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UBCHEA ARCHIVES
COLLEGE FILES
RG 11

Nanking,
Corres.
Owen, L. J.

1924

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0742

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

January 3, 1924.

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

Dear Les,

Following up the matter of remittance from the M. E. Board in lieu of Mr. Illick's services, it has been worked out by Messrs Steinheimer and Main to remit us on the basis of \$1,300.00 gold per year at 2 for 1, as the U C M S are doing in the case of Brede. I presume this is quite all right. On this basis, they have remitted to us in Mexican covering September to December inclusive.

Just got your cable today authorizing draft of \$2,500.00 gold. Since we drew on you for \$2100 plus, the other day to adjust Famine Funds accounts, we are waiting until November statement comes in before doing anything further. That ought to come within the next week.

Sincerely yours,

Lew

P.S.

We had a little daughter, Audrey, last Saturday. She died at birth. Naomi is getting on as well as can be expected under the circumstances. We expect her home next Monday.

Lew

0743

January 14, 1924.

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

My dear Mr. Owen,

I am enclosing copy of a duplicate invoice for 1920 from Longmans, Green & Co., which was received by the Presbyterian Board of Foreign Missions on October 3, 1923. The Presbyterian Board can find no record of paying this bill, but of course do not wish to pay an old bill without knowing that the goods had been received, so they turned it over to this office to look up.

According to the bill it would appear that it was a personal order of Dr. Williams, but he says he does not recall having ordered or received such a book. Mr. Moss and I looked through the records that we have here for the University, thinking that perhaps it was an order of the University instead of a personal order of Dr. Williams, but we did not find it. However, Mr. Moss said that the invoices had been sent to you long ago and that it might be well for me to write you to learn whether the University had ordered and received it.

I called up Longmans, Greene & Co. to get specific information and asked why they were now sending a bill for 1920, and was informed that it had been mixed up with the Methodist Board bills for a long time and that it was recently put into the Presbyterian account where it belongs. We would appreciate very much any information you can give us with reference to this invoice so that we can get it cleared up.

Dr. Williams is at Minneapolis at present and expects to remain in the Middle West for a couple of weeks. I sincerely hope that he will meet with good success on this trip and that a house will be forthcoming for the Owens.

With kind regards, I am

Very sincerely yours,

LB
Encl.

0744

over

Nanking

January 17, 1924.

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

My dear Lew,

I have several letters of yours which should be acknowledged and some of which I will try to answer at this time. I have not been able to clear up all the questions which you have raised but will do the best I can. Your letter of December 10 with regard to Illick's salary, I think has been answered in your mind by this time by the receipt of our statement for December which shows the payment from the Methodist Board on account of Mr. Illick's salary. My understanding is that they will pay us for the full twelve months. At any rate I do not think we should raise the question over here until we find some difficulty about it.

Replying to your letter of December 13, regarding rent allowance, you will before this have had the action of the Trustees on December 10. I should have acknowledged your previous letter but was simply holding it for the Trustees' meeting. I humbly beg your pardon.

Another letter of December 13 deals with the question of the budget for next year. I will try to enclose with this letter a statement of what seems to me to be the probable expense for the New York office for the year July 1, 1924 to June 30, 1925. I am assuming under present prospects that Mr. Williams will be returning to Nanking in the Summer.

With regard to the proportion of expenses to be charged to the Hospital for the Central Office, I am somewhat at sea to know what to say. We spent quite a little time for them last year, but the ordinary amount of work we had to do was very slight indeed. It would be almost negligible. I think that I should assume that unless the finances of the Hospital were definitely separated from the University, making it necessary for us to set up separate books for them in this country, (which I certainly hope will not happen) that their share of the expenses over here might be considered to be included in the \$4,000. which you charged them for their

0745

2 - MR. L. J. Owen

1/17/24

share of administrative expenses. I do not think that the time we spend for the Hospital now would be much more than one-twentieth part of what we give to the University of Nan-king. I hope this answers your question.

With kindest regards, as always, I am

Most cordially yours.

LBM:LB
ENCL.

0746

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

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TRANSFER

January 29, 1924.

for Mr

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

Dear Les,

Answering your letter of November 20 1923, asking
about

Order Requisitions #165 and 166, please cancel these
as there was no change made.

Order #754 - we notice that your December statement
shows payment of this item.

Regarding unpaid account of Conyers B. Fleu Jr. Miss
Priest advises she has written Mr. Fleu, sending you a copy
of her letter. She will also advise you regarding the
Robbins account.

Miss DeGroff arrived in Nanking Sunday afternoon.
We have been very pleasantly impressed with the lady, and if
she works into things in the same way she has impressed us,
why everything will be quite all right.

Sincerely yours,

L. B. Moss
Field Treasurer.

0747

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

TRANSFER

January 29 1924.

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

Dear Les,

Answering your letter of December 5th in which you ask some questions about the Regent's Report, will say that all of our reports to you are in Mexican figures.

In your second paragraph, I presume you are referring to "Property Totals" instead of appropriate totals. This total includes Middle, Model, and Language School as you suppose.

The salaries for Mission supported faculty are now carried on our books "in and out", and are therefore included under the various items of "instruction" etc. and included in the income under "All other sources".

I trust the above clearly answers the doubts which are troubling you in this connection.

China New Year holidays are on, and everything is quiet excepting the Treasurer's Office, and the Ag & For Dept. No rest for the wicked, so we continue to work.

Sincerely yours,


Field Treasurer.

0748

Copy *rule*

January 29, 1924.

Mr. Dwight H. Day,
New York City.

Dear Mr. Day,

Thank you so much for your letter received a week ago, and also for the Christmas card from you and Mrs. Day. We had a very happy Christmas Day, and certainly had a good time with the children.

There is a problem on my mind which is bothering me considerably these days, and that is the house problem. This is our eighth year of service, and we are still moving from house to house. We are living in the fifth house since we have been married and we shall have to move out of our present quarters before next September when Mr. Hummel and his family return from furlough. I roomed in four different places before we were married, so that my sum total of "house" experience since coming to Nanking has been decidedly hectic.

The University has just three houses for its University supported staff. The other houses are those given by Mission Boards and are occupied by Mission representatives on the faculty. We have nine University supported families with only three houses. The other six live either in rented houses, or have to move from year to year as some Mission representative goes home on furlough. I'm sure you will agree that this is not conducive to a feeling of permanency or contentment. The thought of having to move again this summer, on top of the two moves we have already had since our return the first of May is absolutely appalling, especially so since even then we may be required to move again the following year.

Mr. Williams knows and realizes the situation, and he assures me he has us on his mind in trying to secure funds for new residences. When, or how successful he is going to be, is a question that worries us tremendously.

The proposition I have to put to you is this. You have given the University a sum of gold which has exchanged into over \$15,000.00 Mexican, which we have on deposit here. As yet it has not been designated for any specific purpose. Would you approve of lending the University out of that account, the equivalent of Gold \$5,000.00 at current exchange, for the building of a house for us (\$5,000 gold is the sum now figured on for our houses) the amount to be returned, with interest, as soon as Mr. Williams, or someone else, is successful in getting the special gift for a house? If you approve this plan, would you cable "Owen Nanking - Approve - Day" upon receipt of this letter. I suggest your cabling so that we might have the information in time to get plans made, and arrange for starting the building of the house as early as possible, so that it might be ready for occupancy by September.

I am having Dr. Bowen consider this letter, and if you receive it you will know it is sent with his approval. I hope you will be able to consider this proposition favorably, and make it

0749

possible for your representative on the field to be satisfactorily and permanently housed.

Sincerely yours,

(Signed) Lewis J. Owen.



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0750

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

Feb 4 1924.

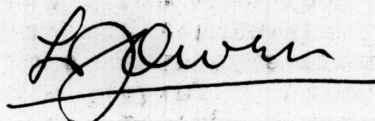
MAR 3 1924

Dear Dr. Williams,

Mrs. Owen and I are getting desperate on this house proposition. The thoughts of another move, and again without any degree of permanency or satisfaction - to put it truthfully - fills us with horror ! I have thought of this plan as stated in my letter to Mr. Day, copy of which I enclose, and have talked it over with Dr. Bowen, and he in turn has considered it with the Property Committee. It has been approved, and I have sent the letter forward to Mr. Day. Mr. Day has given every evidence of being very much interested in us and my work out here, and since he is assuming part responsibility for us, financially, I feel pretty sure that he would not object to part of his gift being used in this way, temporarily. The fund would soon be intact again, and meanwhile it would be rendering a decided service.

I hope you may soon be successful in your quest for funds for a house. Dr. Bowen also has it on his mind very definitely and feels fairly confident of getting something when he is home this spring. Let us hope that either one (perhaps both !) may be successful and that this loan from the Day Fund may be only for a matter of a few months.

Sincerely yours,



0751

mwp

Feb. 4, 1924.

Mr. Dwight Day,

New York City,

My Dear Mr. Day:-

Mr. Owen showed me the letter he has just mailed you, and I took the liberty of bringing it before the Building and Property Committee for their judgment on it, and I am happy to say that they concur with Mr. Owen and myself in approving of laying the proposition before you. We wish to make it very clear however, that this would be but a temporary 'loan' from this fund, which we intend to keep intact for some building that can commemorate your generosity. The money is now in a separate bank account, drawing interest, and we shall pay interest to the fund for any part we temporarily use, till it is refunded.

Mr. Owen's letter only mildly indicates the feeling, almost of resentment one might say, that the Owens have, not against any one in particular, when they see people under the Famine funds who have only just arrived getting houses and they who have borne the heat and burden of many days are still shifted from pillar to post. I am convinced that unless we do something SOON to secure a permanent house for them, they will not long remain on the job. He, with the added help - very expert help too - Miss Priest is now giving the Treasurers office, is just reaching his maximum of efficiency and is keeping the books and accounts in a way that they have never before been kept, and is holding us all well within the Budget, and every one is HAPPY about it. Our debt is now down to \$18,000 Mex and going down most satisfactorily - so it would be a very great calamity indeed to the University to lose Mr. Owen. It is for this reason that I endorse his request that we borrow for the time being from your fund in order to get him a house ready by the time Mr. Hummel returns in Sept, and he has to vacate their house.

We certainly appreciate the help you are constantly giving us, not only financially, but in many other ways. I shall be in New York late in April and again in June, when I hope we may have a good visit. Dr. Williams has greatly appreciated your sympathetic help and co-operation, Very cordially yours,

0752

TRANSFER

February 5, 1924.

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

My dear Lew:

I received your letter of January 3rd telling of your arrangement with the Methodist Treasurer in Shanghai to make remittance to you on account of Mr. Illick. As you will have discovered before now, this money has already been paid to us in New York. I presume that Mr. Main will report the matter back to the Board here and we shall have some more mix-up to make straight. Inasmuch as they are willing to make payment in China, I think the best plan would be for them to continue to pay you out there, taking account of the money which we have received here and paying you the balance that may be due for the year.

In response to your letter of November 8th, we note your explanation and your arrangement in handling the \$1020.83. It seems to me that this a matter of book-keeping and any way that you settle the matter to suit yourself is satisfactory to us.

We were very sorry to learn of the death of your little daughter Audrey. Sympathy does not go very far at such a time but it is the most that we can give to you and we want you to know that you have ours. We hope that Naomi is thoroughly recovered by this time.

Our letters from Nanking bring us a list of accidents and misfortunes that must have been very distressing to the neighborhood. I hope that by this time everyone is well again and able to go about their business.

We are sending you today, under separate cover, the ^{January} China statement.

With cordial best wishes, I am, as always,

Yours,

LBM
EMB

0753

February 6, 1924.

Mr. Dwight H. Day,
156 Fifth Avenue,
New York City.

Dear Dwight,

I hope you are getting a real rest and are recuperating in health and vigor. I am writing especially to report to you that the University of Nanking is weathering through its period of financial deficit and difficulties. At the end of September the total net deficit of the University had been reduced from \$125,000. Mex. to \$18,000., and the University was running within its budgets so that there may be a chance of assigning a little each year toward the liquidation of that deficit. I hardly expect that to be practicable but such an aim has great moral value in our enterprise. All capital funds borrowed to tide us over during the time of the deficit are being replaced and the funds which you gave, which exchanged to \$15,505.90, are fully replaced and there will be enough to erect a double unit dormitory that will house 64 students, - two students in a room. If you approve, I shall ask the Trustees to authorize building at once with these funds so as to make this added space available.

You will be glad to know that the Famine Fund became regularly operative from the 1st of January last, with appropriations to cover the cost of salary and travel of the three men who had gone out before. A great development is going to be possible in the Department of Agriculture and Forestry through this Fund. We have also secured through the China Medical Board \$27,000 Gold and another \$27,000 Gold from friends of Dr. Hutcheson at Houston, Texas, with an additional of about \$8,000., for the further and large development of the Hospital.

Your deep interest in the University from the beginning has been the greatest help and comfort to us in the work.

With affectionate regards,

JEW:LB

Yours sincerely,

0754

February 6, 1924.

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

Dear Louis,

Les sent on to me your letter of December 6, in which you said that you would have gathered together \$15,505.90 Mex. to apply on the Day gift. That is mighty good news, and was a great comfort to me personally.

We have learned from Dr. Bowen's letter and later through the Nanking Bulletins of the death of your dear little one. Our hearts go out in deepest sympathy to you and Mrs. Owen in this loss. I wanted to write especially to express our sympathy at this time. I do hope that Mrs. Owen is getting along well and that she will be able to build up in strength and health.

It has been a great comfort to us to have the clear statement in regard to the finances and to know how the whole business is going. A full detailed statement in regard to the budgets of the Famine Fund has also come to hand and is in fine shape. With the amount taken over by the Famine Fund on the salary of Griffing and part of Reisner and Buck, and more adequate provision for assistants, and for publicity and administration, it ought to be possible for the College budget to come out more nearly even.

There was a good deal of material and bricks for the dormitory and some money left over from the McCormick Fund, so it ought to be possible for Lex to carry out the plans for the building of the dormitory scheme, which will be a two unit building. Since the University has had the use of Day's funds for ten or twelve years without interest, even if it were necessary for us to add \$1,000. or \$2,000. to carry out the arrangement, it would not be difficult. I am just mentioning this. I shall be writing to Dr. Bowen about it.

With heartiest regards, in which Mrs. Williams joins me, to Mrs. Owen and yourself, I am

Very sincerely yours,

JEW:LB

0755

TRANSFER

Nanking

February 9, 1924.

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

My dear Lew:

I have received about a wagon load of copies of the combined President's and Treasurer's Report for the year ending June, 1923. It makes a very interesting and valuable document for use in this country.

I am writing today to suggest a possible improvement in the Treasurer's Reports as they are made to this country, either in typewritten form for Trustees' consumption, or in printed form for general distribution. I believe that these reports ought to include not simply a balance sheet at the close of business on a given date, but that they should also show the receipts and expenditures, at least by departments, during the period covered by the report.

So far as expenditures are concerned, I think they ought to be shown in a form similar to the organization of the budget, - not of course in anything like the detail of the budget, but sufficiently to give an idea of the cost of the running of the various departments.

Receipts could be grouped in two general categories; those coming from the trustees and those received on the field. These I think would be a very great improvement over the present statement as it is printed in the Treasurer's Report, which of course should be given, but does not adequately set forth the cost of running the university. I hope that you will approve of my suggestion, and not feel upset because I have offered it.

It has been quite a while since we have had any mail from Nanking, so I presume that we shall have another deluge before long; we look forward to it eagerly. With most cordial regards, as always, I am, as ever, yours,

0756

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

Nanking

February 11, 1924.

TRANSFER

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

Dear Les,

The last mail brought to us the signed agreement in the case of Miss Dorothy A. DeGroff. Thank you for sending this on for our information and files.

We are quite interested in item #7 which is a new one on us. Either our memory is punk or we have slipped up on reading some of the minutes which may have come through. Would you mind advising us when action was passed putting the "nine months including travel" period of furlough in force? Naturally this item disturbs those of our people here who are on their first term, and anticipating a year's furlough at the end of five. We shall be obliged if you will give us your information on this item so that we may reassure them before they get too excited.

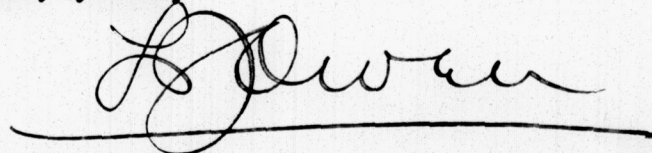
Thank you for the copy of Minutes of Board of Trustees meeting of December 10th 1923. I am glad to note they have referred back to the field the item of rent for us. Even though it means a few months further delay for us, personally, we are glad expenditures are not being authorized without reference to our budget since they would be charged to it.

T-179 We would like to ask whether or not the item under Children's allowances "Except when in U S in college, from then until through college \$200.00 gold" is a typographical error? We have been under the impression that the scale has been for the terms as stated, Gold \$100, 150, 200, and 250.00. I believe this is the basis upon which the New York office has been remitting for Dr. Bowen during these years. I am just calling attention to this, as it would be unfortunate to have this go down on the minutes incorrectly and cause misunderstanding later.

We are enclosing herewith our financial statement of January 1st 1924, which may be of interest. We were late this time, but just a few too many things came up at the same time.

With best wishes, believe us as usual,

Sincerely yours,



0757

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

MAR 4 1924

February 12, 1924.

Mrs. Linda S. Beach,
150 Fifth Avenue,
New York City.

My dear Mrs. Beach,

Referring to your letter of January 14th, we have investigated the matter of Longmans Green account, and do not find where this book was paid and charged for on our accounts. We are therefore sending an order to Mr. Moss to have it paid. The order was placed by Dr. Williams in 1920 along with a number of other books for the University. A letter of explanation is going to Mr. Moss.

Thank you for your good wishes. We, too, are hoping for the best so far as a house is concerned.

How I envy your opportunity for hearing good music and seeing some plays! But then, we have compensations!

With best wishes,

Sincerely yours,

L. G. Green

0758

COPY

LONGMANS, GREEN & COMPANY
55 Fifth Avenue
New York, N.Y.

OCTOBER 4, 1920.

SOLD TO
The Board of Foreign Missions
OF Presbyterian Church
New York City, N.Y.

Invoice No. Customer's No.

X58306

19526

Quan.	Title	Price	Amount	Total
1	BRISSENDEN: 1 W.W. SPEC TRADE ED. MAIL DR. J.E.WILLIAMS UNIVERSITY OF NANKING NANKING, CHINA EF. DUPLICATE	4.00	2.80 <u>.17</u>	2.97

0759

UNIVERSITY OF NANKING
COLLEGE OF AGRICULTURE AND FORESTRY
NANKING, CHINA

Nanking

OFFICE OF THE DEAN

February 12, 1924

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

TRANSFER

My dear Mr. Moss:-

I enclose herewith a copy of a letter to the National Savings and Trust Co. at Washington which is self-explanatory. You have a copy of the letter of November 13th referred to, which authorizes the payment to the University before June 30th, 1924, of the total amount of gold dollars seventy thousand. We do not see why there should be any possible question regarding the payments as requested, and unless you cable us to the contrary before March 20th, we shall draw on you on that day for twenty thousand dollars. On May 15th, we will also draw on you for twenty thousand dollars.

We are drawing on you today for two thousand dollars against the balance you are now holding of Famine Funds in New York. This will carry us until March 20th.

Miss DeGroff arrived a week or two ago, and we were certainly glad to see her. We are always busy, but the past month or two have been unusually full ones. There seems to have been slight misunderstanding regarding equipment, allowances, etc. We imagine it is rather confusing if all four Universities have different rulings! May I suggest that you refer the secretary you are now trying to secure, to Mrs. Williams or some of the other ladies connected with the University for advice concerning her outfit? I am sure Mrs. Williams, Mrs. Thomson, Mrs. Wilson or Mrs. Illick will be glad to assist any girl who is just starting for China, and as they are all very near New York, it would not be difficult to arrange for correspondence, if not possible to arrange a conference. From my own experience when Mrs. Small (at the suggestion of the Presbyterian Board office) very kindly helped me, I know this information will be invaluable to the candidate who is planning her outfit. Of course, Miss DeGroff arrived during the most trying weather of the year, and unless you have forgotten the school buildings, you will know how very uncomfortable the offices usually are for about six weeks.

The University does not provide a furnished room for three year contract people. They have to secure their furniture from the G\$100.00 given them for outfit. Inasmuch as nearly all our furniture can be made here, it is not such an appalling item - except in the case of a bed. I was certainly grateful that Mrs. Small suggested that I bring mine from home. I am sure we will all be very glad when the allowances, etc. have finally been definitely arranged, and such information can be provided in the same form as used by mission boards. Until then, I am afraid there is likely to be misunderstanding.

With best wishes, I am

Very sincerely yours,

E. M. Priest

*Leaving on Empress boat -
so should give ample time.*

0760

February 15, 1924.

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

Dear Lewis,

I have just written to Mr. Dwight Day to know about the use of his gifts and he has replied as follows:

"From the beginning I have left the application of the funds to the judgment of the Trustees and Board of Field Managers and I do not know enough about the situation and things to be able to form any opinion on the question you put to me. I am entirely willing that those in charge who have studied the conditions should decide how the money should be used. Will you have sent to me the items of payments making up this amount with the dates from the records?"

I am enclosing copy of my letter to him, also copy of my earlier letter of February 6. Will you not look up the amount of exchanges - showing all of these letters, of course, to Dr. Bowen - and the matter will be brought to the attention of the Trustees with the suggestion that the funds be used in building a dormitory. While Mr. Day does not want to make any suggestion, I am sure from earlier conversations that if the action of the Trustees and Board of Managers should lead to the investment of the funds in a dormitory, he would be pleased.

I hope that Mrs. Owen is gaining in strength and health and that all is going well with you and Miss Priest in your arduous duties in the Treasurer's office.

With most hearty regards to Mrs. Owen and yourself.

Very sincerely yours,

JEW:LB
Encls.

0761

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

TRANSFER

Feb 22, 1924.

Mr. L. B. Moss, Asst. Treas.
University of Nanking,
150 Fifth Avenue,
(Shanghai,) New York, U S A.

Dear Les,

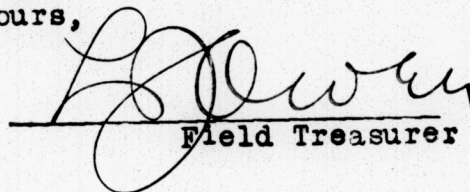
Excuse the error in address, but you can understand how we think of Shanghai in terms of New York so frequently.

Your letter of January 17th has been received, and contents noted. Thank you for the budgets included. These arrived on the morning of the day when we had a meeting of Deans and Principals with a view to reducing budget to reasonable basis before preparing it for presentation to the Finance Committee. The first draft of budgets from the various departments showed a shortage of \$34,000.00. Just at present we are all scratching to see where cuts can be made. Naturally we are having difficulties.

Thank you for your note regarding division of charge to Hospital for New York Central Office expense. We are not making any charge to them for this current year, in view of the \$4,000.00 charge for this budget year as their share in the Promotional Office expense. Next year, however, we are asking them for their part in the Central Office budget. Every little helps.

You will probably have to come in for a share in the slashing, and will hear from Dr. Bowen on the subject.

Sincerely yours,


Field Treasurer

0762

UNIVERSITY OF NANKING
COLLEGE OF AGRICULTURE AND FORESTRY
NANKING, CHINA

OFFICE OF THE DEAN

Feb 23, 1924

TRANSFER

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

Dear Mr. Moss;

I enclose requisition No. 1305 covering two different books or sets which we are now in a position to purchase. I also enclose a copy of a letter received from Mr. Day in regard to the first set which may be of value to you in securing the same.

You will note I am signing for Mr. Owen on this order which will be satisfactory, I am sure. It is long after hours and we wish to have the order go forward on the next boat.

With best wishes,

Very sincerely,

E. M. Priest.

Owen

0763

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

Feb 23, 1924.

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

TRANSFER

Dear Les,

In a recent letter to Dr. Bowen, you suggested investing the Mex \$8,000.00 from Y M C A for Language School, in the U S. What money we have for that account out here we have on fixed deposit, some at 8% and some at 4% which will average around 7% since the great part is at 8%, so we would suggest you send it along. Anyway, the plan is to build right soon so that we shall need our fixed deposits as rapidly as they mature probably.

It certainly is too bad that both the English teacher and the Sociology applicant have cost so much. I presume this is being charged to Field expense, and approximately Mex \$400.00 looms up "big" on our tight budget. I presume there is no other way, however.

Sincerely yours,

L. Bowen
Treasurer.

10d

0764

UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

Nanking

TRANSFER

February 26, 1924.

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

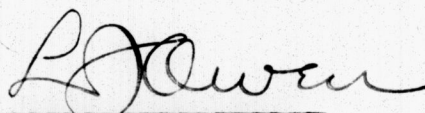
Dear Les,

We had another "cut" meeting yesterday, trying to find Mex \$35,000.00 to balance our budget. The spirit of the meeting was good, and everyone tried to be as conservative as good judgment would allow. The budget is getting into more reasonable bounds, but we still have several thousand to find.

We have noted your statement figuring on Dr. Williams' return, cutting off the Campaign Office expense. We are not budgeting anything for his return expense, travel etc., assuming that the Presbyterian Board will take care of that. We trust that this is correct and that you may get the Presbyterian Board to think that way also. Otherwise, we don't know how the University can possibly swing it.

In looking over our accounts, I find that the University financed Dr. Williams trip to America in 1916. Evidently the Presbyterian Board carried the expense of his trip home the spring of 1918 and his return in the fall of 1919. In view of the fact that the Williamses probably wouldn't get a furlough at the regular time by reason of their having been in America so recently, perhaps the Presbyterian Board could see its way clear to assume this financing of the Williamses return this summer.

Sincerely yours,


Field Treasurer.

0765

TRANSFER

March 3, 1924.

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

My dear Mr. Owen:

I am enclosing herewith a statement for February. I would call your attention to several special receipts that are listed.

One is from Mr. Harkness for hospital buildings and equipment. It is part of the money to meet the grant for Mexican \$45,000 from the China Medical Board. This \$5,000 is now available and can be drawn at any time.

Mr. Teachout has given \$200 for the Language School Property Funds. This he promised to Mr. Keen when he was on furlough two years ago.

We have received from Mr. and Mrs. Herbert Keen \$100 for the Keen Memorial.

The \$4,000 from the Silk Association has already been drawn, but it was paid on March 1st, and will appear on next month's statement.

We are enclosing with the statement, a report on the item of \$1,266.25 that will clear up this matter.

For your information, I would like to let you know that we have had a shift in our office staff, and Miss Lane is now handling the books and Miss Linehan is the new secretary.

I have just this morning received a copy of your letter to Mr. Day with regard to the use of his money for a residence for yourself. It is rather curious that I have had this same thought in mind and have been trying to secure some action that we would transmit to you folks in China. Due to the disorganization of our Executive Committee through the absence of Dr. Franklin in China, and

0766

the resignation of Mr. Speer from membership on the Board, it has been difficult to bring the matter to a focus. I was just about ready to send a cablegram suggesting that the managers make recommendations for the use of this fund. Mr. Day has indicated that he wishes the University to use the money as it seems best. He is not prepared to make any designation for it whatever.

Inasmuch as your letter has just come, I will wait a few days until we hear from Mr. Day, and will then see that you get the word that you ask for.

I hope things are going well with you and that it will not be long before you have a home of your own.

With most cordial regards, as always, I am

Eternally yours,

Assistant Secretary,
University of Nanking.

LBM/KJL
ENC. 2.

0767

TRANSFER

March 3, 1924.

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

My dear Mr. Owen:

I am happy to acknowledge the receipt of your statement for the period ending January 1, 1924. We are glad to discover that the deficit is now down to \$18,000.

I also wish to let you know that I have drawn from the Trust Company in Washington \$15,000 on account of the building for the Famine Fund. This is available for your use as needed.

I have observed that the budget of the year ending June 30, 1924 calls for about \$70,000. We have not yet received any instructions from Nanking as to how and when you wish to draw the amounts needed. I therefore took the liberty of asking the Trust Company to advance the \$15,000 on this account, in order that you might be able to draw as soon as word reached you, if you needed it. It would help us in our dealings with the Trust Company if you would let us know when you wish to withdraw the remainder.

I guess I wrote you about this before and you have not had time to reply to the question. Excuse the repetition.

Most cordially yours,

Assistant Secretary,
University of Nanking.

LBM/KJL

0768

UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

MAR 3 1 1924

March 4, 1924.

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

My dear Mr. Williams,

Thank you for your kind expression of sympathy in your letter of February 6th. Since there is no apparent reason for the loss, it is sometimes difficult to understand "why?". This past year has brought us many trying experiences, but I believe we are coming out on top just the same. We are all very well, now, and hope we may continue so. We have had many joys, too, and we are indeed grateful for what we have had of happiness.

We are glad to learn that the statements we have sent are in such shape as will be useful to you. Just now we are in the throes of budget work for 1924-25 and it is not a small task you may be sure, to get departments to think economically when it is a question of its development. Of course we wouldn't care for men who are not ambitious for the progress of their department, but to get them to submit to such strict financial limitations as we are forced to have, is not easy.

We note what you have to say about the possibility of a dormitory, combining the McCormick materials and credit balance, with the Day fund. By now you will have received my letter with another suggestion for use of part of the Day fund. I'm wondering what will happen to that proposition, in view of this plan of yours. We are getting desperate you know, with regard to a house I mean.

The next few weeks will be busy ones, in view of Dr. Bowen's trip to the U S. We have a Finance and Board of Managers Meeting week after next. I'm glad Dr. Bowen is to have the trip, but we certainly shall be so very glad to have him back again.

Again many thanks for your kind letter, and with best wishes to you and the Williams family, in which Mrs. Owen joins me, believe me,

Sincerely yours,

Lewis Owen

0769

THE BOARD OF FOREIGN MISSIONS
OF THE PRESBYTERIAN CHURCH IN THE U. S. A.

156 FIFTH AVENUE
NEW YORK

OFFICE OF SECRETARY

Dictated 3/4/24

March 5, 1924

The Rev. L. B. Moss,
150 Fifth Ave.,
New York City.

My dear Mr. Moss:

The enclosed letter from Mr. Owen of Nanking has just been received by Mr. Day. As you see, it bears directly on the matter of the use of Mr. Day's gift, in part at least, to provide a residence. As you see also, Mr. Owen states that he was showing the letter to Dr. Bowen and that it came with Dr. Bowen's approval. Before leaving New York, Dr. Williams left with me a letter from Dr. Bowen, dated February 4th, which also I enclose, in which, as you will see, Dr. Bowen expresses approval of Mr. Owen's suggestion. Will you please return to Dr. Williams the letters which he left with me and which I enclose?

In the light of all these letters, I suppose we should cable to Dr. Bowen, giving him a free hand as to the use of Mr. Day's gift. It might be well if you would prepare a cable and make sure that Dr. Eric North and Mr. Scott approve of sending it.

Very cordially yours,

RES-KC

P.S.

Since writing this letter I have read over the enclosures from Dr. Bowen and I see that what is proposed is only a loan of the money. I gathered from Dr. Williams that Mr. Day would be quite willing to consent to this. Please note that Dr. Bowen wishes an answer cabled to him and asks that the cable should include also Dr. Williams' reply to the suggestion regarding the remodelling of his house.

0770

TRANSFER

March 11, 1924.

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

My dear Lew:

In reply to your note of February 1st, regarding Clergy Certificate for Miss Bauer, I am enclosing herewith Eastern and Western Blanks which she can fill out and return to me, and I will see that the certificates are secured and if there is not time for them to be returned to China, I will be glad to send them to meet her at any hotel in San Francisco or Seattle, which she may name.

It really is not necessary for her to have these on the homeward trip. All she needs is a certificate from you to the effect that she is employed as a regular missionary in the hospital, under salary, and upon presentation of this, with evidence from the steamship company that she has just completed a trans-Pacific voyage, the railroad agent will give her a through ticket to her destination, at the regular clergy rates.

This applies to any of our missionaries who may be coming home on furlough.

I sent Mr. Bowen, on March 7th, the following cablegram:

"USE OF DAY FUNDS APPROVED SUBJECT TO BOARD
OF MANAGERS' ACTION. WILLIAMS' RESIDENCE
DO NOT CHANGE. AVAILABLE FOR HOSPITAL G-
\$5,000"

As I wrote you a few days ago, I had been trying to secure favorable action on the proposal to allow the managers to make use of the Day Funds in whatever way they saw fit. I am sure that this action will bring satisfaction to you and will make it possible for you to have a house in the very near future.

Mr. Bowen wrote in his letter to Mr. Williams, that there was some proposal to make alterations in his house, changing it into

0771

March 11, 1924.

a two family house. As he wants to be sure there will be a house available when he returns, he felt it would be most unwise to change the house, and instructed me to so indicate in the cable.

The latter part of the message, that G\$5,000 was available for the hospital, is in reply to a recent letter of Dr. Hutcheson's in which he requested that anything that came in should be shot out to you at once. This \$5,000 is the contribution of Mr. Edward S. Harkness toward the total of Mexican \$45,000 which is to be raised to meet the grant of the China Medical Board. We anticipate that within the next few days we will have a payment from the China Medical Board to match this \$5,000.

Very cordially yours,

Assistant Secretary,
University of Nanking.

LBM/KJL

0772

UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

March 21, 1924.

TRANSFER

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

Dear Les,

In accordance with your cable advice of March 9th, we are drawing upon you for Gold \$5,000.00 for the Hospital account.

From letters which the Hospital has received from Dr. Williams we assume there ought to be some payments made to you for Hospital account very shortly, from C. M. B. etc. Since exchange is very good at the present time it is our opinion that it would be well for you to cable upon receipt of this letter the amount we might draw upon you for payment on Hospital account. We do not think it would be necessary for you to keep more than Gold \$1500 or \$2,000 to meet any orders which we might requisition to be paid from your office. *from Hospital funds.*

We've just had Finance Committee and Board of Managers Meeting. We had good meetings, but I'm glad its over.

We certainly are happy to have your cable information regarding Mr. Day's permission to let us borrow from his funds to erect a house to accomodate us. This was passed by the Board of Managers, and Small has already let the contract. Choice of site is most limited, but we are expecting to get a site just south of the house occupied by the Hummels (where we are now) and perhaps ground will be broken next week.

Sincerely yours,

Edgewood

0773

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

Nanking

March 27, 1924.

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

Dear Les,

We are sending you under separate cover a bundle of budgets for 1924-25 for the University of Nanking. I believe Miss Purcell will send you ten copies. I am enclosing herewith one copy.

Because of the change to the 6-6-4 plan, and the first year of Junior College being now listed as Senior Middle School it was rather difficult to make a worth while comparative statement of 1923-24 and 1924-25 budgets. Perhaps suffice to say that this new budget shows an increase of \$3,141.48 which is covered by increase in fees due to larger enrollment. *over last yr.*

You will note a summary of expenditures on page 14, and a reference to itemized income on the preceding pages. Perhaps a more condensed summary of income would be useful for your purposes at the Trustees meeting, and it might be convenient to add the following statement:

RECEIPTS FROM U S A

	Mex.	
Board Cash Grants	\$27,000.00	
Board Grants in paid personnel	62,720.00	
Endowment Interest	17,575.00	
Special Gifts for current expenses	16,895.95	
Board grants for Lang. Sch Bldg Fund	18,550.00	142,740.95

FIELD RECEIPTS

Student Fees	155,959.00	
Language School Student fees	14,350.00	
Sales Receipts (Exp. Station, & misc)	29,590.00	
Miscellaneous	8,955.00	208,854.00
		351,594.95

In arriving at a correct amount contributed by Chinese sources I believe only student fees should be considered, and not total Field Receipts. The other three items, Language fees, sales, and miscellaneous are really from foreign sources originally.

I have your letter of February 9th giving your suggestions as to what form the report should take for your use in America. You will remember I worked out the kind of statement you suggest and sent it along for Dr. Williams use. That statement was made after the regular report had been printed. Another year we shall be able to include it with the regular financial statement. Last year the work was rather bunched up, but we hope this year to have more time to arrange reports for printing in better order.

Sincerely yours,

Lawrence

0774

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

APR 24 1924

March 26, 1924.

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

Dear Mr. Williams,

Your letter of February 15th has been received, and we note your quotation from Mr. Day's letter regarding use of his funds. Of course this has been changed since your receipt of Dr. Bowen's and my letter regarding using part of his funds for a house for us. The Board of Managers have approved this loan, and I believe the contractor, Mr. Chen Ah ming, expects to begin excavating within the next week or so. We are expecting to have the house built on the plot of land directly south of Hummels, and east of the old Sloan residence. My, but we are grateful to Mr. Day for the use of his gift temporarily, for this purpose.

You ask for a list of exchanges on the amounts remitted by Mr. Day and I give them to you herewith:

Dec 20 1915	G \$2,000.00	Mex \$4,376.80
June 30 1916	G \$2,000.00)	
Oct 2 "	G \$1,000.00)	Mex \$4,843.12
January 1920	G \$5,000.00	Mex \$6,285.98 \$15,505.90

Our financial history reveals to us the fact that the summer months, July and August are very lean with us, and it has been necessary in the past to use other than current budget funds in order to operate until our fall fees come in. In using our present system of special funds in separate bank accounts, I wanted a suggestion from the Board of Managers as to what funds to use to carry us over, replacing them of course when fall fees come in. They passed an action that I write Mr. Day for permission to use the balance of his funds to carry us over until fall. In view of his letter to you stating "From the beginning I have left the application of the funds to the judgment of the Trustees and B of M on the field I am entirely willing that those in charge who have studied the conditions should decide how the money should be used etc." I hesitate to trouble him with such a request, and will leave it to you to ask permission if you think it wise. This would simply mean that we shall do this summer what we have done in the past, excepting that we would be asking permission and also that we are in position to actually return it at the opening of the fall semester. Kindly let me hear from you on the subject.

I am glad to report that Mrs. Owen is quite well again, and so are our little daughters. I, too, feel very fit. We trust you all are equally well, and with best wishes in which Mrs. Owen joins me, believe me,

Sincerely yours,

Lewis Owen

0775

Nanking

TRANSFER

March 29, 1924.

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

My dear Lew:

I enclose herewith the duplicate of the draft recently sent to you for \$5,000 Mexican, on account of the China Medical Board's appropriation to the University Hospital.

To take up again the matter of salary adjustment for Mr. Illick, the Accounting Department of the Methodist Board feels that the most satisfactory way to handle the transaction would be for you to clear with Mr. Main the amount of \$400 which was paid to us in December and which you were authorized to draw.

The matter is raised again, because I received a second check from the Board here for Mr. Illick's account, and have returned it to them without its being deposited. They have charged both amounts to Mr. Main, but are writing him to tell him that the second \$400 was returned to them by me.

I am sorry for the difficulties that are involved in fighting with the budget, but there is a real satisfaction in knowing how much can be spent and holding the institution to that amount.

Most cordially yours,

Assistant Treasurer,
University of Nanking.

LBM/KJL

0776

file 1
March 31, 1924.

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

My dear Lewis,

Your letter of March 4 received this morning. I was delighted to receive it and to know that you feel that you are coming out on top of all the trying experiences you have had during the past year. I am sure you will.

We certainly do appreciate at this end having the clear statements that put things in better shape for us.

You have received a cable which authorized the Board of Managers on the lines suggested with regard to the use of part of the Day funds for a house; in fact, the whole matter was referred to the Managers for recommendation.

I can imagine your problems in working over the budgets. It is a real problem. We want men in every Department who are eager and energetic for the development of their work and yet we are under such difficult financial limitations that if they exceed and we get involved in deficits, our credit is affected and the whole enterprise is to that extent jeopardized.

I thought I had a house for you from the West End Church but that seems to be such a slow proposition that it has become quite disgusting to me, and I think it is safer for you to have the house from the Day funds.

It will be fine to have Dr. Bowen over here so as to go over many things in fuller conference. Many factors have made the situation here much more difficult than the men on the field realize, and at the same time it has not been easy to write about the condition and give an adequate report of just what they are, and with Dr. Bowen here we can go into them frankly.

I hope you get a good rest this Summer. I think you will find it important to make sure of some time for real relaxation and rest for all of you during the Summer time so that you can get ahead physically and have some reserve to go upon during the more trying time in the Winter.

2 - Mr. L. J. Owen

3/31/24.

We are all relieved to a degree over the better returns coming in to the Presbyterian Board, which promises that its deficit will be greatly reduced, possibly wiped out, which would be a consummation beyond the most happy hope of anyone.

With most cordial regards to Mrs. Owen, the children and yourself,

Very sincerely yours,

JEW:LB

0778

	Dr	Cr
801. Deferred charges;		
8011. Language School study	59.00	

INCOME:

Mission grants; including personnel		31,894 13
Jan 1st 1924 to Apr 1 1924		13,257 90
Unrestricted income for general use		1,254 83
Restricted for special purposes		
	58,136 33	108,966 60
Unused income, April 1st, 1924	50,830 27	
	108,966 60	108,966 60

STATEMENT OF ASSETS AND LIABILITIES
April 1st, 1924.

CASH:

On hand April 1st	31 54
Hongkong Shanghai Bank. Corp. (Current)	8,741 43
Shanghai Com. & Sav. Bank (current.)	29,973 96
" " (Board account)	6,873 81
Special funds account (Hong & Shanghai)	2,894 46

ACCOUNTS RECEIVABLE:

General	5,830 85
Boston University to July 1st only	2,223 71
Unpaid students fees	144 63
J.H. Reiser account	135 60
Women's auxiliary	575 00
Summer School (YmCA)	10 00
E. T. Ing	468 10
New York office (March 1st)	11,137 62

ACCOUNTS PAYABLE:

U.C.M.S. account of Brede travel	2,261 16
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SCHOLARSHIPS? STUDENTS ACCOUNTS, etc.

General	137 94
Sherwin endowment	2,385 32
Williams "	47 95
Forestry loan	2,172 98
Anhui government	717 00
Regents diplomas	97 66
Students deferred credit	421 32
" relief	296 67
" deposit	282 48

PROPERTY FUNDS:

Day funds	15,505 90
McCormick dormitory funds	6,836 36
Sericulture building	2,952 00
Reiser house	63 07
Bates house	8,323 42
Property fund bank account	24,540 05
	12,941 70

ALUMNI FUND:

Fixed deposit	11,000 00
Bank account	1,941 70

	Dr.	Cr.
Summer School account		1,107 84
" " bank account	856 05	
Language School building fund		40,739 30
Fixed deposits	18,136 09	
Bank account	11,957 88	
(Note; balance in New York account)		6,143 32
Hospital		
" bank account	6,143 32	
Book store	364 16	
Stationery stock	773 68	
Mrs. Keen's house account		6,908 01
Subscription periodical room	114 94	
Keen Memorial Library		286 94
Interest and exchange		829 87
Interest on property funds		148 41
RESERVED ACCOUNTS:		
Furlough account		1,894 72
Vouchers payable		267 54
Cunninghamia grant		107 53
Deferred accounts		615 18
Unused budget income		50,830 27
	145,746 05	164,444 12
Deficit expense account	18,698 07	
	\$ 164,444 12	\$ 164,444 12

SUMMARY

LIABILITIES:

Accounts payable	2,261 16	
Special funds	107,489 44	
Interest and exchange	978 28	
Reserved funds	2,269 79	
Deferred accounts	615 18	
Unused budget income	<u>50,830 27</u>	164,444 12

ASSETS:

Current;		
Cash on hand	31 54	
Hong. & Shanghai Bank	8,741 43	
Shanghai Com & Sav Bank	<u>36,847 77</u>	45,620 74
Special funds;		
Gen. (Honk. & Sh. bank)	2,894 46	
Hong. & Shanghai bank	30,683 37	
International Bank Corp	16,957 68	
Shanghai Com & Sav.	<u>26,933 84</u>	77,469 35
Accounts receivable;		
General	21,518 12	
Book store	364 16	
Stationery stock	<u>773 68</u>	<u>22,655 96</u>
		<u>145,746 05</u>

Expense deficit account Apr. 1st 192418,698 07

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

TRANSFER

April 8, 1924.

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

Dear Les,

We have your letter of March 15th, regarding the invoices you received from Arthur H. Thomas Co. We are very glad you did not attempt to adjust this, as we have already remitted to cover. We did not send you any requisition to cover, as we handled the entire transaction from this end.

15th March

Also, we have yours of the ~~\$15x00~~ enclosing draft for Mexican \$5,000.00 from China Medical Board to match up Dr. Hutcheson's report of having raised Gold \$2,500.00. We are glad to get this for the Hospital, and have already deposited same to their credit.

We also note that you have on hand from the C. M. B. Gold \$5,000.00 to match up the E. S. Harkness gift. We shall probably draw upon you in the next few days for this, as exchange is very favorable at present - between 1.98 and 2.00.

I also have your note regarding deposit of monthly \$25. for my personal account. This is quite all right. It doesn't make any difference when you commenced as long as I know. Thank you for making the change. It is going to make it much more convenient for me.

We are glad to have your letter of confirmation on the matter of use of Day funds for our house. The contract has been let to Chen Ah ming, and the foundation has been dug. They will be setting up the poles with some brush on the end in the next day or two. Our house is to be just south of Hummel's where there has been a Forestry Nursery. You can just bet we are happy to know that we shall have a place that is permanently assigned to us. We expect to remain in Nanking during the summer and will enjoy watching the progress of the building. The extras that we shall need for conveniently equipping the house will prevent our having a vacation away from Nanking, so we expect to be on the job and pocket our travel and rent for this year.

Sincerely yours,

Lewis Owen

0782

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

April 8, 1924.

Mr. L. B. Moss,
NewYork City.

My dear Les,

In your January statement there appears an item under receipts of "Doupons Interboro General Endowment \$25.00. May we ask just what this is? We have no item of General Endowment, so have credited this to "Deferred" until we hear from you.

In the February statement, there appears an item of \$86.32 disbursed for books on order #1122. The invoices which you have sent us total up \$45.47. There are still two books not received on this order, viz.

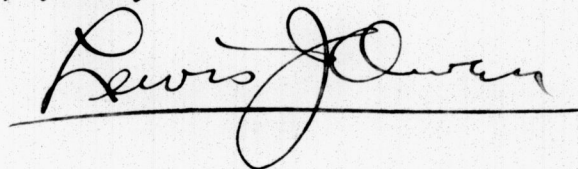
Glassbrook - Heat and Light

Paynting & Thomson Light

These surely wouldn't make up the difference. We are wondering if you can put us straight on this.

Sometimes we note you have an item listed, for example, Orders #1122, 1150 and 1155 total \$150.00. If you could give us the amount that applies on each order number, it would facilitate our checking a good deal. We hope this may be done without too much extra work for you.

Sincerely yours,



0783

TRANSFER

April 16, 1924.

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

My dear Lew:

There is one item in your letter of March 4th which I have not answered, referring to the October statement, a charge for payment to the Central Scientific Company of \$566.66.

This is undoubtedly due to an error in this office. The Central Scientific Company wrote to us stating that they had received two orders from the University and that they expected to make shipment at the same time and for the sake of their convenience in handling the matter, inquired if we would pay the full amount from this office. I believe their letter came in during the time that I was away on vacation, if I recall correctly, and Miss Telford called me up on the 'phone about the matter, and I replied that I thought that under the circumstances, the best thing was to agree to the request of the Central Scientific Company in this matter. I rather expected at the time that our copy of the requisition would come through a little later, but it did not so show up.

In this connection, I might call your attention to the fact that quite a number of the requisitions have come through lately without any number on them. It is difficult for us to check back to these for the goods ordered. Some of the people, I think, forget to number the carbon copies when they make out the original.

I am sorry for the difficulty in this respect and hope that it has not too seriously inconvenienced you. We will try to not let it happen again.

In accordance with your request of March 14th, I am sending Clergy Blanks under separate cover.

In reply to your letter of March 10th regarding interest to Famine Funds, we have not attempted to apportion the interest to the various funds since they are all subject to draft and the amount is not large. If you wish to make apportionment out there, it is entirely satisfactory to us.

With kindest regards, I am

Cordially yours,

0784

C O P Y

UNIVERSITY OF NANKING
Office of the Treasurer
Nanking, China.

April 18, 1924

Dr. A. J. Bowen,
150 Fifth Ave.,
New York City.

Dear Dr. Bowen:

Before you left you were anxious to have the figures on the Language School Building item. According to the minutes of the Board of Trustees, there were the following suggested allotments made, and in the column under "paid in" I have listed what has actually come in under the capital fund for dormitories, which they figured was to be \$120,000.00.

	Allotted	Assumed	Paid In
Methodist Episcopal	Mex. \$31,667.00	\$31,667.00	
Presbyterian North	" 22,000.00	22,000.00	
Baptist North	" 15,000.00		
United Christian M S	" 17,000.00	17,000.00	
Presbyterian South	" 9,333.00		
Protestant Episcopal	" 4,667.00		
Reformed Church in US	" 7,333.00	7,333.00	
Y M C A	" 6,333.00	8,000.00	\$7,667.46
United Evangelical	" 3,000.00	3,000.00	2,956.17
Baptist South	" 3,667.00		
	<u>120,000.00</u>	<u>89,000.00</u>	<u>10,632.63</u>

There may be others of the above mentioned boards who have definitely assumed responsibility for their allotment, but the list above is the last information I have on it.

In addition there has been paid in building fund and rental assessments in the charges to the missions per student as follows:

Y M C A	86.66
Baptist South	966.67
China Missionary Society	133.33
Evangelical Assn	1133.36
Womens For. Miss. Society	2633.31
U C M S	1433.01
Reformed Church of U S	2876.01
Presbyterian South	3899.99
Presbyterian North	1666.66
Friends Church	266.68
Baptist North	863.62
United Evangelical	966.64
Methodist North	3916.67
Episcopal	2328.31
Miscellaneous Sources	<u>6811.57</u>
	29,982.49

Plus amount stated above as paid in on capital 10,632.63

Total credit 40,625.12

0785

A J B- N. Y. City #2

Of this \$40,652.12, the item of \$7,677.46 Mex. is still held in New York (in gold), which item is the Y. M. C. A's payment on capital fund. We have suggested to Mr. Moss that this amount be sent out, as exchange is good, and we had better have it here to put on good interest for a year, as we shall need it by that time to continue the payments on the new dormitory.

I trust this is the information you are after. The Miscellaneous item is made up of payments which have come in from independent sources, or missions having one representative from which we are collecting the assessments, business people, etc. I didn't think you would want that in detail.

Sincerely yours,

(Signed) L. J. Owen
Treasurer.

0786

A STUDY OF THE BASIS OF EMPLOYMENT OF RETURNED STUDENTS
IN EDUCATIONAL AND OTHER INSTITUTIONS IN CHINA

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(SECRETARIAL TRAINING DEPARTMENT, NATIONAL COMMITTEE OF YMCA)

This study is based upon data received from replies to letters sent out to 34 colleges and other institutions throughout the country. Answers came back from 30 of the addresses, - 26 contained sufficient data to be of value.

The 26 institutions are located in all parts of China and represent 12 cities as follows: Shanghai, Soochow, Nanking, Hangchow, Canton, Changsha, Tsinanfu, Tientsin, Peking, Wuchang, Chengtu and Mukden. These cities are in 9 provinces of the country.

The institutions fall into five different groups:

- (a) Colleges and universities
- (b) Theological schools
- (c) Medical colleges and hospitals
- (d) General institutions, and
- (e) Government and private colleges

The institutions reporting are the following:

St. John's University
Shanghai College
Soochow University
University of Nanking
Hangchow College
Canton Christian College
Boone University
Yale-in- China
Shantung Christian University
Yenching University
West China Union University
Peking Theological Seminary
Nanking Theological Seminary
Canton Union Theological College
St. Luke's Hospital
Soochow Hospital
Mukden Medical College
National Christian Council
Council on Health Education
American Baptist F. M. S.
M.E.M. Central China Mission
M.E.M. North China Mission
Futan College
Southeastern University
Nankai College
Tsing Hwa College

1. AVERAGE MONTHLY SALARY

The average salary per month paid to students who have just returned from abroad is represented as follows:

(a) Of 11 Christian Educational Institutions:

1	Pays	\$60.00	per	month
1	"	110.00	"	"
5	"	150.00	"	"
1	"	160.00	"	"
1	"	170.00	"	"
1	"	175.00	"	"
1	"	250.00	"	"

AVERAGE \$152.00 per month

(b) 3 Theological Colleges -

AVERAGE... \$118.00 per month

(c) 3 Medical Institutions -

AVERAGE... \$173.00 per month

(d) 5 Unclassified Christian Institutions

AVERAGE... \$124.00 per month

(e) 4 Government and Private Schools

AVERAGE... \$190.00 per month

(f) 22 Christian Institutions -

AVERAGE... \$148.00 per month

(g) Total 26 Institutions -

AVERAGE... \$154.80 per month

11. INCREASE OF SALARY

(a) 12 institutions have no policy for increase of salaries.

(b) 1 starts at \$60.00 and increases \$5.00 per-month- per- year indefinitely.

(c) 2 start at \$95.00 and \$100.00 respectively and increase to a maximum of \$150.00.

- (d) 1 starts at \$150.00 and increases \$10.00 per-month-per-year up to \$200.00 per month.
- (e) 1 starts at \$150.00 and continues at this rate for 3 years.
From 4th to 7th year at \$180.00 per month
From 8th to 14th year at \$215.00 per month
From 14th year onward at \$250.00 per month

111. BASIS FOR INCREASE OF SALARY

Increase of salary for most of the institutions depends upon length of service:

- (a) In 3 it depends largely on the position held.
- (b) In 1 upon the increasing cost of living.
- (c) In one it starts at \$200.00 with no increase to be granted.

IV. SALARIES OF UNMARRIED MEN

In 12 of the institutions (nearly 50% of the total number) single men get the same salaries as married men.

Five of the 26 institutions made no report on this point.

Of the remaining 9 institutions the difference in salary between married and single men varies approximately 8% less (in the case where the married man receives \$60) to 50% less (in the case of the institution which pays \$250 per month). The actual difference in money paid to single and married men in the above 9 institutions varies from \$5 per month to \$83.00 per month.

Of the 9 institutions reporting a difference, the average salary for married men is \$150.00 per month, the average for single men is \$38.00 less, or \$114.00 per month. The cities included in the study are Shanghai, Hangchow, Canton, Wuchang, Changsha, Tsinanfu, Peking and Chengtu.

V. CHILDREN'S ALLOWANCES

- (a) Twenty of the 26 institutions report no allowances for children.
- (b) Two make no report at all.

- (c) 1 grants \$20.00 per month
- (d) 1 grants \$50.00 for children from 1 to 6 years of age
\$100.00 per year from 7 to 12 years
\$150.00 per year for four college years
- (e) 1 grants \$2.00 per month per child from 1st to 6th year
\$3.00 per month through primary school
4.00 per month in middle school
5.00 per month in college
- (f) 1 grants \$240.00 per year for 1st to 7th year
\$480.00 per year for 8th to 14th year
720.00 per year for 15th to 21st year

VI. Medical Attention

Nine institutions report no medical allowances or provision for medical expenses.

Thirteen report medical attention provided by school or hospital, physician free of charge.

VII. RESIDENCES AND RENT ALLOWANCES

In the case of 22 institutions provision is made for living quarters for the staff ~~and~~ members

Seventeen supply residences

The remaining five give rent allowances which vary from \$25.00 to \$50.00 and average \$35.00 per month.

VIII. LIVING CONDITIONS

(a) The style of residence in which returned students on the staffs of the 26 institutions live are described as follows:

- 10 are Chinese style buildings
- 10 are semi-foreign style buildings
- 6 are foreign style buildings

- (b) All of the returned students described above, with only two or three exceptions, eat Chinese food most of the time.
- (c) The street clothing worn by returned students connected with 14 institutions is of foreign style. Returned students in 2 wear only Chinese clothes, while those in the remaining 10 alternate between Chinese and foreign styles of dress.

IX. VACATIONS

Vacations for returned students teaching in colleges vary from forty days to three months. Hospitals and medical schools grant about four weeks vacation.

X. FURLONGHS

In 8 institutions no provision is made for furloughs or sabbatical years.

- 1 reports that this problem "has not yet arrived".
- 1 says "few returned students stay long enough to warrant furloughs."
- 1 reports that he " Expects furloughs will be granted in the future".
- 10 others have worked out a basis for furloughs as follows:
 - 1 grants 6 to 9 months for post-graduate study in China after the 5th or 6th year.
 - 3 grant 1 year after 5 years of service.
 - 3 grant furloughs after 6 years as follows:
 - 1 on half salary
 - 1 on full salary
 - 1 for one year's study abroad.
 - 3 grant furloughs after 7 years, either giving half salary for one year, or full salary for half year.

XI. GROUP INSURANCE:

None of the 26 institutions at present provides group insurance for its men. However, 6 of them have this matter under consideration and plan to take steps in the direction of providing such insurance.

XII. PROVISION FOR RETIREMENT:

Only those institutions which include men who are pastors of the Methodist Episcopal Church have any provisions for retirement.

Two only of those outside of the above group have begun to consider ways and means for providing a Retirement Fund.

April 28, 1924.

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

Dear Owen,

Your letter of March 28 came a few days ago. We are certainly relieved and happy that the work has begun for your house. I think you will have a very pleasant location.

I am glad to have the information of the exchanges of Mr. Day's gifts. We will take up with the Board of Trustees at the earliest opportunity the request for the loan of the Day funds. My first reaction would be that now after many years of using the Day funds without a cent of interest, that something ought to be made up on current for the use through these years; and 2% is too light a rate on property loans, particularly when an overdraft would cost at the rate of 7%. However, the matter will be taken up with the Trustees and I have nothing yet to report officially.

I do want to report, however, that Dr. Bowen arrived Sunday morning and we had a mighty fine visit, and he is busy now in the building here, seeing people before going this evening to Springfield. Illick, Wilson, Thomson, Les Moss and I are to have a little luncheon with Dr. Bowen this noon, and this evening the Chinese are inviting him for supper. It certainly is fine to get in touch with so many things that have transpired.

I received by the same mail a letter from Dr. Hutcheson dated March 28, in which he seems to be very happy over the development of the funds for the Hospital.

I hope you all keep well through the Summer.
With heartiest regards to you all,

Very sincerely yours,

JEW:LB

0793

UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

~~April~~ May 6, 1924.

TRANSFER

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

Dear Les,

Answering your letter of March 29th we are in receipt of the duplicate draft for \$5,000.00 Mexican which you enclosed, on account of the China Medical Board's appropriation to the University Hospital.

We note what you have to say regarding the adjustment of the remittance from the M. E. Board in lieu of Illick's salary and we shall take the matter up with Mr. Main in Shanghai, and see if we can get it straight. It will probably work itself out eventually. You see I am getting very optimistic - having a definite home in view gives one an entirely different slant on life !

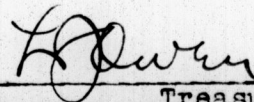
In drawing upon you for the Gold \$4,000.00 we have done so in two drafts, one for \$3,639.00 and the other for C\$361.00. We are enclosing herewith a receipt for \$3,639.00 showing exchange at \$1.968. The smaller item we are waiting to have come out on your report when it is paid, just as we would have an order come through, except that it is paid at this end. It was drawn payable to the Nanking Foreign School as payment of proportional travel on Miss Hedrick's account.

The last mail boat had a fire in the hold, and a lot of the mail was scorched, and some of it totally burned. We are wondering if the March statement has met that fate. It has not yet come to hand, and since all our other statements from your office have come during the following month, or the very first of the next, we are afraid this report may have been lost in this fire. Would you mind anticipating that and send us a duplicate of March statement, together with any correspondence which may have accompanied it ?

We are expecting to include with this mail our statement for the first quarter of this calendar year, our third quarter of the fiscal year, which we trust will give you some interesting information.

With kind personal regards to you, and Marion, from Naomi and me,

Sincerely yours,



Treasurer.

0794

May 9, 1924.

TRANSFER

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

My dear Lew:

I write in reply to your letter of April 8th, regarding the General Endowment of the University.

I would report that we have Gold \$1,000 invested, under the head of General Endowment, in Interboro Bonds, from which we secured the \$25 referred to in your letter, appearing on our January statement. I know that this is not a very large General Endowment, but you should not overlook it in such a slighting way.

With regard to the February statement of the books ordered, I attach herewith to your papers which I return, a list of the additional books which were paid for in the item of \$86.32. This was one of the cases in which the duplicate requisition slip did not have the number of the original slip on it. The oversight was not detected until the original had gone from our hands, and we were then unable to report to you what requisition these books had been ordered on.

It appears from Mr. Clemons pencilled notation on the invoice of the McMillan Company that the requisition was #1180.

We shall try to observe your request in separating the amounts that are paid on the various requisitions. It is sometimes rather difficult to do this, but we shall make the best possible efforts in this direction.

I would call your attention to the fact that we have received from the Silk Association of America \$3,000 Gold, for the salary of an additional professor for the year 1923. This is for the sericultural department and, I presume, is applicable to the budget year 1923-1924, although it was not so specified in their letter covering the check. You are, of course, at liberty to draw this amount at any time.

Cordially yours,

Assistant Treasurer,
University of Nanking.

LEW/EJL

0795

May 15, 1924.

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

My dear Mr. Owen:

I enclose herewith the monthly statement for April. I hope that all the items included in it will be clear to you.

I received the cablegram informing us that only \$15,000 would be drawn on May 20th for the General Famine Funds. I have therefore asked the Trust Company in Washington to give us \$1,000, so that we shall have \$15,000 in hand on this account when the draft comes in.

I notice that your drafts on the Hospital Account have not been numbered.

You are, of course, authorized to draw the items for the Keen Memorial as they appear. There is only one included this month.

The item of the scholarship by Mr. and Mrs. Wood, \$700 is supposed to be invested in this country. Our understanding is that \$300 is already in your hands. This should be made available for us, so that the total of \$1,000 can be invested here. Probably the best way would be for you to authorize us to take \$300 from the Current General Account.

You may draw \$1,500 of the balance appearing in the Current General Account #40 on this statement.

I shall cable you at the end of June, as I did last year, the amount available which you may draw in order to close up the year.

With best wishes, I am

Cordially yours,

Assistant Treasurer,
University of Nanking.

LBM/KJL
ENC.

0796

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

May 28, 1924.

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

TRANSFER

Dear Mr. Moss;

We wonder if you have succeeded in locating a second secretary for the College of Agriculture and Forestry. We have just heard that it may be possible for us to secure the appointment for Miss Marguerite Sloan, who has served for three years in the University of Nanking. Miss Sloan left for home last July, having completed her three year agreement, and at that time we did not know there was any possibility of inviting her to return to China in this capacity.

We all know Miss Sloan, and will be delighted to have her appointed to the University for the regular five year term, with the usual agreement with the University supported people. Inasmuch as she has served most satisfactorily for three years in Nanking, it would not be necessary to follow the usual custom of "examinations" for new candidates.

We have no reason to believe that Miss Sloan will accept our invitation, but will be delighted to have you write to her and ask her to join our staff. We are today writing her, but have told ~~it~~ her it will be necessary for her to immediately get in touch with you because we do not know what arrangements you may have already made. If it is a question of choosing between Miss Sloan and some new person, there is no need to say that we will be delighted to have Miss Sloan. Will you immediately take the matter up with her and advise us at the earliest possible date? Her address is;

Miss Marguerite Sloan,
519 Ninth Ave.,
Huntington, West Virginia.

I am also sending a copy of this letter to Mr. Bowen, as I feel sure he will be very glad to approve the re-appointment of Miss Sloan to our staff, if it is possible for her to arrange to come.

Hoping it may be possible to secure Miss Sloan for this position on our staff, and with best wishes,

Sincerely yours,

Elsie M. Priest

*This is a fine idea of Miss Priest & I heartily approve of her
caring if she will. J. Johnson*

0797

UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

TRANSFER

June 3, 1924.

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

Dear Les,

Answering your letter of May 9th, we certainly are glad to know that we have \$1,000.00 General Endowment. We certainly didn't intend to slight it, but couldn't help but do so, since we don't even know where it is from. Will you please let us know how we got it, so we may have the information for reference?

Thank you for the information regarding the purchase of books and the charges therefor. Miss Priest and Mr. Clemons, between them, have worked it out satisfactorily and the charges properly made on our books.

We note your information regarding receipt of Gold \$3,000.00 from the Silk Association of America. We shall probably draw on you for this amount within the month.

We hope you will not overlook cabling us what amount is available on this year's budget after close of business June 30th.

It might also be well to cable at the end of July what we may draw on you for current. As you know, July and August are very lean months for us, with regular running expenses and minimum receipts. To be able to draw on you for some current funds the 1st of August would be very helpful. We are trying to handle our funds this summer, so that we may not have to borrow from the bank to carry on during the summer pending fees receipts in September so anything you might do to help us in this connection will be appreciated.

We had a Faculty Meeting of the colleges last evening, with supper preceding - on the lawn of the nunnery - just west of the Hummel house. The nunnery was formally presented to the University by the Woman's Auxiliary. It will show up properly on our records for the year. You will be interested in knowing we had a larger representation of Chinese at this meeting than at any we've ever had before, and we attribute it to the fact that each couple (foreign) personally invited two Chinese.

There is a multiplicity of detail this month, winding up affairs for the year. I shall be very much relieved when commencement has "commenced."

Sincerely yours,

Lewis Owen

0798

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

June 10, 1924.

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

Dear Les,

A couple of weeks ago we received from N Gist Gee,
Advisor on Premedical Education the following letter:

"A cable this morning announces the following:
'An appropriation has been made University
of Nanking as recommended'

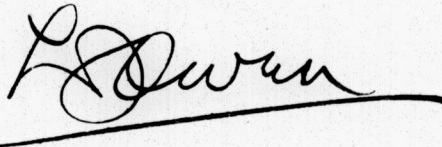
This is an extract from Cable No 339, May 23 1924.
I rejoice with you in the fact that this appropri-
ation has been allowed, and as soon as we can get
mail confirmation of this, I shall send the wording
of it on to you. In the meantime, I think you can
go ahead with your plans under the conditions named
in our recommendation."

On the basis of this letter, the Science men are planning the
purchase of certain equipment, and the library planning for
the purchase of certain books, etc. etc.

What I am interested in particularly, of course, is
when and where the money is available and how soon we may
begin to count on using it. Upon receipt of this could you
cable information to me as to whether or not the funds have
been turned over to you and then I may know whether to send
orders through for payment from your office to be charged
against this fund, or draw on you for some of its expenditure
out here.

Naturally the men here are anxious to begin to order
on it, and I am just as anxious that we have the funds in hand
to pay for the orders.

Sincerely yours,



0799

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA



TRANSFER

June 10, 1924.

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

Dear Mr. Moss,

This is to advise that Mr and Mrs. C. Wade-Jones
are leaving on furlough, sailing June 23rd.

They will be entitled to home allowance of Gold 150.00
per month beginning with July. They have no children.

Mr. Wade-Jones asks that you send his July salary
to him at Tacoma, Wash. C/o Mrs. M. D. Cogshall, 1312 Sixth Avenue.
He will inform you where to send succeeding salaries.

When Mr. Wade-Jones submits his travel account
I would suggest your checking his China expense fairly carefully.
They are leaving Nanking ten days before their boat sails. We
ought not to stand for more than two or three days expense in Shanghai.

Sincerely yours,


Treasurer.

OK.
Pay 25th of each month.
L.B.M.

0800

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA



TRANSFER June 10, 1924.

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

Dear Mr. Moss,

This is to advise that Mr and Mrs. C. Wade-Jones
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I would suggest your checking his China expense fairly carefully.
They are leaving Nanking ten days before their boat sails. We
ought not to stand for more than two or three days expense in Shanghai.

Sincerely yours,


Treasurer.

OK.
Pay 25th of each month.
L.B.M.

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

TRANSFER

June 16, 1924.

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

Dear Les,

on As per your letter of May 9th, we are this day drawing you at three days sight, for \$3,000.00 as paid over to you by the American Silk Association. This is our draft #101.

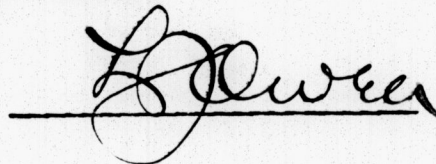
Also, at Dr. Hutcheson's suggestion, and taking into consideration your report of April, we are drawing upon you for \$5,000.00 on Hospital plant account. With exchange on the upward trend we thought it wise to have this come out at this time.

In view of the fact that we have an auditor coming to Nanking the first of September to audit our books for this year, we shall appreciate your sending out June statement so as to reach us as early in August as possible. We cannot properly close up our accounts for the year until your June statement reaches us, so your assistance in this direction will be very much appreciated.

We expect to remain in Nanking this summer. We hope we wont bake. I believe Miss Priest will be here most of the summer if not all. We hope we may persuade her to get away for a time. You know the tendency for all of us to work as long as we remain in Nanking, whether we want to or not. The work follows us around until it gets done !

With best wishes to you and Marion from us both,

Sincerely yours,



UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

TRANSFER

June 19 1924.

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

Dear Les,

As a result of the Exec Finance Committee meeting the administration cabled you as follows:

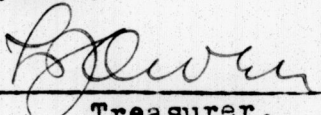
"Executive Finance Committee recommend you to use Mex \$15,500.00 Day Science Hall. Approach Dwight H Day for the balance. It is very desirable that contract be made at earliest possible date. Please cable authority." Is Jack Williams returning ?

Since the cable went out from this office, and lest it may not have been otherwise confirmed I am sending this on. I presume Mr. Sarvis will have written more fully on the matter.

These pre-commencement days are full. Will write you more later.

Sincerely yours,

P.S. We were anxious to get definite information as to whether or not Mr. Williams was returning as it make a difference about housing.


Treasurer.

0802

over
1.
TRANSFER

June 20, 1924.

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

My dear Lew:

I find on my desk, letters from you dated April 30th, May 6th, 14th, 16th, and 17th, which I hereby undertake to answer "en bloc".

We have paid your drafts on the Hospital Account, which is now sadly reduced in bulk.

We are glad that you received the March statement O.K. I think there would be no difficulty about making extra copies of the monthly report. We could not, of course, duplicate the invoices which we send.

We paid the full amount of the Hospital draft for Gold \$9,250, which cleans that off. We are daily anticipating the arrival of the Famine Fund draft for \$15,000. I will try to see whether I can make any satisfactory apportionment of interest on this account for the last three months; if I succeed in doing so, I shall write you about it.

I sent you yesterday, a copy of the minutes of the Trustees' Meeting held on June 11th. You will observe that the Trustees voted Gold \$3,000 in addition to the Mexican \$1,300 allowed in the Managers' Budget for the Promotion Office. Half of the additional amount, namely, Gold \$1,500 is theoretically to pay the return expenses of Mr. Williams and family to Nanking. We have hopes, however, that the Presbyterian Board will handle the matter when the time comes, thereby relieving the University of this expense. The additional amount, as you will notice, is supposed to be a first charge against any receipts which Mr. Williams brings in.

Mr. Carter feels that the \$300 which you have out there as part of the fund for the Wood Scholarship, should be added to the \$700 which we have here, without delay, and the whole amount invested here. I have pointed out to him that the summer is a difficult time for financing the University, and since you are getting 8% on the \$300 out there, that will partially offset the loss of interest on the money here, and it may be just as well to let the matter rest until September, when Mr. Bowen says the \$300 can be released.

When the time came to take up the subject of the suggested changes in allowances for the University-supported workers, there was some question among the Trustees present as to whether these new allowances did not go

0803

June 20, 1924.

further than the Boards at present go, in providing additional perquisites. The action #201 referred the question again for further study of the allowances now being made, particularly with regard to the Hillcrest School.

The Managers have been under some misapprehension in the matter of Property Funds for the Language School. None of the Boards have definitely pledged themselves to provide the money, although they have said that they would be glad to do what they could to make possible securing it. Action #204 and #205 will answer the questions that will be in your mind with regard to this matter.

Mr. Young who was appointed as Physical Director has already withdrawn, so we are trying to get another man. The other two appointees still stand, but I presume they are subject to the same possibilities of withdrawal that Mr. Young has involved us in.

I hope that you are well and happy. The Democratic Convention begins in New York next Tuesday. I presume that we shall have a hot time.

With best wishes, I am

Cordially yours,

Secretary, University of Nanking.

LBM/KJL

0804

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA



June 23, 1924.

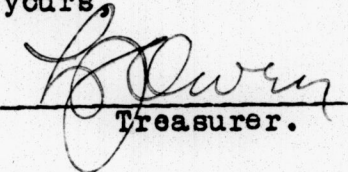
TRANSFER

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

Dear Les,

Referring to the payment made to you by the M E Board and which you include in December statement, for Illick salary, Gold \$533.33, kindly note that this brought us \$1012.47 Mexican. In order to make this 2 for 1, there is still due us Mex 54.19 which we tried to get Mr. Main to pay when he made the next payments. He tells us, however, that the adjustment will have to be made in the New York office, since the original payment was made there. I am reporting this to you, so that you may collect the amount if you can. As I understand it, this is subject to the 2 for 1 arrangement the same as the salary which the U C M S is furnishing us, and in fact, the same as the regular Board appropriation.

Sincerely yours,


Treasurer.

*Auth Bd should pay loss in exchange on general approp^d 4,000
for year 1923-24. This item can be added at same time.*

0805

TRANSFER

July 12, 1924.

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

My dear Mr. Owen:

You will recall that at the meeting of the Trustees held on June 11th, action was taken requesting the various Mission Boards to make payment of the Property Fund Fee of \$200 for each of the students that they expected to have in the Language School next fall. I sent out letters to the various Boards on the point, and so far, have received replies from six of them.

The Reformed Church in the United States, the Episcopalian Board, and the Y.M.C.A. indicate that they will make payment, if they have any one going to the Language School in the fall, but they do not anticipate sending any one at the present time.

The Disciples' Board expect to have four people, and are instructing the Secretary of their Mission to make arrangements with you about the matter.

The Methodist Board are expecting only one missionary to be studying in the Language School this fall, and Dr. Edwards advises me that he has taken the matter up with the China Mission.

The Baptist Board are planning to bring up their arrears to the amount of Mexican \$650, which will help some, I think. Their plans for new students are not definite, just now.

We are sending you today a cablegram as follows:

"YOU ARE AUTHORIZED TO DRAW THE SUM OF G8,800 ON ACCOUNT OF CURRENT THIS INCLUDES END OF MAY STATEMENT BOARD DOES NOT APPROVE ACTION (OF) AS PER CABLEGRAM RECEIVED FROM YOU DO NOT THINK IT WOULD BE WISE PROCEDURE."

Cordially yours,

Assistant Treasurer,
University of Nanking.

0806

over

Nanking

TRANSFER

July 15, 1924.

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

My dear Mr. Owen:

I received to-day, your letter of June 16th, stating that you were drawing upon us for Gold \$3,000 on account of the Sericultural Work, and for Gold \$5,000 of the Hospital Funds.

Inasmuch as we have only about \$1,000 of Hospital Funds left, I have cabled you to-day as follows:

REFERRING TO YOUR LETTER OF JUNE 16th WOULD
SAY AVAILABLE FUNDS ON ACCOUNT OF THE HOSPITAL
G\$1,000 IT IS NECESSARY TO REDUCE AMOUNT DRAWN
AS PER CABLEGRAM SENT TO YOU JULY 12th G\$4,000.

This means that our cablegram of July 12th overestimated the amount which you are authorized to draw.

As a matter of fact, we have to-day received your two drafts totalling \$8,000, and our funds in the bank are below \$4,000. If you were to draw on us for \$8,800, it would seriously embarrass us with the bank. I hope, therefore, that this cablegram was in time to keep you from selling your draft to the bank, following my cablegram of July 12th.

We enclose herewith our statement for the month of June. You are authorized to draw and pay to Mr. Clemons the Gold \$6.00 received from H. Y. Chang for the Dr. Liu Memorial. You will see that on this account we have made a distribution of the interest for the Famine Fund Account.

You are also authorized to draw for the Keen Memorial the Gold \$7.00 as indicated on the statement.

Due to the fact that the Famine Fund paid us more income than we expected, we have a balance on that account. I did not indicate this in the cablegram, since I thought that you might prefer to not draw this until the new fiscal year, or to leave it here, in case any requisitions

0807

Mr. L. J. Owen

2

July 15, 1924.

might be made on us for it.

We are enclosing also duplicate copies of the invoices for
your records.

Very cordially yours,

Assistant Treasurer,
University of Nanking.

LBM/KJL

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

July 17, 1924..

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

My dear Les,

TRANSFER

Your cable of June 12th has been received, and we note your authority given us to draw on you for Gold \$8,800.00. In view of the fact that on June 16th we drew a draft for \$3,000.00 (Silk money) and the possibility of the draft not having been presented when you cabled, we are drawing upon you for only \$5,800.00. If we are mistaken in this, we can make the adjustment later. Your May statement which has just come to hand makes us feel we are correct in this.

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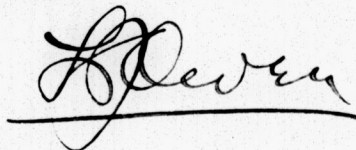
We have just received your second cable, and we are more than ever glad we reduced your authorization \$3,000.00. You say there is one thousand available for Hospital. These two amounts together with what you may receive before this draft for \$5,800.00 is presented will probably save you from overdrawing. We shall not draw anything further except on your authorization so that succeeding statements will straighten us out on this mixup. Dr. Hutcheson and I went over items very carefully, and he was of the opinion from his knowledge of what would be paid in for Hospital account, that we ought to draw this \$5,000.00 of June 16th. We believe we can get on through the summer very well with the funds in hand (for current) so that we can await statements which will put us straight. Hutcheson isn't here, and I shall not take up the matter with him until his return in August.

2nd

Your cable didn't reach us in time to reduce the amount by \$4,000.00, but since we had already reduced it \$3,000.00 we trust the difference will not seriously embarrass you. Since so many of our foreign orders are for payment from here out of field receipts this fall, your office won't get too involved I imagine.

I shall write you in a day or two regarding the rest of the cable, and the minutes.

Sincerely yours,



0809

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

Nanking

July 18, 1924.

TRANSFER

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

Dear Les,

In reading minute T-204 we wonder why you are asking the Mission Boards to make the year's building fund fees payment in advance. This is the status of Language School Building funds at the present time:

Funds on hand here in Nanking	
(fees paid in the past two years)	\$39,151.83
Estimated receipts for next year (Oct to June)	18,500.00
	<u>57,651.83</u>

According to T-205, when the above funds are in hand the Y M C A contribution may be drawn upon, which we have entered on our records as

7,674.46	=
<u>65,329.29</u>	ans som may

Since the estimated cost of the building itself is about \$55,000.00 we feel we are justified in proceeding, and unless we hear from you to the contrary, by cable, before August 20th, Mr. Small will proceed to let the contract.

Sincerely yours,

L. J. O.
Treasurer.

P.S.

Whether the Boards paid the Bldg Fees in advance or at the regular time, we would have sufficient funds to proceed with the building, and in the regular course of events would have more than the entire cost before the building was completed. The idea is to have the building ready for occupancy in the fall of 1925.

L.J.O.

2 to 3000 coming

TRANSFER

July 21, 1924.

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

My dear Mr. Owen:

I am writing to give specific information regarding the General Endowment Fund of \$1,000 which I seem to have had work convincing you the University has. The entry in Mr. Carter's books is dated April 7, 1913- "From S. L. Severance for General Endowment - \$1,000".

This is the only information that I can give you about it, since it is all that we have. I hope that it will be sufficient to satisfy you of its existence.

I have a letter this morning from the trust company in Washington with regard to payments on the Famine Fund Interest Account. They state that unexpended balances in the budget for the year just ended are to be cancelled, in accordance with instructions received by them from the China Committee. We have not yet received a copy of the minutes, so that I do not know what the exceptions are in Actions #23 and #28.

The trust company are prepared to remit to us as we need the funds, rather than to send us income when they happen to make collection of it. With this point in mind, it may be possible for you to indicate to us at what times and in what amounts you would wish to draw on us on the Famine Fund Account during this new fiscal year ending June 30, 1925.

The budget indicates that the Committee approved the use of Gold \$44,750.50 and Gold \$25,000.00 for the Science Building and Gold \$10,000.00 for residences. Judging from the letter from the trust company, it will be necessary for us either to return to them the balance of Gold \$1,286.06 or to count that toward the income for this new fiscal year.

When I have any more definite information on the matter, I shall write you.

Cordially yours,

Assistant Treasurer,
University of Nanking.

LBM/KJL

just

TRANSFER

July 23, 1924.

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

My dear Lew:

Yesterday I realized with considerable consternation that it was possible that our previous cablegram to you might have been misinterpreted. I therefore sent you the following message:

AMOUNT ON HAND REFERRED TO IN MY TELEGRAM INCORRECTLY
REPORTED LANGUAGE SCHOOL \$4,060 INADVERTENTLY IN-
CLUDED CURRENT ACCOUNT NOTHING AVAILABLE.

I hope that it was not necessary to send this, but felt that it was wise that you should at least have the information it contained. The amount of the Language School Funds in our hands is \$4,060, but it would have taken an extra word to have put in the extra \$10, and I felt the amount was close enough so that you could recognise it.

After you drew the \$5,000 for the Hospital which money had already been drawn, and which therefore was not available, and the \$3,000 for the sericulture man, our bank account was reduced to about \$3,000, of which amount \$4,000 is supposed to be for the Language School and approximately \$800 of Permanent Funds for investment, not to mention \$1,286 of Famine Funds which, theoretically at least, have not been drawn. We should therefore have at the present time, over \$6,000 in our bank account, whereas, we have, with the payment recently made, just a little over \$2,000.

I hope this cablegram was not too late to keep you from drawing on us for the additional \$4,800.

As I indicated in the first cablegram, the Gold \$8,800 included all funds as reported in the May statement. There have been a number of expenses against the Current Account since that date, so that the amounts are no longer as large as they were. I do not see how we can send you any money the first of August, since you have drawn already, more than you are entitled to; at least, I hope that you have a good time with it for the time being.

08 12

Mr. L. J. Owen

2

July 23, 1924.

We are enclosing herewith, the copy of our agreement with Miss Bertha M. Gless, for your files.

Cordially yours,

Assistant Treasurer,
University of Nanking.

LBM/KJL

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08 13

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

July 23, 1924.

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

TRANSFER

My dear Les,

I am enclosing herewith order #1222, copies both A and E, as we do not know whether these might be obtainable on a regular order or not, and wish you would send the order "A" forward with your letter of inquiry.

Mr. Sarvis wishes to have these come forward promptly for his sociology class in the fall, so anything you can do to hurry them along will be appreciated.

This morning we are in receipt of another cable from you as follows:

"Amount on hand referred to in my cable incorrectly reported. Language School \$4050.00 inadvertently included."

We are sorry there has been confusion, but on the other hand are glad the money is out here for current use at present. We can make the adjustment in September after fees are in, but meanwhile we are in funds for current, and won't have to overdraw at the bank during July and August as we thought we would have to. - An ill wind which blows no one good!

We hope the June statement hasn't had to wait until now to get off, although this cable would indicate this is so. We certainly hope it will get here early enough in August for us to get it on the books so that we might close them, balance sheet and report made out for the auditor the first of September. The reason we are so anxious about this is that the auditor is due to sail for home within a week after he starts on our audit, so that we cannot put him off. Mr. Begg audits the Mission Treasurers books, and seems much more reasonable in price than the regular public auditors. They charge about three times as much as he does, so we cannot afford them.

It is hot in spells. The spells do not last very long and then cool breezes come to relieve us. This morning is one of those muggy ones - dull and moist, you remember the kind, when one just drips perspiration, doing nothing. We hope you have an electric fan in New York and are able to keep cool. We haven't. Nanking is still very provincial and does not yet have day current.

Sincerely yours,

Edwin

0814

TRANSFER

August 20, 1924.

Dear Lew;-

Miss Linehan is on vacation, hence this bum typing.

Sent you cable yesterday as follows;-

"In the matter of building delay action until you have heard from us".

This refers to Language School building of course about which you wrote saying if no adverse word was received by the 20th you would let contract. Hence this word. Sorry but people here that we ought to secure committee action by correspondence before approving. Action of Trustees is quite explicit - so we cannot move further without action. Two replies have already come in favorable - and when the others arrive will send you word saying go ahead.

Am sending order for Sociology books off today. They came in this A.M. I go on my vacation tonight and probably will not return to this office. We have not had an electric fan tho there have been days when we wanted it. Our office finances are too straitened to bear it this year. This will probably be my last official letter to you. I therefore send you my farewell greetings but hope that our correspondence will not be altogether sundered. Mountain Lakes N.J. will get me in the future. You will undoubtedly be in your new home soon, and I am glad. I am sure you will enjoy it.

My best to you and Naomi.

Cordially,

08 15

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA



J.E.W.

Recd Oct 8 / 24

September 6, 1924.

TRANSFER

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

Dear Dr. Williams,

Enclosed you will find copy of letter of same date which I have written Bishop Birney, concerning the unpaid account of Boston University Nanking Association. Their account is over \$10,000.00 Mexican and they have paid nothing since the spring of 1923. Is there no way in which we can get some action on this?

Our statement for the year 1923-24 will soon be finished and we shall send you a copy. You will be pleased to know in advance that our deficit has been reduced to around \$7,000.00 Mexican. In getting this figure, of course, we are counting on this outstanding account of the Boston University Nanking Association as a collectable asset.

Best wishes. We are in the midst of war - school rather abnormal. In the midst of registration so cannot write further at present but wanted you to know about this large account at once.

Sincerely yours,

08 16

TRANSFER

September 24, 1924.

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

My dear Mr. Owen:

I enclose herewith a copy of the contract with Miss Victoria F. Russell, as secretary-treasurer of the hospital. I am not entirely sure whether this should be in your hands or Dr. Hutcheson's. If the latter, you can turn it over to him. Miss Russell is sailing on September 27th, as my cable to Mr. Bowen of September 22nd indicated, unless we receive instructions to the contrary.

Dr. Eric North will assume the responsibilities for this office on the first of October. I am sure that you will give him the same sort of cordial cooperation that you have always accorded me in my dealings with you.

Although we may not correspond quite as frequently as we have in the past, our interest will always be with you in your work, and we shall hope to hear from you occasionally, at least. My address will be 25 Madison Avenue.

I hope that by this time you are in your new house, and are finding it all that you hoped for.

With most cordial best wishes to Naomi and yourself, I am

As always,

LBM/KJL

0817

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

Nanking

TRANSFER

September 27, 1924.

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

RECEIVED
OCT 23 1924
TREASURERS OFFICE

My dear Mr. Carter,

We are enclosing herewith a statement of the University of Nanking accounts as of July 1st, 1924, closing the school year 1923-24. We also have attached the signed statement of the auditor, Mr. T. D. Begg, covering the period of Jan 1 1923 to and including June 30 1924, that is, the period since the installation of our new accounting system.

We feel that this financial statement shows us in fairly good condition - in fact better condition than I have known since coming in 1916. You will note our deficit has been reduced to Mex \$7,008.65 and we give you below a statement of the progress of the gradual reduction of deficit account:

July 1 1923 Deficit as reported to you Mex \$42,268.41
During the course of the year the following credits have applied:

Agr & For endowment G\$5,158.92	13,285.00
Brown gift of G\$5,000 thru J E Williams	9,904.72
Transfer of credit from 1922 a/c	1,873.89
Questionable 1922 income materialized	1,158.92
Remittance covering 1922 salary for W C Lowdermilk	808.86
Sale of land to house appropriations	800.00
Library - for Washington Co-operation	940.19
Miscellaneous receipts	141.60
Saving from 1923-24 budget	7,348.05
	42,268.41 35,259.76
Present deficit	
	7,008.65

The detailed report of current expense by departments will be submitted to you a little later.

We shall be glad to receive information as early as possible as to who will be in charge of the China Union Universities office since Mr. Moss' leaving.

With kind personal regards,

Sincerely yours,

R. Owen

0818

UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

Nanking

September 27, 1924.

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

My dear Mr. Carter,

On page #2 of our financial statement, you will note under assets, the item accounts receivable, from Mission remittances, an amount of Mex \$3,186.65 due from the participating boards on 1923-24 accounts. Part of this may be already paid in, but we have no way of knowing as we have not yet received report from Mr. Moss office for the month of July.

The U. C. M. S. owe us on 1923-24 accounts in order to make good exchange item of 2 for 1, on their regular grant, Mex 186.82. On the salary they are granting in lieu of representative Mex \$18.47 - a total of Mex \$205.29. Also, there is half year endowment interest due on that fiscal year, of Gold \$1,000.00

The M E Board, has continued to emit on the old basis of \$3,000 gold per year, instead of \$4,000.00 so that there is due us the difference of Gold \$1,000.00 at 2 for 1 and a balance of ~~interest~~ due on payments made of Mex \$159.50 a total of \$2,159.50. Just at this point we might say that it would be well to take up with the M E Board the matter of having the new arrangement of \$4,000.00 gold per year as their cash appropriation to the University, properly passed upon in their finance committee meeting so that their payments will come through regularly another year.

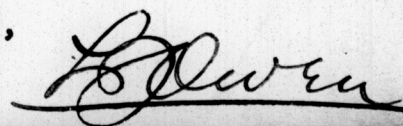
The Presbyterian Board owes us Mex \$168.60 on exchange for the 1923-24 fiscal period.

The Baptist Board owes us Mex \$66.73 on exchange adjustment for the same period.

It may be that some of these items have been remitted to the New York office since July 1st but of course we have no knowledge of it yet.

We would like to place ourselves on record as wanting the monthly statements continued as they have been coming to us from the New York office. They are of inestimable value to us in keeping up with our budget appropriations and expenditures. Without regular monthly reports of New York office expenditures on our budget accounts we would be seriously handicapped in keeping intelligent record of budget accounts.

Sincerely yours,



Covered
by Owen
11/21/25

Recd
July 9

See
R.F.O. Jan 21, 25

0819

October 30th, 1924.

Rev. Eric M. North, D.D.,
150 Fifth Ave.,
New York City.

My dear Dr. North:

We are sending you herewith Presbyterian
Board check for \$146.32 representing Mr. Dwight H. Day's gift
thru the Madison Avenue Church toward ^{the} support of Mr. and Mrs.
L. J. Owen.

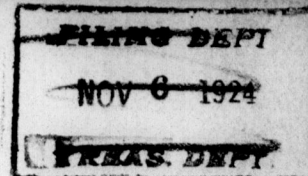
Very sincerely yours,

M.

Treasurer

Encl.

0820



C-C

November 3rd, 1924.

Dr. Eric M. North,
150 Fifth Avenue,
New York City.

Dear Dr. North:-

I have received letters from Mr. L. J. Owen dated September 27th enclosing statement of the University of Nanking accounts as of July 1st, 1924, also a signed statement of the Auditor covering the period January 1st, 1923 through June 30th, 1924. May I inquire whether copies of these statements have come to your office. I think Mr. Owen has been in the habit of sending duplicates to Mr. Moss. These statements and letters should be in your hands for there are certain items of exchange which Mr. Owen is evidently looking to us to collect. I am, therefore, sending them along to you with the understanding that if you have copies there, you will return one set to me. I have acknowledged them to Mr. Owen as I want to congratulate him on the ~~Fina~~ showing that they have made on the field in cutting this deficit down to Mexicans \$7,008. I have looked over the assets and am not sure how good this \$5,000.00 plus is from Boston University, but otherwise the assets appear to be good.

Very sincerely yours,

Treasurer.

Enc.

0821

over

Nanking

TRANSFER

November 14, 1924.

UNIVERSITY OF NANKING.

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

My dear Mr. Owen:

The day before yesterday we sent to you the trial balance, cash statement and other data for the month ending October 31, 1924. I have not had time, in the volume of business which has unexpectedly come upon me, to go over the items and processes in detail, but upon some of them I shall comment.

I enclose herewith a duplicate of our voucher upon the Wood's Scholarship Fund, concerning which Dr. Bowen wrote to Mr. Carter. The facts in the matter are that in July Dr. Bowen turned over to Mr. Moss \$100. with the thought that from other sources we might scrape together another \$200. to be put with the \$700. here to make the total amount of \$1,000. necessary for the investment of the Wood's Scholarship Fund. Dr. Bowen felt, however, that it was not desirable to deduct this \$200. from the remittances to you during the slack season of the summer, and none of the other plans for finding the \$200. came to pass, so that up to the present time we have the \$700. and the \$100., and have made no investment. It has seemed to me much better to eliminate from the transaction, both at this end and at your end, the \$100. which Dr. Bowen turned in last summer, and which was given him, I understand, by his mother. We have therefore transferred this \$100. to the suspense account and you are authorized to draw this over and above the appropriations at the convenience of Dr. Bowen. We would prefer that you draw this as a separate draft, or that you indicate clearly on the draft on which it comes, where it is included.

In order to secure as soon as possible the amount necessary for investing the full \$1000. of the Wood's Scholarship Fund, we are charging your current appropriation account (Managers #141) \$300. and you are authorized to reimburse your current account by the withdrawal of the \$300. already invested in Shanghai.

This clears up the entire matter, except for one further item. We do not find this \$300. which is invested in Shanghai, ever recorded in our accounts. If it has been, please advise us, because if it has ever gone through our books, it should appear in the permanent funds, and we do not find it there. It may have been sent out direct to the field, without going through our accounts.

0822

May I ask whether you have any other investments on the field in the way of permanent funds which have not come through our books and have not been reported to us? We are anxious to make the financial statement of the Trustees as complete as possible. Will you kindly advise President Bowen of the whole process of the clearance of this Wood's Scholarship matter, and of the \$100.?

I enclose a copy of a letter from Mr. Bruce Baird, Assistant Trust Officer, National Savings & Trust Company, and of my reply, discussing the facts of the inconsistencies between your letter of September 12th to him, and the authorizations of the China Famine Fund Committee. You can readily see from Mr. Baird's letter that he has reason to be inquiring as to the facts in the matter.

On the financial sheet headed "Statement showing actual expenditures" et cetera, of June 30, 1924, you state the Budget amounts as

Current Budget	\$71,800 Mexican
Capital Budget	79,500 " "

This totals \$151,300 Mexican. At your fixed rate of "two for one" this makes the appropriation for 1923-1924 appear as \$75,650 Gold, when by action of the China Famine Fund Committee #11, the Budget was \$70,000 Gold. The unexpended balance which you report is therefore in excess of that which would appear justified in the appropriation, by \$5,650 Gold (\$11,300 Mexican), and not \$25,662.54 Gold.

It is impossible for us here to trace the discrepancies even though we have before us the mimeographed details of the Budget for Famine Prevention Work for the University of Nanking as approved by the China Famine Fund Committee for the period November 12, 1923 to June 30, 1924. For example, the Farm Crops Improvement Capital item is stated in the China Famine Fund Committee's minute #23 as \$32,000 Mexican, while in the Budget, it appears as \$24,700 Mexican; again, the Forestry Land is given in minute #23, as \$5,000 Mexican, and in the Budget, as \$3,000 Mexican.

I have called Mr. Baird's attention to the fact that the balance of cash in hand in the New York account, as it appears in your statement, is correct, provided he includes the \$99.36 bank interest, of which he would not otherwise have record.

I am sure you will see the importance of the confusion to which I have referred above and would have fully cleared, in order that our understanding with the China Famine Fund Trustee may be complete and accurate.

I have to confess I do not see how you can handle your income from the Famine Fund without including in your accounts at some point, an item for loss in exchange; as I understand it, your funds are kept in Mexican, but the appropriations of the Committee are made in Gold, and, of course, the accounts of the Trustee are kept in Gold. As you have not been able to get "two for one" for the past year, the actual amount which you receive on a Gold appropriation, say, of \$70,000, is certainly not \$140,000 Mexican. If, however, you write it as \$140,000 Mexican, you might pick it up on your unexpended balances, except for the fact that when your disbursements were checked up, the statements would not tally. I do not pretend to be an expert in exchange and I would appreciate any light on this matter.

0823

November 14, 1924.

I am enclosing the invoice and bill of lading covering the shipment of bicycles and parts to Mr. Steward. Will you kindly pass these papers to him, and say that we presume that he has already been able to secure these from the Mission Book Concern at Shanghai through whom they were shipped?

Cordially yours,

Assistant Treasurer,
University of Nanking.

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0824

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

Nanking

November 17, 1924.

DEC 15 1924

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

My dear Mr. Williams,

Regarding the Boston University of Nanking account, your information in a recent letter to Dr. Bowen is further confirmed in a letter I received today from Bishop Birney which reads as follows:

"I am exceedingly sorry to say that it appears impossible to the authorities at the University to pay this deficit. I took the matter up with Dr. Murlin when in Boston. I also talked with the professors who had had responsibility in connection with it. They understood that word had been sent to Nanking University some months before regarding the situation and stating that it would be impossible for them to carry the responsibility further. The students have not responded to the appeal. Moreover, the irregularity in regard to Professor Ackerstrom's services was difficult for them to understand and some further friction arose in the effort to secure the funds in the University and it became necessary for them to drop the whole matter. They believe, however, that after the present student body, especially in the Department of Business Administration, have departed from the University, they can take this matter up again.

I will be glad to talk it over with you if you give me opportunity when in Nanking in the near future. I am unable to help out in this matter and do not feel that I am under any personal responsibility in regard to it. I gladly helped to institute it when I was Dean of the School of Theology of Boston University, but assume no personal responsibility concerning it. I am sure that to press the matter further at Boston would be unwise at this time."

Cordially yours,, L J Birney."

I have written Bishop Birney in reply, as per the attached copy. I don't suppose there is anything particular to be done about it at present, but we want you to know how the matter stands. We are going to keep the account on our list of assets as an account receivable, and we certainly hope it may materialize in the not too distant future.

Sincerely yours,

B. Bowen

*Am also keeping advised
of the situation.
J. E. Williams*

0825

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

December 6, 1924.

Nanking

Dr. E. M. North, Secy.,
University of Nanking,
150 Fifth Ave. New York.

TRANSFER

My dear Dr. North;

We have been advised by C. C. Morse & Co. of San Francisco, Cal. that two invoices dated last March were not paid by your office. We enclose the invoices in question;

March 20th	.93		
" 31st	177.99	178.92	
		18.00	160.92

In line for payment
Less credit memorandum
Will you kindly look up your remittances to this company and if these accounts are in order, send a check to cover these overdue items? This will complete the accounts for 1923-4 with C. C. Morse & Co. Undoubtedly new invoices for this season have been presented for payment.

On the statement dated June 30, 1924 one item is listed under disbursements as follows;

141c-C.C.Morse - veg and flower seeds

125.17

*This is correct -
includes 125.71
and 9.46
25.17*

On the enclosed statement received from C. C. Morse & Co. they show this payment as 125.71. Will you kindly adjust this item of 10.00?

On the statement for the month of September you list the follow item under "Receipts";

123-Westminster Presby. Church Minneapolis

500 00

I wrote over on this. See letter
We have received this money from the Presbyterian treasurer in Shanghai and have credited the same to the hospital fund. We do not believe two gifts of the same amount were received from this church, but will be glad to have you adjust the matter with the Presbyterian Board in New York. Meanwhile we are not entering the item on your statement.

This would also have to apply to receipts.
Inasmuch as your office has difficulty in making the division between "Current Hospital" and "Current General" accounts, we shall be very glad to have you eliminate the "Current Hospital" column and include all the items under "Current General". We carry the hospital accounts in our office the same as any of the other departments and see no reason for this division to be made. For instance, in September \$591.40 listed in Current General should have been in Hospital current. This is of course merely a suggestion, and if you still prefer to make the division, we will be glad to make the adjustments each month. It would seem to us to eliminate a certain amount of detail for you.

Sincerely yours,
Elmer M. Priest.

0826

OFFICE OF THE TREASURER
NANKING, CHINA

RECEIVED 1954.

Dr. A. M. North, Secretary,
University of Washington,
150 Fifth Ave., New York.

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RE UN

Winnipeg, 10 May

RECEIVED
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DEC 29 1924
JOINT OFFICE

0827

Nanking

TRANSFER

November 29, 1924.

UNIVERSITY OF NANKING.

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

My dear Mr. Owen:

I have received through Mr. Russell Carter a check from you or from Dr. Bowen for \$200. on the Wood's Scholarship Fund. This we are crediting to the fund together with the \$100. which Dr. Bowen furnished last summer completing the total amount of the fund.

In case you should need it for a proper audit, this letter is your authorization to pay to Dr. Bowen the \$100. balance of the \$300. invested in Shanghai for the Wood's Scholarship Fund, reimbursing him for the \$100. advanced by him upon this account in July, 1924.

I must confess that on the basis of your letter of October 24th, I am becoming fearful of your persuasive powers, unless there was some slip in the information held by the Presbyterian Board in regard to the \$500. from the Westminster Presbyterian Church for the hospital. You will have noted, by this time, that the amount appears in our September statement and was paid to us by the Presbyterian Board about September 22nd. Accordingly, it appears to me, that you owe the Shanghai office of the Presbyterian Board what you persuaded out of them.

I understand that Dr. Hutcheson made a gift of \$2,500. (I think Gold) to the hospital building account, making the payment of the same on the field, and that this has not gone through our books here. If this statement is correct, and if you have not given us authority to credit this gift to the hospital building fund and to charge the disbursements to you on hospital building operations for the same amount, please do so. At the same time, let us know the amount which is realized in local currency. This is necessary in order that we may properly clear our understanding with the China Medical Board.

One or two minor items which we have run across will serve to help us to clear matters. Will you not please be sure to number the second and third copies of requisitions? Neither the item ordered from the Library Bureau on September 22, 1924, nor that ordered from the American Association for the Advancement of Science on October 11, 1924, had numbers. It would be an additional assistance to us if you would initial the duplicates, for your initials upon the duplicates are really our authority to pay.

I am writing Mr. Clemons suggesting that we can get larger discounts upon the books, and probably much more prompt service, if all requisitions for books are so made out that on any one requisition, there appear only the books from a single publisher.

With the exception of the entirely minor matters referred to above, I will say that I think the requisition forms and methods which the University uses are very satisfactory and a great help in keeping everything in order. I am so much pleased with them, that I am going to ask you to send me a half dozen complete sets of your requisition forms, so that I can persuade some of the other schools to which this office is related, to introduce similar systems.

As usual, more later.

Faithfully yours,

EMN KJL

P. S. In your letter of September 4th, we received the 1924 Clergy Certificate of Miss Gless. It is not necessary at any time to return these certificates, as they are of no good to anyone, except the person to whom they are made out, and the unused coupons have no value whatever.

E. M. N.

0829

UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

TRANSFER

Nanking

December 9, 1924.

Dr. Eric M. North,
China Union Universities,
150 Fifth Avenue,
New York City.

My dear Dr. North,

✓ Your letter of November 14th has just come to hand asking regarding the Wood Scholarship fund, and also inquiring as to discrepancy in report of Famine Funds for the year 1923-24. The latter item we are taking up in a separate letter, and we trust the explanation will be clear and satisfactory.

✓ As to the \$300.00 item of Wood Scholarship funds, this amount was never received by the University, either in New York or on the field. The first intention was that \$300 be the nucleus of a scholarship fund for Methodist students, and the funds were received in Nanking by the Methodist Mission, but it happens that the scholarship funds of the Methodist Mission here are in Dr. Bowen's charge. This fact gave rise to the confusion in the matter.

✓ You say you are taking the \$300.00 out of our current general account and that will probably show up on the November statement. We are not doing anything about the matter out here but to put the charge of \$300 in suspense when it comes through. Since you have \$100 gold in suspense in New York, and since Dr. Bowen has recently sent you \$200, you will be able to receive back into "Current general account" the \$300. which you advise you are taking to complete the \$1000.00 amount for investment. We shall await your subsequent monthly statements which will no doubt show an adjustment of the matter.

Sincerely yours,

B. Bowen

P.S.

We have no funds invested here on the field but what have come directly through your accounts excepting Language School Building Fund, collected in fees, to be invested in building shortly. On page 8 of our report you will find the third item under Liabilities in the Summary, "Lang School Property Fund." \$46,937.99 Mexican. This amount is included under "Fixed Deposits in the list of Assets.

Chf
NB

return

Wolcott 1/26/25

→ *Chf*
Any chance that this includes anything from us as reimbursement draft. ✓

0830

UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

December 9, 1925

Dr. Eric M. North,
China Union Universities,
150 Fifth Avenue,
New York City.

My dear Dr. North,

Your letter of November 14th has just come to hand asking regarding the Yenching University Fund, and also inquiring as to discrepancies in report of Yenching University for the year 1924. The latter item was taken up in a separate letter, and we trust the explanation will be clear and satisfactory.

As to the \$300,000 loan of Yenching University, this amount was received by the University in 1924, and was placed on the list. The Yenching University was not to be used for other than the Yenching University, and the Yenching University was not to be used for other than the Yenching University. In Nanking, the Yenching University was not to be used for other than the Yenching University, and the Yenching University was not to be used for other than the Yenching University. Funds of the Yenching University were not to be used for other than the Yenching University, and the Yenching University was not to be used for other than the Yenching University. Last year also the Yenching University was not to be used for other than the Yenching University, and the Yenching University was not to be used for other than the Yenching University.

Very truly yours,
Treasurer

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JAN 3 1926
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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

TRANSFER

Nanking

December 12, 1924.

Dr. Eric M. North,
150 Fifth Avenue,
New York City.

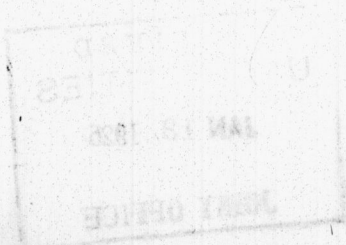
My dear Dr. North,

We have been advised by our Mr. C. Wade-Jones that it is quite possible he and his family will not return to Nanking, because of the ill-health of Mrs. Wade-Jones. If this is the case, would not their salary be discontinued, beginning with January? They left Nanking in June.

We are advising you of this so that the matter may be followed up and proper action taken. We have not noticed on any of the statements from your office, record of an accounting by Mr. Wade-Jones on the amount advanced him for travel. We reported to the Central Office on June 10th as per letter copy enclosed. The sum advanced to them for railroad expense and incidentals was Gold \$282.10, accounting for which should be rendered your office.

Sincerely yours,

L. Owen



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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

Nanking

TRANSFER

December 22, 1924.

Dr. Eric M. North,
150 Fifth Avenue,
New York City.

My dear Dr. North,

Your letter of November 29th came in this morning. After receiving letters written you a couple of weeks ago regarding the Wood Scholarship Fund, you will understand the situation more clearly. There is nothing further left for us to do in the matter, as it is adjusting itself through the transactions which have already taken place.

Please do not be too fearful of my powers of persuasion which you refer to as stated in my letter of October 24th - they are purely rhetorical! The Associated Mission Treasurers Office in Shanghai had received authorization from the Presbyterian offices in New York, and were looking for someone to whom to hand the money. Knowing it belonged to our Hospital, naturally I took it. The "slip up" seems to be in the Presbyterian offices in paying the money to your office after sending authorization for payment from their office here on the field. The simplest solution in this present case would be to return the \$500 gold from your office, as in making the return from here to the Shanghai office it would involve the question of exchange.

I shall write you further regarding the "Hutcheson" gift of Gold \$2,500.00 in a letter tomorrow, after having an opportunity to go over the files with Dr. Hutcheson. I am quite sure it was all properly reported before the China Medical Board paid over the Mex \$5,000.00 to equalize it.

We have observed that some of our departments have been omitting numbers on gray copies to your office and have been correcting quite a number. I do not think you will find any more coming to you without number. If you receive E copies which have not been initialed, it will be worth while checking up on the matter, as all orders which come through our office here are signed by me and the copies initialed before forwarding to your office.

I am sure Mr. Clemons will appreciate any suggestion which will benefit in the purchasing of books at a discount.

We are enclosing half a dozen complete sets of requisitions as suggested.

Either on the application form, or on the cover of the Clergy Pass itself, there is a request that unused clergy certificates be returned

0834

UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

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UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

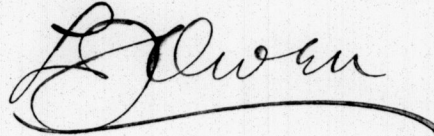
NANKING, CHINA

- 2 -

and it was this request with which we were trying to comply. Dr. Bowen advises that he has always returned his. If, since you state, it is not necessary to return them, we shall be glad to be relieved of the trouble. ✓

With sincere good wishes for the New Year, I am,

Sincerely yours,

A handwritten signature in cursive script, appearing to read "L. Bowen", with a long horizontal flourish extending to the right.

0836

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

and is not subject to the same restrictions as the other funds.
It is, however, subject to the same restrictions as the other funds.
and is not subject to the same restrictions as the other funds.

With reference to the above, the following is stated:

Respectfully,
[Signature]

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JAN 20 1925
JOINT OFFICE

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UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

TRANSFER

December 31, 1924.

Nanking

ackn

Chh
Note returned
noted 1/2/25

Dr. Eric M. North,
150 Fifth Avenue,
New York City.

My dear Dr. North,

✓ As part of the \$30,000.00 gold due to be drawn January 1st on Famine Funds account, we are putting through as of December 31st adraft for Gold \$2,500.00 which we are needing to meet December expenses.

✓ Since we have been advised by our bankers to do so, we are holding off a short time before drawing upon you for the rest of the \$30,000.00.

✓ We have your cable advice releasing \$3,000.00 to us on current expense. We shall be interested to see November and December reports. We figured there should be eight to ten thousand due to be paid in and available. We shall be glad to check up when your statements come in. *cable*
Dr. B.
1/2/25

✓ Political disturbances continue in Nanking. Last night thirty to forty of the richest and largest shops in Nanking were looted, and a couple of the places fired. Authorities figure that damage to the extent of \$400,000.00 was done. There is a lot of uneasiness among the natives, but "school keeps" just the same, although it requires a lot of Dr. Bowen's real diplomacy to keep the students in order.

With best wishes for the New Year,

Sincerely yours,

Dr. Bowen
Field Treasurer.

2,500.00

27,500.00

3,000.00

33,000.00

RECEIVED

0838

UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

January 21, 1925

Dr. H. H. H. H.
1234 Fifth Avenue
New York City

My dear Dr. H. H. H. H.:

As per your letter of the 15th inst.,
concerning the matter of the
university of Nanking, I am
pleased to hear that you
are interested in the
university of Nanking.
The university of Nanking
is a very old university
and has a long history.
It is one of the best
universities in China.
I am sure that you
will find it very
interesting to visit
the university of Nanking.
I am sure that you
will find it very
interesting to visit
the university of Nanking.

Very respectfully,
The Treasurer

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