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UBCHEA ARCHIVES
CO. LEGE FILES
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Nanking
Corres.
Priest, Elsie 1929 Jan-Jul

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1262

UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

January 1, 1928.

Mr. B. A. Garside,
New York.

TRANSFER

*See L of J to
C. M. P. H. L.*

My dear Mr. Garside:

This will acknowledge your several letters dated about December 1st. I shall be glad to receive the draft you mentioned - we are nearly the point of starvation these days.

I was especially glad to receive the copy of the letter to Miss Jeffrey. A few days ago I received a letter from her dated November 29th in which she expressed great anxiety because no word had been received from you and she felt rather uncertain about the whole matter of her return. Your letter must have reached her within a very short time and I am sure it cleared any doubt that she may have had in relation to her return to Nanking. We had decided to wait for this mail and if no word came from you or from her, to cable. I am glad that the matter has been cleared, and presume she is on her way to China at the present time. I hope so, at least, as we need her very much these days. Miss Hynes has been ill and Miss Van Vliet has had both night and day work - a bit strenuous even for a nurse!

We should have written you more fully in regard to Miss Jeffrey's connection with us, but I supposed it was on file in the New York office. Miss Jeffrey was not under "mission board support" but was regularly appointed as a member of the University supported staff, assigned to the University Hospital. Previous to her connection with us, she was with the Scottish mission in their Ichang hospital, but she left them to join us and I am sure she considered that it was the same as any of the other staff members - I surely did. Inasmuch as she had already served in China for a number of years, it was thought best for her to take a furlough after having been with us for only two or perhaps about three years and she left on regular furlough the same year I did - 1926 - expecting to return to China in 1927, but of course did not do so on account of conditions. She is unusually well qualified to work with the group at the present time and we shall be greatly relieved when she reaches China.

I must confess I am somewhat puzzled to know what to do about contracts for the members of the staff on the field. We should come to some definite understanding as to the policy to follow especially with various members returning. You will probably recall the very strong distinction that is drawn between a person on the field "under contract" and a person appointed for regular life service under a mission board. The first is always considered a short time person, while the latter is understood to be a permanent member of the staff, appointed in accordance with the rules and regulations of the board. Personally I feel that we have much greater loyalty from all staff members who feel they are bound together, not by contract, but by the desire for service as is the case with all missionaries appointed by mission boards. As far as I am concerned, I am perfectly willing to sign a contract if it will relieve the feelings of the group at home in any way, but I should sign it for only one year.

It is difficult to know what is best to do in the matter. Dr. Chen, Dr. Bowen and I have talked it over and we feel it would be most difficult to ask Miss Hynes, who came to Nanking in 1912 and who considers that this is her lifework, to suddenly sign a contract for a period of years. I feel

1263

1-1-28

there are others who would prefer to consider they were regularly appointed missionaries rather than "contract" members of the staff. In the case of any new people being appointed to the work, could you not arrange to have them sign a contract the same as was previously done through your office? Dr. Chen wrote you, as above, some few weeks ago, but I recall rather briefly. I hope you will understand that I am very willing to have all the University supported staff members on a definite contract basis, and shall be glad to try and do so if that is the desire from the group at home. I do not anticipate the task with pleasure as there are some of the group who have never been under a contract and who may feel we are questioning their purpose. Perhaps we missionaries have too much faith in the honesty of our fellowmen.

May I take this opportunity to express my appreciation of the very careful way that the report of the treasurer was presented to the trustees and through them to the boards. We were greatly interested in the way that you outlined the contributions from the cooperating boards, and feel that this should bring the whole matter to the attention of those interested in a very striking way.

In the Shanghai paper last night there was an item to the effect that the Hall Estate was to be distributed to various schools immediately, and a list of the schools appeared. If it has reached the Shanghai papers some action must be imminent. I do not know how we can prepare a new budget unless we have funds in sight from some source.

As a matter of interest, the Bureau of Education and the Bureau of Finance have given us formal permission to import scientific equipment free of duty. One shipment has already been admitted in this way. This will mean a saving of hundreds of dollars during the year and is one of the direct benefits of registration.

We are having the three days holiday season - as decreed by the Government - over the New Year so the slight heat we usually have in the building is eliminated today. Fortunately the sun is shining or it would be too icy to work. We secured a temporary secretary - Miss Parker - who is helping Dr. Chen and Mr. Buck largely, so I trust you will have less difficulty with the Nanking correspondence in the future.

With best wishes, I am

Sincerely yours,

Elmer M. Priest

P.S. The reason I have referred to the matter of contracts in this letter is because of your definite statement to Miss Jeffrey which will need to be answered when she reaches the field, and of course if we ask her to sign a contract, we must apply the same ruling to every other member of the staff.

1264

UNIVERSITY OF MARYLAND

OFFICE OF THE TREASURER

COLLEGE PARK, MARYLAND

January 3, 1953

Mr. E. A. Garabide,
New York

Dear Mr. Garabide:

This will acknowledge your several letters
December 17th, 19th, and 21st, and with the drafts for
\$2,810.00, \$280.00 and \$444.80. Also the shipping papers on
the boxes returned to the Department for Physics Department.

In addition to the receipts for the above drafts we enclose our
receipt covering a draft for \$2,810.00 which we drew the
21st. We may have figured rather closely but in estimating that
it will not reach you until into February, I presume it will not
cause you undue concern. This is the case when we are as very
"low" on current funds and although we may borrow to the ex-
tent of \$2,000.00, if required, we try to keep the amount as low
as possible. At this date we are not more than three thousand
dollars overdrawn.

I am not quite clear as to your intentions about sending drafts
to the field. I understood that you would send all of the U.S.
S. remittances in Mexico drafts to the field, but inasmuch as
you explained the British remittance to Mexico and sent it in
that form, I am working in your responsibility that policy, or to
what extent you are adopting that policy. It makes no difference
to us except that I am afraid we may draw a draft one of these
days to find that you have already remitted the money. Please let
us know.

On the September statement you charge us five dollars for the medical
examination for the Hyatt and again on the November statement. Is
this not in error?

The enclosed letter was received from Sharp and Smith. We have no
way of checking the matter and would suggest that it be cleared up
you feel the evidence against us is sufficient to justify the pay-
ment of five dollars and four cents.

General Biological Supply House are continuing to send us statements,
but inasmuch as we have turned the matter over to you we are not ac-
knowledging them in any way. The last one was marked "paid due. please
return".

I was glad to have the copy of your letter to Miss Jeffrey dated the
11th and I am very sorry to have the cable that she was not coming.
We are writing her through you as to her reasons.

Sincerely yours,

JAN 31 1953
JOINT OFFICE

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RECEIVED

Nanking

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TRANSFER

Nanking

January 12, 1929

Miss Elsie M. Priest,
University of Nanking,
Nanking, China.

My dear Miss Priest,

We enclose herewith a check to your order for \$388.20, representing payment by the Presbyterian Board on their vacancy on the Hospital staff to December 31, 1928. Their method of figuring this was to take the period from the time the Hospital was formally returned on July 20th to December 31, and to deduct from this the 1 3/4 months during which Presbyterian doctors were serving in the Hospital. Hope this impresses you as a correct method of computation. Let us know whether this vacancy continues during the remainder of the year, so we can request similar payments for the last two quarters.

I note that we have not yet forwarded to you the payments made by the Methodist Board on staff vacancies. They have paid us two quarters for two vacancies, a total of G.\$1,300. Therefore you are authorized to draw on us at three days for G.\$1,300 to cover these Methodist Board remittances for staff vacancies. This account on our books is No. 136.

I know all of you on the field are quite anxious for definite word in regard to the Hall Estate. I have been hoping to have enough facts in mind to permit a cable before this. As a matter of fact, until the Harvard Yenching Institute gives some intimation as to the conditions under which income from their trust fund of \$300,000 is to be paid over to us, we have no way of knowing just where we are. If we can get that word in the near future I'll cable you so that you'll have more definite facts on which to prepare your budget. We had a meeting of the Executive Committee two days ago to consider the matter. The minutes of the meeting will go forward in the next mail. They felt that the relatively small amount of income this year from the \$300,000 we have in direct endowment ought to be used for clearing up standing obligations, and were reluctant to commit themselves very definitely as regards next year until they have more definite word from the Institute. More on this later.

BAG/G

Cordially,

B A GARSIDE

Enc.
Copy to Miss Lane

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Nanking

ad. 2/14/29

TRANSFER

Nanking

January 12, 1929

Miss Elsie M. Priest,
University of Nanking,
Nanking, China.

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BAG/G

Cordially,

B A GARSIDE

Enc.
Copy to Miss Lane

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

January 29, 1929.

Mr. B. A. Garside,
New York.



TRANSFER

My dear Mr. Garside:

This will acknowledge receipt of
your letters of December 26th and 27th.

We were very glad to have the letter of December in relation to the shipment of sprayers from the Potato Implement Company in which you enclosed the original bill of lading from the Judson Freight Forwarding Company. In your letter of the 21st you enclosed the ~~nonnegotiable bill of lading~~ which was of no use to us and we were obliged to secure a bond to enable us to take delivery of the goods. Then today we have been forced to do the same thing with the Leeds Northrup Co. shipment inasmuch as the only bill of lading we have received has been the non-negotiable copy. Will you please try to see that the original bill of lading is mailed with two copies of the invoices for all shipments that go through your office? We have no difficulty with shipments where the papers are mailed directly from the firms like Central Scientific Co. and Arthur H. Thomas Co. but it would be a great help to us to have the proper papers in time to take delivery before the free time for wharfage expires.

In your letter of the 21st we forwarded the only copy we had.

12/11/28

In answer to your letter about the copies, we like to have two copies of the bill of lading, the original and one copy and two copies of each invoice. We do not require any other copies. Under the new system of securing a huchow for each shipment, it is a great help if we have the copies of the invoices at the earliest possible date as it takes from a month to six weeks to secure the huchow from the various government authorities and the customs only allow two months from date of arrival of the shipment.

Sincerely yours,

Elaine M. Priest

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UNIVERSITY OF WANKING
OFFICE OF THE TREASURER
HANKING, CHINA

January 22, 1911.

Dear Sir,
I have the honor to acknowledge the receipt of your letter of the 17th inst. in relation to the equipment of the library of the University of Wanking, and in reply to inform you that the same has been forwarded to the proper authorities for their consideration.

I am, Sir, very glad to hear that the letter of the 17th inst. has been received by you, and in reply to inform you that the same has been forwarded to the proper authorities for their consideration.

I am, Sir, very glad to hear that the letter of the 17th inst. has been received by you, and in reply to inform you that the same has been forwarded to the proper authorities for their consideration. I am, Sir, very glad to hear that the letter of the 17th inst. has been received by you, and in reply to inform you that the same has been forwarded to the proper authorities for their consideration.

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Very respectfully,
[Signature]

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

January 31, 1928.

Mr. B. A. Garside,
New York City.

Nanking

My dear Mr. Garside:

TRANSFER

Your cable concerning the Hall Estate was received yesterday and we have interpreted it to mean that the University of Nanking has been given three hundred thousand dollars under the direction of the Yenching-Harvard Institute with the privilege of using the interest until July 1st for the emergency deficit, but that after July definite restrictions and regulations will be applied to the income.

I am afraid we have been counting on this fund to materially lessen our load for current budget expenditures especially in the College of Arts and Science, and of course if the above is the true interpretation of the grant, it will not be possible to apply the income against current expenses until we know the restrictions and regulations governing the same. This seems to me to mean that we must face the problem of financing our work for next year immediately without reference to the Hall Estate money and while today this seems like a most difficult task, I have the greatest confidence in our group in Nanking and know they will meet the situation and find a solution. It will mean a good many sacrifices and will mean giving up some cherished plan for the development of various departments, but I believe I can safely say it will be done in a splendid spirit although not without a good deal of keen disappointment.

It must be a tremendous relief to you to have the decision of the fund and I would like to express my personal gratification for all that you have done for the University in this matter.

We shall be anxiously waiting for letters which will bring us more definite word regarding the grant made to us. In the meantime we shall be spending a good deal of thought and time on the immediate problem of financing the work for next year. Dr. Chen will be writing to you soon, and I am sending this letter today as an expression of gratitude from the treasurer's office for this very material aid to our work. We feel sure that the regulations will enable us to greatly strengthen various lines of work that have been started and we are looking forward to the task with much pleasure.

With best wishes,

Sincerely yours,

Elvin M. Priest

1271

UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

January 31, 1929

Mr. E. A. ...
New York City

Dear Mr. ...:

Your cable concerning the bill ...
was received ... and we have ...
that the University of Nanking ...
thousands ... under the ...
Institute ... the interest ...
July ... the emergency ...
to the ... and ... to the ...

I am afraid we have been ...
learn our ... for ... especially
in the ... of ... and ...
is the ... of the ...
to ... and ...
know the ... and ...
late ... to ...
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It must be ...
I would like to ...
letter ...

He said he ...
some ...
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on the ...
Dr. ...
letter ...
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that the ...
various ...
forward to ...

Sincerely yours,

RECEIVED
MAR - 2 1929
UNIVERSITY OF NANKING

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

February 1, 1929.

del. 2/15/29.

Mr. B. A. Garside,
New York.

TRANSFER

My dear Mr. Garside:

Inasmuch as you will be planning to close out the emergency account with the interest on the Hall Estate fund for the first six months, it seems to us important to have the books in New York and the books on the field in agreement for this deficit. It has seemed to me that the deficit that you reported from time to time represented the money paid from the home office together with the drafts drawn for the specific purpose of emergency expenses and that you had not transferred to your books the total expenses that were involved on the field. I may be mistaken and you may have the entire expenses on your books in New York, but in order that we may be sure that you have the entire amount paid both from New York and from the field, I have made a detailed statement covering the account from March 1927 through December 1928. I sent you a detailed statement to June 30, 1927 last year, but as you know there were a number of items after July 1927 and this statement is a complete transcript of our books analyzed into the various groups as indicated. This statement covers only the general University items and does not include the hospital or famine funds accounts which were cared for by their own special funds. This represents the account for which the Trustees assumed responsibility in June 1927.

Please note the total expenditures for the period involved were Mex. \$54,770 71 or something less than the thirty thousand gold dollars assumed by the Trustees in June 1927. The deficit at this date is Mexican \$21,075 17. It is very important that the total deficit is covered or else we shall be left with an additional amount to add to our present heavy load. Of course the matter of exchange is involved in transferring from gold to Mexican, but if you have all the items that have been expended on the field we can arrive at a final settlement of the difference in exchange.

We have tried to keep every item, in Mexican of course, in order that there would be a complete statement of exactly what was expended for the emergency account during the years involved. Every item that has been paid from the New York office appears on our books and since I returned in September 1927, I have used the fixed exchange of two for one in order to eliminate the difficulty of adjusting exchange at the final day of settlement.

In making up this statement there is one item that seems to be incorrectly entered and that is the outfit allowance for the Owen family. It was reported on the statements that they received two months salary more than we had expected, but I did not write you about it at the time as I felt perhaps you had made an exception. I am inclined to think that it should have been outfit allowance as it would be just about the amount that their account is short. If you will have the account checked and let me know again the total amount paid to the Owens for outfit, we can correct the charge. Our current budget was responsible for the salary item so it was not charged to the emergency

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account but directly to our current expense for 1927-1928.

It will be a great relief to all of us, I am sure, to have the books cleared of this emergency deficit and I am much pleased to know that steps have been taken to care for it in this way.

If there are any questions or if you require a different type of statement I shall be glad to make it out.

Sincerely yours,

Elmer M. Priest

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ref. Purcell 2/1/29

UNIVERSITY OF NANKING
NANKING, CHINA

EMERGENCY EXPENSE ACCOUNT FROM

March 24, 1927 to Dec. 31, 1928.

General University

All amounts in Chinese currency

Emergency campaign:

Expenses to June 30, 1927	M\$ 1,171 17	
" to Dec. 31, 1928	660 41	1,831 58

Re-outfit allowances for staff:

A. J. Bowen ✓	1,094 38	
M. H. Purcell ✓	550 00	
Harry Clemons ✓	1,528 45	
Lewis J. Owen ✓	1,009 88	
B. L. Griffing ✓	1,490 70	
A. G. Small ✓	1,489 65	
M. L. Hancock ✓	1,092 06	
Alex. Brede ✓	1,090 70	
E. V. Jones ✓	1,090 70	
H. G. Robson ✓	1,635 50	
Jane Munn ✓	745 35	
Marion Hedrick ✓	745 35	
Maude Whipple ✓	543 50	
Mrs. A. T. Mills ✓	200 00	
L. F. Abbott ✓	543 35	
E. M. Priest ✓	250 00	15,081 57

Travel, freight, etc. Nanking to U.S.A.

Dr. and Mrs. A. J. Bowen ✓	1,865 75	
A. G. Small and family ✓	3,165 94	
Harry Clemons and family ✓	3,437 88	
L. J. Owen and family ✓	3,696 69	
H. G. Robson and family ✓	3,427 37	
M. L. Hancock and family ✓	3,262 01	
M. H. Purcell ✓	1,085 15	
B. L. Griffing and family ✓	3,086 13	
Marion Hedrick ✓	1,062 67	
Maude Whipple ✓	654 00	
Mary N. Mills ✓	1,100 00	
Proportion of Misses Gless ✓		
Munn and Darcell ✓	584 59	
Freight for Alex. Brede ✓	768 67	
" for E.V. Jones and ex. ✓	128 50	24,325 25

Salaries, rent allowances etc

<u>Diff. between field and home basis;</u>		
For the month of May 1927	810 53	
For the month of June 1927	880 56	
To December 1928	365 09	
A. J. Bowen - May and June 1928 ✓	700 00	
Rent allowed to staff in 1927-8	1,388 44	4,144 62

Appropriation made to Hillcrest School		1,000 00
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University of Nanking,
Emergency expense account
December 31, 1938. -2-

Proportion of extraordinary expenses, N.Y. Office:

to July 1, 1937	1,000 00	
To Dec. 31, 1938	<u>1,500 00</u>	2,500 00
Maintenance of office in Shanghai to June 1937 only		1,095 02
Extraordinary medical expenses for staff		1,218 92
Ransom paid to Chinese friends to refund money expended on behalf of staff on March 24, 1937		636 55
Extra living expenses, miscellaneous items, travel of Chinese staff for conferences, etc.		<u>2,937 20</u>
Total expenditures for emergency....M\$		54,770 71

Less receipts:

Campaign in U.S.A.	27,316 47	
Am. Baptist For. Miss. Soc.	6,000 00	
Refund from Miss Mills	204 89	
Less money adv.	<u>200 00</u>	4 89
Refund on insurance 1937	374 18	<u>33,695 54</u>

EMERGENCY DEFICIT DECEMBER 31, 1938.....M\$ 21,075 17

Note: this does not include the emergency expenses for the University Hospital staff or for the staff supported by Famine Funds. Both departments were able to provide for the expenses involved from special funds on hand.

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UNIVERSITY OF NANKING
MAR 5 - 1939

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University of Washington
Agency expense account
December 31, 1928 - S-

Proportion of extraordinary expenses, N.Y. Office:
To Dec. 31, 1928
to July 1, 1927

1,500 00
1,000 00
3,500 00

Maintenance of office in Shanghai to June 1927 only

1,085 03

Extraordinary medical expenses for staff

1,518 23

Ransom paid to Chinese friends to refund money
expended on behalf of staff on March 24, 1927

638 22

Extra living expenses, miscellaneous items, travel
of Chinese staff for conferences, etc.

3,937 30

Total expenditures for emergency..... \$4,770 71

Less receipts:

Return on insurance 1927
Less money adv. 300 00
Return from Miss Mills 304 88
Am. Baptist For. Miss. Soc.
Campaign in U.S.A.

374 78
4 88
6,000 00
27,316 47

33,685 24

EMERGENCY DEFICIT DECEMBER 31, 1928..... \$1,075 17

Note: This does not include the emergency expenses for the University
Hospital staff or for the staff supported by Famine Funds. Both
departments were able to provide for the expenses involved from
special funds on hand.

UNIVERSITY OF WASHINGTON
MAR - 2 1929

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Nanking University

February 5, 1929

Miss Elsie M. Priest,
University of Nanking,
Nanking, China.

TRANSFER

My dear Miss Priest:

This will acknowledge receipt of your letter of January 9 dealing with a number of financial matters.

Your draft for \$3000 has been received and accepted. Fortunately our financial situation is being steadily improved by the fact that income being received from the Hall Estate \$300,000 Endowment Fund is gradually wiping out the emergency deficit which has so complicated our financing during the last eighteen months. We have been anxiously awaiting word from the Harvard-Yenching Institute as to the conditions under which they are holding their \$300,000 trust fund for the University of Nanking. A meeting of the Institute trustees is being held this week. We sincerely hope that following that meeting we will have some statement of policy as to the conditions under which they will pay the income from the trust funds they are holding for all our institutions. When that statement has been formulated, the Nanking trustees will be able to study further the urgent financial needs of the University, particularly those confronting you on the field.

I can quite appreciate the fact that we have not made very clear our policy as to sending drafts to the field. I have felt for some time that you and I ought to discuss the whole policy of remittances pretty exhaustively, but I have delayed taking up the matter until we see how we are coming out on the Hall Estate proposition. Within the next few weeks I will try to write further on this topic. For the present, however, let me summarize the general policy we have been following:

We have tried to send out to you by special remittances the following amounts -

1. Remittances coming from the various cooperating mission boards as cash in lieu of workers on the University staff.
2. General budget remittances from the U.C.M.S.
3. Any special gifts received from individuals direct, or from individuals through the mission boards.

Our purpose in sending the U.C.M.S. budget remittances to you

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Miss Elsie M. Priest, Nanking - - - - (2)

has been that by this method we are able to avoid the complications of variation in exchange. The U.C.M.S. insists that its contribution is in Mexican dollars rather than in gold, so our office purchases appropriate Mexican drafts and makes the necessary adjustment with the U.C.M.S. immediately, thus avoiding delay and trouble involved in correspondence with the field.

The other income of the University we have been holding here awaiting your drafts. This income includes: -

1. The University and hospital budget appropriations of the Presbyterian Board, Methodist Board and Baptist Board.
2. Amounts received from the National Savings & Trust Company for the famine account.
3. Income from endowment funds held by the University.

We have depended on our monthly financial reports to keep you informed as to the receipt of these regular sources of income. If however you need prompter and more detailed information than is given you in these monthly reports, please let us know just how we can keep you better supplied with information.

You mention the fact that on the September statement and again on the November statement there was a charge of \$5 for the medical examination of Miss Hynds. The situation here is as follows: -

The charge on the September cash statement was "for summarizing medical papers of Miss Iva Hynds" by the Medical Department of the Methodist Board. The charge on the November statement was "for physical examination made by Dr. Barnhart of Los Angeles in case of Miss Iva Hynds". I am sorry that the condensed statements of these two items on the two cash statements did not make the distinction clear.

I am glad to report that the General Biological Supply House has at last accepted our payment of last year's account for the mounting board, on the 50% basis, which you suggested in your letter to them written last May. We wrote them regularly from month to month for about half a year before they ever sent any acknowledgment or made any attempt to reply. During that time we sent them at least three complete sets of all our correspondence to date. Even then, they finally stated last month that they were not able to locate most of the previous correspondence we referred to, but that they were willing to accept our check for 50% of the original amount of the order. So that's that.

We have the letter from Sharp & Smith which they sent to you by mistake. Thus far we have not been able to find any conclusive evidence that the bill they have presented is in order. Miss Lane is following the matter up.

Very cordially yours,

B A GARSIDE

BAG:RL

1280

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

Nanking

February 14, 1929.

Mr. B. A. Garside,
New York.

TRANSFER

My dear Mr. Garside:

This will acknowledge your letters of January 12th, 14th and the draft for the hospital, receipt for which is enclosed. Please tell Miss Lane that I will carry out her suggestions regarding the library requisitions as soon as we receive the December statement which has undoubtedly been sent to Yenching as we received the statement intended for Yenching.

I am ^{not} drawing the draft for \$1,300 00 as suggested at this time as I am afraid we may not have sufficient current money in New York to meet the same. We should like the funds but I do not wish to create an overdraft of total funds available. After your statements are received we will check it over again, and eventually I shall draw the draft to clear it through your books.

You will have received our letters in which we indicated that we had interpreted your cable in relation to the Hall Estate to mean that the University of Nanking received only \$300,000 00 instead of \$600,000 00. We are doubly thankful for the correction. We spent hours on the cable and tried to interpret it to mean six hundred thousand, but finally discarded the idea because of the position of the code word "until July 1st". However, I am inclined to think the few days that we were counting on the three hundred thousand dollars restricted funds did us no harm, and we can rejoice all the more to know that there will be funds to relieve our definite situation for next year.

I am sure you are writing very fully regarding the regulations and restrictions, and I would like to suggest that copies of all the legal regulations, the will - which I know is on file already in New York office - and all the rest will be of great value in our plans for the use of the money. Unquestionably you will have answered the questions that come to my mind but I need exercise this morning and will list them anyway:

1. Am I correct in understanding that the income on the "general" endowment of 300,000 00 is available for general University purposes, without restrictions, after July 1, 1929?
2. What is the amount that we can count on receiving annually - is it invested at approximately 50/o?
3. To what extent is the second endowment of 300,000 00 restricted? Will it be possible to use the income for departments in Arts and Science, such as Philosophy, Sociology, Economics, etc. thus releasing other funds for more general purposes? We need to strengthen the work we have - not branch off in new lines.

1281

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4. How is the second grant of 300,000 00 administered? Are we responsible to Yenching to direct our work, or do we operate on our own projects, which would be approved by the Institute in America? It seems to be a very important question in the minds of a number of our staff.
5. From what date do we receive the income? There was talk of it being dated January 1, 1928, and if that is the case, there will be sufficient income to care for existing deficit in the emergency. If dated from date it was given to us, Dec. 28, 1928, will it mean that you are planning to " earmark" the income until such time as the deficit is cleared. You will see how important this will be in making our plans for next year.
6. Am I correct in understanding that except by special permission this income from the Hall fund cannot be used for existing deficits - I am thinking of the last year's deficit in current accounts.

Personally I am inclined to feel that we shall be able to meet the present demands and needs very adequately with this aid that has been given to us, and I am looking forward to the freedom that it will bring. I am glad that the amount is not larger at just this period of our work as I feel this will enable us to strengthen the present work very satisfactorily without the temptation to expand that a larger fund might create. One of our greatest needs at this time is more help from China and the group must begin to realize the responsibility and begin sowing seeds for this support. Our poverty has not been without its reward - it has certainly kept the departments together in many cases.

We shall have our annual meeting of the directors within a few weeks and in the meantime we must work out our budget. Some preliminary work has been done, but we have not reached the stage of final results as yet.

In case you hear alarming rumors of Nanking in March, I think I may say in anticipation that there will be no personal danger as all due precautions will be taken. We are not alarmed particularly - only keeping ourselves ready for any emergency that may arise.

Sincerely yours,

Elvin M. Rust

P.S. The second copy of the December statement has just come in and as it gives the order requisition numbers, I shall be able to enter it satisfactorily.

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

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TRANSFER

University of Nanking

February 16, 1929.

Miss Elsie M. Priest,
University of Nanking,
Nanking, China.

My dear Miss Priest:

We acknowledge receipt of a copy of your letter of January 12th addressed to Mr. Charles E. Patton; and also your financial statements to January 1, 1929 which you forwarded under date of January 17th.

We note that funds for the purchase of land adjoining your T.P.M. farm should soon be coming from the National Savings and Trust Company. I believe that as yet we have not received any instructions from your office whether we should hold these funds awaiting your draft or should at once forward them to you. Probably some word on this subject will be reaching us within the next week or so.

We have read over your financial statements with a great deal of interest. I am sorry that your financial affairs are so seriously embarrassed by the three deficits you have been forced to carry. We have unofficial word that the Harvard-Yenching Institute will soon be announcing very liberal conditions under which the income of their \$300,000 trust fund will be paid over. This announcement should be made within the next ten days. As soon as it reaches us I will try to get the Nanking Executive Committee together and make a further study of our financial situation. We all very much regret that this information regarding the Hall Estate income has been so long delayed. We have done everything possible to speed up some of these decisions for we know that not only are you faced with immediate financial problems but also you are busy at this time in preparing next year's budget and are in urgent need of full information as to the resources you can expect next year. Just as soon as we have any further word from the Hall Estate I will try to get off another cable to you.

I certainly hope that this increased support from America won't in any way dampen the enthusiasm of our Chinese friends for contributing all they can to the support of the University. At best the income from these new funds won't help very greatly and if they should have the effect of decreasing present and future support from Chinese sources, this endowment would be a handicap rather than a benefit to the development of the University.

Very cordially yours,

B A GARSIDE

BAG:A

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

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Nanking 53

February 20, 1929.

Pld
Bill to Mr. K...
in New York
ack. 3/15

Mr. B. A. Garside,
New York.

TRANSFER

My dear Mr. Garside:

This will acknowledge your recent letters as well as the two drafts enclosed in the letter of January 19th. The usual receipts are enclosed as well as the receipt for five thousand dollars drawn against Famine Funds appropriation.

We are very glad to receive the minutes and full report of the meeting of the Board of Founders held in January. I shall write later in relation to various points which are raised.

Today is the first day of registration and we are as usual somewhat busy. Tomorrow will be the heaviest day which unfortunately coincides with Ginling College's registration making a rather full day for the treasurer's office. We anticipate full enrolment and decided not to admit any new students this semester except a few who wished to transfer from other schools.

There are many rumors about the coming conference and a good deal of alarm is felt for fear the communists may gain power and at least "create an incident". It is very trying at just this period of the work especially as we are in the midst of preparations for our new budget, but having lived through a good many months of rumors in Nanking, I presume we may ignore about 99 per cent of what is being reported.

Sincerely yours,

Elsie M. Priest

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

March 10, 1929

Mr. D. A. ...
New York

Dear Sir:

Reference is made to your letter of the 2nd inst. regarding the ...
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Sincerely yours,

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

February 20, 1929.



Mr. B. A. Garside,
New York.

My dear Mr. Garside:

TRANSFER

I realized a short time ago that unless I wrote a reply to your inquiries tonight, it would be impossible to catch the Seattle boat this week and would be delayed some days before it went forward on the slow boat next week. This will be fairly brief but I shall attempt to answer the direct inquiries referred to me in your letter of February 20th to Dr. Chen. *not in file*

This was cleared - W

1. Minutes. I am sure it is merely a typographical error in stating you are sending us 17 copies instead of the usual 40. In case only 17 were sent, will you please have the additional 23 forwarded at once?

2. Emergency deficit. Under date of February 1st I sent you a letter enclosing a very detailed statement concerning the emergency deficit, which included the total amount both from the field and from your office. I am sure this will answer your question.

3. Revised budget. The budget was not radically changed. What we did was to re-draft it in accordance with actual conditions; that is, instead of having an item "One professor" as appeared in the first draft because we did not know who would be engaged, we filled in the names with the actual salaries. The same was true of fees. Instead of our estimate made in March, we re-drafted our fees statement in accordance with actual conditions after registration. I am sorry we failed to send you a copy of the revised budget and I have only a very poor one left in my files. I think you appreciate the fact that we have very little secretarial help on the field and to recopy the whole thing is out of the question for our office staff for some weeks to come. I am, therefore, enclosing this copy with due apologies for the appearance and dimness. It was not distributed to the Board of Directors who accepted the statement of the Executive-finance committee. The latter examined it closely and checked it over very carefully.

Exchange is very favorable at present and if there is any likelihood of there being a few thousand dollars surplus due the field from the Hall Estate, etc. I wish you would cable us. I have not sold any gold for the University lately, but in selling some drafts for Ginling the other day I received 2.23. We sent some gold to be sold today and are hoping to receive a favorable rate.

I think I have covered all the items referred to me at this time. Dr. Chen will take up other matters in his letter later.

Sincerely yours,

Elmer M. Priest

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA



ack. of 28

February 25, 1929.

Mr. B. A. Garside,
New York.

TRANSFER

My dear Mr. Garside:

Yesterday I received the cable which was decoded as follows:

"You may draw at three days, but not to exceed \$19,500 00 Chinese currency on account of the hospital. \$ 2,750 00 United States currency for the Famine Funds available for land."

Accordingly we have drawn two drafts as follows:

No. 152 covering grant \$2,750 00 for the Famine Funds land according to special action of the committee.

No. 153 covering the hospital appropriation from the Rockefeller foundation being the equivalent of \$19,500 00 Chinese currency.

The regular receipts are enclosed for the transactions.

We are very glad that the Rockefeller Foundation accepted the recommendation presented by Mr. Gee who recently advised us that the money was to be paid in New York during this month. It will enable us to recover some of the lost equipment, etc. and put the hospital in a much stronger position. Temporarily we shall place the funds on fixed deposit until conditions are a bit more stable.

There has been no time to secure totals of registration for the second semester, but it has been very satisfactory from the standpoint of total fees paid. We shall have full data within a few days and will forward the same to you.

Sincerely yours,

Elmer M. Priest

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

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University of Nanking

March 4, 1929

President Y. G. Chen,
Dr. A. J. Bowen,
Miss Elsie M. Priest,
University of Nanking,
Nanking, China.

TRANSFER

Dear Friends:

I have been very much chagrined to learn from the letters you wrote on January 31st and February 1st that you misinterpreted the statements in our January 28th cablegram in regard to the income to be received from the Hall Estate endowment. At the time I sent the cablegram I thought from the cable Dr. Ferguson sent earlier in the month that all of you on the field had probably learned from press dispatches appearing in the Chinese paper the full details of the distribution of the Hall Estate and the amounts given to each of our Universities. Also, I thought that the letter we sent Dr. Bowen on January 7th would have arrived, or would shortly be arriving in Nanking, so that you would have that information from our office as to the amount of Nanking's share in the Hall Estate endowment. I tried, however, to make it quite clear in my message that the Gold \$300,000.00, direct endowment to the University, is quite distinct from the Gold \$300,000. held in trust for the University by Harvard-Yenching Institute.

I sincerely hope that within a few days after our cable reached you you learned from my letter to Dr. Bowen and from the other letters and minutes we sent you during January, that Nanking's share was Gold \$600,000.00 rather than merely \$300,000.00.

During the last two months I have been constantly aware of the fact that in Nanking and in the other Universities you have been in the midst of your struggle with next year's budget and that you have been very anxious to get all possible information in regard to the income to be received from the Hall Estate next year. I have very much regretted, therefore, that this information has been so long delayed. As a matter of fact, however, we have been unable to send you this information earlier because it has been necessary for the Trustees of Harvard-Yenching Institute and the Trustees of the University to take action before we have been in a position to make any authentic statements. Even now, much information we still need is lacking.

On February 8th the Board of Trustees of Harvard-Yenching Institute took action stating in general that, for the present, they will pay over quarter by quarter the income on the trust funds they are holding, with no

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other requirement than that the various Universities use this income for maintaining and strengthening their work in the departments of the Chinese language, history and culture. As yet I have only received informal information as to the nature of the action taken by the Institute Trustees. Dr.Eric North is using his good influences to get a formal notification of this action into our hands so that I can bring it before the various Boards of trustees. I hope that before the end of this week I will have a formal notification which I can bring to the Trustees with a request that they take the necessary action. I will then try to get a meeting of the Banking Executive Committee at the earliest possible date to have them restudy the financial situation for next year and see what increases, if any, can be made in the budget which you are now sending. I am not sure whether it will be feasible to call a special meeting of the Trustees to pass on these points or whether it will be more desirable to wait until the annual meeting of the Board next month. At all events, I will try to get word to you on the field as rapidly as we possibly can.

Very cordially yours,

BAG-H

B A GARSIDE

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA



March 9, 1929.

Mr. B. A. Garside,
New York.

TRANSFER

My dear Mr. Garside:

This will acknowledge your letters of February 5th and 11th together with the list of donors for which ~~please~~ accept my thanks. The only thing I had in mind was to have this list available in case we should send out publicity matter about the University such as Dr. Bowen's letters as we feel that some of the people who gave to the University during 1927 might wish to be kept in touch with the work. Copies would be forwarded to your office as usual.

The enclosed letter from Mr. Wiggins was forwarded to us by error.

You may find the enclosed budget report interesting. We have worked out a summary statement this month in order to look at the whole situation as a whole.

On account of the uncertainty of the political situation many of the American community have left or are leaving within the next few days. We are once more living with our trunks packed and ready to move quickly. Temporarily at least the women with definite responsibility such as teaching, etc. and the men are remaining in the city. Miss Parker who has been doing some secretarial work for Dr. Chen and Mr. Buck has decided to leave so we are severing our connection with her. All of the families ^{American} of our faculty will be out of the city by tomorrow. Undoubtedly a great deal has been done as a precautionary measure as March 1927 is still too vivid in the minds of everyone to take any unnecessary chances.

About four o'clock yesterday we sent you a cable: "Cannot too strongly urge on you the necessity of Chemistry teacher. We strongly recommend Adolph or Jones representative of Presbyterian Board (North)". When I went home about six o'clock I found your cable which we decoded to mean: "Methodist Board is likely to approve travelling expenses only on a married couple this year. J. T. Illick will probably return about beginning of September. No support is likely to be given to E.V. Jones, therefore cannot return at present. A. N. Steward will probably return next year." Although our cable was sent before we received the one from you it was based on information in the letters just received and was very likely the definite word that we would have sent anyway. This will merely confirm the two cables. Dr. Chen will go into the whole matter next week.

With best wishes,

Sincerely yours,

Eric M. Priest

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

March 2, 1923.

Mr. B. A. Garside,
New York.

My dear Mr. Garside:

I am glad to hear from you and to learn that you are still in New York. I had in mind to have this list available in case we should send you a copy of the list of names of the people who gave to the University during 1922. I might wish to be kept in touch with the work. Copies would be forwarded to your office as usual.

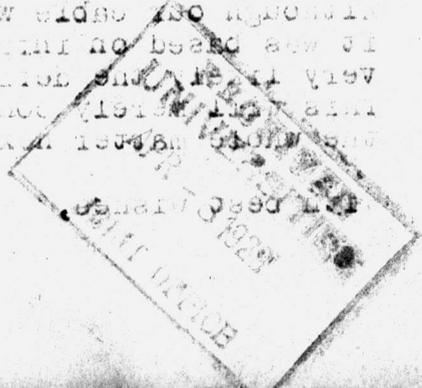
The enclosed letter from Mr. Garside was forwarded to us by error.

You may find the enclosed report interesting. We have worked out a summary statement this morning in order to look at the whole situation as a whole.

In account of the necessity of the political situation many of the American community have left or are leaving within the next few days. We are once more living with our backs packed and ready to move quickly. Temporarily at least the women are remaining in the city. The Parker who has been doing some general work for Dr. Chen and Mr. Buck has decided to leave so we are awaiting our connection with her. All of the families of our faculty will be out of the city by tomorrow. Undoubtedly a great deal has been done as a result of the measures which have been taken in the minds of everyone to take any unnecessary changes.

About 10 o'clock yesterday we had you a letter: "Thank you very much for the list of names of the faculty members. We have received it and are glad to hear from you. I found your letter very interesting and I am glad to hear that you are still in New York. I am glad to hear from you and to learn that you are still in New York. I had in mind to have this list available in case we should send you a copy of the list of names of the people who gave to the University during 1922. I might wish to be kept in touch with the work. Copies would be forwarded to your office as usual. The enclosed letter from Mr. Garside was forwarded to us by error. You may find the enclosed report interesting. We have worked out a summary statement this morning in order to look at the whole situation as a whole. In account of the necessity of the political situation many of the American community have left or are leaving within the next few days. We are once more living with our backs packed and ready to move quickly. Temporarily at least the women are remaining in the city. The Parker who has been doing some general work for Dr. Chen and Mr. Buck has decided to leave so we are awaiting our connection with her. All of the families of our faculty will be out of the city by tomorrow. Undoubtedly a great deal has been done as a result of the measures which have been taken in the minds of everyone to take any unnecessary changes."

Sincerely yours,



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INDEXED

TRANSFER

University of Nanking

March 13, 1929

Miss Elsie M. Priest,
University of Nanking,
Nanking, China.

My dear Miss Priest:

This will acknowledge receipt of your letter of February 14.

I am sorry that the December statements for Nanking and Yen-ching were interchanged. No doubt the second copies of the Nanking statement reached you shortly after you wrote.

We very much appreciate your thoughtfulness in not drawing the draft for \$1500.00 as authorized by our letter of January 12th until you received our December statements and checked up to see whether sufficient funds would be available. As a matter of fact, however, you can always draw on us without hesitancy whenever such an authorization as this has been sent. We have a standing arrangement at our bank for negotiating a temporary loan for anything up to \$20,000.00 whenever additional funds are needed. We have not as yet had to borrow anything from the bank except one small amount for a short period, but I feel quite strongly that we here in New York should carry our share of the Nanking financial burden and we would not hesitate at any time to borrow funds if required.

I am glad that you were not kept long in suspense as to the amount of the Hall Estate endowment. I will answer as fully as I can at this time the various questions you raise and will supplement this reply with further information as rapidly as it is available:-

1. The income on the unrestricted endowment of \$300,000. is available from January 1, 1929, for whatever use the University authorities may desire. The only possible restriction would be that this income should not be used for the direct support of theological education, but except for that one restriction the Hall Estate Trustees place this endowment under absolute control of the University with no strings attached.

2. A conservative basis for estimating our income on both the unrestricted endowment of \$300,000. and the Harvard-Yenching trust fund of \$300,000. is five per cent. The securities in which the general fund of \$300,000. is invested yield at the present time a little better than 5%, or approximately 5.7%. As yet no final decision has been reached as to whether income will be ex-

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pended on a basis of five per cent or more. Most of our other Universities have adopted the policy for the present of estimating income on endowment funds on a basis of 5%, and placing in surplus income in a reserve fund to provide for possible shrinkage in future.

3. I have already sent to the field such information as is now available regarding the restrictions on the \$500,000. held in trust by the Harvard-Yenching Institute. I hope that within the next week we will have a formal statement from the Institute outlining their policy in regard to this fund and the other similar funds held for each of the six Universities in this office. As soon as the Institute statement is received I will try to get a meeting of the Nanking Executive Committee for the purpose of studying these conditions and taking the necessary action as to assignment of income.

4. No very definite information is as yet available as to the conditions under which the Harvard-Yenching Institute trust funds will be administered. As far as we are able to judge at this time, any supervision of the expenditure of this income will come from the American Board of Trustees of the Institute. It seems that, for the present at least, this supervision will be most general and that the Institute will not require anything more than certain general provisions for the maintenance of a satisfactory scholastic standard in the institution generally, and satisfactory work in departments of Chinese historical, linguistic and cultural studies particularly. As yet, there has been no indication that Yenching University will in any way direct the work of the Chinese departments of the other Universities which are beneficiaries of the trust fund held by the Institute.

5. The income from both the unrestricted endowment fund and the Harvard-Yenching Institute fund dates from the time the Hall Estate securities were distributed on December 28, 1928. That is to say, income actually began on January 1, 1929, since all dividends payable before that date and all income on securities payable before that date had been turned over to the Hall Estate Trustees and placed by them in the principal amounts which they distributed.

6. It will be plain from the above comments that the University authorities are entirely free to apply the income from their unrestricted endowment fund to the clearance of existing deficits if they so desire. It would probably be improper for us to use any large proportion of income from the Harvard-Yenching Institute trust fund for the clearance of existing deficits although it is unlikely that there would be any objection if a small part of this income were so used.

I am sorry that we have not found it possible to get more complete information to the field before the different Universities have prepared their budgets for 1929-30. Thus far, we have received budgets from both Yenching and Fukien, and doubtless both Cheeloo and Nanking budgets are now en route. It will, however, be a considerably easier process for Universities to add additional items to their expenditures next year, if it is found that more income is available than they have counted on, than it would be for them to radically reduce estimated expenditures if it were discovered that funds will be smaller than anticipated.

Very cordially yours,

BAC-H

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA



act. 4/27/29

March 15, 1929.



Mr. B. A. Garside,
New York.

TRANSFER

My dear Mr. Garside;

The 15th of March has arrived and is one of the most beautiful spring days we have had this year. There is a good deal of excitement around the campus this afternoon, but it is due to the final basket ball game with Shanghai College and not to the political situation. I found it was not difficult to persuade the four boys in the office to leave their work for the game so I have a very quiet office to myself for a little time.

As far as we know the conference opened this morning as scheduled and everything seems orderly. The city is unusually quiet today.

We enclose an order for Arthur H. Thomas Co. covering laboratory equipment and supplies for the hospital, but due to the new regulations regarding duty, we prefer to have the goods shipped to the University. However, it may as well be charged directly to the hospital account. Please note we have given definite instructions that this order is not to be shipped from Philadelphia until June 1st. There is a good deal of uneasiness in the city and many people feel we shall have trouble over the results of the conference, if not before, which will take place sometime during April and May. If this is true we shall cable the company to hold the shipment.

You may be interested in the fees statement for the colleges for the second semester:

College of Arts and Sc.	327 students	23,632 58
College of Agr. and For.	141 "	10,487 09
Subfreshman year	82 "	5,752 96
	<u>550</u>	<u>39,872 63</u>

Institutes

We have not completed the listing of the middle school students but there are approximately 400 and 33 in the normal school, making a total of nearly one thousand students this semester. Of the above amount over 33,000 00 was paid in cash with the balance in scholarships and delayed payments which are fully guaranteed.

One of the machines ordered by Gaertner Scientific Corp. for the Physics Department was broken in transit. We are writing them immediately, sending word to the insurance company in Shanghai, and sending copies to you for your files and attention.

With best wishes,

Sincerely yours,

Elsie M. Priest

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UNIVERSITY OF HANNOVER

OFFICE OF THE TREASURER

HANNOVER, GERMANY



THE UNIVERSITY OF HANNOVER... RECEIVED... 1938...

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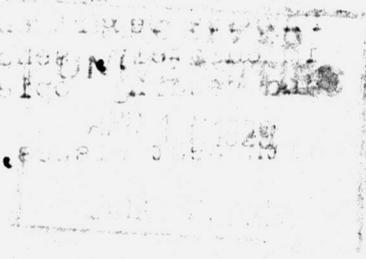
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...of the University of Hannover... 1938...

...of the University of Hannover... 1938...

Yours faithfully,



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*also 4/15/29
see envelope 6/4/29*

University of Nanking

TRANSFER

March 15, 1929

Miss Elsie M. Priest,
University of Nanking,
Nanking, China.

My dear Miss Priest:

Your letter of February 1st was handed over to the writer, and in conference with Mr. Garside we have worked out some schedules which we hope will give you a fairly clear idea of how our books stand regarding the Emergency Account.

Before going further I would like to introduce myself as having been recently appointed to act as Associate Secretary and Treasurer in the Central Office. It is expected that my major task will be in connection with the financial end. I am very happy to enter into this work as I have had five years experience in missionary work in the Philippines and this seems to be a natural broadening out into a larger field.

Now for the account. As you have used a definite form in submitting your figures from the Emergency Account we have tried to follow the same form except to give you more detail. We are also enclosing a large work sheet showing salaries paid to individuals with attendant credits and also the details of recapitulation. Finally we summarized them all and brought in the figures from account 176. The main point we both are striving at is to find the items which are common to both of our accounts, and then the adjustment can be made with those that are left. Our books show that \$13,000.00 gold was sent to the field and you will know how much of this amount is included in the details we are sending you, or at least we hope we have given you enough to show this. You will notice that in the summary of accounts there are columns for the Central Office and columns for the field. Where no figures appear in a column it indicates that our books showed nothing for that particular item.

I realize that this is somewhat of a task but we cannot reach a reconciliation unless the individual items are checked, and we will do everything we possibly can at this end to be of service in this process. If we have overlooked anything do not hesitate to call our attention to it and we will be very glad to supply any deficiencies.

Very truly yours,

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BANKING EMERGENCY ACCOUNT

AS SHOWN BY RECORDS IN BANKING AND IN NEW YORK CITY

(All figures in Max. Dollars)

1. Outfit Allowances for Staff

	Field Books	Central Office Books	Field Excess	Central Office Excess	Net Field Excess	Net Central Office Excess
A. J. Bowen	1,000.00	1,000.00	94.38			
M. H. Purcell	550.00	218.20	550.00			
H. Clemons	1,528.45	1,000.00	510.25			
L. J. Owen	1,000.00	1,462.70		452.82		
B. L. Griffing	1,400.70	1,000.00	400.70			
J. B. Griffing		1,000.00		1,000.00		
A. G. Small	1,469.65	1,000.00	469.65			
M. L. Hanscock	1,000.00	818.20	273.86			
Alex Brode	1,000.70	1,000.00	90.70			
E. V. Jones	1,000.70	1,000.00	90.70			
H. G. Robson	1,635.50	1,500.00	135.50			
Jane Mann	745.35	500.00	245.35			
Marion Hedrick	745.35	500.00	245.35			
Maudie Whipple	545.50	314.94	228.56			
Mrs. A. T. Mills	200.00		200.00			
L. F. Abbott	545.35	500.00	45.35			
E. M. Priest	250.00	250.00				
H. G. Van Vliet		500.00		500.00		
W. C. Loudermilk		1,166.66		1,166.66		
R. H. Porter		1,400.00		1,400.00		
C & G. Bauer		500.00		500.00		
B. M. Glass		500.00		500.00		
I. M. Hynds		500.00		500.00		
V. Russell		318.20		318.20		
E. A. Hunt		404.16		404.16		
	<u>15,081.57</u>	<u>18,353.06</u>	<u>3,470.35</u>	<u>6,741.84</u>		
Clothing from Butler & Co. (G 63.44)		<u>126.88</u>		<u>126.88</u>		
		<u>18,479.94</u>		<u>6,868.72</u>		<u>3,388.57</u>

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2. Travel Freight, etc.

	<u>Field Books</u>	<u>Central Office Books</u>	<u>Field Excess</u>	<u>Central Office Excess</u>	<u>Net Field Excess</u>	<u>Net C. O. Excess</u>
A. J. Bowen & Family	1,885.75	159.54	1,706.21			
A. G. Small & "	2,165.94	201.00	1,964.94			
H. Clemons & "	3,437.88	4.00	3,433.88			
L. J. Owens & "	3,692.69	4.00	3,688.69			
H. G. Robson & "	3,437.37	319.94	3,117.43			
M. L. Hancock & "	2,262.01	489.10	1,772.91			
M. H. Purcell	1,005.15		1,005.15			
B. L. Griffing & "	2,006.13		2,006.13			
Marion Hendrick	1,062.67		1,062.67			
Maudie Whipple	654.00		654.00			
Mary E. Mills	1,100.00		1,100.00			
Proportion of Misses Gloss, Mann & Dureel	584.59		584.59			
Alex Brode	768.67	738.18	30.49			
E. V. Jones	128.50	128.50				
E. H. Priest		16.40		16.40		
R. H. Porter		123.42		123.42		
Totals	24,325.25	2,174.18	22,230.99	139.82	22,151.07	

Less Central Office Credits

E. V. Jones	205.48					
B. G. Griffing	400.00					
J. Mann	31.00					
E. L. Hunt	150.00					
M. Whipple	181.00					
R. H. Porter	651.40					
C. & G. Bauer	45.14					
E. A. Wiggan	10.40					
B. M. Gloss	41.00					
		<u>1,777.02</u>				
	24,325.25	397.16	25,028.09			

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SUMMARY OF EXPENDITURES

		Field Books	Central Office Books	Field Excess	Central Office Excess	Field Excess	Central Office Excess
		<u>ML.</u>	<u>ML.</u>	<u>ML.</u>	<u>ML.</u>	<u>ML.</u>	<u>ML.</u>
EMERGENCY CAMPAIGN							
Expenses to June 30, 1927		1,171.17	927.30	243.87			
" " " Dec. 31, 1928		660.41	919.78		259.37		
Interexpenses. Dis. on note	\$ 34.32						
Gr. postage	12.65						
Interest	9.55						
	12.12						
TOTALS		<u>1,831.58</u>	<u>1,871.32</u>	<u>243.87</u>	<u>259.37</u>		
Central Office Excess			19.78				
Office Allowances (separate schedule)		15,081.57	18,479.94	3,470.35	6,948.72		39.74
Central Office Excess			3,398.37		1,398.37		3,398.37
Travel & Freight, etc. (separate schedule)		24,325.25	397.16	23,928.09		23,928.09	
Salaries, Rent, Allowances (Difference between Field and Home Excess)							
Up to May 30, 1927		810.53	1,247.38		436.85		
Month of June 1927		880.56	1,458.16		577.60		
Up to date	165.09	1,065.09	173.66	891.43			
Add 200 H.	100.00						
Spent Allowance to staff 1927-28		<u>1,385.44</u>	<u>608.00</u>	<u>780.44</u>			
		4,144.62	3,487.20	1,000.00	1,014.45	657.42	
		1,000.00		1,000.00		1,000.00	
Appropriation made to Hillcrest School							
Formation of New York Office Extra Expenses							
To July 1, 1927	1,000.00						
" Dec. 31, 1928	1,500.00	2,500.00	1,194.04	2,500.00		1,305.96	
Shanghai Office Expenses to June, 1927		1,095.02		1,095.02		1,095.02	
Extra Medical Staff Expenses		1,218.92	213.56	1,005.36		1,005.36	
Excess to Chinese Friends		636.55		636.55		636.55	
Miscellaneous Items		2,937.20		2,937.20		2,937.20	
Central Office Draft	\$ 8,000.00						
"	2,000.00						
"	3,000.00						
Bank Balance Interest	18.75						
	13,038.75						
Central Office Credit							
Finance Fund Adj. Bal.	1,996.96		21,833.58		21,833.58		21,833.58
" " " "	125.00						
	<u>2,121.96</u>						
TOTALS	10,916.79	<u>54,770.71</u>	<u>47,476.80</u>		<u>32,565.60</u>	<u>7,293.91</u>	<u>25,271.69</u>

-4-

SUMMARY OF INCOME

	<u>Field Books</u>	<u>Central Office Book</u>	<u>Field Excess</u>
Campaign in U.S.A.	27,516.47	25,114.00	2,402.47
Am. Baptist Foreign Mission Soc.	6,000.00	6,000.00	
Refund Miss Mills	4.89		4.89
" on Insurance	<u>374.18</u>		<u>374.18</u>
Net Income	33,695.54	31,114.00	2,581.54
Field Deficit	<u>21,878.17</u>		
Balance	54,773.71		
Central Office Deficit		<u>16,502.80</u>	
Balance		47,476.80	

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Nanking

TRANSFER

*Miss Priest
see envelope*

University of Nanking

March 18, 1929

Miss Elsie M. Priest,
University of Nanking,
Nanking, China.

My dear Miss Priest:

In this mail you will find a formal announcement of the appointment of Mr. Carl A. Evans as Associate Secretary-Treasurer of the Central Office. You will also find a letter from Mr. Evans discussing the detailed accounts covering the Nanking emergency receipts and disbursements which you sent us some weeks ago.

Mr. Evans has made a very careful study of the Nanking emergency account as it stands on our New York books. As I have gone over with him our New York records and your report from the field it appears very difficult to find just how far we agree and where we differ. Before we can clear up our emergency account it is necessary that we know the following facts:

1. What amounts are entered both on the field records and on the New York records?
2. What amounts do we have on our New York books which you do not have on your field books?
3. What amounts do you have on your field books which we do not have here in New York?

I hope that the statement and letter Mr. Evans is sending you at this time will help us materially in clearing up these points.

Very cordially yours,

BAG-H

A GARSIDE

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA



April 8, 1929.

Mr. B. A. Garside,
New York.

Dear Mr. Garside:

TRANSFER

I enclose copy of a letter written to the National Savings and Trust Company in relation to the adjustment of exchange for 1927-1928 accounts. Please note the amount was Mexican \$5,834 09 which we find is the equivalent of Gold \$2,651 85 at this time. Accordingly will you please note that we have asked the National Savings and Trust Co. to deduct this amount from the remittance due May 1st, or in other words to remit to you \$4,466 15 to close the account for this year. I trust this letter will reach Washington by May 1st, but it should have been mailed last week. In case they remit the full amount, will you be kind enough to return 2,651 85 in order that the account may be adjusted for last year and our records cleared for the year.

This morning we cabled to Mr. Reisner through your office as follows:

"ALCAXUCSOW TSIEN TIEN-HO EBEOJGNEXC AIVUXSFIM" or

"Agricultural department recommend Mr. Tsien Tien-ho Chinese dean. What is your advice or recommendation? Wire your private opinion."

I trust we will receive a reply within a short time as it is quite important and necessary that we know his opinion before taking further steps.

We are having a sub-committee of the directors on the 13th to complete the budget and a few other matters that have been left over for them. It becomes more and more clear to us that we are planning rather specifically regarding the Hall Funds and may have to change our plans when the definite word regarding the regulations and restrictions are received. We proceeded with our plans to use the money to strengthen the work, basing our decision upon your letter giving us informal news from the trustees of the Yenching-Harvard funds. There is a fast mail in tomorrow and we are hoping it brings us more definite word and also news as to the exact amount of interest that will be available next year.

Nanking is very peaceful again with no serious difficulty on account of the congress or the present war. The families will be returning this week - some are here already, and we shall begin once more to prepare for the next series of rumors!

With best wishes,

Sincerely yours,

Elain M. Priest

1305

UNIVERSITY OF MANKATO

OFFICE OF THE CHANCELLOR

MANKATO, MINN.

April 25, 1929

Mr. E. A. Gardner,
New York

Dear Mr. Gardner:

I enclose a copy of a letter written to the National Savings and Trust Company in relation to the adjustment of exchange for 1927-1928 accounts. Please note the account was Mexican \$5,834.00 which we find is the equivalent of Gold \$2,851.88 at this time. Accordingly we will please note that we have asked the National Savings and Trust Co. to deduct this amount from the remittance due May 1st, or in other words to remit to you \$4,448.15 to close the account for this year. I trust this letter will reach you in time by May 1st, but it should have been mailed last week. In case you remit the full amount, will you be kind enough to return \$1,111.88 in order that the account may be adjusted for next year and our records cleared for the year.

This morning we called to Mr. Helmer and your office as follows:

"UNIVERSITY OF MANKATO - MINN." (mirrored text)

"Aggravated department recommended Mr. Tater Tater in Chinese
drama. We'd like your advice or recommendations. With your
positive opinion."

I trust we will receive a reply to the letter as it is quite
important and necessary that we know the position before taking further
steps.

We are having a sub-committee of the directors in the fifth to complete
the budget and a few other matters that have been left over from
last year and now close to the end of the year. I am hoping that
locally regarding the Hall Fund and may have to change our plans when
the definite word regarding the regulations and matter of our re-
ceived. We proceeded with our plans to use the way to strengthen the
work, but our decision upon your letter giving us internal news from
the trustees of the Yenching-Harvard Fund. There is a first mail in
connection and we are hoping it will be more definite word and also
next as to the exact amount of interest that will be payable next year.

It is very possible again with no serious difficulty on account of
the present war. The families will be returning this
and we will begin once more to prepare

Sincerely yours,

UNIVERSITY OF MANKATO
MAY - 3 1929
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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

ack. 4/19/29

April 15, 1929.

Mr. C. A. Evans,
China Union Universities,
New York.

TRANSFER



My dear Mr. Evans:

May I extend to you the welcome of the field staff of the University of Nanking in your new relation with our work through the New York office. I am sure it will be a great relief to Mr. Garside to have your help in the office.

In regard to your letter of March 15th enclosing the statement of the emergency account as recorded in New York and Mr. Garside's letter of the 18th in regard to the same matter:

I am afraid that my letter and statement of February 1st were not as clearly worded as I intended or else you did not give them the same interpretation. I have not had time to check the statement carefully and as I shall be unusually busy for the next two weeks, I am answering some of the more general questions this morning and will give further details later.

First, in reply to the first question raised by Mr. Garside in his letter of the 18th ult.- as far as I know every amount that was paid for emergency expenses of any kind are entered on the field records and so recorded on the statement which I sent to you under date of February 1st. We have kept a complete record of the emergency accounts on the field books as we realized it would be impossible to do so in New York. In most cases the items were entered at the exchange rate of two for one but there are a few items to be adjusted.

I believe the confusion in your minds comes from the fact that you have not separated the three groups: University general which is the deficit account at the present time; Hospital group which was covered by special hospital funds; and Famine Prevention Work group also covered by special funds granted through the committee. In relation to the Famine Funds section I wrote Mr. Garside under date of October 30th, 1928 calling to his attention the fact that all expenses for the staff connected with the Famine Prevention Work should be charged to their specific funds. Under date of November 30th, 1928 he sent me a journal voucher No. 126a indicating that this had been done, but evidently you have not taken this voucher into consideration at all for on the work statement sent me you have listed these people. In making the transfer of funds did you not transfer items as well? On your emergency account there should not appear any charges for the following:

*his has been done
see on books.*

- Famine Prevention Work staff:
J. B. Griffing
W. C. Lowdermilk
R. H. Porter
Jane Munn - $\frac{1}{2}$
Bertha M. Gless - $\frac{1}{2}$

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No. 2.

and for the University Hospital section:

- Helena G. VanVliet
- Alethea Hunt
- Grace Bauer
- Iva Hynds
- Victoria Russell

The above items should be eliminated from your emergency deficit items. You will note on our statement they do not appear at all.

In reply to the second question raised by Mr. Garside, I would say that you do not have any items on your New York books that do not appear on our field records. It was our intention to have the field record complete.

Regarding his third inquiry: of course there are items that appear on the field books which did not appear on the New York books. This means that the total deficit amounting to Mexican \$21,075 17 which appears on the field books represents the amount held in New York which amounts to some thing like eight thousand gold according to the last statement I saw regarding the same, plus the amount still due the field. You will note we have also included every item of income received for this purpose. It is here that there is likely to be a small adjustment of exchange covering the items for the months April to June. When I returned in September 1927, I entered all items at two for one exchange in order to eliminate the problem of exchange later, and as this went back to July 1927, these items to be adjusted are relatively few. I will work this out and send you later.

I do not believe that the drafts amounting to \$13,000 00 should be treated as emergency. We certainly did not interpret them in that way on our records, but entered them in the same manner that all drafts from New York are entered. Naturally a large portion of the money was used for emergency expenses, but I do not see why you enter them in the emergency deficit account. Of course when the deficit is cleared your account will show the cash balance of the total deficit, but it does not seem clear to me that you need to take the drafts for 13,000 00 into consideration in making the adjustment. Our account with the New York office, which is treated on our books as one of our "cash on hand" accounts, is necessarily overdrawn on account of this deficit, but just as soon as that is cleared, the account will show the proper balance and there will be no question of settlement of drafts.

This does not give you very much information except to tell you that our statement of February 1st represented the total emergency deficit as we understand it, and if funds are received which will wipe out 21,075 17 Mexican dollars including the New York deficit, we shall be quite happy. However, I shall work over your statement in due time. I am very sorry I cannot do so immediately, but there are some very pressing items to be cleared and unfortunately there are only twenty-four hours in each day.

Very sincerely yours,

Elsie M. Priest

Elsie M. Priest.

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

[Faint, mostly illegible text, likely a letter or report]

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

Arch 7/1/29

April 22, 1929.

Mr. B. A. Garside,
China Union Universities,
New York.

TRANSFER

My dear Mr. Garside:

I enclose a copy of the budget for the year July 1, 1929 through June 30, 1930. Further copies will be mailed to you later as part of the minutes, but I wished to have this advance copy reach you as early as possible.

I believe it is sufficiently clear so that it will not be necessary to go into details. There is one item, however, that I would like to mention especially and that is the item for the cost of the New York office. Inasmuch as no request had been received from you asking to have the usual appropriation changed it was felt that the only thing to do was to leave it at the former figure, and if your request was received later to incorporate any change next autumn at which time the budget will necessarily have to be revised.

You will note that we are planning to clear 16,000 00 of the field deficit next year, and leaving the balance of approximately 8,000 00 to be cleared by unexpected funds, gain in exchange, etc. I am inclined to think that we shall be able to clear it without great difficulty if the exchange rates remain at about the same average of the past two years. There are many demands for funds these days and everything costs a great deal more than formerly.

Trusting you may find this in order, and with best wishes,

Sincerely yours,

Elvin M. Priest

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

April 28, 1929.

Mr. B. A. Garfield,
China Union Universities,
New York.

My dear Mr. Garfield:

I enclose a copy of the budget for the year July 1, 1928 through June 30, 1929. Further copies will be mailed to you later as part of the minutes, but I wished to have this advance copy reach you as early as possible.

I believe it is sufficiently clear so that it will not be necessary to go into details. There is one item, however, that I would like to mention especially in that it is the item for the cost of the New York office. Inasmuch as no request had been received from you asking to have the usual appropriation changed it was felt that the only thing to do was to leave it at the former figure, and if your request was received later to incorporate any change next autumn at which time the budget will necessarily have to be revised.

You will note that we are planning to clear 18,000.00 of the field deficit next year, and leaving the balance of approximately 8,000.00 to be cleared by unexpected funds, gain in exchange, etc. I am inclined to think that we shall be able to clear it without great difficulty if the exchange rates remain about the same average of the last two years. There are many demands for funds these days and everything costs a great deal more than formerly.

Trusting you may find this in order, and with best wishes,

Sincerely yours,

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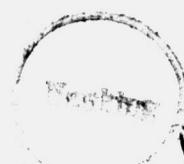
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會計部
OFFICE OF THE TREASURER

Chen
copy to Prime

學大子女陵金
GINLING COLLEGE
NANKING, CHINA



Apr. 22, 1929.

Mr. B. A. Garside,
New York.

TRANSFER

see lg 87/29

Dear Mr. Garside:

Dr. Chen has shown me the letter in which you made the inquiry concerning the wisdom of having me join the ranks of the Presbyterian Mission as a "regular" member of the Board. I appreciate the friendship and kindness that prompted this suggestion.

However in looking at the University as a whole and all the many interests involved, I personally feel that this step might be quite unwise at this particular time. It seems to me there is more involved than merely the sacrifice of the gift of the Days as they now have a special interest in the University which would be quite likely to be lost if it was one step removed and their interest was merely through the Presbyterian Board. I am sure they are very large contributors to the Board anyway so there is nothing to either lose or gain there, but I feel it would be a very decided loss to the University if one of our oldest friends should withdraw their support and the corresponding interest.

At the present time my salary is not a tax on general funds in any way - in fact quite the contrary. As a matter of information for this year my salary is covered as follows:

Gift from Mr. and Mrs. Day (at least)	1,100 00
Share received from Famine Funds	425 00
Share received from Ginling College	600 00
	<u>2,125 00</u>
Of which I receive	<u>1,700 00</u>
Returned to general funds.....	425 00

It might be arranged so this surplus would become the reserve to cover furlough travel, medical bills, etc. in which case it would more than cover if the same arrangement is followed for a few years. So you see as far as my support is concerned, the general funds of the University are not seriously involved! If I should take the place of a Mission member, it would mean we would lose one additional member on our staff, and perhaps that is not the best policy at this particular time.

Of course I am keenly aware of the advantages that I would personally gain - but I have never thought of this appointment as being permanent in any way. As you will recall it was arranged on a very temporary basis, and I believe it had better be left that way for the present at least.

I did not notice that I was using Ginling stationery until now - but I believe it does not need to be recopied!

Most sincerely yours,

Elsie M. Priest

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Mr. Garde

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA



April 26, 1929.

Mr. C. A. Evans,
China Union Universities,
New York.

TRANSFER

My dear Mr. Evans:

This will acknowledge receipt of your letters of March 25th and 28th.

We shall be very glad to give you the mexican equivalents of all drafts - I did not know the office was interested in receiving the same. I am enclosing a statement showing the equivalents for this year, which you may find of value to you.

On the statement for February there were a number of books billed which were purchased for Dr. Lewis Smythe and Miss Van Vliet. Inasmuch as exchange is very high at the present time, they have decided to clear the accounts in U.S. currency and I enclose their personal checks for the amount due according to the invoices and charges made on the statement for February. Please credit as follows:

Hospital account No. 61 on your books	11.48	
Current account No. 31	24.49	35.97 ✓

Checks enclosed to cover:

Helena V. VanVliet on Poughkeepsie, N.Y.	12.62	
Lewis S.C.Smythe on U.C.M.S. Indianapolis	23.35	35.97 ✓

Will you kindly have the enclosed invoice paid immediately? It has been somewhat delayed on account of one piece of apparatus that needed testing.

Order No. 3531. sent by Chemistry Department to the Central Scientific Company, 460 East Ohio St., Chicago. three invoices as follows:

August 18, 1928	416.36	
" 18, 1928	23.46	
Oct. 24, 1928	7.32	447 14

Please check your books to be sure this account was not cleared with other invoices due this company. As far as the field is concerned this is the first authorization that has been given for payment.

Also there is enclosed a small invoice for C.C.Morse & Co. balance due on our order 4151. The rest of the account has been paid by the office and I shall be glad to have this item of 1.48 cleared.

There is one matter which I should have cleared long ago, but it was sent to the library for information and was overlooked. We

*Pd in
May
1929*

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received the copy of Miss Lane's letter of December 19 1928 to the Government Printing Office, Superintendent of Documents, Washington, D. C. regarding our requisition No. 3904 and I find the library staff is greatly concerned to find that she returned to the government office the 212 coupons. Of course she should have sent the coupons to us. It may be well to mention the procedure which I supposed was familiar to the office. The U.S. government offices issues bulletings from time to time which are very useful to us but they will not send them except upon receipt of one of their own coupons. Accordingly we buy coupons from time to time in amounts of Gold \$15.00 or \$20.00 and use them for this purpose. This particular time they sent the unused coupons to your office, evidently through error, and then instead of sending them to us, they were returned to the government if I interpret the letter correctly. Will you kindly straighten the matter out and redeem our standing with the government as well as secure for us these coupons equal to G\$10.60, or the equivalent of 212 coupons. The librarian tells me he is most anxious to secure coupons immediately as there are a number of requests for bulletins waiting for coupons. I am sorry this has been delayed -

I believe this clears some of the outstanding items to date except the emergency deficit statement which is slated for attention immediately.

Nanking is very peaceful just now - we hear very little regarding the political situation. The government has refused the rights of the post office to the North China Daily News - one of the oldest British newspapers in Shanghai, and naturally this has caused a stir among the "higher" circles. They have also asked for the immediate resignation of Mr. Solosky, the American reporter on the paper, requesting that he be sent out of China permanently. On account of extra holidays which we have had and which we anticipate this term, the administration has decided to defer commencement one week. Strangely enough there has been no complaints even from the younger students as everyone recognizes that this is just. It was merely to carry out the regulation passed by the advisory council last December that any extra holddays would have to be made up at the end of the semester.

Sincerely yours,
Elmer M. Priest

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received the copy of this letter of December 11, 1928 to
 the Government Printing Office, Superintendent of Documents,
 Washington, D. C. regarding our application for 1929 and I find
 the library staff is greatly concerned to find that the returns
 to the Government Office the 218 coupons. Of course she should
 have sent the coupons to us. It may be well to mention the
 procedure which I suggested was familiar to the office. The
 Government Office issued bills from time to time which
 are very useful to us but they will not send them except upon re-
 ceiving 100 of their own coupons. It is necessary to pay coupons
 from time to time in amount of \$10.00 or \$20.00 and we
 them for this purpose. This particular time they sent the amount
 coupons to our office, evidently by mistake, and this instead
 of sending them to us, they were sent to the Government Office
 instead of the library. I will now explain the situation as well
 as the other out and return our statement with the Government as well
 as a bill for these coupons sent to \$10.00 or the equivalent
 of his total. I believe this is his best chance to secure
 coupons. I believe this is a matter of record for collecting
 coupons for coupons. I believe this has been delayed -

I believe this is a matter of record for collecting coupons for coupons. I believe this has been delayed -

It is very difficult for now - we have very little regarding
 the political situation. The Government has raised the rights
 of the best office to the North and I believe - one of the biggest
 bills has passed in England, and I believe this has caused a
 bill in the "higher" circles. I believe this has caused for the fa-
 vourable resignation of Mr. ... the ... report on the
 part, regarding that he is sent out in the ...
 ... of ... which we ...
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Sincerely yours,

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Drafts drawn against New York office during the year 1928-1929

To date of April 30th, 1929.

Banking

see Exhibit 4/26/29

Number of draft	account	U.S. currency	Chinese currency
139 ✓	Famine funds	5,000 00	10,580 01 ✓
140 ✓	"	5,000 00	10,583 85 ✓
141 ✓	Hospital	1,000 00	2,130 41 ✓
142 ✓	UCMS	308 26	658 78 ✓
143 ✓	"	306 15	652 16 ✓
144 ✓	Bal. 1927-8 a/c	871 53	1,871 24 ✓
145 ✓	current	4,000 00	8,596 00 ✓
146 ✓	Famine Funds	5,000 00	10,743 15 ✓
147 ✓	current	3,000 00	6,428 69 ✓
148 ✓	Famine funds	5,000 00	10,753 88 ✓
149 ✓	current	3,000 00	6,498 62 ✓
150 ✓	Famine Funds	5,000 00	10,860 48 ✓
151 ✓	"	5,000 00	11,143 05 ✓
152 ✓	"	2,750 00	6,088 42 ✓
153 ✓	Hospital		19,500 00 ✓
154 ✓	Methodist	650 00	1,434 98 ✓
155	Famine Funds	5,000 00*	

*Report not received from the bank. Draft drawn April 24, 1929 and will be reported later.

Library of Congress checks

(1) ✓	Gold	356 75	Mexican	800 24 ✓
(2) ✓	Gold	25 00	Mexican	56 16 ✓

msg entered in Ledger Accts.

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Mr. Evans.

Dr. Evans drawn against New York office during the year 1928-1929
To date of April 30, 1929.

Number of checks	Amount	U.S. currency	Balance forward
139		7,000.00	10,880.01
140		7,000.00	10,880.01
141		7,000.00	10,880.01
142		7,000.00	10,880.01
143		7,000.00	10,880.01
144		7,000.00	10,880.01
145		7,000.00	10,880.01
146		7,000.00	10,880.01
147		7,000.00	10,880.01
148		7,000.00	10,880.01
149		7,000.00	10,880.01
150		7,000.00	10,880.01
151		7,000.00	10,880.01
152		7,000.00	10,880.01
153		7,000.00	10,880.01
154		7,000.00	10,880.01
155		7,000.00	10,880.01
156		7,000.00	10,880.01
157		7,000.00	10,880.01
158		7,000.00	10,880.01

* Report not received from the bank. First drawn April 31, 1929 and will be reported later.

Library of Congress
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TRANSFER

University of Nanking

April 30, 1929

President I.G. Chen,
Dr. A.J. Bowen,
Miss Elsie M. Priest,
University of Nanking,
Nanking, China.

AIR MAIL

My dear Dr. Chen, Dr. Bowen and Miss Priest:

We attach hereto copies of the minutes of the semi-annual meeting of the Nanking Board of Founders held on April 22. This letter will comment on such actions as seem to require notice.

Communication from Harvard-Yenching Institute. "Appendix A" quotes the letter received from the Chairman of the Harvard-Yenching Institute under date of March 31, setting forth the conditions under which the Institute will pay over the income on the three hundred thousand dollar trust fund they are holding. You will note that for 1929-30 they provide that the income from this trust fund shall be used for the purpose of strengthening the work of the University in the departments of Chinese Language, Literature and History, and other purposes which are incidental thereto. From informal conversations with Dr. Eric North and others of the Institute Trustees I understand that the Institute does not wish to make more rigid conditions for next year than they are required to do by the terms under which the trust fund was turned over to them by the Hall Estate Trustees. The Board of Founders was very anxious, however, to meet both the letter and the spirit of the conditions set forth by the Institute, so they instructed me to correspond with the Institute and ask whether the proposal they make in action F-408 regarding the use of the income to be received previous to July 1, 1929 is acceptable to the Institute. If the Institute agrees to action F-408 we will be able to apply toward the work of the departments of Chinese within the 1928-29 budget the income to be received from the Institute this year, amounting to approximately \$88,800.00. This will release an equivalent amount of general University funds which can then be applied as provided in action F-410 to meet the field deficit on the 1927-28 budget caused by shortage of income from the Trustees, to balance the field budget for 1928-29, and to reduce the emergency deficit existing in the field account. I am corresponding with the Harvard-Yenching Institute as provided by action F-408 and will report to you as soon as we receive any reply.

For 1929-30 the income from the Institute trust fund will be approximately \$16,000.00. The Founders voted by action F-411 that the

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field authorities be informed of the conditions for the use of this income. In taking this action the Founders felt that only the field is qualified to decide how this \$16,000.00 can be used for the best interests of the University as a whole. In this action you will undoubtedly be interested in what our other Universities are planning to do with their income from the same trust funds during 1929-30.

Yenching University is using the entire amount of their income for carrying on the work they are doing in the undergraduate Chinese departments and other purposes incidental thereto, just as this work was projected when the 1929-30 budget was prepared several months ago. Since Yenching has been receiving income from the Hall Estate for some years, it was felt that these departments had already been strengthened and that the income from the trust fund can rightly be used to maintain work already built up as a result of financial assistance from the Institute and from the Hall Estate.

In Shantung Christian University the Board of Governors reserved one-third of the trust fund income during 1928-29 to be used next year for strengthening the work in the Chinese departments, and has tentatively provided that for 1929-30 sixty per cent of the income from this trust fund will be used for carrying on the present work in the Chinese departments and purposes incidental thereto, and forty per cent will be used for strengthening and increasing the work in these departments.

The Fukien Board of Trustees have provided that for 1929-30 eighty per cent of the trust fund income will be used for maintaining the work already being done in the Chinese departments, and purposes incidental thereto, and twenty per cent will be used for strengthening and increasing this work.

We leave to the judgment of the field the percentage of trust fund income which you should use next year for maintaining the work already being done in the Chinese departments, for further strengthening these departments, and for a reserve fund, if any, to be set aside for future developments. It is probable that the budget for 1929-30, which we hope will be arriving at any time, will give some indication of the desire of the field regarding the use of this income. However, the more detailed statement requested by action F-411 will still be needed to enable the Founders to make a satisfactory report to the Institute.

Treasurer's Supplementary Report. This report is attached to the minutes. It does not require any extensive comments.

Correlated program for Christian Colleges in China. The Board of Founders expressed its continued approval of the work being done by the Committee for Christian Colleges in China and approved in principle the conduct of a joint promotional campaign as an appropriate method for assisting in financing the China colleges. It also approved assistance in the financial support of the Committee for Christian Colleges in China during this period of preparation when it is difficult for the Committee to make a public appeal for its support. The Board provided, however, as have all the other college Boards, that final consent to participate in such a campaign must be given later after the correlated program has been formulated and adopted in China, and has been given careful study by the Board of Founders.

4/30/29

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It may be said in general that our Committee for Christian Colleges in China and the governing Boards of the various China colleges have now gone about as far as they can for the present. The next move must be made by the colleges themselves through the final formulation and adoption of a satisfactory correlated program. Everyone here in America is agreed that such a program must be formulated in China rather than in the West. As we study the situation in China, it appears that the northern, southern, western and central areas have agreed in general to accept the program of correlation, though there are certain details yet to be worked out. We are all very much concerned, however, over the fact that East China is having greater difficulty in working out a correlation satisfactory to our East China colleges. We earnestly hope that by the time of the meeting of the Council of Higher Education in July such a correlation for East China can be worked out. It would be a very serious tragedy for all Christian higher education in China, and particularly for our colleges in East China, if the Council, at its meeting in July, should be unable to formulate a correlated program which is satisfactory from an educational standpoint and would meet with the approval of the colleges concerned.

Reorganization of the University. Actions F-418 to F-424 deal with the reorganization of the University and the readjustment of relationships between the Board of Founders and the Board of Directors. In taking these actions the Founders tried to proceed in a way which they felt would be acceptable to the Directors and would complete, as far as possible, the long process of reorganization which has now continued for about two years.

You will note in the first place that the Founders approved the proposal of the field that there be one Constitution of the University including all the material required for both the Board of Founders and the Board of Directors. In following this plan the Founders copied almost exactly the Constitution as approved by the Board of Directors at the meeting held on November 9 and 10, 1928 and as transmitted by Dr. Chen under date of November 29. The only material change was that in Article IV "Board of Directors". We simplified considerably the material which in the field draft of the Constitution was included in Sections 5, 6, 7, 8, 9, and 10. It was the feeling of the Board of Founders that a great deal of this material belonged rightly in the By-laws of the Board of Directors rather than in the Constitution of the University. As long as it remains in the Constitution the process of amendment is rather complicated and requires the approval of the Board of Founders. By placing it in the By-laws of the Board of Directors, however, the field is able to amend as it chooses so long as the amendments are in harmony with the Constitution, without referring the proposed amendments to the Board of Founders. In the Constitution as adopted by the Founders you will note the following changes from the form of Article IV as submitted by the Board of Directors. In Section 3, "Declaration of Purpose", the form approved by the field was adopted by the Board of Founders without change. The Founders requested, however, that the Secretary inquire of the Board of Directors whether it would cause any embarrassment to add the phrases "the object of the University", and "of the constituent mission boards" as suggested by action F-418. If such an addition cannot be made without embarrassment to the field the Founders do not wish to press the point. In Section 4 "Composition of Board of Directors", the Board of Founders made one material change. In the first paragraph at the top of page 5 the second sentence reads as follows: "All

members shall be in cordial sympathy with the object of the University and the declaration of purpose of the Board of Directors, and at least three-fourths of the members shall be professed Christians of evangelical faith".

It was the feeling of the Board of Founders that this provision that at least three-fourths of the Directors should be professed Christians will meet the desire of the Directors that provision be made for outstanding men who are in general sympathetic toward the purpose of the University but are not professed Christians, and will, at the same time, reassure our American missionary organizations cooperating in the University, which are extremely anxious that the Christian character of the institution shall be continued through having a predominantly Christian Board of Directors.

In Section 5 we have added to the first sentence one phrase as follows: "The Board of Directors shall direct the policies and have control of the management in China of said University of Nanking in accordance with the object of the University and its declared purpose to maintain", etc. It was the feeling of the Committee on Reorganization and of the Board of Founders that the inclusion of the Phrase "in accordance with the object of the University" should not cause the Directors any embarrassment. We would appreciate it, however, if you would inform us quite frankly if this addition is objectionable.

You will note that Section 6 "Meetings of the Board of Directors" is considerably condensed in the form adopted by the Founders. This was done in order to permit the Directors to make more detailed provisions for meetings in their by-laws without the necessity of referring back any changes to the Board of Founders. Section 7, "Officers and Committees", combines Sections 7 and 8 in the draft as submitted by the field, and makes only a very general statement, again leaving to the Directors the incorporation in their By-laws of more detailed provisions. Section 8 "By-laws" is also stated in more general terms than in the form proposed by the Directors. Section 9 "Amendments" is somewhat reversed but the essential meaning of the Section as approved by the Directors is retained.

Article V "Ginling College Committee" is materially changed to incorporate the changes in relationships and procedure adopted by Ginling College in connection with its reorganization.

No essential changes were made in the By-laws of the Board of Founders except the one shown in action F-421 dealing with the quorum necessary for the transaction of business. The Founders have frequently been embarrassed by the fact that a legal quorum as defined in this section is very difficult to obtain, so have hit on the idea providing for circulation vote where a quorum is not present. Just how this will work out I do not know. I certainly hope it will not encourage the members of the Board to remain away in the expectation that they can later cast their votes on actions taken.

The Founders agreed that the Board of Directors are authorized to make and amend their own By-laws without formal action of approval by the Board of Founders so long as these By-laws are in harmony with the Constitution. The Board notes the By-laws of the Board of Founders as they appeared on pages 8, to 18 of the "By-laws of the University of Nanking"

over

adopted by the Directors on November 9-10, as forwarded by President Chen on November 29. It was agreed that these By-laws are quite in harmony with the Constitution of the University and that therefore no formal action need be taken. The Board did suggest, however, that our office informally call the attention of the Founders to two points:

1. Apparently no provision is made for the continuance in office of the officers of the Board of Directors after the regular date for the expiration of their term. It sometimes happens that it is impossible for the Board to re-elect officers at the stated time, so it appeared to the Founders that it would be wise to have some provision inserted, perhaps similar to that appearing in the By-laws of the Board of Founders, whereby the officers would continue to serve until their successors had been appointed.
2. It was noted that there is no provision in Article V of the Directors By-laws, requiring that amendments to these By-laws should be in harmony with the Constitution of the University. The Founders suggested that, if it meets with the approval of the Directors and would not cause any embarrassment, it might be in order to add such a provision to this Article.

The Founders gave rather careful study to the agreement between the Board of Directors and the Board of Founders. This agreement was presented to the Founders in practically the same form as it was drafted by the field a year ago. A few minor corrections were made by the Committee on Reorganization. The only material change made, however, was in Section III "Property Lease" where the five year period for the property lease was defined as beginning July 1, 1927 and ending June 30, 1932. The draft submitted by the field proposed that this five year period be considered as beginning July 1, 1928 and ending June 30, 1933. In Section IV "Staff" the Founders voted to delete the third paragraph of this section as submitted by the field. This paragraph provided that "It is understood that when a teacher has been appointed by the Board of Founders to fill a designated position he shall not be required by the Board of Directors or any officer of the administration to undertake work of instruction outside of his designated field, except upon his written consent". It was thought by the Board of Founders that this provision hampers the Board of Directors and the President of the University in their relationship with appointees of the Board of Founders.

The Founders noted that the following three schedules are yet to be included in the agreement:-

Section III, 4. List of grounds, buildings and equipment, and provision as to the percentage of cost which shall each year be set aside for repairs, replacements and insurance.

Section III, 6. Basis for determination of assignment of residences to the University staff.

Section VI. Rent schedule of residences on University campus

We would appreciate it if the Board of Directors would work out

4/30/20

these schedules for us sometime in the near future so that we can submit them to the Board of Founders for approval.

Staff items. All members of the Board of Founders were sincerely grieved over the news of Dean Kuo's death. I will transmit in care of President Chen a letter to Mrs. Kuo communicating the memorial minute adopted under action F-425.

The Founders were deeply troubled by the urgent need for additional English teachers as described in Dr. Bowen's letter of March 17, and asked that I again bring this urgent need to the attention of the Mission Boards. I will this week correspond with the Mission Boards and will also follow up request by personal conversation wherever possible.

Use of funds for the James M. Speers' residence. I am today cabling you the report that the Presbyterian Board has approved the use of funds for the James M. Speers' residence for the other housing needs of the University. A confirmation copy of this cable is attached to Dr. Chen's copy of this letter.

Very cordially yours,

B A GARSIDE

BAG-H

Enc.

CC: Dr. Bowen
Miss Priest

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

May 14, 1929.



Mr. B. A. Garside,
New York.

TRANSFER

My dear Mr. Garside;

You will note on page 4 of the agreement between the Directors and Founders under Section III - Property Lease the following:

"The grounds, buildings and equipment of the University shall be leased to the Board of Directors by the Board of Founders for a period of five years beginning July 1, 1928, at a nominal rental of one dollar Chinese currency."

Accordingly we enclose our check No. 810/1352138 for one dollar in payment of this item. Will you kindly sign and return for our files the attached voucher No. A5023?

Also we are making the proper charge for rent of the residences occupied by the Mission Board members. According to the agreement each Board pays market rental for the house, this item being a first charge against the cash appropriation and the money used for repairs and upkeep. There is a weakness in this ruling that we have discovered on actual application of the same, which we shall try to have worked out at the next meeting of the Board of Directors. As a matter of interest the rent statement which we have worked out is enclosed. This will appear on the books and become part of the permanent record.

replied 6.

Very sincerely yours,

Elmer M. Priest

Ch. F. Moore

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

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UNIVERSITY OF NANKING
University of Nanking

*see Exhibit
5/14/29*

**Statement showing rental charges made to Mission Boards for year
July 1, 1928 to June 30, 1929.**

(Per agreement with Founders and Board of Directors' action No.144
taken June 28, 1928 at the third meeting of the Board.)

From date of occupancy to June 30, 1929

Presbyterian Board:

House No. 10, J. L. Buck	60. per month	600 00	
House No. 15, J. C. Thomson	70. per month	<u>210 00</u>	810 00

Methodist Board:

House No. 12a, C. G. Trimmer	40. per month	320 00	
House No. 18, A. J. Bowen	40. per month	<u>360 00</u>	680 00

United Christian Missionary Society:

House No. 25, M. S. Bates	60. per month	480 00	
Hosp. cottage No. 2, R. A. Slater	40. per month	240 00	
L.S.C. Smythe and wife have shared No. 13 this yr. 1/3		<u>200 00</u>	920 00

Total rent received from Mission Board Staff.....\$ 2,410 00

According to agreement with Board of Founders the rent of residences for Mission Board staff members must be a first charge against the cash appropriations made by the boards, the income to be used for repairs of buildings.

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Statement of the Board of Regents
June 10, 1929

The Board of Regents has the honor to acknowledge the receipt of the report of the President of the University of Michigan for the year ending June 30, 1929.

From the report of the President, the Board has learned that the University has during the year ended June 30, 1929, made a record of achievement which is a credit to the University and to the State.

The Board of Regents has the honor to commend the President and the Faculty for their successful administration of the University during the year ended June 30, 1929.

The Board of Regents has the honor to commend the President and the Faculty for their successful administration of the University during the year ended June 30, 1929.

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The Board of Regents has the honor to commend the President and the Faculty for their successful administration of the University during the year ended June 30, 1929.

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

Act 6/29/29

May 22, 1929.



Mr. B. A. Garside,
New York.

TRANSFER

My dear Mr. Garside;

We are approaching the period of the year when it is difficult to keep a balance in our bank accounts. We have been checking over the guaranteed income from the Board of Founders as reported to April 1st, 1929 and find that the following has not yet been paid;

Regular quarterly appropriations;		
Methodist Board	G\$	500 00
Presbyterian Board	✓	1,000 00
Baptist Board (for entire year)	✓	1,500 00
Vacancies:		
Methodist Board (quarter)	✓	650 00
Presbyterian Bd. (entire year 2)		2,600 00
Baptist Bd. (six months - 2)	✓	1,300 00
Endowments;		
Methodist	✓	1,250 00
U.C.M.S.	✓	750 00
		<u>9,550 00</u>

Of course a number of these items will be paid in April, and the others in the course of the year I suppose. It seems strange that the Baptist Board has not paid their regular appropriation, and I hope there is no further mix up on this account. It was finally decided to have it paid entirely from the New York end and not from the field as part of the appropriation was formerly paid from Shanghai.

In addition there are various items that you will receive for endowment, etc. which we have not listed at this time.

We have accordingly drawn a draft for Gold \$5,000 00 to apply against the guaranteed income stated above. This will help us to cover our May expenses.

We hope that you will let us know promptly if we can draw any of the ~~Hall Estate income~~. It would seem to us that the portion that is to cover the emergency deficit should be available for us - the part that is due the field. With a payroll of about 14,000 00 each month, we have to do some "advance" thinking and planning to know how to meet it during these summer months.

Handwritten note:
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Please have one correction made on the March statement. Dr. Love's travel and expenses amounting to G\$501.87 were charged to the College of Agriculture and Forestry, but should have been a charge against Famine Funds - unless it is understood that this money is to be refunded by the International Educational Board. If so, it does not matter of course which account is charged. If the University has to pay the account, please transfer to Famine Funds.

Handwritten note:
June 1929

Sincerely yours,

Elmer M. Priest

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA



INDEXED

June 4, 1929.

Mr. B. A. Garside,
New York.

TRANSFER

(see file)

My dear Mr. Garside;

I am sorry the enclosures have been held so long - the letter was being held for any additional items before that mail closed when I was taken ill and today is the first time I have been at the office.

math. conf.

I have a letter from Mr. B. L. Griffing who was formerly on the staff in which he mentions a doctor's bill that is apparently in question. I do not think I have known about the matter, or if so, it has completely escaped my memory. I will quote the paragraph;

"I want to explain about the doctor bill that Mr. Garside wrote about. The reason that there were no records of it was because I had the receipts in my possession when the looting occurred. I was going to sort the receipts and turn over to you only those that should be paid by the University. These amounted to \$20.00 or a little more (Mexican). However I have been treated so well by the University that I feel under obligations to the board and would not wish to take it. I merely wanted to explain."

I do not think it would be making a grave error to accept his word on the matter, and I know they have had a very difficult time getting started again in America as far as finances are concerned. If you think it should be cleared, I believe ten dollars gold would be approximately correct, judging from exchange at the time of the March incident. We cleared a number of such items for other staff members and there is no reason that I can see why we should discriminate in this case. However, as I said it seems to be a matter that has been taken up entirely with you as I do not believe I have ever received the information previous to this date.

Sincerely yours,

Elie M. Priest

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING CHINA

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

Ack
7/11/29

June 13, 1929

INDEXED

Nanking

TRANSFER

Mr. B. A. Garside,
New York.

My dear Mr. Garside;

In checking over the United Christian Missionary Society annual appropriation for this year, I have again noticed that they still owe us \$691.56 (Chinese currency) for exchange due from previous years. They have made so much this year at our expense that it seems to me they should be willing to clear this old account out of their profits on the University of Nanking account alone and still show a goodly balance for themselves.

If I am correct they have paid in gold this year;

Hospital account	695.33	equivalent of	1,500.00
General account	3,708.50	"	8,000 00
Vacancies (2 months still due but it will be approximately	3,600 00	"	7,800 00

which gives them a gain of around 650.00 U.S. currency. Of course we are not asking that they give us this "gain", but it does seem to me they are under obligation to clear the old item of loss in exchange which was due us before the present arrangement was made. Will you take the matter up again? If they refuse to recognize the same, I shall be glad if you will let me know and we can then charge it off to deficit and clear the account once for all. Strangely enough the field group seem to feel they have no right to refuse to pay the full amount that is due.

We have a rather consistent rumor lately that the government is pushing exchange higher and higher with a view to making a fixed gold basis for China. We are watching carefully, and we may draw on you for some fairly large drafts in order to take advantage of the exchange before the drastic or tragic drop occurs. It would be wiser for us to take advantage of exchange at 2.50 plus and pay interest in New York until the money was due than to allow ourselves to lose out and only receive the two for one rate if that is the final decision of the government. It is a bit early to tell exactly what may be the outcome and as far as I can find out nobody expects the change for a few months. However, I am telling you at this date in case we feel that is a wise procedure. We would base our drafts on payments that would be likely to be in New York during the first four months. At present exchange is 2.40.

There are only two weeks more of school and everyone is rather glad it is nearly over for another year.

Very sincerely yours,

Elvin M. Priest

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

Handwritten notes in the top left corner, possibly including the name 'H. H. H.' and other illegible characters.



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Financial figures and possibly a table or list of items, with some numbers appearing to be in dollars and cents.

Another block of faint, illegible text, likely continuing the letter or report from the upper section.

A large block of very faint, illegible text, possibly the main body of a letter or a detailed report.

Faint text at the bottom left, possibly a signature or a closing phrase.

RECEIVED
UNIVERSITIES
JUL 9 1929
JOINT OFFICE

1336

Vertical markings on the right edge of the page, including the numbers 2, 2, 0, 3, 7, 3, 5.

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
 NANKING, CHINA

June 6, 1929.

ans. 7/21/29

Mr. C. A. Evans,
 China Union Universities,
 New York City.

INDEXED

TRANSFER



My dear Mr. Evans;

I have at last completed the emergency statement and take pleasure in enclosing the condensed statement at this time. I am sorry it has taken me so long.

It ~~did~~ not seem to me to be necessary to work over the hospital and famine funds sections at this time as they have been closed and approved. You will note we have given to you the section that is entered on our records as "university general" as it is this section that carries the deficit at this time.

What I have attempted to do at this time has been to adjust all items that were entered on our books at a different exchange than two for one. It has changed the total very slightly, but I will give you the details in case you wish to follow it through. In my letter of February 1st to Mr. Garside I mentioned the fact that we did not have correct information regarding the outfit allowance for the Owen family and from your recent statements I have been able to make this correction. According to the figure you give as outfit paid from New York, it would appear that we should make a charge of 752.82 which has been done on our books in order to make this one item appear correctly. The other items which have been changed are as follows:

Emergency campaign expenses	1,710 71	- not -	1,831 58	- dif.	120 87
Outfit allowance	14,061 22		15,081 57		1,020 35
" " Owen add.	752 82				
Travel, fgt. etc.	24,289 58		24,325 25		35 67
Salaries, rents, etc.	4,067 97		4,144 62		<u>76 65</u>
No changes in other items					
		Adjustment of exch. expenditures...			1,253 54
Receipts:					
Campaign receipts as reported	26,046 28		27,316 47		1,270 19

You will readily see that it happens that the two exchange items are very nearly balanced so that the total is not radically changed, except by the addition of the Owen outfit. Last year we charged this amount to current salary, thinking it must mean they had received two extra months salary as it was reported on the statement to us as salary. This will clear the matter and make the outfit records correct.

Therefore the emergency deficit stands as follows:

As reported previously	21,075 17		
Owen outfit allowance corrected	752 82		
Adjustment of exchange receipts	<u>1,270 19</u>	23,098 18	
Less adjustment of exchange on expenditures		<u>1,253 54</u>	
		21,844 64	

Made up as follows:

Deficit in New York according to statement	<u>16,362 80</u>
Due the field to clear acct...	<u>M\$5,481 84</u>

1337

6-6-29

C.A. Evans - 2

You will note that I have made out a careful statement showing each item of campaign receipts that was reported to us month by month. My reason for this detailed account was due to the fact that your statement shows 932.28 less than the statements show. Evidently some mistake in refunds, etc. confused with receipts.

Then I have also made a detailed statement showing the outfit allowance for those members of the staff who were supported by the University general funds. A little later I will send you a similar statement for the hospital group and for the famine funds group. Inasmuch as this grant was given to the staff contingent on reparations being received from the Chinese government and inasmuch as it is understood that if any member does receive reparations from the government, they are to refund to the University this grant, it seemed wise to me to have the record as correct and complete as possible. I worked this over on the basis of two for one exchange, which will put it on a fair average, taking your figures together with the amounts advanced from the field. You will note that we have included the entire amount for Miss Jane Munn, instead of half of her total and half of Miss Bertha M. Gless' total according to the agreement. My reason for this arrangement was due to the fact that it seemed to me it would be clearer to have the complete amount appear in one place for both of them, and accordingly Miss Munn appears in total in this section and Miss Gless appears in total in Famine Funds. This averages the charge and I trust will be in accordance with your wishes.

There was very little change in the travel items, but of course the major amount was advanced from the field and exchange was not involved. The same was true of the salaries, etc. although in this case it was due to the work done in the New York by Dr. North just before I left the office. The statements were prepared and carefully worked out by departments. It did not seem necessary to me to do that part of the division between field and home basis over again as I recall I put in a good many hours on it, and in checking it on the field found there were few changes.

You have a number of items that are not correctly entered but which may not be particularly important. For instance, you have a travel item for me of 16.40. This was not travel but incidental expenses connected with the campaign and I have entered it correctly on our records. You have a refund from E.A. Wiggan of 10.40 which of course has nothing to do with emergency accounts. He was the visiting professor from Cornell, all items to be charged to Famine Funds. You list a refund of 400.00 from B. G. Griffing. On the July 1927 statement it is listed as J. B. Griffing and is a part of famine funds section.

I realize it was a most difficult task to analyze all these items into the correct channels, especially as the New York office staff naturally would not be familiar with all the personnel and the problems involved. I trust you will forgive me for saying that I believe the field analysis is more apt to be correctly analyzed than the New York one because of the fact that we knew exactly the situation involved and the account that should be charged.

Does this give you all the information you need to clear the account? If not let me know again - but please let me have a vacation first - and we shall do all we can to give you further light on any or all items.

Sincerely yours, *Elmer M. Priest*

1338

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

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1339

UNIVERSITY OF NANKING: NANKING CHINA

Emergency account

see exhibit 6/6/29

All figures in Chinese currency.

---March 24, 1927 to December 31, 1928---

Complete statement, inclusive of New York and field accounts.

General University only:

Emergency campaign:		
Expenses to December 1928	1,710 71	<i>1,871.32</i>
Re-outfit allowances for staff:		
See attached schedule No. 2	14,814 04	<i>18,479.94</i>
Travel, freight, etc. Nanking to U.S.A.		
Details furnished on first statement	24,289 58	<i>397.16</i>
Salaries, rent allowances, etc;		
Details furnished on first statement	4,067 97	<i>3,487.20</i>
Appropriation made to Hillcrest School	1,000 00 ✓	—
Share of New York office expenses	2,500 00 ✓	<i>1194.04</i>
Maintenance of office in Shanghai to June 1927	1,095 02 ✓	—
Extraordinary expenses of staff	1,218 92 ✓	<i>213.56</i>
Ransom paid to Chinese freinds to replace funds used on behalf of staff March 1927	636 55 ✓	—
Extra living expenses in Shanghai, travel of Chinese staff, etc. etc. etc.	<u>2,937 20 ✓</u>	<u><i>54,269 99</i></u>

Less receipts:

Campaign in U.S.A.	26,046 28	
Baptist Board	6,000 00	
Refund Miss Mills account - balance	4 89	
Refund on insurance	<u>374 18</u>	<u>32,425 35</u>

Total deficit - N.Y. and field - this date.....M\$ 21,814 64

Nanking, China,
June 6, 1929.

1340

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UNIVERSITY OF NANKING: NANKING, CHINA.

Emergency account

All figures in Chinese currency.

1. Receipts; Campaign in U.S.A.

According to monthly statements from New York:

April 1927	G 5 00 ✓	10,00	
May 1927	G 47 00 ✓	94 00	
June 1927	5,373 00 ✓	10,746 00	
July 1927	<i>Miss Whipple 59.10</i> - 600 50 ✓	1,201 00	
Aug. 1927	1,210 64 ✓	2,421 28	
Sept. 1927	1,924 50 ✓	3,849 00	
Oct. 1927	63 50 ✓	127 00	
Nov. 1927	60 00 ✓	120 00	
Dec. 1927	2,225 00 ✓	4,450 00	
Jan. 1928	1,125 00 ✓	2,250 00	
Feb. 1928	37 00 ✓	74 00	
Mar. 1928	276 00 ✓	552 00	
Apr. 1928	60 00 ✓	120 00	
May 1928	5 00 ✓	10 00	
July 1928	6 00 ✓	12 00	
Sept. 1928	5 00 ✓	10 00	26,046.28
July 1928 - Baptist Bd.	3,000 00 ✓		<u>6,000 00</u>
			32,046 28

According to statement sent by Mr. Evans total receipts 31,114 00

Where is this difference; was it reported to us on monthly statements incorrectly? 932 28

7/30/27	Tx to # 76. <i>Ev. Jones</i> ^{Trans} <i>Refund</i> J. 102	132.74
10/1/27	J. L. Spaulding. <i>grps</i> ^{not emergency} J 106	25.00
12/31/27	<i>Endowment from undie</i> J 112	367.50
		<u>525 24</u>
		59 10
		<u>466 14</u>
		446 10
		<u>932 28</u>

Miss Whipple 59.10
7/30/27 - J 100.

Emergency account

All figures in Chinese currency

2. Expenditures; outfit allowances.

According to statement from Mr. Evans and field records:

	<u>Paid in N.Y.</u>	<u>Paid in China</u>	<u>Total payment</u>
A. J. Bowen	1,000 00		1,000 00
M. H. Purcell		550 00	550 00
Harry Clemons	1,218 20	200 00	1,418 20
L. J. Owen	1,462 70	300 00	1,762 70
B. L. Griffing	1,000 00	400 00	1,400 00
A. G. Small	1,000 00	300 00	1,300 00
M. L. Hancock	818 20	200 00	1,018 20
Alex. Brede	1,000 00		1,000 00
H. G. Robson	1,500 00		1,500 00
E. V. Jones	1,000 00		1,000 00
Jane Munn	500 00	200 00	700 00
Marion Hedrick	500 00	200 00	700 00
Maude Whipple	314 94	200 00	514 94
Mrs. A. T. Mills		200 00	200 00
L. F. Abbott	500 00		500 00
E. M. Priest	250 00		250 00
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	12,064 04	2,750 00	14,814 04

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Emergency account

All figures in Chinese currency

2. Expenditures; outfit allowances.

According to statement from Mr. Evans and field records:

<u>Total payment</u>	<u>Paid in China</u>	<u>Paid in N.Y.</u>	
1,000 00		1,000 00	A. J. Bowen
250 00	250 00		M. H. Furell
1,418 20	200 00	1,218 20	Harry Clemens
1,762 70	300 00	1,462 70	I. J. Owen
1,400 00	400 00	1,000 00	B. I. Griffing
1,300 00	300 00	1,000 00	A. G. Small
1,018 20	200 00	818 20	M. L. Hancock
1,000 00		1,000 00	Alex. Brede
1,500 00		1,500 00	H. G. Robson
1,000 00		1,000 00	E. V. Jones
700 00	200 00	500 00	Jane Mann
700 00	200 00	500 00	Marion Hedrick
514 24	200 00	314 24	Maudie Whipple
200 00	200 00		Mrs. A. T. Mills
200 00		200 00	I. F. Abbott
250 00		250 00	E. M. Priest
<u>14,814 04</u>	<u>2,720 00</u>	<u>12,094 04</u>	

RECEIVED
 DIVISION OF
 INVESTIGATION
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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

June 14, 1929.

Feb 7/14/29



Mr. B. A. Garside,
New York.

Dear Mr. Garside;

6/3/29

TRANSFER

The cable concerning the delay of the Reiser's return is just in and needless to say we are feeling exceedingly discouraged, although we realize he must regain his health before attempting to return.

Quite recently your office has been using codes for names of persons and it has been causing us more or less trouble inasmuch as we do not have the same list that you are using. We have two lists but neither one corresponds with the one you seem to have. After ~~surveying~~ the various people in the city with code books, I finally found that the Presbyterian Mission has the list you must have but they are in the extreme other end of the city and it takes time, money and energy to go over there every time we receive a cable from New York. Besides we run the risk of not finding Miss Moffet there in which case we shall have to send to Shanghai for the cable to be decoded. If you feel it is necessary to use codes for names, will you please send me the list which I believe is the revised list of 1925? I am quite sure we have spent more in ricksha fare trying to decode the cable than you saved by using the code word!

Sincerely yours,

Elmer M. Priest

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

RECEIVED
UNIVERSITIES
JUL 15 1929
JOINT OFFICE

2203735

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

Rec 7/14/29

file @ 7/14/29

June 15, 1929.

Mr. B. A. Garside,
New York.

TRANSFER

My dear Mr. Garside;

In accordance with our usual custom, we enclose a copy of the minutes of the last meeting of the China Famine Fund Committee together with a copy of Mr. Patton's letter giving the usual authorization for payment.

at 7/14 to Hall for + Fr Co

We also enclose a copy of our letter to the National Savings and Trust Co. asking them to make payments at specified dates as usual.

You have received the copy of the budget as it is a part of the whole University budget and I am not at this time sending additional copies.

I am enclosing a copy of the minutes together with the budget for the Committee of Reference and Counsel. I believe it is customary to present one set to them each year, and we shall be glad to have you send it to them from your office. As I am writing to Dr. Speer within a few days, I shall enclose a copy for his information at that time.

I believe this clears the Famine Fund matters for the coming year.

Sincerely yours,

Elie M. Pinot

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

UNIVERSITY OF NANKING
JUL 15 1929
JOINT OFFICE

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1347

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA



ans. 7/26/29

June 25, 1929.

Mr. B. A. Garside,
New York.

TRANSFER

My dear Mr. Garside;

We enclose our official receipts covering three drafts as follows;

No. 157 - Methodist vacancies	650.00	1,543 34 ✓
No. 158 - Current for 1928-9	3,500.00	8,300 17 ✓
No. 159 - Famine funds 1928-9	4,000 00	9,485 91 ✓

As nearly as we could tell there was sufficient balance in our current funds in New York to meet the item of 3,500 00. This would include the entire Agriculture and Forestry, special items and current items. I presume that you must have received some of the Hall Estate Endowment that is due the field and I am expecting word in the next mail that we can draw the same to carry us over the summer months. From your letter we understand there will be a payment of 6,800 00 gold in addition to the item that has been arranged to apply on the emergency deficit.

You are carrying an item of 93.38 in plant covering an order for the gas plant. This may as well be charged off against current funds inasmuch as the money to complete the gas plant is to be taken from current funds.

We had very splendid weather for the commencement and anniversary celebration and it was very well attended. We felt it was a very excellent service, but I shall not attempt to give any report of it this year!

Very sincerely yours,

Elsie M. Priest

Alg. + For

	3500
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	2510.50

Bills =

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

INDEXED



June 29, 1929.

Recd. 7/29/29

Mr. B. A. Garside,
New York.

TRANSFER

My dear Mr. Garside;

We are very glad to have the cable on the last day of the fiscal year which we have decoded to mean:

Have received all regular budget contributions. You may draw accordingly.

*Pd. 7/18/29
No. # 21072*

A few days ago we drew 3,500.00 gold against you to carry us through the June payroll, and after figuring over the items very carefully it seems to me that there is approximately two thousand dollars still due us. I trust that I am correct. We are accordingly drawing draft No. 160 for two thousand dollars which will help us very greatly to meet some large items due the first week of July.

In case there are any funds due us by July 20th will you please cable us - assuming this letter reaches you - in order that we may arrange for the July payroll. We are trying to manage for July at least without borrowing, and with the additional funds due us from home this year I have thought it might be possible to draw rather more heavily in the summer, but I do not like to do so without having some idea of dates of payments and whether it would prove embarrassing to you. We would like to be able to draw 5,000.00 gold July 20th and 5,000.00 gold on August 20th. With funds we shall have on the field, I think that we shall be able to manage for other expenses.

If we do not hear from you by July 25th at the latest we shall make arrangements to borrow the funds as usual. Of course I realize there may be letters enroute that will give authorization for some of the Hall funds due us for the emergency account, etc. in which case we would make the necessary allowance.

It is exceedingly hot today which makes us very glad that today is the final day for examinations and all work officially closes tonight.

Very sincerely yours,

Elie M. Priest

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UNIVERSITY OF MANKING
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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA



July 1, 1929.

TRANSFER

Dear Mr. Garside;

I enclose an order to Central Scientific Co. which I trust may not prove too complicated. It is a joint order for the Un and Ginling College but in order to prevent any misunderstanding I am asking the firm to present the invoices to you for payment. You will note we are asking them to present them as follows;

Order 4366 (University) separate bill
Orders 4305 and 4306 (Ginling) separate bill

Paid 9/25/29
202500

but sending them all the same time. It seemed to me in this way you could send over the Ginling bill to Mr. Carter and ask him to pay it directly or else have him reimburse you.— Whichever way proves most satisfactory to you both could be followed.

The pink copies of the orders are for Ginling while the gray one is as usual for the University. The total invoice will be about 900.00 gold, but of this only 264.48 belongs to the University. I believe it is all clearly stated and trust you may have no confusion. This seemed the only way that we could manage it this time. It will make no difference where the transportation, etc. appears, as we can adjust that item on the field.

I am not sending Mr. Carter duplicates of the orders, but in case he wishes to see them will you kindly send your copy to him. It might be best to have it become a part of his file anyway as you will have no special use for it after the account is cleared.

We are in a fearful rush to clear everything before leaving for Shanghai in the morning for a meeting of the Ex. finance committee. I wish it had not been scheduled for this date as our fiscal year in the three offices closed Saturday night and as usual we are busy - and hot'.

Sincerely yours,

Elmer M. Trust

1351

UNIVERSITY OF HANKING
OFFICE OF THE TREASURER
HANKING CHINA

220375

RECEIVED
JUL 19 1933

1352

over



115

TRANSFER

University of Nanking

ans 8/21

July 11, 1929

Miss Elsie M. Priest,
University of Nanking,
Nanking, China.

My dear Miss Priest:

I have your letter of June 13 calling attention to the fact that the United Christian Missionary Society still owes the University of Nanking Mex.\$691.56 for exchange due from previous years. You will remember that on August 21 last I wrote Dr.S.J.Corey a long letter in regard to this item of Mex.\$691.56 and sent you a copy. We never received any clear-cut reply from the United Christian Missionary Society to the questions we have raised regarding this shortage of exchange for previous years. The Society seems to have consistently maintained a policy of estimating its appropriation to the University on the basis of the rates of exchange prevailing in St.Louis (and later in Indianapolis) on the days when their remittances are sent forward. It is on this basis that they have contended that the amounts they have sent out to the University from year to year have been the equivalent of the Mexican amounts of their appropriations. They stated this as their general policy some time ago, and since making that statement have replied not at all, or at best, have answered in only general terms when we have brought up such matters as this shortage of Mex.\$691.56.

Two weeks ago I brought up a similar question regarding the exchange for 1928-29 though, in this instance, there is a small surplus rather than a deficit. The U.C.M.S. has this year, as you know, sent us checks based on the rates of exchange current in Indianapolis on the days remittances have been sent. We have purchased Mexican drafts here in New York as soon as the U.C.M.S. checks have been received, and have forwarded these drafts to you. We have been able to gain a little on these purchases and at the close of the fiscal year 1928-29 have a surplus on hand of approximately G\$75. I have reported to the U.C.M.S. that we have this surplus available and wish to have their judgment as to whether it belongs to the United Christian Missionary Society or to the University. This is to say, does the Society wish to adhere to the policy of basing all its estimates on the rate of exchange in Indianapolis or to follow the figures representing the actual amount of Mexican received in Nanking. If the U.C.M.S. decides that our surplus of about \$75 for this year belongs to them, then we can rightly press our claim for the shortage of Mex.\$691.56 from previous years. If they maintain their previous policy and state that the gain this year belongs to us, our case will stand just where it has before. You will notice

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Miss Priest-2

7/11/29

that the Nanking Executive Committee at its meeting a fortnight ago again requested the United Christian Missionary Society to place its appropriation to Nanking on a gold basis of a guaranteed two to one rate of exchange, so I am again taking up this question with them. I will keep watch for an opportunity to again remind them of the shortage of Mex.\$691.56 from previous years, but our method of presenting this question will depend somewhat on the way they decide the other matters now pending.

We have all been very much gratified at the favorable trend of exchange during the last few months and hope that it is not too good to last. We heartily agree with you that it would be wise for you to take advantage of favorable rates of exchange as far as possible.

Very cordially yours,

BAG-H

B A GARSIDE

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1354



University of Nanking

ans 4/21
TRANSFER

July 16, 1929

Miss Elsie M. Priest,
University of Nanking,
Nanking, China.

My dear Miss Priest:

This will acknowledge receipt of your letters of June 14 and June 15.

Your letter of June 14 mentions the difficulty you had in decoding Mr. Reisner's name due to the fact that you did not have the latest Presbyterian personnel supplement to the Mission Code Book. I am asking the Presbyterian Board to give us a copy of the supplement and will forward it to you in this mail. However, we will follow out your suggestion of sending all names in plain language where there is any doubt as to your having the correct personnel supplement.

Incidentally, Does the University of Nanking have any registered cable address which we should use in sending messages to you? We have always addressed you at "Nanking University" which means the addition of two words to each cable for the address. If you have a registered cable address in one word it will enable us to save \$1 on each message.

Your letter of June 15 encloses a copy of the minutes of the last meeting of the China Famine Fund Committee, together with a copy of Mr. Patton's letter giving the usual authorization for payment. You also enclosed a copy of your letter to the National Savings and Trust Company

We are forwarding to the Committee of Reference and Counsel the copy of the minutes of the China Famine Fund Committee meeting, together with the budget for famine prevention work at Nanking during 1929-30. We have made a copy of this budget for our office files since occasionally we find their arrangement of the budget as adopted by the Famine Fund Committee is slightly different from the way this section appears in the University of Nanking budget. From time to time we find it necessary to refer to the budget as adopted by the Famine Fund Committee for the sake of comparison.

We note your instructions to the National Savings and Trust Company as to payments on the Famine Fund appropriation during 1929-30.

Very cordially yours,

BAG-H

B A GARSIDE

1355

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

July 22, 1929.

Mr. B. A. Garside,
New York.

TRANSFER

My dear Mr. Garside;

Your two letters of the 29th reached me on Saturday and I am glad to have them. The enclosed receipt will acknowledge the remittance of 1.00 on the 1929-1930 appropriation.

The University is responsible for all items connected with travel and living expenses for Dr. Love - or any of the other Cornell men - but it is one of the projects under the Famine Funds and should be charged there. I raised the question inasmuch as you made the charge to the College account this time as I did not know but what Mr. Reisner had worked out some new arrangement with the International Educational Board. Evidently not, and the old arrangement stands. Mrs. Love's expenses should also be charged to Famine Funds.

We shall be glad to receive the minutes of the meeting of June 25th. Some few weeks ago I wrote asking if you would be able to furnish funds during July and August and asking for a cable to that effect. I was in hopes that we would be able to go through the summer without borrowing funds, but as a precaution we have made arrangement with the bank to take care of any overdraft. I presume we shall hear from you by the end of the month. I am hoping to leave for Kuling about August 1st, but must have arrangements for funds before I leave.

We are extremely hot - although it is still too early for "Great Heat". The three offices are scattered over too much territory for hot days, and it takes a good deal of energy making the "rounds" from the hospital to Ginling, etc.

Of course you are following the headlines of our latest war or rumor of war with Russia. It is too early to tell exactly what may happen but it had the effect of making exchange drop five points last week. We have so many internal problems these days that we have not time to think about the wars!

Sincerely yours,

Elwin M. Priest

*We drew 5000 on 7.7. Fri the 19th.
Report not yet in from Bank.*

1356

Act 9/7/29

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

Le Granginell
My
Chen - Hook

July 22, 1929.

Mr. B. A. Garside,
New York.

TRANSFER

My dear Mr. Garside:

Mr. and Mrs. J. Lossing Buck sailed for home last Friday. As you know Mr. Buck is being sent home by the Institute of Pacific Relations on the Land Utilization Project. The money is being paid to us in China but we shall ask you to advance from other funds for his expenditures the same to be adjusted on the field later. The approved budget for this trip is as follows:

Travel - ocean, etc.	G\$ 1,200 00	
Board and room	600 00	
Travel in U.S.A.	600 00	
Secretarial help	800 00	
Books, etc.	500 00	
Equipment	500 00	4,200 00

We have advanced Gold \$600 00 to apply on the travel item. Mr. Buck will send you statements of his expenses and needs from time to time and we shall appreciate having you attend to the matter for us. In making your report on the statements, please indicate clearly - under agriculture and Forestry - that this is the Land Utilization project. We must make a careful account to the Institute later and I wish to keep the items as detailed as is practical.

In regard to the books and equipment item; we have given to Mr. Buck some order requisitions to be used for this purpose. He will present them to you in the usual manner, only the signature of the treasurer and librarian will not be required. Both Mr. Chen and I have decided this is the best way to handle this particular item and we shall be glad to have you honor any requisitions which bear Mr. Buck's signature to the extent of the budget as indicated above. The same is true of equipment.

Mr. Buck was uncertain about his mail and we finally decided that you would be willing to have it sent to the office to be forwarded as he may direct. Undoubtedly he will call at the office as soon as he reaches New York and all details can be arranged at that time.

Thanking you for any favors extended to Mr. Buck in assisting him in this work,

Very sincerely yours,

Elaine M. Trust

Probably...
Chen of the 27/9

Copies to JLB & JH

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UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

July 22, 1929

Mr. R. A. Garfield,
New York.

Dear Mr. Garfield:

Mr. and Mrs. J. Lansing Back called for some
last Friday. As you know Mr. Back is being sent from the Institute
of Pacific Relations on the land reclamation project. The money is
being paid to us in China but we shall ask you to advance from other
funds for his expenses the same to be debited on the field later.
The approved budget for this trip is as follows:

Travel - ocean, etc.	\$1,200 00
Board and room	200 00
Travel in U.S.A.	500 00
Secretarial help	500 00
Books, etc.	500 00
Equipment	500 00
	<u>\$4,200 00</u>

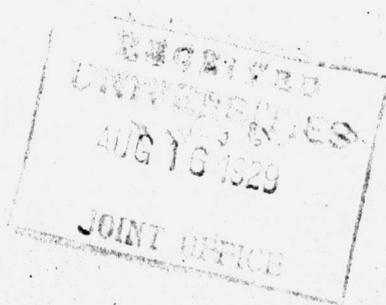
We have advanced said \$500 00 to apply on the travel item. Mr. Back
will send you statement of his expenses and needs from time to time
and we shall appreciate having you attend to the matter for us. In
making your report on the statements, please indicate clearly - under
agriculture and forestry - that this is the land reclamation project.
We must make a careful account to the Institute later and I wish to
keep the items as detailed as is practical.

In regard to the books and equipment item; we have given to Mr. Back
some order requisitions to be used for this purpose. He will present
them to you in the usual manner, only the signature of the Treasurer
and Director will not be required. Both Mr. Chen and I have decided
that in the best way to handle this particular item and we shall be
glad to have you honor any requisitions which Mr. Back's signature
to the extent of the budget as indicated above. The same is true of
equipment.

Mr. Back has been in about his mail and we finally decided that you
would be willing to have it sent to the office to be forwarded as he
may direct. Undoubtedly he will call at the office as soon as he
reaches New York and all details can be arranged at that time.

Thanking you for any favors extended to Mr. Back in assisting him in
this work,

Very sincerely yours,



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over 1929

TRANSFER

University of Nanking

July 26, 1929.

Miss Elsie M. Priest, Treasurer,
University of Nanking,
Nanking, China.

My dear Miss Priest:

In your letter of May 22nd you raised the question regarding funds from the Hall Estate income, more particularly that portion which was supposed to cover the emergency deficit on the field.

As you know, all undesignated funds that have been received from the Hall Estate income have been applied to the deficits on the books in New York. That portion which had been figured to be used to cover field deficits was to come from the restricted income handled through the Harvard-Yenching Institute. A very similar plan was worked out for all of the universities operating through our office and a statement was submitted to the Harvard-Yenching trustees. In due time an answer was received quoting a motion passed by the Institute which actually contained no definite information. It reiterated the purposes for which the restricted funds are to be used and at the same time qualified the statement to such a degree that one could apply two different constructions. From one angle it seemed to definitely restrict the use of the funds for building up Chinese cultural studies; from another angle it appeared that they might allow the funds to be used in a broader way but intended to put the responsibility upon the governing bodies of the different institutions.

The Nanking trustees took the stand that there should be a more definite reply and consequently restated its position, indicating the intended uses of the funds and asking for a definite reply as to whether or not the Harvard-Yenching Trustees would approve such use. A sort of loophole was left in the presentation whereby if a reply was not received in a reasonable length of time, the conclusion would be drawn that the Institute approved of the plan.

Hardly enough time has elapsed for them to give a very thorough consideration to the plan, consequently it would not seem advisable to release the \$6,994.80 of restricted income now on our books.

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We have gone into detail regarding this matter as you will probably note the amount carried under restricted income on the Balance Sheet.

This year we are in a much better position to make remittances to the field than at any time in the past. In going through the budget for 1929-30 you will notice that the trustees have assumed the sum of \$90,112.40. This, roughly, gives you \$7,500. per month and can be drawn monthly or quarterly, as desired. We leave this matter entirely to your judgment. If you are drawing quarterly we believe we could handle same very readily if you drew at the end of the first month of the quarter, using a three days draft, which would bring the draft to us at the end of the second month. If you wish to draw monthly, that will be entirely satisfactory to us.

In addition to these monthly remittances, there is another fund which totals Max. \$147,591.00, and where we have anything to do with the handling of these funds we will authorize drafts as soon as the money is received.

The item of \$93.38 which you mention in your letter of June 25th has been carried forward on our books as a plant charge. Do you wish this to remain as a plant asset and to have same covered by transfer of current funds to the Plant account, or do you wish it to be taken from the Plant section entirely and charged off in Current Funds? We would assume the latter to be the proper course but in view of the fact that it is still on the books for the coming year, we thought best to write you before making the change.

We are very glad indeed that you had such a fine commencement program and it is very gratifying that it went off so well.

Very cordially yours,

CAE:A

Assistant Treasurer.

UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

July 29, 1929.

TRANSFER

Ans 8/27

Mr. C. A. Evans,
New York.

My dear Mr. Evans;

The statement for June has just arrived this morning and I wish to express my appreciation of your efforts to have it reach us promptly. I shall now try to leave for a few weeks vacation on the 3d.

In checking through the accounts there are two items that I wish to mention;

1. In the payment of the Presbyterian Board for the vacancies, there is included G\$650 00 to cover the hospital vacancy for the last six months of 1928-9. Will you please transfer this item to the hospital account and send me a statement or letter to this effect that may be used for audit purposes? It is our intention to keep hospital funds separate from all other funds and I would like the reconciliation to be in such form that it could be easily compared.
2. I note that you have not paid Miss Purcell her furlough salary since March, and this may be in accordance with her desires - only the last three months should be a charge against 1928-9 accounts.

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Very sincerely yours,

Elie M. Priest

*copy sent June 1929
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The University of Nanking is pleased to have you as a member of its faculty. I am sure that your presence will be a great asset to the institution.

I am sure that your presence will be a great asset to the institution.

In the payment of the salary for the year 1944, the University of Nanking has been unable to do so because of the financial difficulties which have arisen since the outbreak of the war. I am sure that you will understand the situation and will be patient with us.

I hope that you will not mind the delay in the payment of your salary. We are doing our best to get the money to you as soon as possible.

Very sincerely yours,

[Handwritten signature]

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UNIVERSITY OF NANKING
OFFICE OF THE TREASURER
NANKING, CHINA

July 29, 192.

Mr. B. A. Garside,
New York.

TRANSFER

file
Nanking

My dear Mr. Garside;

This will acknowledge your letter of July 1st enclosing the minutes. We shall reply to the various questions later.

Just a word regarding the Harvard-Yenching accounts -- we interpreted your instructions "to maintain and strengthen" the work to mean what it stated. It is most unfortunate that you used that expression maintain if that was not what was intended. It was discussed by our directors and special committees and they all decided that this was your meaning.

Very sincerely yours,

Elin M. Priest

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UNIVERSITY OF MICHIGAN

DEPARTMENT OF CHEMISTRY

ANN ARBOR, MICH.

MAY 15, 1951

Dr. J. H. ...

Dear Sir:

I have received your letter of May 10, 1951, regarding the ...

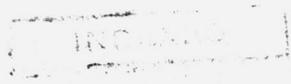
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Sincerely yours,



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University of Nanking

TRANSFER

July 30, 1929.

Miss Elsie M. Priest,
University of Nanking,
Nanking, China.

My dear Miss Priest:

We intended taking up the insurance proposition with you in one of our previous letters but have been so occupied in getting other matters straightened out that we have neglected this important item.

Of course we are not looking for any additional amount of work in our office, but at the same time we feel we must pass on to you any information where there could be a saving in operating Nanking. Fukien recently asked us to take over the insuring of all of the buildings on the campus. Yenching has had difficulty in placing insurance and we have had considerable correspondence with them regarding it. In making an investigation of the subject we find that all of our institutions in China can be taken care of through the American Foreign Insurance Association, which is a holding company with offices in New York. One of the trustees of Yenching is interested in the proposition and offers to give us advantage of the commission of 10% paid to salesmen. This would appear to be quite a substantial saving. The China representative is as follows:

Mr. F. E. Vincent, Manager,
American Foreign Insurance Assoc.,
Robert Dollar Bldg., Shanghai, China.

This Association has control of a number of operating companies and have a great many local representatives. However, if you are interested in this proposition, Mr. Vincent will gladly make arrangements for a survey of the Nanking property and we could then take up the matter of the extent of insurance and the costs involved. There is an investigation now being made of both Fukien and Yenching which, however, carries no responsibility upon our part. The company makes the investigation and it is then up to the Trustees to act or not to act upon the recommendations.

We are simply passing this information on but at the same time will be glad to cooperate from this end and see that the University

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Miss Elsie M. Priest

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gets any rebates that accrue should any contracts be entered into.

Some of the denominational boards are beginning to see that the cash reserves they have been setting aside in lieu of insurance are not entirely businesslike or even adequate for losses. A communication from one of the large boards states that they are now considering the idea of turning insurance on buildings on the foreign field over to a regularly organized insurance company.

We shall be very much interested in your comments upon this proposition, and while it looks practicable to us, there are possibly things about it which will not appeal to you.

Very truly yours,

CAE:A

Assistant Treasurer.

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University of Nanking

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TRANSFER

July 31, 1929.

Miss Elsie M. Priest,
University of Nanking,
Nanking, China.

My dear Miss Priest:

Your letter of June 6th arrived at a time when it was impossible to go into the Emergency Account in detail. However, since checking up on your statement we do not think there would have been any changes made before closing up the books.

First of all, the M.\$932.28 which shows up less than the credits on your books, is because of three charges and a credit, which were changed by Journal entry. On June 30, 1927, Miss Whipple made a donation of \$59.10, which was entered by Journal voucher #100, making the credits that much more.

On the other hand, on July 30, 1927 there was a transfer under voucher #102 for travel refund to the amount of \$132.74 made by E. V. James. On October 1, 1927 the J. L. Spaulding donation of \$25.00 was corrected by Journal voucher #106. This was not a gift toward the Emergency Fund. On December 31, 1927, Journal voucher #112 was entered to the amount of \$367.50, this belonging to Endowment Income - Unrestricted. You will notice the difference between these items makes the M.\$932.28 which appears in Schedule 1 of your statement.

	G.\$132.74	
	25.00	
	<u>367.50</u>	
Total debits-	525.24	
Credit-	59.10	
	<u>G.\$466.14</u>	= M.\$932.28

Apparently these Journal vouchers were forwarded to the field as a letter mailed to you November 4, 1927 stated that voucher #106 was included, and #112 was forwarded January 11, 1928.

Realizing that you have very carefully compared the New York statement with your entries on the field, Max.\$54,269.99 appears to be the

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7/31/29.

correct total for the combined charges. Accepting this as a basis, we have prepared a reconciliation of our books with your statement and we have worked it out as follows:-

Combined total (New York and Field),		M. \$54,233.93
Charges on New York Books,		<u>25,643.22</u>
	Balance on Field,	<u>28,590.77</u>
New York - Emergency Income,	\$1,114.00	
Less New York Charges,	<u>25,643.22</u>	
Balance to apply on Field,	<u>5,470.78</u>	
Used of Hall Estate, unrestricted,	<u>16,362.80</u>	
	<u>21,833.58</u>	<u>21,833.58</u>
	Gross Field Deficit,	<u>6,757.19</u>
Less Field Credits	4.89	
	<u>374.18</u>	<u>379.07</u>
	Net Field Deficit,	<u>6,414.12</u>
Debit Journal entries not on Field Books		<u>832.26</u>
to agree with Miss Priest's estimate -		<u>M. \$ 5,481.84</u>

Bringing the \$832.26 into consideration, the net field deficit totals \$6,414.12, which would seem to be the final figure to be accounted for from the Hall Estate restricted funds if we are allowed to do so by the Harvard-Yenching Institute.

It is of prime importance to clear this deficit off on the field books and we will do everything we possibly can toward this end.

Very cordially yours,

CAE:A

Assistant Treasurer.