	62,516.56	
Reserved Accounts	9,843.71	
Reserve for Current budget	<u>39,972.94</u>	150,569.59

ASSETS:

Cash & Bank Accounts - Current	23,310.88	
Property Funds, Bank accounts	13,773.75	
Funds for Special Purposes-Bank	53,042.55	
Held in New York Office	12,625.12	
Accounts Receivable	<u>24,416.68</u>	<u>127,174.98</u>

EXPENSE DEFICIT

23,394.61

I know the above statement will be encouraging to you - it certainly is to us.

Our affairs here are working along on a much better basis than formerly. The budget system is running more smoothly as time goes on. Of course there are still some who do not conform, but I guess that is our job, to keep them in line.

We are having wonderful fall weather here in Nanking. We wish you were "passing through" again to enjoy it.

Mrs. Owen joins me in very best wishes to you Mr. Carter, and believe me,

Sincerely yours,

L. J. Owen

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

FINANCIAL STATEMENT - Oct 1 1923

LIABILITIES:

Accounts Payable - U.C.M.S. (Travel)	2,261.16	
Students Accts. & Scholarships	3,469.91	
Property Funds	32,505.31	
Funds for Special Purposes	62,516.56	
Reserved Accounts	9,843.71	
Reserve for Current Budget 1923-24	<u>39,972.94</u>	150,569.59

ASSETS:

Cash & Bank Accounts - Current	23,310.88	
Property Funds - Bank Accounts	13,773.75	
Funds for Special Purposes - Bank A/cs	53,048.55	
Held in New York Office	12,625.12	
Accounts Receivable	<u>24,416.68</u>	<u>127,174.98</u>

EXPENSE DEFICIT

23,394.61


Treasurer,
UNIVERSITY OF NANKING

UNIVERSITY OF NANKING
Financial statement

October 1 1923.

	Assets	Liabilities.
<u>CASH:</u>		
On hand Oct 1st 1923	1,268.16	
Hongkong Shanghai Bank (Current)	5,605.08	
Shanghai Commercial & Sav "	9,077.67	
" " Nanking Br "	6,135.20	
" " Taels a/c "	1,224.77	
<u>ACCOUNTS RECEIVABLE:</u>		
N.Y. Office (holding)	12,625.12	
General	5,992.40	
Boston University (to July 1'23)	2,223.71	
Students Accts. (Unpaid fees)	471.90	
J. H. Reisner (personal)	334.22	
Z. T. Ing "	1,057.53	
Payments made against Famine Funds	6,958.99	
Book Store Account (inventory)	451.94	
Stationery Stock "	489.29	
Land - to be returned from Fam. Funds	5,922.70	
<u>ACCOUNTS PAYABLE:</u>		
U. C. M. S. (a/c Brede travel)		2,261.16
<u>SCHOLARSHIPS, STUDENT ACCTS. ETC:</u>		
General Scholarships		125.94
Forestry Loan Fund		2,077.98
Anhui Government - to July 1 1923	514.00	
Zander - Ling Chen Liang		14.85
Students Deferred Credits (For Fall)		204.50
Student Relief Fund		693.97
Student Deposits		341.80
Peoples' Schools		10.87
<u>PROPERTY FUNDS:</u>		
D. H. Day Gift		15,505.90
McCormick Dormitories		6,700.14
International Banking Corpn.	11,226.83	
Reisner House		2,545.92
" " Fund Bank a/c	2,546.92	
Sericulture Building		6,244.12
Shai. Com & Sav Bank. Seri. Bldg.		1,509.23
<u>FUNDS FOR SPECIAL PURPOSES:</u>		
Language School Building Fund		15,198.01
Asia Banking Corpn. Lang. Sch. Funds	945.88	
Shanghai Com & Sav Fixed Dep. Lng. Sch.	13,000.00	
University Hospital		31,088.11
(G\$3130.47 held in N.Y.)		
Hongkong Shanghai Bnkg Corp. Hosp F.	26,004.87	
Alumni Fund		12,933.55
Shanghai Com & Sav. Alumni Fund A/c	8,097.80	
" " " " Fixed Dep. " "	5,000.00	
Cunninghamia Grant		286.81
Sherwin Endowment (restricted)		2,151.63
Special Gifts (restricted)		312.28
Special Gifts (unrestricted)		546.17
<u>RESERVED ACCOUNTS:</u>		
Furlough Funds		2,163.52
Sericulture Department		981.23
Vouchers Payable		2,816.10
Interest & Exchange		367.06
Deferred Accounts		3,515.80
Unused Budget income - October 1st		39,972.94
	127,174.98	150,569.59
DEFICIT EXPENSE ACCOUNT, Oct 1 1923	23,394.61	
	150,569.59	150,569.59

L. J. Owen Treasurer,
UNIVERSITY OF NANKING

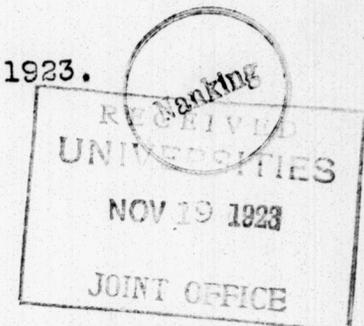
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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

October 18, 1923.

Mr. L. B. Moss, Asst. Treasurer,
University of Nanking,
150 Fifth Avenue,
New York City.

TRANSFER



My dear Mr. Moss,

Enclosed please find report on budget for period
Jan 1 to June 30 1923. Summary on page 4 perhaps gives you
a more comprehensive idea of the final outcome.

We also have attached a cost sheet of each depart-
ment which may be of interest. We are not altogether satisfied
with the way we have worked out "Overhead" or "Operation and Maintenance"
as some prefer to call it, but we did it as accurately as we possibly
could with the information available. As our budget system gets into
better working order, perhaps we can figure the costs a little more
accurately and satisfactorily. There have been so many innovations -
and we are aware we haven't reached perfection! I don't suppose you
mind having another report added to your sheaf.

Next - Regent's Report! After that - Plant Accounts!
Christmas is coming, Les!

Sincerely, and with best wishes,

Lew.

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University of Nanking.

Budget report for the period January to July 1st, 1923.

	Budget	Actual	Surplus	Over spent
1111. Presidents salary	1,312 50	1,500 00	00 00	187 50
1112. " " Assts.	1,050 00	1,260 44		210 44
1113. " office expense	150 00	396 92		146 92
1121. Treasurers salary	2,284 50	2,196 42	88 08	
1122. " Assts.	790 00	729 41	60 59	
1123. " office expense	300 00	434 49		134 49
1131. Registrars salaries	1,250 00	1,249 98	02	
1132. " assts.	216 00	315 18		99 18
1133. " office expense	30 00	414 41		384 41
1140. New York Central office		816 55		816 55
1124. Treasurers office furlough	3,000 00	3,095 62		95 62
1135. Furniture and fixtures		20 00		20 00
121. Catalogs, etc.	300 00	247 91	52 09	
122. Commencement and Public Oc.	100 00	355 83		155 83
1231. University magazine	460 00	335 13	124 87	
1232. Y.M.C.A. Kulec	55 00	55 00		
1233. " Kanhoyen	360 00	480 00		120 00
1241. xxxxxx Retiring allowance	150 00	150 00		
1242. Travel, Board of Managers	200 00	31 75	118 25	
1243. Educational Assn.	400 00	400 00		
1244. Sundry	100 00	155 57		55 57
133. Interest on Bank Overdraft	300 00	108 45	191 55	
134. " sundry	25 00		25 00	
2111. Supt. salary	750 00	750 00		
2112. Assts. "	200 00	117 32	82 68	
2113. Office expense	75 00	1 37	73 63	
2211. Wages of Servants, Kulec blds	480 00	490 93		30 93
2212. Repairs (Reserved 477.53)	610 00	132 47		
2213. Fuel	600 00	357 00	243 00	
2214. Light	1,200 00	788 86	411 14	
2215. Insurance	321 00	122 81	198 19	
2216. Mat. Supl and expense Kanhoyen buildings.	50 00	282 82		239 82
2221. Wages of servants	1,070 00	440 00	630 00	
2222. Repairs (Reserved 576.33)	670 00	93 67		
2223. Fuel	200 00	207 87		7 87
2224. Light	900 00	558 85	341 15	
2225. Insurance	353 00	122 81	230 19	
2226. Materials supplies & Ex.	100 00	172 39		72 39
2231. Language School buildings				
Wages of servants	300 00	209 40	90 60	
2232. Repairs	75 00	60 94	14 06	
2233. Fuel	465 00	427 60		32 60
2234. Light	50 00	50 33		33
2235. Insurance	132 00		132 00	
2236. Materials supplies & Ex.	150 00	8 00	142 00	
2237. Proportion of overhead	1,000 00	1,000 00		
224 Faculty Residences;				
2241. Repairs (reserved 430 30)	315 00	184 70		
2243. Insurance	324 00		324 00	
2245. Rent	1,875 00	1,967 50		92 50
2246. Mao Teh Ling salary	90 00	89 00	1 00	
311E. Salary of Dean, Senior College	180 00	180 00		
3113. Senior College office expense	20 00		20 00	
312. " " instruction	8,222 50	8,065 65	156 85	
3160. " " Gen exp.	300 00	93 71	216 29	

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	Budget	Actual	Surplus	Overspent
Senior College.				
311. Dean's salary	180 00	180 00		
312. " assts		10 00		10 00
3213. " office exp.	50 00	3 10	46 90	
322. Instruction	9,369 78	9,054 79	314 99	
3260. Gen. exp and sup.	400 00	287 78	112.24	
3269. Physics "		463 00		463 00
3280. Dept. equipment		21 99		21 99
College of Agr & Forestry				
3311. Dean's Salary	3,240 00	2,840 00	400 00	
3312. Assts.	350 00	705 23		355 23
3313. Office exp. and sup	250 00	213 82	36 14	
3315. Local travel	100 00	36 40	73 60	
3316. Furn and fixtures		15 30		15 30
332. Instruction	12,685 98	12,821 92		135 94
3341. Agronomy	30 00	50 11		20 11
3342. Bacteriology	80 00	131 61		71 61
3343. Botany	200 00	91 73	108 27	
3344. Forestry	80 00	51 11	8 89	
3347. Rural economics	140 00	145 00		5 00
3350. Zoology		5 70		5 70
3360. Gen. equipment		11 00		11 00
3362. Bacteriology "	100 00		100 00	
3363. Botany	70 00	81 41		11 41
Middle School.				
3411. Principals salary	1,300 00	1,300 02		02
3412. Assts.	154 00	183 52		29 52
3413. Office expense	200 00	62 74	137 26	
342. Instruction	11,958 50	12,012 64	156.65	54 14
3460. Dept. sup and ex	500 00	343.35 333 85	166 15	
3490 Library	125 00	89 38	35 62	
Model School.				
3511. Principals salary	1,050 00	1,050 00		
3512. Assts.	182 00	135 00	27 00	
3513. Office expnse	100 00	9 85	91 15	
352. Instruction	4,672 50	4,663 00	9 50	
3550. Dept. expnse	343 00	201 40	141 60	
3551. Manual Training	400 00	211 28	188 02	
3552. Higher Primary		15 50		15 50
3570. General equipment	100 00	8 94	91 06	
3575. Library	25 00	7 14	17 86	
Language School.				
3611. Salary of Dean	1,885 00	1,884 96	04	
3612. " assts.	1,550 00	1,549 98	02	
3613. Office expense	150 00	197 73		47 73
3621. Head teachers	606 00	606 00		
3622. Instruction	3,810 00	3,821 00		11 00
3651. General expense account	250 00	368 49		118 49
3653. Normal class exp.	40 00		40 00	
3654. Refunds		20 00		20 00
3671. Equipment	75 00	175 00		100 00
Library.				
3711. salary of librarian	1,600 00	1,633 30		33 30
3712. " assts	630 00	802 05		172 05
3713. XXXXXXXXXXXXXXXXXXXX students	400 00	154 92	245 08	
3714. Office expense	25 00	59 97		34 97
3715. Wash. cooperation	600 00	633 00		33 00
3721. Binding	100 00		100 00	
3722. Cataloguing	250 00	38 74	211 26	
3723. Supplies	200 00	252 04		52 04
3741. New Books For and Chinese	750 00	607 53	142 47	
3743. Equipment		35 94		35 94

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	Budget	Actual	Surplus	Overspent
594. Chemistry (not distributed) Furlough -(reserves)	1,210 00	1,670 76		460 76
513. Senior College	600 00	600 00		
514. Junior	1,600 00	1,600 00		
515. Agr and For	2,200 00	1,200 00	1,000 00	
516. Middle	900 00	900 00		
517. Model	800 00	720 00		120 00
Kuleo Dormitories;				
631. Wages of servants	120 00	155 50		35 50
632. Repairs to bld and equip	50 00	10 85	39 15	
634. Light		404 83		404 83
635. Insurance	136 00		136 00	
636. Materials supplies & ex		74 60		74 60
637. Hot water	480 00	187 32	292 68	
638. Salary of Proctor	240 00	143 50	96 50	
630. Miscellaneous	50 00		50 00	
Kanhoyen Dormitories;				
641. Wages of Servants		136 00		136 00
642. Repairs to bld and equip	50 00	44 23	5 77	
644. Light		386 41		386 41
646. Materials supplies and ex		194 42		194 42
647. Hot water		3 00		3 00
650. Miscellaneous	50 00		50 00	
Kuleo Dining Halls;				
681. Board	8,340 00	7,136 49	1,203 51	
683. Repairs		8 95		8 95
687. Supplies and expense		113 31		113 31
688. Salary of Proctor	240 00	143 50	96 50	
690. Miscellaneous	50 00	78 88		28 88
Kanhoyen Dining Halls;				
701. Board	8,203 50	9,545 32		1341 82
702. Wages of servants		72 00		72 00
703. Repairs		4 00		4 00
707. Materials supplies and ex.		21 60		21 60
710. Miscellaneous	50 00	139 71		89 71
Campaign Office;				
7411. Salary of J.E.Williams	2,250 00	4,412 32		2162 32
7413. Office supplies and ex.	500 00	4,233 26		3733 26
7414. Travel	1,500 00		1,500 00	
Alumni Office;				
7431. Salary of Secy.	400 00	400 02		02
7432. Assts.	72 00	72 00		
7433. Office expense	75 00	12 01	62 99	
7434. Travel	75 00	48 00	27 00	
751. Kuleo uniforms	225 00	88 00	137 00	
752. Kanhoyen "	637 50	370 50	267 00	
Const. Dept.				
7711. Office of Supt. salary	750 00	750 00		
7712. Assts.	100 00	60 90	39 10	
7713. Office expense	75 00	42 9)	32 10	
7714. Travel		25 00		25 00
7721. Storeroom	50 00	981 16		931 16
7731. Supplies and expense	500 00	38 42	463 58	
8011. Lang. School study	1,570 00	1,625 96		55 96
	<u>139,442 26</u>	<u>130752 82</u>		

Actual expenditures over budget; 1,310 56

UNIVERSITY OF NANKING.
Actual cost of each department.
Jan. to June 1923.

SENIOR COLLEGE OF ARTS AND SCIENCE:

Budget expense (for comparison)	<u>8,722 50</u>		
Actual expense	8,339 36	Fees, personnel, etc.	5,914 46
Overhead	<u>2,962 24</u>	Gen. Univ. funds	<u>5,387 14</u>
Totals	11,301 60		11,301 60

COLLEGE OF AGRICULTURE AND FORESTRY:

Budget expense (for comparison)	<u>17,285 98</u>		
Actual expense	17,190 38	Fees, personnel, etc.	17,929 92
Overhead	<u>5,472 09</u>	Gen. Univ. funds	<u>4,732 55</u>
Totals	22,662 47		22,662 47

JUNIOR COLLEGE:

Budget expense (for comparison)	<u>9,999 78</u>		
Actual expense	10,020 63	Fees, personnel, etc.	13,270 51
Overhead	<u>5,750 32</u>	Gen. Univer. funds	<u>2,500 47</u>
Totals	15,770 98		15,770 98

MIDDLE SCHOOL:

Budget expense (for comparison)	<u>14,237 50</u>		
Actual expense	13,991 65	Fees, personnel, etc.	15,977 89
Overhead	<u>6,139 44</u>	Gen. Univ. funds	<u>4,153 20</u>
Totals	20,131 09		20,131 09

MODEL SCHOOL:

Budget expense (for comparison)	<u>6,852 50</u>		
Actual expense	6,302 81	Fees, personnel, etc.	7,805 50
Overhead	<u>3,713 63</u>	Gen. Univ. funds	<u>2,210 94</u>
Totals	10,016 44		10,016 44

LIBRARY:

Budget expense (for comparison)	<u>4,555 00</u>		
Actual expense	4,224 49	Gen. Univ. funds	5,085 17
Overhead	<u>860 68</u>		
Totals	5,085 17		5,085 17

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October 22, 1923.

Mr. L. J. Owen,
University of Nanking,
Nanking, China.

My dear Owen,

Your letter of September 10 enclosing copy of your letter to Mr. Ing. with its detailed statement of accounts, is very interesting reading. I hope you were able to get the matter cleared up and off your books. The statement indicates how much time has gone into the care of that account, tying up a good deal of principal and being dragged on unnecessarily long, for the house was renting at a rate so that it could easily have been cleared off years before. I hope you get it out of the way.

I hope that the financial going will be a little better this Fall, although the fundamentalists' situation within the churches - at least some of them - promises to be more acute this year than heretofore.

I do have the matter of the house in mind continually and hope we shall have good news one day, but I have it not for this mail. As ever,

Heartily yours,

JEW:LB

Dictated October 19.

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校學大陵金
UNIVERSITY OF NANKING

TREASURER'S OFFICE

NANKING, CHINA

November 8, 1933.

Mr. L. B. Moss, Asst. Treas.
The University of Nanking
150 Fifth Avenue,
New York City.

My dear Mr. Moss,

At last we are at the point where we can take a comfortable breath, and I am going over some of your correspondence and statements more carefully to follow up unfinished items.

June 18th you wrote giving what you thought a correct explanation as to the "mysterious disappearance" of the J. H. Williams Scholarship Fund. I am not able to get your explanation of it however. The statement of July 28 to Sept 19 1932 from Mr. Carter, charged us with a draft covering Library 94.50 and Sherwin Fund 956.44, total 1,050.94, but that statement doesn't show it up as a receipt - just charged to us as sent from receipts specified on that statement. Mr. Carter discovered the error, and added the item to our statement of September 18th to Nov 1st 1932, so that the two statements taken together, balance absolutely, and so far as we can discover are absolutely correct.

Where we do find a duplication, however, is in the entry on Mr. Carter's statement of Sept 18th to Nov 1st 1932 under Methodist Episcopal Board North, an item of quota for 4th quarter Oct Nov Dec 1932 plus exchange, total \$1,020.83. This same item appears again as a receipt on your office statement November 1st to December 31st (Carter's statement rather, as he took it up to December 8th I believe) and your remittances were on the basis of this duplicate receipt. This definitely duplicated item seems to be the missing \$1,000.00 plus 20.83. Since you have taken Famine Funds 993.75 to offset this surplus remittance to us, we are making the transfer on our books, and putting the credit where it belongs. The adjustment would apparently be a matter of 20.83 plus 6.25, or \$27.08 instead of \$53.75 as appears on your Voucher #15.

We hope you will find this correct. Anyway, you have a \$1,000.00 bond now for the J H Williams Scholarship Fund, and we shall have to take it out of current, give Famine Funds credit for it as remitted to apply on deficit. Hope you can see it as clearly as we do.

You will get this correspondence pretty near the Christmas season, which isn't a good time to be swamped with details.

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金陵大學
UNIVERSITY OF NANKING

TREASURER'S OFFICE

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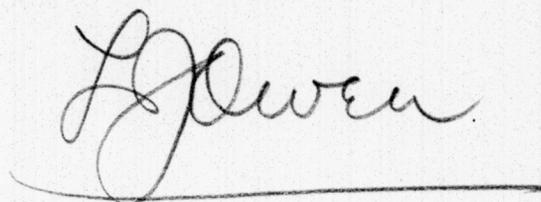
NANKING, CHINA

Hope we shall not give you more than you can stand.

We had a Finance Committee meeting last week in which there were a few interesting developments. I shall send you a copy of the minutes as soon as they are ready.

Kind regards to you and Marion in which Naomi joins me.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "L. Owen", is written above a horizontal line.

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WEL
TRANSFER

Nanking

Nov. 10, 1923.

Mr. L. J. Owen,
Nanking.

Dear Lew:-

There are a number of things I should say to you but I probably won't get them all into this letter. Miss Telford is taking a vacation for two weeks to recuperate from the strain of keeping all these books straight! I have been away for nearly a week attending a meeting in Chicago so that I am doing this letter personally (by hand) as it were.

I enclose the expense account of Vista C. Black which came to the Methodist Board and eventually found its way to me. The check for \$1.40 is deposited in our bank and you are at liberty to draw it as it appears in our next statement. She sent no covering letter so I do not know her address and cannot acknowledge receipt. The same was true of Miss Carr.

Regarding Williams additional amount. The action of the Trustees E-72 April 24th, 1922 provides that an additional allowance to bring his salary and allowances up to \$5,000 should be granted. In May one of the children's allowances, whether Faith's or some other I don't know, stopped from the Presbyterian Board. Age limit reached. J. W. W. claimed the action entitled him to an adjustment covering that shortage. I talked it over with Mr. Carter, and Dr. North and they could see nothing else to do but pay it. The previous action was specific enough - there seemed no occasion for further action. \$5,000 seems to be the basis on which these money raisers (!) have to be supported in this country.

Regarding date of commencement of salaries for new appointees I have written Mr. Bowen October 19th in reply to his query on the same thing pointing out action E-134 taken Jan 10, 1923. This appeared to be as close an approximation to an average of the various Board practices as we could come to.

Concerning dental expense and "prior consent" I would suggest that there ought to be a "Health Committee" or something of that sort for the University. It should be the duty of this committee to see to it, that those who are under University appointment have a careful physical examination at least once a year. There is no reason why we cannot require it, we have a good staff of doctors, and

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a dentist. It is as much to the individual's interest as the University's to see that the staff are kept in good physical shape. Certainly those of the the staff under University ought to have their teeth gone over once a year and better every six months. If I were dictator of the University I would require it. Any such committee authorizing expenditures should include the treasurer and the president I think. I see no reason why the University should not have an agreement with the hospital to have these matters taken care of regularly, perhaps contracting to do whatever is necessary for a certain figure per year. (dental work I mean) This would make the matter of budgetting for it fairly ismple.

Congratulations on clearing up the Hospital account. That is good news. I was delighted too to get your word yesterday that at Sept. 30, the deficit stood at \$23,394. That is bully. I wrote to Williams who is in Chicago, looking for money that if he could land \$10,000 now it would practically clear off the deficit and enable us to put up a dormitory with the Day money and the balance of the McCormick, all at once. He might get it you know.

It might be well at the end of your six months period on the budget each year to check over it and arrange f for any readjustments that might be necessary in accord with conditions. Any suggestions which the University might have t make the Finance Com. of the Managers would approve. Of course such readjustment would be largely a shifting of funds not apparently needed in one account to some other and would not mean an enlarging of the budget unless additional funds were provided. This would make for a little more elas- ticity in budget handling and might eliminate some friction.

Your statement of budget accounts up to Sept. 30 just came in yesterday and I have not had time to study over it. I may have one or two suggestions later on when I ha have considered them more thoroely. I am sure tho that we are all satisfied that a big step in advance has been established by this year's work. I don't know whether the others in the University appreciate all you have done but I do thoroely. I can understand it knowing what I have struggled thru here. For your own information I think our relations with Nanking are clearer than with either of the other Univs whose books we handle. It is far more satisfactory to me I know than the others. This perhaps is due to the fact that we have virtually worked it thru de novo and know where we are arriving. When we have the property accounts set up here all will be hunky dory.

I will write regarding the Board Hospital appro. at a later date. Have not yet been able to collect from the Bapt. Woman's bd. their share of last year's appro. Jan 1-June 30. Nor this six months either. That is the only hangover up to date I think.

It is time to quit. Am sorry Gwendolyn has been so ill and glad she is improving. I hope by now she is entirely recovered.

My

0722

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

November 15, 1923.

Mr. L. B. Moss,
150 Fifth Avenue,
New York City.

Dear Les,

Sorry to open up again this matter of Brede freight, but there appears to be something wrong somewhere. I am enclosing a little correspondence which will throw some light on the matter.

The papers which came to us from Shanghai covering the shipment from San Francisco states the weight measurement as 92 cu ft. The freight which Mr. Brede had come from M. W. Co was 35 cu. ft. a total on the two shipments of 127 cu. ft. Four cubic tons equal 160 cu. ft. so it would appear that he came within the limits so far as amount goes. The question would appear to be whether we allow residents of California to bring on freight from the East which boosts the cost in this case. Also, if there were only 92 cu. ft. shipped from San Francisco, (a little over two cubic tons) and the rate per ton is \$20 gold how did San Francisco office charge us \$2.77 gold for the shipment ?

127 cubic feet of freight does not seem excessive when the allowance is 160 cubic feet. The amount paid out for Mr. Brede's freight does seem excessive, and we would like to get at the explanation for it. Naturally Mr. Bredemien't anxious to pay \$92.35 gold excess freight (Mexican 184.70) without questioning it.

I have asked the San Francisco Office to advise you as to the weight and cost of the above shipment for Brede, and then with that in hand, will you please advise us regarding the question of allowing freight brought from various points in the United States under one allowance ?

I believe this will settle the matter definitely.

Sincerely yours,

Lew J Owen

0723

ply to Mr. Brede's letter. UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

Nov 15, 1923.

My dear Mr. Brede,

Our New York Office wrote me as follows: We note that Mr. Brede has had held \$172.35 paid on account of freight charges to Nanking. This seems excessively high, for they lived in California, and I am informed by the Shipping Department that the rate from there is Gold \$20.00 per cubic ton. The allowance for a married couple is four cubic tons, which would mean Gold \$80.00. There is apparently a refund due the University from Mr. Brede."

You will understand, therefore, where the \$80 figure comes from. It seems the question to be determined is whether the Board allows people in the west to have freight brought on from the East under the freight allowance. I am asking the San Francisco office to advise New York what your freight weight measurement was, and then New York can advise us again regarding this matter. Meanwhile we can let the account open.

You understand of course, that we expect you to have what you are entitled to in the way of freight allowance, and unless you brought out an extraordinary amount of freight it will come within the allowance, since the allowance is very liberal.

Sincerely yours,

L J Owen

November 15, 1923.

Mr. E. R. Johnson,
Presbyterian Mission Board
San Francisco Calif.

My dear Mr. Johnston,

Would you be kind enough to advise our New York Office, Mr. L. B. Moss, Asst Treas 150 Fifth Ave. N. Y. what you have on your records as being the weight measurement covering freight shipped by you for Alexander Brede, to the University of Nanking, Nanking, China, in the fall of 1922, perhaps September of that year.

There is a question as to whether Mr. Brede went over his freight allowance, and as he had freight come on from the East as well as what you shipped for him, we find it necessary to have the weight in both cases, so as to be determine his excess.

We shall appreciate your favoring us with the above information at an early date, forwarding same to our New York Office as suggested.

The papers issued by Shanghai show this shipment to be 92 cu ft. New York advises us that the shipping department

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UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

gives them a rate of Gold \$20 per cu ton to Shanghai from California. Your charge to our New York Office on this shipment was 92.77 gold and for that reason we are inquiring as to the actual facts in the case.

Sincerely yours,

L J Owen

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0725

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TRANSFER



November 20, 1923.

Mr. L. J. Owen,
University of Nanking,
Nanking, China.

My dear Lew:

I have just received your letter of October 18th enclosing a statement of the expenditures against your budget for the first six months of 1923. It is a rather interesting study in speculation to find the way in which the various items were either over or under spent. It seems to me that the application of over \$4,000 toward the deficit was a splendid achievement out of the six months' budget such as that was. I am very grateful to you for sending me this information, and will be glad to bring it to the attention of the trustees at their next meeting.

I have today received from the Regents at Albany a request that I forward to them the statistics for the year ending July 31, 1923 for the University of Nanking, since they are making up their report for the year at the present time and wish to include the figures. I think I shall try to give them such facts as we have here to enable them to include our figures with the others rather than to leave out our report altogether. I understand fully that you have not been able to get to this report with all of the other things that you have had to do this year, and I am not in the slightest degree attempting to criticise you for not having gotten to this matter. Another year it will be a good deal easier for you, I hope.

I wish also to call your attention to several items that have been in my hands for a number of months. I have several duplicate copies of requisitions which it appears I was expected to pay. Up to the present time bills have not come to me for these items. -

Requisitions No. 165 and 166 for the College of Agriculture dated December 5, 1922, to cover transportation charges on seeds ordered from two different places in this country. It is possible that these have been paid from your office. If so please let me know and I will return the copies to you.

There is also Requisition No. 754 for the Hospital, dated March 8, 1923 covering some lamps. No bill has been received for this either.

0726

November 20, 1923.

Last February I received from Miss Priest duplicate copies of invoices for seeds sold to Ralph B. Robbins of Whittier, Calif. to the amount of \$32.07, and to Conyers B. Fleu, Jr., Philadelphia, to the amount of \$122.57. I have been unable to elicit any response from either of these parties, and I wonder if the money has been paid in to you directly. If so, will you please let me know, so that I can destroy the items here; if not I will push them further.

On November 13th we received a cablegram from Mr. Bowen stating that the budget for the Famine Relief work had been approved and that you were drawing on us for Gold \$14,000. Don't spend it all the first week; it may be quite a while before you are able to draw as much again.

I am trying to get the secretary for the College of Agriculture and Forestry ready to sail immediately after Christmas, and hope to be successful in my efforts, although it is still too early to be sure. With very best Christmas wishes to you and yours,
I am,

Most cordially yours,

0727

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

RECEIVED
UNIVERSITIES
DEC 19 1923
JOINT OFFICE

over

November 20 1923

TRANSFER



Mr. L. B. Moss,
150 Fifth Avenue,
New York City.

My dear Les,

We have advanced to Mrs. Mary F. Twinem, Gold \$200.00 for R. R. fare, Pullman, and incidentals. I have asked Mrs. Twinem to make a report to you of her expenditures upon her arrival in Trenton.

Miss Purcell advises me that she sent you a rough draft of "Minutes of Finance Committee Meeting" of Oct 25th. There have been no changes in the minutes so that they will remain as sent in to you. Miss Purcell will get them up in approved form, and you will get another copy later.

From the sequence of the minutes it would seem that the action of the committee regarding the discontinuance of the Promotional Office was a direct result of Dr. Hutcheson's protest regarding a share in its cost being paid by the Hospital. That is not true. It helped, of course, but there were other things considered, for instance, cost of College of Arts and Science, as compared with cost of Promotional Office, etc.

I do not know just how the New York people feel as to a separation of the University Hospital and the University of Nanking, financially or otherwise. So far as this office is concerned, we shall be very glad to have the separation of accounts and funds take place. We are made to feel like worms of the earth even now because of former slack administration of funds. The Hospital staff discuss the entire situation very freely with outsiders and outsiders really know more about all the details in the case than we do ourselves. In the Finance Committee meeting Dr. Bowen was frank in stating his approval of having the separation absolute. If the separation does not take place, surely the Hospital staff ought to change their tune. They have played on one string quite long enough. It irritates them decidedly to have their finances come through this office and have us know anything about their affairs. Personal relations are all very fine, and friendly, but there is a nasty undercurrent of dissatisfaction and misunderstanding of relationships.

Mrs. Bowen showed me a letter you wrote Dr. Bowen in which you stated you hoped that after this year's experience the budget could be worked a little more flexibly. Knowing the reason for his comments to you I couldn't help but smile. Unfortunately he was personally inconvenienced and had to pay out a bill for \$312. which he had contracted for - out of his province, and not in the regular form. Later we found it could be cared for so that he hasn't been out any money on the transaction, but the incident has had its effect in having all people adhere more closely to budget.

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

- 2 -

Our present financial status, and our ability to get at our accounts intelligently, is convincing proof to Dr. Bowen that the budget system is THE one for us to follow, and I believe he is happier right now about our financial affairs than he has been for years. It certainly is very evident in his general attitude and disposition.

Our last financial statement, October 1st, which was presented in last general faculty meeting has opened the eyes of many, and I believe there is better feeling about working according to budget than there has been before. Things are going much more smoothly and harmoniously than formerly. At least that is the way I feel about it here in the office. Our particular rub at present seems to be coming from the Hospital. I've seen a copy of Dr. Williams letter to Hutcheson, and perhaps that will have a modifying effect, especially if ALL the members of the Hospital staff have an opportunity to read it.

We are all getting on very well - family I mean - and I am sure Naomi wants to join me in all good wishes to you and Marion for a Merry Christmas, and a Happy New Year.

Very cordially yours,

Lew J. Bowen

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

November 28, 1923

Mr. L. B. Moss, Asst. Treasurer
University of Nanking,
150 Fifth Avenue,
New York City,
U. S. A.

My dear Les,

We have your letter of November 2nd, with statements, etc. all of which are very pleasing. We are drawing on you today for \$2,000.00 on Current Budget, and \$1,604.71 on the special accounts listed on your "Note to Field Treasurer" dated October 23 1923. This will put us in good shape for the present.

January, and that part of February prior to registration for the Spring Semester, is quite a lean time for us so far as field receipts are concerned. May we ask therefore that upon receipt of this letter, if you have not advised us in submitting report for November to draw on you for at least \$3,000 or \$4,000 that you cable us what we might draw on you for at that time.

As long as we have enough in current, we would rather use it even at the extra cost of cabling than borrow from "special funds" although for but a short time. We shall have to do that perhaps next summer, but for the present we are going to try to run on our own.

Dr. Bowen just got back from the M.E. confab at Foochow. We are glad to have him back on the job.

Thanksgiving tomorrow. Yum, yum !! Service at 10:30 in Sage. I've been busy with the choir again this year, and we are expecting to do something special tomorrow. Lots of fun in choir work. Need it to counteract the gloom of finance. However, the gloom is lifting so far as the University is concerned.

Will write you further about your statement in a few days. All good wishes for Christmas and the New Year.

Very cordially yours,

P.S. Remember me kindly to Miss Telford.

Lewis Bowen

0730

TRANSFER



December 3, 1923.

Mr. L. J. Owen,
University of Nanking,
Nanking, China.

My dear Mr. Owen:

We enclose herewith statement for the month of November, together with some invoices which have been paid, a journal voucher, and trial balance at November 30th. In the statement of Receipts you will find an item from the Disciples, Brede, on account of the fourth quarter, 1923, \$303.90. This, as you will observe is not sufficient to meet Mr. Brede's salary of Mexican \$216.66 per month. I have taken up with the Disciples Board the question of paying the balance, and we already have the money in hand, although it has been deposited in the bank since the first of December. You will understand therefore that the full amount has been received, and will not need to ask me about it.

We have today received your drafts: - One for \$4,938.00 for the Brown gift, and the other for \$1,304.75 on account of the Famine Fund Endowment. You have now cleared these two items entirely, so that it has reduced the totals appearing on this statement by,

\$4938.00 from account No. 41;
and
\$1304.75 from account No. X112;

We authorized you to draw \$1,604.71 in our "note to field treasurer" of October 23rd, and in our letter of November 2nd we also added to that \$2,000 on Current account; i.e. Account No. 141x.

I think you may draw \$1,000 gold on Current; i.e., Account No. 141x, in addition to the amounts listed above.

We understand that you are drawing on us for \$14,000 gold from the General Famine Fund (account No. 144B).

Very sincerely yours,

Enclosures

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0731

TRANSFER

Nanking

December 5, 1923.

Mr. L. J. Owen,
University of Nanking,
Nanking, China.

My dear Lew:

We received day before yesterday the Regent's Report for the year ending July 31, 1923, and I am forwarding it to them at once. They had previously written asking for it, and I had sent them a skeleton report based on such figures as I had at my disposal. It appears that I was not very far off from the totals, although the distribution was somewhat different.

In this connection I wish to raise two questions with you on the report: - First, in the appropriated totals which are given, is the Middle School, Model School, and Language School property included, and are the figures in Gold or Mexican? This does not make any difference so far as the Regents are concerned perhaps, but I think that all of these items might very well be included. I assume that they are, but would like your assurances on the matter.

The second question is with regard to the salaries: I am not sure, but it appears to me that you have not included either actual or estimated amounts for the members of the faculty who are directly supported by the Mission Boards. I think these items, even if it is only an estimated amount, should be included. You could form a very close estimate I think from what you know of the salary schedules of the various boards, and it would materially increase the total report.

I shall be writing you more at length on other matters before long, but merely wanted to ask about this at the present time.

Most cordially yours,

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

December 6, 1933.

Mr. L. B. Moss, Assistant Treasurer,
150 Fifth Avenue,
New York City.

Dear Les,

Just a little note to advise you that with the payment into our funds of certain advances we had made on Famine Funds account, we are able to put our Property Funds Bank account into such shape as will cover in total the amount of the Day Gift (Mex \$15,505.90) with a little balance over to apply on the McCormick Dormitories credit.

Thought Mr. Williams would be glad to have this information, and could pass on reassuring word to Mr. Day.

Sincerely yours,

L. Owen

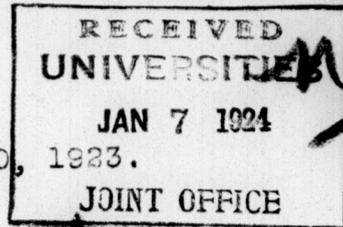
Copy to J E W

Good news!

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

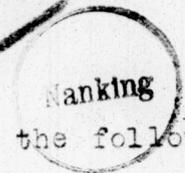


December 10, 1923.

Mr. L. B. Moss, Asst. Treasurer,
University of Nanking
150 Fifth Avenue,
New York City.

TRANSMIT

Handwritten signature



My dear Les,

Sometime last month, Dr. Bowen received the following letter from Mr. R A Ward of the M E Board, North:

"Dear Dr Bowen:

I write by way of formal report that you may know of a recent action of the Administrative Committee of the Board, extending the furlough of J Theron Illick and family to August 1924; his salary from the Board to be discontinued for this period. This, we understand is in accordance with the desire of the Board of Trustees of University of Nanking. I believe, also, that it has received your own approval.

Cordially yours,
(Signed) Ralph A Ward."

Two days ago I received the following letter from Mr. Steinheimer the Secretary of the Finance Committee of the Central China Conference of the M E Church at Nanking:

"Dear Mr. Owen,

I have just had word from our Board that the furlough of Rev J T and Mrs Illick has been extended to August 1924.

This means that our Mission will be expected to pay over to the University a salary in lieu of Mr. Illick's services for ten months - October 1923, to July 31st 1924.

I am not sure whether anything has been paid over to the University on this account, but drop you this line so that we can get together on the matter.

I am also dropping a line to Brother Main.
Very sincerely yours,
(Signed) H. C. Steinheimer.

I have answered Mr. Steinheimer's letter with the following:

Dear Mr. Steinheimer,

We have your letter of the 6th of December regarding the paying over to the University of Nanking the salary of Rev and Mrs J T Illick. This is as we understand it from the Board Offices in New York, but we do not interpret it as being for a period of ten months. Mr. Illick was due back on the field September 1st 1923, ready for work. He will not be here until September 1st 1924, therefore we are "out" his services for one year, and have had to make arrangements accordingly.

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

- 2 -

Since writing the first part of this letter, we have looked up correspondence in the matter, and find that July 31st 1923 Mr. Illick wrote the following letter to Dr. Williams in New York:

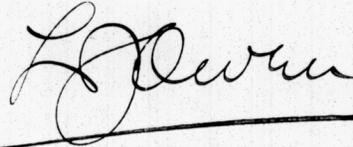
"Dear Dr. Williams, Your letter of the 30th at hand. I received notification from Mr. Greene of the scholarship, and at his request as to when and how such payments should be made, I have already advised him.

The condition imposed says - "provide such additional sums as shall be necessary for his maintenance during the year." We are not asking for any necessary sums, and so we ought to let well enough alone. They state that, I believe, because they realize that \$1,000 would be insufficient in itself. The \$200 Fellowship can be the additional sum necessary - hence no other necessary sums from the University.

I have also advised Dr. Bowa of the C M B decision and stated that our salary of C\$1800. would be available for one year. Arrangements have also been made with Dr. Ward when our salary will cease and when to begin again. (Signed) J T Illick.

I am giving you copies of this correspondence so that you may know what has happened so far in the case. I do not quite see how they figure that only ten months is due us, but perhaps you have an angle over there which when explained will justify the difference of two months in favor of the M E Board. Since this is an item which we have not budgeted, we are hoping to have the Mexican returns apply on deficit, and naturally we are keen on having the full year. Approximately \$3,000.00 Mexican will help considerably. You know our deficit at this writing stands at \$12,000.00 Mexican.

Sincerely yours,



0735

check

TRANSFER

Nanking

December 11, 1923.

Mr. L. J. Owen,
University of Nanking,
Nanking, China.

My dear Lew:

I am writing this morning at my earliest opportunity to send you word that the trustees at the meeting yesterday approved the budget as submitted for the year 1923/24 with a couple of minor changes which are indicated on the sheet which I am enclosing you in this letter. You had budgeted for the Central Office in New York Mex. \$1,500; and for the Campaign office including the salary payment by the Presbyterian Board for Mr. Williams you had budgeted \$8,100 ~~gold~~. The budget of the Central Office is I think not quite adequate, and there should be some allowance for incidentals in connection with the New York office. The total I think should be Gold \$1,000, as I have indicated in the suggested budget. The Campaign office expenses are slightly rearranged, and I have reduced the office expense and travel expense as shown in your budget to more closely harmonize with the expenses during the first six months of 1923. The total for these items is not changed; there is simply a rearrangement of them. You will notice that as the budget which is here marked "Suggested" is given, the Presbyterian Board only pays \$2,400 gold of Mr. Williams' salary; the university pays \$2,600.

We are also sending a copy of our Journal entry, (No. 19-a), setting up the budget on our books for the current year. You will observe that the General Famine Fund is not included in this budget. We have not been able to give you definite figures on this yet, because the securities in which the famine funds are invested by the trust company which holds them are in the process of being exchanged to more profitable investments. This process I assume will continue for the next six months or so, until all of the short-term securities in which the funds were invested have been reinvested in longer term securities with a higher rate of interest.

I brought up for the trustees' action the question of granting you the \$150.00 for rent allowance. Inasmuch as this will have to be provided out of the current budget they took action referring the matter to the Board of Managers with power. I assume that you will be able to bulldoze the Finance Committee into granting you this request; I certainly hope you can. I received ~~today~~ or two ago your letter of November 8th with regard to the J.E.

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L. J. Owen

- 2 -

December 11, 1923.

Williams Scholarship fund. I hoped that this ghost was laid; apparently it has all got to be done over again. I certainly do not thank you for digging it up, but we will get it out as soon as we can, and let you know what disposition is made.

This letter will be a little late for Christmas time, but you have our jolliest best wishes for a good Christmas.

Most cordially yours,

Enclosure

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0737

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

RECEIVED
UNIVERSITIES

JAN 4 1924

December 15, 1923. JOINT OFFICE

Mr. L. B. Moss, Asst Treas.
University of Nanking
New York City.

Dear Les,

July 13th I wrote you a letter as follows:

"Since my return to Nanking, I find in the minutes of the Board of Trustees meeting, early in 1922, action was passed granting a rent allowance of \$25.00 per month to the University staff while on furlough - if it was asked for.

As you know, our expenses were mighty heavy while in the U S and we came back quite strapped. Inasmuch as we had an apartment for six months at \$75.00 per month, I feel we are justified in asking the rent allowance of \$25.00 per month. Could you take this up for me and get it through?

What little we were able to get ahead with from month to month at home was consumed in Hospital and Dentist bills in Cleveland, and extras for sick children, so that we were not able to restock in household equipment such as one plans to do when home on furlough, getting things which are either exorbitant in price, or impossible to get, out here. We simply had to come back without them.

I chanced to note this action on the part of the Trustees and I believe we are right in asking for this allowance, six months July 1st to Dec 31st at \$25.00 or \$150.00

Thanking you for your efforts in our behalf, believe me, etc"

So far I haven't received any acknowledgment of this, and I have just wondered if it ever reached you. Perhaps you're waiting for the next meeting of the Board before replying, but I thought I would send you a copy in case it might have been lost in the mail.

Sincerely yours,

L. B. Moss

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

RECEIVED
UNIVERSITIES
JAN 4 1924
JOINT OFFICE

December 13, 1923.

Nanking

Mr. L. B. Moss, Asst Treasurer,
150 Fifth Avenue,
New York City.

Dear Les,

Its time to begin thinking about budget for 1924-25
We are arranging for Finance Committee Meeting the 11th and
12th of March, and Board of Managers Meeting on March 13th.
We want to have our budgets all worked out for that meeting,
so that they can be presented, passed upon, and prepared for
submitting to the Board of Trustees. Since Dr. Bowen expects
to leave for America about April 1st, we want to have it ready
to send on with him. You will remember the suggestion
was, that we get our budget to you in time to present it to
the Board of Trustees at their spring meeting the first part
of May.

In line with the above, then, could you submit your
figures to us for the New York office, so that we can include
them in our budget for the March meeting. Until we get your figures
to us for the New York office, so that we can include them in our
budget for the March meeting. Until we get your figures, we
shall use your 1923-24 budget figures. We hope, however, that
your 1924-25 figures will come to us in time.

We are endeavoring to get the 1924-25 worked out in
better season than the present budget.

Sincerely yours,

L. Bowen

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TRANSFER



December 17, 1923.

Mr. L. J. Owen,
University of Nanking,
Nanking, China.

My dear Mr. Owen:

I enclose herewith a copy of a letter I am sending to the China Medical Board which furnishes an answer to your letter of October 9th to me. I anticipate that there will be no further question from the China Medical Board in the matter, as this is according to their usual practice.

A note from John Reisner just received indicates that the Famine Fund is going to pay one-half of the salary of Miss Priest and of Buck and of himself, in addition to a secretary for the College of Agriculture and Forestry.

We are sending Miss Dorothy DeGroff and she will sail from Seattle January 9th. I believe that she will be a real addition to the university in this capacity.

I have not yet been able to secure the balance due from the Baptist Board for the first six months of 1923 on the Hospital appropriation. It is supposed to be paid by the Women's Board, and they are in very severe financial straits. I do not know whether we are going to be able to get it or not. I have not given up hope yet, however.

I have just received today from the Methodist Board four months salary of Mr. J. T. Illick. During the rest of the year they will make payment of this item quarterly. You will find the amount on the statement for December.

We have received your note of November 10th enclosing the Presbyterian Board invoices which we sent you some months ago. I am glad they have been of assistance to you.

Two or three days ago we paid your draft No. 144 for \$14,000 on account of the Famine Relief Fund. I am sure you are all glad to get this matter settled, and we are glad that the items are in process of being handled satisfactorily. You will be kept advised from month to month on our monthly cash statement, of the amounts that we receive on this account, so that there is no danger of your overdrawing the account.

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L. J. Owen

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December 17, 1923.

I notice the last few days that exchange has been going down again. I am sorry to see this, and hope that by the time you have this letter it will be back closer to normal.

I wish to acknowledge also the receipt of your letter of November 15th with regard to Mrs. Twinem, advising us that payments on her salary are to be made from this office beginning January 1924 and continuing for six months at the rate of gold \$75.00 per month. We will be glad to attend to this matter.

Replying to your P. S. on the same letter, I have already written you with regard to Miss Black, Miss Mawe and Miss Carr. A few days ago Miss Pauline Ranney was in the office and I helped her to get clergy certificate so that she might get to her home in Nebraska with less expense.

I am also in receipt of your letter of November 16th enclosing Brede's letter and of November 15th regarding the same matter. There has also come to me from Mr. W. T. Johnson of San Francisco his reply to your letter to him of November 15th. Mr. Johnson indicates that their bill of lading shows that the freight amounted to 92 cubic feet on which his office paid a total amount of \$92.77. This accords with the figures which you give in your letter. I am entirely at a loss to know how to account for the excessive amount of freight charged on these goods. Inasmuch as the university agrees to ship four ship tons, or 160 cubic feet for each married missionary without designation as to the point of origin, which is presumably their home in this country, I see no way out of it except to allow this freight charge on Mr. Brede's outgoing. From all the figures that we have had it appears that he had less than the total number of cubic feet allowed him; hence there seems to be nothing else that we can do. In quoting to you the figure of \$20.00 a ton from the Pacific Coast I was giving you of course only an approximate rate, and the probabilities are that the rail freight increased the amount considerably. It looks to me as though Mr. Brede was winning out on this argument. We cannot produce any figures that prove that he is not entitled to what he has received.

I have not yet been able to clear up the question of Mr. Bowen's account that you sent, but will do so when I have the opportunity. With cordial best wishes to you all, I am as ever,

Yours,

Enclosure

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