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COLLEGE FILES

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Priest, Elsie

1932 Jul-Dec

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UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER  
NANKING, CHINA

TRANSFER

July 1, 1932.

Nanking

ack 7.28-32

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

INDEXED

My dear Mr. Garside:

This will be rather brief tonight as the hour is late. The first day of the fiscal year seems to have been rather busy but I wish to have this letter go on the next boat.

Orders enclosed. As a courtesy to our school for foreign children we have allowed them to order books through our office - they will pay us in gold. Will you please have the orders handled as usual and placed with the publishers listed? They are writing in a few cases asking for special copies etc. so it would be rather unwise to place the orders through a firm like Baker & Taylor. This is a bit of "hao ssz" which we shall let the New York office share!

Miss Lee's salary. Please send only one-half a month for September. That is, send 40.00 instead of 80.00 for Miss Lee with September salaries, which will be the last one.

Dr. Love's secretary. I have your letter stating you will send us a cable to reassure us about her appointment, but it has not come yet. I hope this person proves satisfactory. Under the arrangement you will note that we will pay her salary on the field - you need not send a check monthly for her.

Balance for 1931-32. All yesterday and today I have been turning over in my mind whether or not to draw a draft for the balance. Very stupidly I did not think to arrange for it in earlier letters. Last year you sent me a check for the difference, and if you are doing so this year it will be in time for our July payroll. Exchange is very favorable just now, especially the taels/dollar rate which is 68.8 for the first time in history and so it would be a good time to sell. However, please deposit 5,000 00 in the gold bank account. This will take the place of the authorizations sent by Mr. Evans for the summer. I think it will be easier to handle that way, and as our balance is low, please arrange to deposit at least part of it upon receipt of this letter. I am counting on this letter reaching you before our last check which brings the balance rather near the required balance amount, is presented for payment.

I am rather inclined tonight not to draw the draft but to wait and see if you are following the same course as last year. If it does not reach me by July 25th, I shall probably have to draw something for the payroll.

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TRANSFER

7-1-32

Mr. Garside - 2

Thank you very much for your considerate remarks about my furlough. I would like to be on the way home, but it seemed rather impossible this year and as there is no possible question of need on the standpoint of health I felt it best to stay another year. I shall try to have about ten days away from the office - probably this month before school closes.

The property statement is very much on my mind and I am planning to have it in shape before I return home. I am sorry it has not been done before this time - time seems to be fairly well occupied with daily routine! I have made no plans at all for furlough and if it seems possible to arrange for it, I shall be quite glad to have a chance to put that one thing into shape as far as dovetailing the two office records are concerned. Experience has led me to believe it is not necessary to make too many plans ahead of time, but I shall keep that in mind and try to have all the necessary information ready. Speaking of furloughs reminds me that Mr. and Mrs. Buck are leaving tonight for home and I must go over or I shall miss them.

The budget has now been finally "cut" and put into shape but it has not been stencilled as yet. It will be done over this weekend so we shall have it for the department heads on Monday morning, and I am sending you a copy by the next mail with all comments. It was so much changed that every page except one had to be re-stencilled and the hours have not been quite sufficient.

The typewriter came in excellent condition and does very nice work - I find it takes sixteen carbon copies which was a relief and great help. I can manage much of my correspondence after dinner and with both the University office and Ginling office there is a good bit to do at all times. There are times when I wish I had someone to do a bit of secretarial work - it takes so many hours to answer mail.

Sincerely yours,

*Elmer M. Priest*

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TRANSFER  
Nanking

University of Nanking

July 1, 1952

Miss Elsie M. Priest  
University of Nanking  
Nanking, China

My dear Miss Priest:

I am enclosing confirmation copy of a cable we have sent to you today in regard to Miss Higgins. All the information which has come in, in regard to her, has been of a very satisfactory character, and her medical report is good. I am enclosing herewith a copy of this report for your university files. We have handed one copy of this report to Miss Higgins and are keeping one copy in our Central Office files.

Miss Higgins would be able to reach Nanking by August 15th if the field so desires.

As soon as the date at which Miss Higgins is to reach China is determined, we will prepare an employment agreement for her signature, and will supply the field with a copy for your record.

Very cordially yours,

B A GARSIDE

BAG:W

Encls

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UNIVERSITY OF NANKING

UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER  
NANKING, CHINA

July 8, 1932.

*ack 8-5-32*

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

My dear Mr. Garside: *See Budget 1932-33 - July 8, 1932*

INDEXED

After considerable delay we take pleasure in enclosing the budget for the year July 1, 1932 through June 30, 1933. I wrote to you after the meeting of the Board of Directors that the budget as presented was not accepted, but was referred to the administration with instructions to cut the shortage by one-half, leaving the balance to be secured later.

Accordingly each unit has been busy re-planning the work and making these necessary cuts. You will note we are presenting the budget with a shortage of M\$11,467 33 in line with the action taken by the Board of Directors. I am sure you will realize that this is not an easy budget to operate as there is not one copper for contingent and to operate a budget of this size without contingent funds is almost beyond our power. Some accounts have been cut down to a perilous figure - too low for safety but in view of the serious financial condition of the world at present we are accepting this budget, with all its shortcomings, as our working basis for the coming year

Please note that we have included only the income as reported by you - in other words we have deducted all proposed "cuts" that you have sent us. We hear rumors of others, but unless you send me official word we will not give any weight to reports made by interested individuals. It seems to me the budget is on a minimum basis at present.

You will note there is no request for gain in exchange other than the item of 16,000 00 which was included in salaries last year and must be continued until such time as we may have new funds for this purpose. I wish to call to your attention that there has been no change in salaries this year - not a single increase for the entire staff. Frankly, I feel that the shortage of 11,467 33 will have to come from gain in exchange although not definitely stated in the budget. Therefore, it seemed to us best to keep these two items in mind but not to send further requests to you. If you continue the policy of allowing only 2/3 probably the gain will just about cover these items totaling 27,467 33. At present exchange is nearly five to one and we have a number of items in mind that we would like to have included as special items - but will wait until later when we shall know whether or not there is any gain to use.

I enclose one copy of the budget in this letter, and will have copies mailed for use with the Board of Founders. When the minutes were posted the budgets were not ready and therefore were left to be sent separately.

As you go through the budget I am sure you will note the proposed change in the method of presenting the budget for the colleges. At the end of the items for each college we have indicated the "exchange" values between colleges in terms of dollars. This is based on a fairly careful study made by the registrars and treasurers, with cooperation from each dean, and while we do not consider it as final, we feel it is a first step in defining the relationship between the three colleges. After the rush of the closing of our books is over, I expect to make the same study for the spring semester

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Mr. Garside - 2

TRANSFER

7-8-32

and then compare the results for the year. I enjoy this type of work and would like to do more of it, but the hours are limited. Anyway we are aiming for cost per study credit, and already have some interesting material. If it works out to be of value to us I hope other colleges in China will carry out the same type of study so we may know by comparison where we stand as far as costs are concerned. I am sorry the whole study is too detailed and long to warrant being copied - at least at this stage. It represents two weeks work for three people so you will see it contains a good deal of figuring! I included a summary sheet with the material that was presented to the board and of course you have received a copy.

I am sorry this budget is so late in reaching you and know it is not according to the rules and regulations. Please accept our apologies this time and know that we are not neglecting our finances these days even although we are a bit slow. The administrative heads have been very splendid about cutting down their budget which has meant closing definite work in some cases, but it has not been easy for them to explain to the staff the reasons for the cuts or the reasons for no increases in work appropriations or salaries this year. We shall be glad to hear from you and to answer any questions you may have regarding this budget -- only we are not at all anxious to hear of any further cuts from mission boards.

Sincerely yours,

*Elsie M. Priest*

Elsie M. Priest.

cc - Dr. Chen.

P.S. We are having some fearfully hot weather and long for school to close - 22<sup>nd</sup> is the end of this term. I am working on last year's. Our closing was better than anticipated on the whole, but we must wait for your report for June. If we can finish preliminary work I am going to Peking on the 13<sup>th</sup> to be away until the 27<sup>th</sup>. As I was a bit weary decided to go now and have August free for final closing.

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UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER  
NANKING, CHINA

TRANSFER

Nanking

INDEXED

July 9, 1932.

ack. 8-4-32

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

Dear Mr. Garside:

I believe my earlier letters have made it clear that we expect you to transfer from University funds whatever is due on the hospital deficit for the year 1931-1932. They have paid us the difference on exchange and it is merely a matter of adjustment of accounts. Of course, we could draw a gold check and send to you to credit to the hospital account but this seems so inane that I have not done so. I fail to see why you need special action to do this transfer - it is merely correcting balances in my mind. There are still items for June but I have estimated that the hospital shortage will be approximately two thousand dollars gold. This should be charged against current funds in the University account and credited to the hospital.

When you have made all the transfers as requested, the hospital account will be balanced as of June 30, 1932. Please eliminate the red ink on that account for the July statement!

In case you failed to make this transfer and have already sent us a draft for the balance due, will you please make the transfer after July 1st and I will make my entries accordingly? Anyway, the hospital deficit is cleared as of July 1st 1932 for both the year 1931-1932 and all previous years.

Naturally we have taken into consideration and account the special grant from Rockefeller Foundation:- 2,421 00.

Sincerely yours,

*Elin M. Priest*

P.S. You may be interested to know that this Rockefeller gift will be almost enough to cover our deficit for this current year.

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UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER



July 12, 1932.

*ack 8/8/32*

Mr. B. A. Garside,  
China Union Universities,  
150 Fifth Avenue, New York City.

My dear Mr. Garside:

INDEXED

Two of our instructors are leaving for the United States on the Empress of Canada, sailing from Shanghai August 1st for study in Cornell University under the special "study grants" approved by the China Famine Fund Committee. These men are Mr. S. Wang (Wang Sheo) and Mr. C. M. Chiao (Chiao Chi-ming), both of whom have served on our staff for more than seven years and are men of promise for the future of the development of the University.

We have advanced both of them five hundred dollars gold, leaving the balance of the grant, or \$1,500 00 to be paid throughout the year. Will you please arrange payments as formerly sending on the dates be low:

September 1st	300 00
December 1st	300 00
March 1st	300 00
May 1st	300 00
July 1st	300 00

*noted  
E.C.*

unless they should write you asking for a change in the schedule. For the first payment please send as follows:

Mr. S. Wang, Or Mr. C. M. Chiao  
c/o Dr. C. H. Myers,  
Plant Breeding Department,  
Cornell University,  
Ithaca, New York

After this first payment, they will send you the address to be used permanently.

I am giving them letters to you in case they are in New York and have told them that you will give them any help they may need during the year.

Sincerely yours,

*Elmer M. Priest*

cc Mr. Wang  
Mr. Chiao.

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# TRANSFER



INDEXED

July 13, 1952. #1

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

My dear Miss Priest:

We have just received a letter from the Philadelphia Office of the Sun Life Assurance Company of Canada containing the following request:-

"We are attaching hereto a schedule showing the amount of annuity purchased for the members of the above University during the past year, also the annuity previously purchased. Kindly have the members post the amount of annuity on their certificates."

The schedule referred to is as follows:-

<u>Cert. Number</u>	<u>Names</u>	<u>Age</u>	<u>Annuity purchased incl. bonuses</u>	<u>Annuity previously purchased</u>	<u>Total Annuity to date</u>
1	John Gilmore Young	50	\$55.96	\$54.75	\$69.69
2	Hilda M. Anderson	28	55.35	16.95	50.50
3	Grace L. Bauer	36	51.47	52.17	65.64
4	Elsie M. Priest	58	28.92	29.63	58.55
5	Minnie H. Purcell	49	28.05	28.56	56.61
6	Helena G. Van Vliet	34	30.14	30.75	60.87

Will you please see that this request and information is given to the staff members interested?

Very sincerely yours,

B A GARSIDE

BAG:PW

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*check*

**TRANSFER**



**INDEXED**

July 15, 1932. #2

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

My dear Miss Priest:

Let me acknowledge receipt of your letter of June 17th, with which you enclosed a copy of the Minutes of May 31st meeting of the China Famine Fund Committee. Our Nanking Executive Committee was very much interested at the meeting yesterday to hear reports of the actions taken at this May 31st meeting, particularly as regards the final disposition of the principal of the Trust funds. We will await with interest the action taken at the special meeting to be called for further consideration of this important problem.

I have today received from the National Savings and Trust Company a copy of Mr. Baird's letter of July 11th in which he states that he will make disbursements in accordance with the schedule you submit. We note your comments as to the operation of the Yenching budget for Yenching University under the present arrangements. Undoubtedly, there will be some kind of change in these arrangements after next March, even though we do not know as yet what the change will be.

The item of G. \$1,100,00 mentioned in Minute No. 187 has never been cleared because the National Savings and Trust Company have not been satisfied with the form of this Minute, or the nature of the instructions they have received from Dr. Rawlinson. In reply to his letter of December 1st, Mr. Baird wrote Dr. Rawlinson on December 25rd, 1931 pointing out the grounds for their dissatisfaction in this Minute and suggesting that the Minute be revised in such a way as to authorize the National Savings and Trust Company to make this disbursement.

In an earlier letter to me Mr. Baird pointed out that Minute 5 whereby the National Savings and Trust Company as Trustee is instructed to disburse funds usually contained the following language:-

"x x x and the Secretary be instructed to address a letter to the Trustee authorizing the Trustee to pay to the x x x University, as and when required and available, its proportion of the income accruing up to x x x, and of amounts out of the principal in so far as may be necessary to realize the sum of Mex. x x x, but not to exceed Gold dollars x x x, and that a copy of said Budget be attached to and made a part of the minutes of this meeting."

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Miss Elsie M. Priest

July 15, 1952.

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So far as I have been able to ascertain Dr. Rawlinson has not as yet secured action from the China Famine Fund Committee revising the phraseology of Minute No. 187 in accordance with the request of the Trustee. I had expected that this would be dealt with at the regular annual meeting of the Committee held on May 31st, but apparently the item was overlooked or was omitted for some other reason. I am writing to Mr. Baird, and am enclosing a copy of my letter herewith. I am afraid, however, that nothing more can be done at this end until the objective raised by the Trustee has been cleared up by the revision of the phraseology of Minute No. 187.

Very cordially yours,

B A GARSIDE

BAG:PW  
Enc.

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TRANSFER



INDEXED

July 13, 1932. #3

President Y. G. Chen,  
Miss Elsie M. Priest,  
University of Nanking  
Nanking, China

My dear Dr. Chen and Miss Priest:

I am hurrying off to you this report of the actions taken by our Nanking Executive Committee at a meeting held yesterday afternoon. One copy of this letter is going to Dr. Chen today by Air Mail to catch the steamer for which regular mail closed on Monday, and copies of the letter, with various enclosures in addition to the Minutes themselves, are going to Dr. Chen and Miss Priest by the next regular mail.

Appointment of Mr. and Mrs. Riggs. Mr. Reiser has already been in communication with you in regard to this proposal. I am attaching copies of the memorandum we prepared summarizing the proposed arrangements with Mr. and Mrs. Riggs. You will note that we are counting on support from special sources amounting to about G. \$2,000 per year for the next six years. This will leave around an average of G. \$1,550 per year to be provided from Famine Funds. However, experience has shown that special sources of support sometime produce less than anticipated, so it is possible that the Famine Funds will be called on for a larger amount than this figure. We are now taking active steps to provide for Mr. and Mrs. Riggs' outgoing journey, and will inform you a little later as to the details of their plans.

Preliminary Report of the Treasurer of the Board of Founders. Copies of this report are attached. You will note that it is nothing more than a general statement as to the probable outcome of the fiscal year. As soon as we have received final word from Miss Priest after the closing of her books, we will prepare a more formal report for presentation to the autumn meeting of the Founders.

The one question in the preliminary report which called for consideration and action was that of the clearance of the 1930-31 Hospital deficit amounting to G. \$687.50. Miss Priest wrote us in regard to this matter on April 13th. I commented on this subject rather fully in my letter of May 17th, and somewhat more briefly in my letter of June 27th. When the matter came before the Committee I advocated the second of the three alternatives shown on page three of the Treasurer's report, with the first alternative as the next choice. However, the judgment of the Committee was that since we understand that the General University accounts have already received the equivalent of this G. \$687.50 from the Hospital, and since this \$687.50 is in addition to the amounts appropriated by the Board of

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President I. G. Chen  
Miss Elsie M. Priest

-2-

July 13, 1932.

founders toward the General University Budgets for 1930-31 and 1931-32, this sum should be considered as an advanced payment which the Field Treasurer has already received applicable to the 1932-33 budget of the University. However, everyone is anxious that no mistake be made through some lack of understanding of all the factors involved, so the Committee took this action with the proviso that if this adjustment is not satisfactory to the field, the matter will be reviewed further. It is quite probable that Miss Priest has already written in response to my letters of May 17th and June 27th, but we hope that you will not hesitate to write further if the matter so requires.

Minutes of May 20th meeting of Board of Directors. Since only a preliminary copy of these Minutes has been received as yet, the Committee agreed that formal consideration of the Minutes as a whole should be postponed until the next meeting, and confined its attention to only such items ~~as seem to require~~ action at this time. In response to the request of the Directors regarding gain on exchange in 1931-32, the Committee merely pointed out that the accounts of the Founders are being closed on the basis of allowing the field two-thirds of the gain on exchange on general funds during 1931-32, as promised last January.

We regretted that no complete copy of the budget estimates for 1932-33 have as yet come to hand. The meeting of the Executive Committee was postponed until the latest possible date in order to provide a maximum opportunity for information regarding next year's budget to reach us. Yesterday was the last date at which a meeting of the Executive Committee could satisfactorily be held before the autumn, for two of those who were present are leaving today, and the others will soon be beginning their vacations. We were forced, therefore, to take action as best we could without having all the facts before us. However, the action taken in Minutes EC-628 could not have been substantially different under any circumstances, except that some other basis might have been used for exchange ratios and gain on exchange.

You will note that in Class A General University Funds there is not as radical reduction as we feared a short while ago. The total contribution toward the General University funds is L.C. \$67,000.00 compared with L.C. \$73,500.00 in 1931-32. The drop in Hospital appropriations is comparatively larger, the figure for 1931-32 being L.C. \$4,005.75 compared with L.C. \$4,830 for last year. Nearly all the cooperating Mission Boards have been compelled to make cuts in their appropriations, and in view of the present situation in securities of every grade it was necessary to estimate our endowment income for next year as slightly less than 5%.

The greatest reduction in income to be received from the Founders during 1932-33 is in Class B, Designated funds. Nothing is to be received from the cooperating Mission Boards for quota vacancies, due partly to the fact that the Presbyterian Board is sending out the Fenns and the Wheelers, and the Baptist Board is sending out the Slocums; and due partly to the fact that the U.C.M.S. is compelled to discontinue its appropriation for these vacancies, and that the Baptist Board is using all the \$1,500.00 in its second quota vacancy to apply on the expenses of the Slocums. In a somewhat similar way, the funds to be received from Cornell-in-China are to be allocated to the support of Mr. and Mrs. Riggs. It is so uncertain whether Dwight H. Day will be able to contribute toward the Field Treasurer's salary, that we have not put this item among our anticipated receipts, but of course if anything is received it will be dealt with in the same way as heretofore.

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No action was taken in regard to anticipated gain on exchange because we have had no direct word from the field on that subject. Informal comments by members of the Committee indicated that they would be favorably inclined toward the continuation of the same disposition of gain on exchange as was voted for 1951-52 - giving the field the benefit of two-thirds of this gain and retaining one-third for later allocation by the Founders.

Personnel Matters. I believe you are already familiar with the factors involved in Professor Thomson's delay of a few months to permit the completion of his Ph. D. work. He is hoping that he may be ready to start to Nanking in October, but there is always an element of uncertainty in such matters until the very end.

The Committee spent some time in a discussion of all the various factors involved in making any grant to cover the evacuation expenses of Miss Anderson and Miss Whipple. On the one hand, they wish to deal fairly with these two members of the staff, and on the other hand they do not wish to create any unfortunate precedents or to give preferential treatment. Minute EC-630 shows the decision at which they eventually arrived. You will note the further request for additional information as to the item of Miss Whipple's statement of expense of "salary paid to teacher who took her classes, Mex. \$80.00." Will you send us further details as to just what were these arrangements for a substitute teacher and from what source her salary was paid. Various members of the Committee pointed out that the question of providing substitute workers for evacuated staff members is such a large and complex one, that it would be unfortunate to take an action which might create a precedent without our having a clear understanding of all that is involved. I am at this time purchasing drafts on Shanghai for Miss Anderson and Miss Whipple, and am forwarding these drafts direct to them.

Maintenance of Income from Harvard-Yenching Institute. I am attaching copies of the April 22nd letter to Dean Donham. I believe that this letter and Action EC-631 require no special comments. The Harvard-Yenching Institute has taken a very generous stand in dealing with this problem of depleted income as a result of deductions of Aluminum dividends, and our various Boards of Trustees have assured them of our sincere appreciation.

Proposed Revision in policy regarding Missionary Residences at the University. I will write a separate letter on this topic after I have had an opportunity to review the subject a little more thoroughly.

A supply of these Minutes for distribution on the field are being sent under separate cover.

Very cordially yours,

BAG:PW  
Enc.

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TRANSFER

Nanking

July 14, 1932.

INDEXED

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

My dear Miss Priest:

I am enclosing herewith a copy of a letter we are today writing Miss Higgins, together with a copy of her Employment Agreement.

Because of the special nature of Miss Higgins' contract, one or two points have come up which have had to be dealt with on the basis of equity, rather than usual procedure.

The first is the date for the beginning of Miss Higgins' salary. Normally the salary begins on the date of sailing from the United States, but inasmuch as Miss Higgins is providing her own outgoing travel expense I presume your thought on the field is that her salary will begin about the date of her arrival. I have, therefore, placed the date of beginning her salary as September 1, 1932, although we have placed the date of the formal beginning of her contract as September 15th, in accordance with your letter of May 5th. This seems an equitable arrangement both for Miss Higgins and the University.

You will note the comments in my letter to Miss Higgins with regard to the \$10.00 we have expended in connection with her medical examination preliminary to appointment.

You will also note what I have written in regard to payment of insurance premiums.

Very cordially yours,

B A GARSIDE

BAG:PW  
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TRANSFER

Hanking

July 18, 1932. #2

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

My dear Miss Priest:

Let me acknowledge receipt of your letters of June 8th and 9th regarding Miss Adaline Bucher.

We have just received from the National City Bank of New York a Cashier's check for \$1,000, sent to us on instructions from Mrs. Buck, which we assume to be an advance on Miss Bucher's account. We are sending a remittance of \$120 to her address in Madison, Illinois, covering salary for one-half of June and all of July as instructed. We will await word from Miss Bucher as to her address after August 1st.

We have forwarded Miss Bucher Clergy Fare applications, and presume that the certificates were issued without any difficulty.

It will be possible to take up Miss Bucher's pension a year hence making it retroactive from July, 1932, if that should be desired.

Very cordially yours,

BAG:PW

B A GARSIDE

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**TRANSFER**

Hanking

INDEXED

July 20, 1932. #2

*ack. 10/5*

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

My dear Miss Priest:

Let me acknowledge receipt of your letter of June 25th in which you discuss the plans for the outgoing of Mr. and Mrs. Riggs.

I wrote a letter to Dr. Chen some days ago, and at that time reported in general the steps we have taken. Since that letter was written things have been moving ahead in a satisfactory way.

Before your letter arrived, we had already taken up with the American Board, and with Mr. and Mrs. Riggs, the question of whether they might not go back to China under their previous status as regular missionaries of the American Board, rather than as University-supported members of the Nanking staff. We pointed out the advantages of this arrangement, somewhat along the lines indicated in your letter. I have been very much pleased to receive from Mrs. Lee and Dr. Ward of the American Board tentative expressions of agreement with this proposal. It may be a few weeks before all the formalities are completed, but meantime Mr. and Mrs. Riggs and their family can be going out to the field as scheduled. As yet I have not had definite word from Mr. and Mrs. Riggs in regard to the matter.

There is only one point at which the arrangements we have discussed with the American Board are at variance with the plan suggested in your letter. That point is that we have followed the assumption that if the Riggs are to continue in their status as American Board missionaries, they should be governed by the salary and allowance schedule of the American Board, rather than of the University of Nanking. One can easily see where it might cause a great deal of confusion, and the necessity of frequent consultations between the American Board and the University of Nanking, if the Riggs were considered as missionaries of the American Board, but were receiving salary and allowances, and were being governed in other ways by our University of Nanking schedule. By far the simpler plan is to have the American Board deal with these missionaries exactly as they do all their other personnel. From time to time they could submit to us statements of expenditures made to the Riggs' and we could reimburse them accordingly. This arrangement is made somewhat more logical by the fact that the American Board has agreed to contribute \$500 or \$600 a year toward the support of the Riggs', so the entire burden does not fall upon the special support provided by various groups here in the United States, and by the University of Nanking.

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Miss Elsie M. Priest

July 20, 1932.

As to the comparative amount the Riggs' would receive under the American Board and under the University, I understand that at the present time the totals are about the same. The basic schedule of the American Board is the same as that of the University, and the American Board children's allowances are slightly higher. However, the American Board has recently made cuts in these basic amounts, which bring down their figure substantially. We will probably have final decisions on these points by the end of the week.

Mr. and Mrs. Riggs' plan is to sail on the "Heiyo Maru" from Los Angeles on August 17th. He is travelling across the country with his family by automobile, which he believes will mean a substantial saving in expense. He is stopping off at Berkeley en route for a conference with Dr. Weeks. Mr. Riggs has repeatedly expressed an earnest desire to make his journey to Nanking as economically as possible, and I am sure that he will exercise care in this regard. However, with five little Riggses of assorted sizes accompanying them, a substantial increase in expense is unavoidable.

Coming via Heiyo Maru, and the Shinyo Maru from Yokohama to Shanghai, the Riggs' family will not arrive in Nanking until the second week in September. Mr. Riggs regrets this, but feels that it would be impossible for him to get out to the West Coast in time to catch an earlier steamer. Final decision regarding their appointment could not be secured until a fairly recent date. He has the usual assortment of personal obligations and last minute arrangements to take care of, and the journey to the West Coast by automobile requires much longer than a trip by train. Also he must allow a little time for conference with Dr. Weeks. We earnestly hope, however, that the arrival a few days late will not seriously upset arrangements at the University. We try wherever possible to get our returning staff members to the field by the first of September, but sometimes special considerations intervene.

It is uncertain as yet whether we will need to turn to the schedule of children's allowances under the University schedule in the case of Mr. and Mrs. Riggs, but there is a lack of clarity in connection with these allowances which we ought to clear up without further delay. As our schedule now stands these allowances are quoted both in the U. S. dollars and in Mex. dollars at 2 to 1, as for example, "up to five years inclusive \$100 U. S. or Mex. \$200". These figures have remained substantially unchanged since the time some years ago when silver was worth around 2 to 1. But since at the present time "U.S. \$100" and "Mex. \$200" mean entirely different things, we should understand clearly just what our schedule means at this point. The basic salary is stated in gold, and if the staff member elects to draw his salary in L. C. he gets the full benefit of exchange. May he likewise elect to draw his children's allowances in gold, either for depositing in the United States; or for payment on the field; or is he required to accept the L. C. figures given in the schedule? My own judgment is that it is more in line with the general policy of the University, and the children's allowances paid by the cooperating Mission Boards, to take the gold amount shown in this schedule. However, I wish to check with you at this point to be sure that we and the field are thinking alike on the matter.

Within a few days we will be sending the field a cablegram reporting the dates when Miss Higgins and the Riggs' family expect to arrive.

Very cordially yours,

B A GARSIDE

BAG:PW

0573

TRANSFER



INDEXED

University of Nanking

July 22, 1932 #1

ack. 9/16

Miss Elsie M. Priest  
University of Nanking  
Nanking, China

My dear Miss Priest:

Regarding the appropriation of G\$1,100.00 of China Famine Relief Funds to apply on Dr. Meyer's expenses while he was assisting the work of Yenching in 1930-31, Mr. Baird of the National Savings and Trust Company has just written as follows:

"We acknowledge receipt of your letter of July 13, 1932, in regard to the item of Gold \$1,100 appropriated to the University of Nanking by Minute #187 of the meeting of the China Famine Fund Committee on April 24, 1931. We have not as yet received replies to our letters of December 23, 1931 and January 5, 1932, wherein we called attention to the deficiency of Minute #187. We suggest that you communicate with Dr. Frank Rawlinson with the view of having the wording of Minute #187 revised following the same wording and procedure as in the case of Minute #196."

I find I do not have a copy of Action 196 in my book of Famine Fund Committee Minutes, so I do not know exactly what phraseology Mr. Baird has in mind. I am sure, however, that you will have no difficulty in interpreting his meaning. I sincerely hope that it will be possible for us to get the necessary action to enable us to clear up this long-pending matter.

Very cordially yours,

B A GARSIDE

BAG/RC

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**TRANSFER**

Nanking

July 28, 1952. #2

INDEXED

ack. 9/16

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

My dear Miss Priest:

I am enclosing herewith a copy of a letter I am wanting to Mr. Baird of the National Savings and Trust Company.

A week ago I received a note from Mr. Baird stating that his company had been advised by your letter of April 18, 1952 that they would be receiving through our office a remittance of G. \$9,948.24 to close the Famine Fund accounts for 1950-51. He inquired that this refund had not yet been made.

Our office received your letter of April 13th stating that you would soon be sending us instructions as to the return of unused balances on the Famine Funds, and we have since been on the lookout for such a letter, but nothing every reached us. Apparently the letter you must have written us about April 18th was lost in transit. Accordingly I asked Mr. Baird to send us copies of letters he had on the subject, and he has now sent us photostatic copies of your letter to him dated April 18th, together with the two financial statements you attached thereto. Since this letter states clearly that you are asking our office to send the National Savings and Trust Company G. \$9,948.24, I am using this letter as our authorization for making remittance.

I am sorry that this delay occurred, for I am sure you would have liked the matter cleared before you closed your books on June 30th.

Very cordially yours,

BAG:FW  
Enc.

**B A GARSIDE**

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UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER  
NANKING, CHINA

*Bals*

**TRANSFER**

**Nanking**

August 1, 1932.

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

My dear Mr. Garside:

This will acknowledge with many thanks the final statement together with various other letters that have arrived during the past two weeks. It will take me a little time to sort over the material and work out statements but I shall let you have a reply within the shortest possible time.

July found me unusually weary of my surroundings etc. so I went North for two weeks, returning on the 30th. During my vacation I did not have mail forwarded and my desk is piled until I can begin to sort it over. I was fortunate enough to escape "Great Heat" although it is not exactly winter weather just now.

Sincerely yours,

*Elmer M. Priest*

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RECEIVED  
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AUG 29 1932

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*over*

**TRANSFER**

Nanking

August 4, 1932.

INDEXED

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

My dear Miss Priest:

I have your July 9th letter regarding hospital accounts.

Since I have recently sent you several letters concerning these hospital accounts, on which you have not yet had time to send a reply, there is not much more I can add at this time to what I have already written.

The difference in our viewpoints regarding the hospital account is apparently quite a fundamental one, and goes back to the question on which I believe we did not see eye to eye, as to what is the relationship between the Board of Founders and the Board of Directors under the agreement entered into at the suggestion of the field four years ago. The Founders have understood for the last four years that they are responsible for making a definite contribution, which they set forth in detail in advance of each fiscal year, and have directed our office to see that the amount which they thus pledged themselves to provide for each year to the budget is sent out to the field in that exact amount, no more and no less.

If at any one year we are fortunate only to secure more income than we counted on when our contribution to the budget was defined, we always tried to utilize the surplus in ways that are of the greatest benefit to the field. If our income falls below anticipation, it simply means that we must reduce our appropriation for the next year to take care of the deficit. But once an action has been taken by the Founders defining the amount they are undertaking to contribute to the next year's budget, our office has no authority whatever to deviate in any direction from those figures. As soon as we have sent out the amount authorized for one fiscal year, any further payments made are automatically charged as an advance on the next fiscal year.

So far as I am able to determine from your letters you do not fully agree with this procedure, and have considered that any surpluses our books may show when we close them on June 30th are the property of the field, to some extent at least, and that the Founders would not be justified in taking action regarding such surpluses without securing the permission of the field.

Our difference of viewpoint regarding the 1930-31 hospital deficit

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0578

August 4, 1932.

-2-

rose out of this fundamental problem. After sending the field all that they had promised for 1930-31, the Founders had discovered that they had a small surplus which they allocated chiefly toward our pension fund. Even had the surplus remained unallocated I could not have charged the hospital deficit against it without specific authorization of the Founders. When I brought the matter to their attention they stated that since we had already sent the field the amount due them for 1930-31, and giving you authorization to draw any balance remaining in 1931-32, we had no other alternative than to charge this remaining hospital deficit of G. \$687.80 as an advance payment on the General University budget for 1932-33. Since however, we are not at all certain that this will be acceptable to you, they directed that we wait until we have your reply to this proposal before the amount is carried through on our books. We are forced, therefore, to keep the item open until we again hear from you.

I see that I have broken the promise with which I began this letter that I would not go over this same ground again. I am afraid you will become wearied in reading these prolonged explanations. I believe, however, that until we reach a thorough agreement as to the underlying principles under which we are working, there is certain to be a misunderstanding as to these details.

I am very sorry indeed that you were not able to be present at the dinner in Mrs. Buck's honor at the Waldorf last night. There were present about four hundred of the most prominent people in the literary and publishing world - a very remarkable assemblage just at this mid-point of the summer when a great majority of such people are away from the city. Mrs. Buck won everyone's affection with the very simple and modest talk she gave us, taking Chinese novels and novelists as her topic, and giving us a fascinating insight into this field of Chinese literature which is almost wholly unknown here in the West. I am quite sure that the Bucks are not at all affected by this great hubbub of which they are the center, but are rather anxious to get away from all the pother, and to settle down to the quiet of their home in Ithaca. I have met Miss Bucher as well and have found her a very charming and capable young woman.

Very cordially yours,

BAG:PW

0579

TRANSFER

Nanking

INDEXED

August 5, 1932. #2

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

My dear Miss Priest:

I have your letter of July 5th, with its attached copy of the budget for the fiscal year beginning July 1, 1932. I can realize to some extent the tremendous amount of work which has gone into this budget, and I appreciate too, that the reductions which have been necessary to make have been extremely difficult, and have meant the sacrifice of important pieces of work that everyone is reluctant to give up.

I have compared the figures shown on pages 3 and 4 with the items enumerated in Action EC-628 of the Minutes of the July 12th meeting of our Nanking Executive Committee. The results seem to be as follows:-

- (a) General University funds (Class A). The total amount of income listed as coming from the Mission Boards and endowment for the General University, including Agriculture and Forestry (page 3) is \$66,275.00. The action of the Founders promises you L.C.\$72,000, an addition of L.C.\$5,745. This is increased by an additional L.C.\$250, through the fact that the ~~addition~~ <sup>addition</sup> for home administration is placed at L.C.\$5,000, whereas your field budget has \$5,250. Under the University Hospital however, some of this advantage is lost, for the amount available from Mission Board contributions is only L.C. \$4,005.75, where you are estimating L.C.\$4,830.
- (b) When we turn to special gifts to be received through the Founders the situation is not so bright. I presume we are in agreement on the Hoover fund, the income of which is fixed at G.\$6,500 per year (I presume you are using the exchange rate of 4 to 1 on this item.) The amount available from the Harvard-Yenching Institute for Chinese Cultural Studies is only G.\$11,052.63. Since this is to be transmitted to you in gold, you will derive substantially more than L.C.\$31,500.00, though your Chinese Institute of Cultural Studies may have less gain on exchange than you have been counting on. As I have already reported, the continuation of Mr. Dwight Day's gift toward the Field Treasurer's salary is so uncertain that we have not set it down in our budget estimates for next year. We are keeping in touch with Mr. Day and will do everything possible to secure this contribution, but dare not rely on its receipt.

0580

August 5, 1932.

-2-

One of the most serious differences is that of cash payments by Mission Boards for vacancies. The Baptist Board has notified us that because of the heavy expenses of the Slocum's outgoing they cannot continue paying for the one remaining vacancy on their quota. The U. C. M. S. is compelled by financial difficulties to discontinue payment for their two remaining vacancies.

As soon as we have the final figures from the field and from our New York books, showing just how we stand at the close of the fiscal year 1931-32, we will be in a better position to have the Founders consider whether they can make any further emergency appropriation to help out the financial problems of 1932-33. Also we will ask them to take action with regard to gain on exchange, as soon as we have some definite request from the field in regard to that matter.

However, developments have taken place during the last three or four weeks which indicate that it is going to be even more difficult than we anticipated for the Founders to meet the obligations they have already assumed in action EC-628. I feel quite strongly that the Founders are obligated to send you the L.C. \$67,000.00 of General University funds and L.C. \$4,005.75 of Hospital funds, even though their income falls substantially below our estimates. But naturally, the Founders will be reluctant to make any additional appropriations of any surplus from 1931-32, or of anticipated gain on exchange 1932-33, if they are facing the certainty of a deficit on what they have already promised. I have just received a statement from the Methodist Board that for the four months beginning September, 1932 they are cutting their appropriation for the Nanking Hospital by 50%. I do not know whether or not this applies also to the General University appropriation. Even more threat of loss is contained in a letter from Dr. Ehee, Treasurer of the Methodist Board, requesting that we return one-half of all gain on exchange (at a rate fixed by the Methodist Board) since April 1, 1932. This last request is a most extraordinary one, and I believe that it is quite unreasonable. All we can do is to refer it to the Nanking Founders for their decision. And, as you will have noted from copies of our correspondence with Dr. Paul, the United Christian Missionary Society may cut off the G. \$1,500 they have been paying us on their \$30,000 pledge for endowment.

There is a substantial increase in optimism in financial circles during recent weeks, so I hope that when we can call our Nanking Founders together early in the fall the situation will look somewhat brighter than it does just now.

Very cordially yours,

BAG:PW

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UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER  
NANKING, CHINA

August 24, 1932.

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



Dear Mr. Garside:

I have a lot of letters from you that have not been acknowledged, but today I shall not try to do more than give you briefly the information concerning closing so you may finish your records. All my time has been given to the books this month, either here or at Ginling, so the letters have accumulated.

If you do not like the system used we are quite willing to change it or have you change it in your office. The difficulty arises in figuring gain in exchange from the fact that we have so many special funds. Possibly the other schools have very little of this type of thing and it becomes a simple matter to make your records show the actual gain received on any one draft. We have been using the principle that when a special fund exchanged on the field at current rates uses any of our gold it must be charged up at the current rates also and the gain in exchange credited to the general funds. I am afraid that the field will have to keep this record - hardly see how it can be arranged in your office. However, if you have any changes to make we shall try to follow them. I rather like the present system as it gives us the information we need and can work out.

*See Mr. Garside Director's Treasurer's letter June 20, 1932*

I am enclosing the trial balance after closing for June 30th which may not be very intelligible except to show you everything is in balance. The full statements and reports will be sent later together with the statements from famine funds and hospital. There are a few items that I wish to call to your attention:

Deficits: After all was entered and exchange figured, etc. we were able to clear off all building deficits, clear the accounts for the year 1931-32 with the exception of

Middle School		5,447 85
Sericulture	current	32,424 57
"	building	6,433 04

and have a small balance left for contingent this year. The Middle School deficit will not be a serious handicap. In July we received a special gift of 1,350 00 and their summer school gave a net gain of another 1,000 00 so it leaves the deficit approximately 3,000 00 which I think they will be able to cover the first semester by a rigid economical budget. The Sericulture department is ancient history and has been with us for years with a deficit but the departmental staff has been reduced to two people, the work closed down, the necessary cost of the department included in the college budget, and steps taken to reduce this deficit further. I think in a few years we can wipe it out completely, barring wars and severe depression. It is my personal plan (not decided by the administration group as yet) to ask to have the gain in exchange for this year complete the payment for the building, so we shall have only the current deficit on our hands. It is large I know, but I think in time will be absorbed.

0582

8-24-32

Mr. Garside - 2

# TRANSFER

You will note that we have a balance in New York of 21,818 09 according to this statement. This is made up as follows:

✓Harvard-Yenching Balance	G\$ 2,426 41	-	4926 41
✓Scholarships (draft not drawn)	369 88	-	369 88
Balance of endowment funds	1,237 07		
Gain in exchange due New York Founders	3,318 98		
" " due field	<u>3,037 23</u>		
	10,389 57		
At exchange 2.10	21,818 09		

The first two are clear enough and we shall draw drafts for both items in a day or two. It was oversight that the scholarship items were not drawn in January, but this draft will now clear the account.

When we figured over the endowment funds and checked up your monthly report together with your final distribution of endowment funds, there was 1,237 07 gold (or M\$2,597 85) over the amount budgeted for the items in our budget. Most of this was in the Hall Estate funds. We used only the two items 17,500 00 gold as budgeted on the basis <sup>of</sup> anything above was the property of the Founders. If I am correct, will you please make a journal entry transferring this amount of surplus endowment funds to your special funds and thus clear from our records on the field statement. It does not quite agree with the difference in the Hall Estate funds but I think that item of 1,000. gold makes up the difference. We have not been budgeting that endowment fund of late years. You call it "general endowment" but it is really a Severance gift. Anyway, I wish you would make this transfer so on the field records it appears as transferred. You will note we are holding the item in a reserve account - No. 8041, so it does not affect our field accounts at all, except that I would like it off! If on the other hand, it belongs to the field we shall be very joyful and exchange it promptly.

You were not quite correct in figuring the share of exchange due the Founders. As I figure it you should transfer G\$3,318 98 to your special reserve account. Again, please actually transfer it from the field statement so it appears as having been deducted from your funds due the field. Later I will give you full details regarding the funds that made up this gain - sorry it is not in shape today to send as it needs to be copied. This leaves the amount of G\$3,037 23 due the field.

I note your letter of July 13th and comments about the hospital deficit for 1930-31. According to your figures this amounts to G\$687 50. I was under the impression that this was closed but although we had made the transfers here, and reported to you that particular letter was never acknowledged or commented upon by you. Perhaps it failed to reach you and anyway you did not transfer the items that we had anticipated. There is not use in trying to follow that transaction now as I cancelled our request, but instead of considering this item as an advanced payment for 1932-33, please take it from the gain in exchange due the field-G\$3,037 23. I will draw a draft for G\$2,349 73 which will clear this item, and if you will be good enough to transfer this amount of 687.50 to the hospital the books will be cleared for us all.

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Mr. Garside - 3

**TRANSFER**

In closing our accounts we have only counted on actual money reported by you - that is, all cuts have been accepted and eliminated from our accounts. There are two items that were not received:

Balance on the Day gift	305 00	
U.C.M.S. Endowment	1500 00	1,805 00

Inasmuch as both these items are very doubtful I decided not to consider them as assets but to close the books without taking them into account at all. My reason for doing this was due to the fact that your reports have indicated grave doubts about the money being received and so it seemed foolish to carry these two items as assets counting them as part of our reserve. We hope to receive them, and can make good use of the money but there was no use in carrying as assets items that are doubtful. As far as I know we have no funds on the books that are "anticipated" with the exception of the Alumni secretary's office, and as we have a special fund belonging to the Association amounting to 1,500. also on our books this does not create a serious problem.

You will note we have a fairly large balance in the Harvard-Yenching account due entirely to gain in exchange. Our conservative policy of using the funds on the basis of 2.10 has built up this reserve. We are giving it consideration now and I think will have a definite recommendation to present in the fall.

I am sure you will agree with me that we closed exceedingly well. It was a great relief to Dr. Chen and the deans as well. Everyone is much pleased to have our building accounts cleared again. The administrative staff is now struggling over new students - we had so many applicants that it is difficult to decide on the ones to admit. I believe they are planning to allow one out of every ten to enter and that means very careful choosing of the best students. We hope to keep the number down to 520 - 540.

Full details will be sent later with our usual audited statements. This has no connection with Fanine Funds which I shall treat separately. I have not cleared those accounts yet - start tomorrow and then have just the hospital, but there are six more days before school opens and that is time enough. I hope this gives you the information you need for closing. Please transfer your part of the balances to some account whereby it shows clearly on our statements. I find this is easier in dealing with the auditor.

Sincerely yours,

*Elmer M. Priest*

P.S. The treasurer's office falls heir to a fund for a new typewriter!

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OFFICE OF THE TREASURER  
NANKING, CHINA

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UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER  
NANKING, CHINA

TRANSFER  
Nanking

August 31, 1932.

ack 10-13-32

Dear Mr. Garside:

May I make a request that the Founders do not take any action on the question of residences for staff until we send information from the field? You mentioned an early meeting of the board in the fall, but I shall be very glad if that particular question is tabled until you receive some "facts" from us. Until school is opened we cannot put any time or thought on it, but there are a number of factors involved that I am anxious to have presented at the time the discussion is held.

We are rejoicing in a rainy day - the first rain for two months and we were a bit parched. However, most unfortunately practically the whole staff are returning from summer holidays today as school opens tomorrow. Also the Goodsells and Miss Higgins arrive today. We shall have to paint the clouds for them in some other manner! Registration all this week, and I am afraid we shall have too many students to handle easily. Looks like a banner enrolment this year - consequently all admn. offices are keeping amused.

Sincerely,

Elaine M. Priest

September 2d.  
Just finished our work registration of students  
Total fees paid to date are \$5000. and soon  
100 \$ pay Monday.

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UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER  
NANKING, CHINA

TREASURER

September 13, 1932.



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

My dear Mr. Garside:

INDEXED

Miss Lee was given three weeks vacation at the end of the term of service, and it seemed best to clear the account with her at the time she left the school. We did so giving her the equivalent in silver. She is still in the Orient and I could secure her endorsement but have decided it would be just as simple to return this check and ask you to cancel it from your records.

Sincerely yours,

*Elmer M. Priest*

*Check cancelled and  
re-entered 10/10/32*

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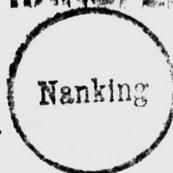
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UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

TRANSFER



September 16, 1932. #1

ack 12-12-32

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

Dear Mr. Garside:

This is somewhat irregular but if your office can arrange for it I shall be glad.

Dr. Kung, our young Ear, Eye, Nose and Throat doctor, is very anxious to purchase a book as follows:

"Adam: Ophthalmoscopic diagnosis based on the typical pictures of the fundus of the eyes"

The only information we have about the publisher is taken from the Reader's Guide which states it may be purchased at Medical Art Agency - F. J. Rebman Proprietor - 113th Road, Hollis, Long Island, N.Y.

We know it must <sup>be</sup> an expensive book - perhaps from 10.00 to 15.00 gold, which will mean from sixty to seventy in Chinese currency. Therefore, Dr. Kung is hesitant about placing a definite order until he has a chance to examine it and see if it is the book he needs. The subject is so highly specialized that the Hospital Library Committee has decided they cannot afford to purchase it, but Dr. Kung is willing to do so providing it is the book he has in mind. If he could go into a bookstore himself it could be solved quickly! We would like to have it purchased with the understanding that the book could be returned if it was not satisfactory. Will you please see if this can be done? If Dr. Kung buys it the cost will take a large proportion of a months salary so we do not wish to obligate him in any way until he finds out if it is a book that will be worth the money to him.

Sincerely yours,

*Elmer M. Priest*

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UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER  
NANKING, CHINA

~~TRANSFER~~

Nanking

September 16, 1932. #2

ack 10-13-32

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

My dear Mr. Garside:Yo

INDEXED

Your letter of July 28th was received and I note that my letter of April 19th enclosing copies of the letters to the National Savings and Trust Co. at Washington failed to reach you. I was surprised that you did not make the refund but decided I would wait for your explanation before I mentioned it in any letter. Merely to have your files complete I am attaching a copy of my letter dated April 19th but will not re-copy the other material inasmuch as Mr. Baird furnished photostatic copies.

I have also received your letter of July 22d concerning the item of G\$1,100 00 due us from Yenching funds. Mr. Baird also wrote about it. I am somewhat concerned to see why they failed to accept the authorization given to them by Mr. Rawlinson, but will take the matter up with Mr. Patton again and see if we cannot have the necessary letter sent to clear the account.

Action No. 196 was as follows in case you wish to have your records complete:

"196. Yenching University, Budget for 1931 32. The first action No. 186 adopted April 24, 1931 did not provide for the payment in gold of 2,000 00 authorized in the budget. Therefore, the revised minute was taken as follows:

196. RESOLVED, that the total amount of the Budget as presented by Yenching University for the period of one year ending June 30, 1932, in the amount of Mex. \$17,619 and Gold \$2,000 be approved and the Secretary be instructed to address a letter to the trustee authorizing the Trustee to pay to the Yenching University, as and when required and available, its proportion of the income accruing up to June 30, 1932, and of amounts out of the principal in so far as may be necessary to realize the sum of Mex \$17,619 and Gold \$2,000, but not to exceed Gold dollars Eight Thousand Nine Hundred and Twenty-five (Gold \$8,925) and that a copy of said Budget be attached and made a part of the minutes of this meeting."

You will know that we have requested that the full amount of the budget be turned over to your office before March 31, 1933 - the date of the expiration of the ten year agreement. This was the method suggested by the committee as there may be delays in handling the trust funds, and by this method there need be no cessation or

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9-16-32

TRANSFER

Mr. Garside - 2

delays in the work. I hope that Yenching has arranged for their funds in the same manner.

This covers two of your letters that have accumulated during the past few weeks. I am hoping to clear them all within a short time but do not think you have asked for anything very pressing. One of my chief assistants has been ill and as I have a strong suspicion he has been badly overworked I decided to take over his work for a few weeks and it has left little extra time for letters. Next week the auditor will be here.

Sincerely yours,

*Elaine M. Priest*

P.S. I feel sure I sent you copies of minutes of May 31st meeting but enclose another copy for safety.

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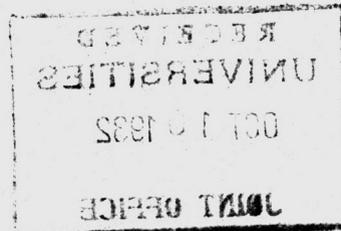
April 19, 1932.

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

My dear Mr. Garside:

Following our letter of April 13th we enclose a copy of the letter mailed to the National Savings and Trust Co. regarding the balance due to be refunded on the famine funds. The statements are also enclosed and I think are perfectly clear to you -- at least I hope they may be. You have received copies of the statements previously but I am attaching extra copies at this time in order to have the material complete. Will you kindly send a check for G\$9,948 24 from your balance of Famine Funds current funds to the National Savings and Trust Co.? This will clear the account for 1930-1931 and leaves the slate clean for this current year of 1931-1932. It is the usual custom that we have followed for the past ten years. I hope it is clear to you and will enable you to make your own records coincide with actual conditions.

Sincerely yours,



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COPY

April 19, 1932.

Mr. E. A. Garbide,  
China Union Universities,  
New York.

My dear Mr. Garbide:

Following our letter of April 13th we  
 enclose a copy of the letter mailed to the National Savings and  
 Trust Co. regarding the balance due to be refunded on the Taming  
 funds. The statements are also enclosed and I think are perfect-  
 ly clear to you -- at least I hope they may be. You have have  
 received copies of the statements previously but I am attaching  
 extra copies at this time in order to have the material complete.  
 Will you kindly send a check for \$9,948.84 from your balance of  
 Taming Funds current funds to the National Savings and Trust Co.?  
 This will clear the account for 1930-1931 and leaves the state  
 clear for this current year of 1931-1932. It is the usual custom  
 that we have followed for the past ten years.  
 I hope it is clear to you and will enable you to make your own  
 records coincide with actual conditions.

Sincerely yours,

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UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

TRANSMITTED

Nanking

September 26, 1932.

ack 12-12-32

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

My dear Mr. Garside:

*See Mr. Garside's Director's Treasurer Order June 30, 1932*

I have the pleasure of enclosing our annual financial statement for the fiscal year ending June 30, 1932. Following our usual custom it is presented in three sections - the general accounts, the Famine Prevention Work section, and the University Hospital section. The books have been audited by Mr. Thomas D. Begg, who has audited the University accounts since 1916. This statement will be mimeographed and copies distributed to the Board of Directors for the November meeting. As usual copies will be sent to you for distribution among the Board of Founders. We shall send copies directly to Dr. Speer and Mr. Carter.

You will note that all deficits have been cleared with the exception of the Middle School and Sericulture Department. The Middle School will be cleared this semester and we are hoping to raise funds to take care of the Sericulture Department before long. All building deficits were cleared this year. You will also note that we have a surplus of 3,131 75 which is being considered as contingent for this current year.

On the whole we feel this is a very satisfactory statement considering all the difficulties of the past year. It looks as if we had a large balance in our bank accounts and in terms of five or ten years ago we did have, but with the present value of silver and the amount required to run this institution during a month it was not too much, especially as a good part of the balance represented special funds. We were interested to figure out that we handled something over a million dollars last year.

This year we are printing our report which will cover the period from June 30, 1926 to June 30, 1932. We have not decided how the report will be made, but I think we shall condense the first five years and give a much more detailed report for the past year. We wish to have it on record and this seems to be the first time that it has been possible to arrange for it.

You may have questions which I shall be very glad to try to answer if you will send them out.

Sincerely yours,

*Elmer M. Priest*

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UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER  
NANKING, CHINA



September 29, 1932.

*ack. 11/11*

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

INDEXED

My dear Mr. Evans:

Your letter of August 24th in relation to requisition No. 5660 for renewal to "Science Education" has been received. This is most interesting inasmuch as the magazine has been coming regularly, and on September 22d, 1932 we sent Requisition No. 6007 to renew the same for another year.

Your letter of August 30th deals with the wheat planter. This order was sent to me while I was in Peiping and I forwarded it promptly but of course it was somewhat delayed in transit. It was in order to cancel the same as the shipment sent by Mr. C. W. Chang is sufficient for our needs.

Your letter of September 2d refers to the Cornell-in-China fund and I wish to reply that you are correct in charging the item of G\$66.50 against this fund. This covered order No. 5387 from A.T. Ferrell & Co. I am sorry it did not state clearly that this was the account to be charged.

Sincerely yours,

*E. M. Priest*

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UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER  
NANKING, CHINA

TRANSFER

October 5, 1932.

Nanking

Mr. B. A. Garside,  
China Union Universities,  
150 Fifth Avenue,  
New York City.

My dear Mr. Garside:

INDEXED

Every mail I have expected to have a letter giving the final arrangement with Mr. Riggs. Your letter of July 20th was received but as it stated you would write full details within a few weeks I did not write earlier.

// Mr. and Mrs. Riggs have been here for nearly a month and are very anxious to have their status cleared and to know how much money they can count upon for allowances, salary, etc. They have not turned in their travel account as yet inasmuch as there has been nothing definite as to whether they are responsible to the University or to the treasurer of their mission. Just a few days before sailing they received a letter from one of their secretaries in which it was stated that the American Board had decided to consider them members of the Fukien mission but that all financial arrangements would be handled from the North China treasurer. Since that letter nothing has come either from their own board or from you. //

It is embarrassing not to be able to give them any more definite information but your letter of July 20th was rather too vague to be of much use. We have expressed our desire that they should be considered missionaries under the American Board with all financial arrangements handled quarterly or semi-annually between their office and your office. After seeing them I am strongly of the opinion that this is much wiser than to attempt to have them considered missionaries of the Board of Founders. It would be infinitely better to have all their dealings in the hands of their own mission treasurer and not through our hands at all. However, somebody must make a move somewhere and it looks to me as if the move would have to come from the University office as it was at our request and through our arrangement that the Riggs came out at all.

I have not replied to the question raised in your letter of July 20th concerning children's allowances. Although the new regulations state that the rate of exchange should be two to one, ~~there~~ is clearly in error and as it is the practice of all mission boards to pay the allowances in gold I do not think we should attempt to do otherwise should occasion offer that we had a family supported by the Board of Founders. Children's allowances are merely part of the salary after all and as our salaries are in gold it would seem strange to pay the children's allowances on a different basis. For clarity probably the regulations should be corrected. In that case I would suggest that no reference be made to an amount in silver, but that the whole matter be treated in the way salaries are treated.

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10-5-32.

**TRANSFER**

Mr. Garside - 2

Naturally we shall advance funds to take care of their immediate needs but it is not very efficient to have to handle the matter in this manner. I felt very certain there would be a letter on this mail giving the whole arrangement but as there was nothing at all from your office I am sending this off immediately. I have suggested that Mr. Riggs take the matter up with his treasurer but he feels your office should adjust the matter first and as he does not know the North China treasurer he is rather unwilling to do any thing about it. Please let me know at the earliest possible date.

All the new staff members have arrived now and have been here for some days. The Riggs are settling their house and he is trying to gather together the necessities for his shop. The Fenns were here for a week and then went on to Peiping and the Slocums spent part of a week with us before they went to Peiping. We were very favorably impressed with Mr. and Mrs. Slocum and feel they will be a splendid addition to our staff and community. The Wheelers are busily recovering their health after their illness the first week and getting settled into their new house. We are hoping Mr. Wheeler may be able to help us with some of the publicity and promotion work for the University. Miss Higgins seems to meet with the approval of Dr. Love which is all that is required! He took her on a trip north with him soon after her arrival so I have seen too little of her to form any opinion but I am sure she will be very pleasant to have in our wee apartment.

Sincerely yours,

*Elmer M. Priest*

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**TRANSFER**  
Nanking

**INDEXED**

Nanking

October 8, 1932. #2

*ack. 11. 25*

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

My dear Miss Priest,

This letter will deal with various matters related to the handling of our 1932-33 budget accounts.

Your letter of August 24th shows that our two offices are still working on different bases in our handling of budget accounts, and that all of us are putting in a great of time that could be saved if we could reach a clearer understanding and a simpler way of operating. This letter attempts to summarize, as concisely as I can, the basis on which we are working in handling this year's accounts, so that you may see how far you are in agreement and where you would suggest changes.

The fundamental principles. Since it appears that our differences are traceable to lack of agreement on the fundamental principles on which we are working, I will try to restate again - at the risk of tiresome repetition - the principles upon which our accounts are set up and administered:-

Until the reorganization of the University which began in 1927 and was completed in 1929, the New York accounts and the field accounts were both parts of the same set of records, for which the Board of Trustees were in general responsible. The Trustees approved the budget, were responsible for seeing that it balanced, were expected to supervise its operation, were entitled to give directions as to the disposition of any surplus, and were liable for any surplus. As a matter of fact the Trustees had already delegated most of this responsibility to the field, but the legal and acknowledged duty and power was with the Trustees.

The creation of the Chinese Board of Directors as the body recognized by the Chinese government as the group ~~legally~~ responsible for the University caused radical changes in both the theory and the operation of our accounts. The Directors became responsible for formulating and administering the budget, were recognized as entitled to any surplus accruing from funds allocated to the budget, and were liable for any deficits incurred. The Trustees, or Founders, were limited in their financial responsibility to the current budget to the provision of Western staff and the appropriation of a definite sum as might be determined from year to year. This is set forth clearly in the sixth section of the Agreement between the Directors and the Founders, formally adopted by the Founders on April 22, 1929.

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Since this reorganization was effected, there has been a new and quite distinct line of demarcation between the realm of the Trustees' Treasurer and the Directors' Treasurer. The Treasurer of the Trustees needs no longer concern himself in the state of field finances, and is responsible only for securing collection of income due to or through the Trustees and for disbursing to the field the amounts appropriated by the Trustees to the budget from general income or designated sources. The Field Treasurer no longer has any direct interest in the financial situation at the home base except to see that the appropriations made by the Trustees are paid in due course. This does not in any sense indicate that either office is the less keenly interested in the whole scope of University finance, both at home and on the field, or any less anxious to keep fully informed of all matters affecting University finance. But it does limit in a very definite way the formal scope of each office.

Practically this same situation has been found in each of the Universities served by our Central Office.

Applying these principles to the 1932-33 budget. By action EC-628 the Nanking Founders have undertaken to make the following appropriations to the 1932-33 budget of the University:-

## (a) General Funds,

General University, inc. A & F	L.C.\$67,000.00
Hospital	L.C.\$ 4,005.75

## (b) Special Funds

Harvard Yenching Institute	G.\$11,052.63
Hoover Fund	G.\$ 6,500.00
Famine Funds	L.C.\$145,730.00

So far as general funds are concerned, while it of general interest for you to know that certain portions of this L.C.\$67,000.00 and L.C.\$4,005.75 come from mission boards, some from general endowment, and some from specific funds, and while you may need this information to apportion the total equitably among different departments and colleges, the essential fact, so far as the field is concerned, is that the Trustees have undertaken to provide these stated amounts, no more and no less. After the Trustees have defined their general appropriations for the coming year, it makes no direct difference to the field if thereafter some of the items that go to make up the total are substantially changed. Mission Boards may modify their appropriations to the University or endowment income rates may vary, but the Founders' obligation to supply exactly \$67,000.00 and \$4,005.75 is not changed in any way. The only exception to this statement would be some emergency situation where the Founders, after having once defined their appropriations might later be forced to take some new action modifying them. They have never had occasion to do this, and I trust they never will - except perhaps in the remote possibility that some sudden increase of prosperity might enable them to make additions to their appropriations during the course of a year.

I continue to stress this fact because your letter of August 24th

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# TRANSFER

Miss Priest -3

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seems to indicate that in closing your 1932-33 accounts you considered primarily the amounts we received from each of the mission boards and from the income of our various endowment funds, rather than the simple totals of the appropriations made by the Founders last year. We cannot possibly get our two sets of books into agreement, and we in New York can never follow out the instructions of the Founders or close our books in any intelligible manner, until this procedure is clarified.

If I read correctly between the lines of your letters, I see where you have been spending a great deal of your time - already far too crowded with heavy responsibilities - in trying to figure out adjustments that should be made because our endowment income was more or less than expected, because this Board out its appropriation or that one did better than we anticipated. For instance on page 3 of your letter of August 24th you state that in closing your accounts you have counted only on actual money reported by our office. So far as general funds are concerned, the only basis on which your books could properly have been closed was that of L.C.\$73,500 of general university funds, and L.C.\$4,830.00 of hospital funds, as shown in the budget analysis sent you with each month's statements. You speak also of carrying as assets certain items that go to make up these general funds for last year. The only thing you need to carry as an asset is the Founders' guarantee that they will give you L.C.\$73,500.00 of general university funds and L.C.\$4,830 of hospital funds. (I have omitted in the above any consideration of gain on exchange, which falls into a different category than the items of income from endowment and from supporting organizations)

You mention the fact that you have a great many special accounts on your field books which must be kept distinct. We appreciate this fact and are anxious to cooperate in working out processes which will make your accounting simpler. It was in part to meet this situation that the home boards of our various colleges have cooperated in working out an accounting process which would permit the sending out of appropriations each year in a way that would keep special accounts distinct with a minimum of labor. Yenching has the largest number of special accounts of this sort of any of our Universities, and I believe they agree heartily there that the simplest manner of handling them is to have the Trustees make two types of appropriations (1) of general funds, and (2) of specially designated funds.

So far as the special funds listed above are concerned, I believe there are no difficulties. You know that you may draw on us, or we will deposit to your credit as you may direct, the funds received from the Harvard Yenching Institute, the Hoover Fund, and the Famine Funds. Should any other special funds come in - as for example from Mr. Day, or from Mission Boards in lieu of staff vacancies, - we would at once notify you of the facts and authorize you to draw on us or ask you for other instructions.

Procedure in handling general funds, 1932-33. (a) General University Funds. Let me suggest concretely the following procedure in disbursing to the field, or expending on instructions from the field, the L.C. \$67,000.00 appropriated by the Trustees in Action E.C.-628:-

(a) Disbursements made by New York. All payments made in gold on account of the field budget are charged at the rate of 2.10 to 1, and there is no question of gain or loss on exchange. To date this includes the

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following:-

<u>Acct.</u>	<u>Purpose</u>	<u>G.\$</u>	<u>LC\$ @ 2.10</u>
31	General Budget, net charges on disbursements in New York	606.88	1,274.45
31.1	Salaries	1,649.67	3,464.31
32	Library	397.24	834.20
		<u>2,653.79</u>	<u>5,572.96</u>

At our present rate of disbursements, the total New York will expend in your behalf during the year will be approximately L.C.\$19,000.00, which would leave you around L.C. \$48,000.00 for expenditure by your office.

(b) Disbursement by Field Treasurer. This amount of somewhere around LC \$48,000.00 to be disbursed by the field treasurer may be drawn in three ways, by our making deposits to your account here in New York, by your drawing drafts for expenditures on the field in gold, and by your drawing drafts for expenditure on the field in local currency. We have assumed that the deposits we make to your account here in New York are to be used by your office for meeting obligations due in gold. Is this correct? If it is, it simplifies the problem of gain on exchange, for such deposits could be charged on our records. Thus far we have made a deposit of G.\$5,000.00 to your account, which would be equivalent to LC \$10,500.00. This leaves around L.C.\$37,500.00 still available for drafts to be drawn on the field.

The drafts you draw on the field might be either for expenditures in gold or for expenditures in local currency. I presume that with your gold account in New York, practically all your drafts on the field will be converted into local currency. If, however, any drafts are drawn for expenditure in gold, that fact should be indicated on your official receipt, so that we could charge the amount at 2.10. Where drafts are drawn to be converted into local currency, your official receipt should indicate the amount of the proceeds in local currency, so that we may enter that amount on our records against the Board's appropriation of LC\$67,000.00.

If the above procedure is followed out, our office will know at all times just how much local currency has been disbursed on the current appropriation, and when the total of \$67,000.00 is reached any further disbursements become automatically an advance on the following year's appropriation. We know before we close our books in June just what amount has accrued on gain on exchange, and can make intelligent plans for the coming year without waiting for some long delayed adjustment with the field. That the procedure is a simple and feasible one is demonstrated by the fact that it has been used satisfactorily by several of our field treasurers, some with more diverse accounts than we have in Nanking. As a matter of fact the plan has grown up largely on the suggestion of one or another of the field treasurers.

I can see at once that situations may arise where you may have small gains or losses on exchange where you wish to charge staff members or departments at current rates rather than 2.10 to 1 for disbursements made in gold on their behalf, or where you might need to make adjustments of one

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10/8/32

kind or another. I believe, however, that such an account would be quite small. You could report, at your leisure and after the fiscal year has been closed on your books, any such small balance on your books from gain on exchange, and it could then be adjusted in line with the procedure the Trustees might determine, without holding up for a quarter or more our process of closing the books for the preceding year.

(b) Hospital funds. Since the amounts we are disbursing here in New York for hospital salaries and supplies will considerably exceed the appropriation of LC\$4,005.75, you will probably neither draw on this account nor ask us to make any deposit in your New York bank. Probably you will wish to hold in reserve enough of your general appropriation of LC\$67,000.00 to permit us to adjust any overpayment on the hospital appropriation when we close our books on June 30th 1933.

(c) Special Funds. I believe our handling of these funds is clear and satisfactory to both offices. We will either accept your drafts, or make deposits at your direction, for all the Class B funds shown in our budget analysis, and also for such non-budget funds as scholarships. We will try to keep you fully informed of what special gifts have been received and what further gifts are anticipated during the year. Where these special gifts are in gold, the field is expected to draw the full amount in gold, and all gain on exchange belongs to the field to be used at your discretion, keeping in mind, of course, the specific designation of the funds on which the gain has accrued.

(d) Gain in Exchange on General Funds. As yet the Nanking Founders have taken no final action on gain on exchange for 1932-33, but probably the most satisfactory procedure would be to repeat last year's action of giving the field the benefit of two-thirds of the gain on exchange on these general funds. Since it appears that at least half of your \$87,000.00 local currency will be spent in gold and so will not derive any benefit from exchange, the amount of your gain cannot be so very large.

I am sorry to have written so long-winded a letter, and I know you will be reluctant to take the time to read it through. However, it is indispensable that we reach a clear understanding as to the procedure we are following. If the procedure I have outlined above is not in line with what seems to you best and simplest from the field standpoint, won't you please write me, outlining concretely and specifically just what policies you wish to follow? As far as any policies you suggest are in line with the general principles on which the Board of Founders are now proceeding, you may be sure our office will adopt them without further ado. If any policy seems to be at variance with the principles on which the Founders are proceeding, I know they will be glad to give sympathetic consideration to anything that will make for simplicity and facility of operation on the field.

Cordially yours,

BAG/G

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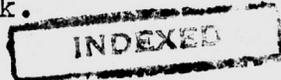
UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER  
NANKING, CHINA



October 15, 1932.

*ack 11-17-32*

Mr. B. A. Garside,  
China Union Universities,  
150 Fifth Avenue, New York.



Dear Mr. Garside:

According to the August statement you mailed to Miss Anderson and Miss Whipple the checks for the evacuation expenses. Miss Anderson received the letter but Miss Whipple has advised me that her letter has never reached her. Therefore it is necessary for you to cancel that draft, or else send the duplicate which I presume you are holding in your office. It would be better to send the letter to me and I will see that it reaches Miss Whipple. She does not live on the campus but lives with her sister in another part of the city. Usually her mail is given to me but that letter never appeared on my desk. Will you please attend to this matter promptly?

In the letter you asked about the payment for substitute teaching listed on the claim from Miss Whipple. I do not think there would be much danger of having this form a precedent. In the first place we have so few women who are teaching on the staff, and Miss Wixon's work was carried by the men in the department who took an extra load. Miss Whipple paid this amount to outside teachers to take over her classes while she was away, and she feels it is legitimate. However it does not need to be paid and I do not think it is very pressing as far as she is concerned. It is not likely that we would have many such cases as the men come back and the women are few. It is the practice followed by the Middle School for their whole staff - that is, when a teacher is away he must provide from his salary the cost of the substitute. The rule is rather fair I think but it remains to be decided whether evacuation absence at the advice of the consuls should be treated on exactly the same basis as the usual absence for personal business. The amount is small and we shall abide by your decision. Neither Miss Whipple or I have any desire to press the matter in any way.

There is one question in my mind about these two items of evacuation expenses. We could have adjusted them on the field without any problem or delay, but both Dr. Chen and I felt it would be better if the account did not appear on our records, and therefore we sent the whole question to you. You charge the items against our current field account. Is this not in error? If that is your decision there was no point in going through all that red tape for we could have settled the matter in ten minutes and charged to our field account. I thought it was to be charged against your "extraordinary" funds part of which are being used for the insurance premiums etc. Please let me know about

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this point, or what is much more to the point, please transfer the item so it does not appear charged to the field current account.

The fall board meeting will be held November 17th and 18th and the budget will be re-figured at that time. We are having it a bit later than usual as my work at Ginling was unusually heavy this month and I did not have the energy to prepare for two meetings in the same week. There was nothing very pressing so we thought it would not make much difference.

Everything is going along very smoothly and quietly on the campus. We are preparing for the Stanley Jones' meetings which begin tomorrow evening and last throughout the next week. Two weeks ago our Christian faculty members held a Retreat which was a first attempt for us of anything of that nature. Saturday evening we had a picnic supper furnished by the staff members. A social fellowship hour was followed by a short impressive devotional service. There were forty-two present which was rather a good attendance we felt. It was rather interesting to note that a few non-Christian faculty members came to the meetings. Everyone was invited but naturally the Christians were more interested than the others. Sunday morning the retreat meetings started at eight o'clock with devotional service, short talks and discussions. Dr. Chen spoke or rather led the discussion on "The place of the Christian University in China" and then Mr. Steward led the discussion on "The place of the Christian faculty member" - or perhaps I should say the contribution of the faculty member. It was largely in Chinese so this is all free translation! A number of the Chinese staff attended the meetings Sunday who could not be present for the supper. The spirit was very excellent and I am sure everyone felt it was very helpful. At ten thirty our group adjourned to the chapel for the regular morning service and as it was "faculty" Sunday we had asked Mr. Roy, a new member of the Presbyterian Mission, to give the sermon which he did in a very interesting way. There was one interesting note - the whole thing was planned entirely by the Chinese members, even the picnic supper which as you know is not exactly a Chinese feature, and I think they were very well pleased to have it so well attended. The mission staff members were there, but the whole affair was in the hands of a Chinese committee. I heard someone criticize us for the lack of religious activities on the campus. When I outlined briefly some of the things that we were doing they were surprised because we have rather more than many places when they are listed! I am wondering if the impression has gone out that we are not doing anything along religious lines. I wish you would let me know and perhaps we should make more publicity of what we are actually doing. It has been our policy to work quietly without much shouting during these years of re-organization but anyone who knows Dr. Chen and knows his strong religious tendencies will know that he would not be at the head of any institution that was Christian in name only. I am sure there is much to be desired and we have not attained the most perfect goal or anything of the kind but we are not willing to accept all the criticisms that come without foundation.

Sincerely yours,

*Elsie M. Priest*

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**TRANSEER**  
UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER  
NANKING, CHINA



October 19, 1932. W.3

*Ans. 11/25/32*

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

INDEXED

My dear Mr. Garside:

Dr. Daniels of the hospital has requested that we adjust exchange and gold balances monthly instead of waiting until the close of the year as has been formerly done. It makes no great difference to us except it makes a little more bookkeeping both for you and for us, but if it enables him to show his finances more clearly I am quite willing to arrange for it at this end.

We have your statement to September 1st which reports that the hospital is overdrawn G\$1,563 17 but from this amount should be deducted the adjustment which you are making from the gain in exchange as reported in my August letter. Therefore, the overdraft stands as follows September 1st:

According to statement      G\$1,563 17  
Less adjustment              849.09 ✓  
Actual overdraft 1932-3...G\$ 714 08

We are charging the hospital with this amount, adjusting the exchange here, but to make the records agree would it not be best for you to make a transfer so we could keep our accounts in agreement? You would transfer from University general funds 714 08 and credit this amount to the hospital funds. It is the same entry as if we should send you a gold draft for this amount, but I cannot see any point to that so shall appreciate having you make the transfer. Hereafter, every month we shall report to you the transfer to make or perhaps you could arrange to have it done automatically at the close of each month. Then, we shall know at all times exactly how much money we are carrying in our current account without having it appear as partly due to the hospital. Any differences between accounts could be reported but if it is agreeable to you I wish you would arrange to have the University current accounts charged with the hospital deficit monthly by a journal voucher.

It looks as if the hospital would have a difficult time this year to meet its obligations. Just at this moment a large proportion of the staff is ill with diphtheria which is causing some concern and forcing us to close our doors except to the most urgent cases. We hope to have it cleared up within a couple of weeks, but it was discouraging.

Sincerely,  
*Elmer M. Priest*

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11-12-32

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**TRANSFER**  
UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER  
NANKING, CHINA

October 20, 1932.

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

Nanking

Dear Mr. Garside:

INDEXED

Mr. McClure, Treasurer of Fukien Christian University and also of the Fukien Mission of the American Board, is visiting us this week and we have spent many hours over our problems. We have both decided that you are carrying a very heavy load these days in the union office and wonder if you are not economizing too greatly in cutting down your staff.

(2) The main purpose of this letter is to write further about the matter of the support for the Riggs' family. Both Mr. and Mrs. Riggs feel they have not been fairly treated by either the University or the Mission and we are trying to smooth the ruffled feathers a bit. In the course of our conversation I discovered they were holding a letter which is more or less definite as far as their Board is concerned and on the basis of this letter Mr. McClure and I have agreed to take immediate action. For your information I am giving you the part that applies to us:

"We were glad to have your letter of July 21st. The matter of your relationship to the American Board and to the University of Nanking was discussed at the July 28th meeting of the Cabinet acting for the Prudential Committee and the following two votes were passed:

VOTED that the return of Rev. and Mrs. Charles H. Riggs to China with refit allowance of \$225 be approved on the following understanding; that the work of Mr. Riggs be in the Agricultural Department of the University of Nanking, that they continue to be members of the Shaowu Mission; that salary and allowances be at the Peiping rate and that their support including refit, travel and all allowances be provided by the University of Nanking with the exception of \$500. per year from the American Board for a period of six years.

VOTED that approval be given to the return to the field with his parents of Frederick, fifteen year old son of Rev. and Mrs. Charles H. Riggs of the Shaowu Mission."

I am sending Mr. Garside word of these actions and we anticipate that the Board of Trustees of Nanking University will at its first meeting in the fall pass a somewhat similar vote giving assurance to the Board that the University will carry all expenses for you and your family except the \$500 per year from the American Board for a period of six years. We all hope that by the end of that time the financial condition of the Board will be such that it can then assume your full support. The vote in regard to Frederick is really little more than a form as the expense of his travel and education are covered by the former vote. We are leaving it to Mr. Belcher in consultation with Mr. Garside to determine the exact method of accounting that will be followed in your case.

...From letter to Mr. C.H. Riggs from Mrs. Lucius O. Lee Aug. 2, 1932

Mr. McClure and I have agreed to go ahead and adjust his accounts through

0613

Mr. Garside - 2

**TRANSFER**

Mr. McClure's office, thus establishing the relationship with the American Board directly. In other words, we shall have nothing to do with payments to the Riggs but if there are extra items will report them to you. As I understand the matter now, the American Board will send a bill to your office periodically for the amount due from the University of Nanking which will be the full expenses except for 500. per year from the American Board. If you receive gifts from the various friends and churches for their account you will hold them against the account to be paid to the American Board. I think I have already told you that we are covering this expenditure from Famine Funds, so the University share should be charged to Famine Funds on your books.

I hope this will clear the matter and I am sure we can assure the Riggs that it was only a mix-up between the two offices in some way. They are feeling quite neglected and nothing either Mr. McClure, who has heard nothing from his Board about the matter, or that I could say seems to do much good. However, I am sure this will clear it up in the course of time.

I am taking Mr. McClure to Ginling College this afternoon as I feel our University accounts are rather too extensive for comparison with Fukien accounts. Ginling compares more nearly to Fukien and I hope a few things we have worked out for them may prove helpful to Fukien. Mr. McClure is also interested in our new faculty residences so we are giving him blue prints of the last three types we have built. I am trying to interest him in having some of his staff figure out costs per student credits but I fear he was a trifle bored! I am most anxious to have figures from some of the other schools so that we may see whether we are making rather too much of our elective courses. I have a feeling that we are rather conservative but cannot be sure until I see figures. It does take time and I suppose someone must have the interest to put in some extra hours if we ever have the figures. I am glad to have this opportunity to talk finances over with Mr. McClure and to share with him some of our mutual problems.

Sincerely yours,

*Elmer M. Priest*

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UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER  
NANKING, CHINA

UNIVERSITY OF NANKING



November 2, 1932. No. 1

ack 11-28-32 ✓

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

My dear Mr. Garside:

INDEXED

We have just received word from our representative at Yenching University that no remittance has been received lately for the work and the account is between four and five thousand dollars overdrawn, thus meaning that Yenching is charging us the usual interest on the fund. I suppose this means 9% or 10% although the rate was not stated.

Where is the matter held up? Has the Washington National Savings and Trust Company failed to remit, or have you been holding the funds in your office? If the latter, I trust you can arrange to have the interest refunded to these accounts at the Yenching office as we cannot stand any extra items on the budget this year, especially as we find we shall have to pay much higher rent than was anticipated last May.

At any rate will you please look into the matter and try to have it adjusted at the earliest possible moment? I have written to Miss Cookingham but havenot had time to receive her reply. We are very glad indeed that this is the last year that we shall have to deal with these funds through so many channels. To be responsible for something you cannot control is not exactly correct.

The usual action was taken and the letters sent by the secretary to authorize the trustee to pay the funds as far as our University funds were concerned and I supposed it was done for Yenching but there is always a missing link between your office, Yenching office and this office in keeping track of Yenching funds so I cannot be sure.

Sincerely yours,

*Elmer M. Priest*

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UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER

UNIVERSITY OF CHINA

TRANSFER

Nanking

November 2, 1932. No. 2

ack 12-12-32

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

Dear Mr. Garside:

Following our usual custom we have secured names of persons to be notified in case of trouble in Nanking for the new members of the staff and will be glad to have you add them to the list in your office:

Mr. and Mrs. W. R. Wheeler and three sons, Reginald, Sandy and Peter

Notify:

N. P. Wheeler, Jr, and Mr. A. C. Blair,  
Endeavor, Penn. 2248 Woodmere Drive,  
Cleveland Heights, Ohio.

Mr. and Mrs. Samuel F. Goodsell and one daughter Ida Lee

Notify:

Mr. and Mrs. Samuel Goodsell,  
Cameron, Illinois.  
and Mr. and Mrs. Albert Bonnell,  
R.F.D. No. 3, Ames, Iowa.

Mr. and Mrs. Charles H. Riggs and three sons, Frederick, Charles, Wendell and two daughters, Betsey and Edith

Notify:

Mr. J. H. Frederick,  
204 First Street,  
Scotia, New York

Miss Margaret Higgins,

Notify:

Mr. Edwin Higgins,  
3347 South Benton Street,  
Kansas City, Missouri.

You may cancel from your list Miss Mary Nelson Lee, who is no longer connected with the University. We are not including the two families who are studying in Peiping this year. Next year we will add their names to our lists.

Sincerely,

Elmer M. Priest

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06 19

UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER  
NANKING, CHINA

*Prof. R. H. White*

November 2, 1932. *10.3*

*ack 12-12-32*

TRANSFER  
Nanking

Mr. Russell Carter, Treasurer,  
Ginling College Committee, New York.  
Mr. B. A. Garside,  
China Union Universities, New York.

My dear Mr. Carter and Mr. Garside:

INDEXED

For some time we have been considering some method of retirement allowance for the members of the Ginling College staff who are not provided with this form of allowance from their own mission board. It has been one of the problems that has faced every staff member after they serve for five to ten years, and the time has come when we feel something definite should be done.

In going over the various possible plans it occurred to some of us that there might be no objection to having these Ginling College staff members share in the Retirement Plan inaugurated by the University of Nanking. There will not be many people to join the plan, and inasmuch as Ginling College is incorporated as part of the University Board of Founders, there should be no legal difficulty.

There was not time before the Board of Directors' meeting held last week to present this matter to you, but we could not see that any harm would be done to ask the Board to take action in the form of a recommendation to the Ginling College Committee, who will have to present the formal request to the University of Nanking Board of Founders. I do not have the exact wording of the action taken at the Ginling board meeting last Friday but it was something like this:

VOTED to recommend that the Ginling College Committee request the Board of Founders of the University of Nanking to allow the Western staff members of Ginling College to join the Retirement Plan of the University of Nanking, all financial responsibility to be carried by the Ginling College Committee.

Meanwhile I have seen every staff member on the field, and there are three who would like to join, and one who is questionable. Then there are three members who are on furlough this year, all of whom will likely join, making six or possibly seven in all. The other staff members, with the exception of Mrs. Thurston and Dr. Reeves who are provided with some type of retirement allowance by their own boards, are on three year terms and we feel are not eligible to join in the retirement plan unless they decide to become permanent members of the staff. A few of them have indicated their interest and hope that they may return at which time the matter will be considered further.

I have written to the three members on furlough and outlined to them in a brief way the plan, but if Mr. Garside will be good enough to send them the mimeographed material on the plan which he sent to the field for our use I shall appreciate it. They are

Miss Ruth M. Chester, 134 West 92<sup>d</sup> Street, New York City  
Miss Emily I. Case, 434 West 120th Street, New York City  
Miss Esther E. Tappert, West Cheshire, Conn. *Cheshire*

*mate - 12-14-32*  
*Cheshire*

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## TRANSFER

In my letter to the furlough members of the staff I have stated that it would be much easier to have Mr. Garside take the matter up with them directly than to have them report back to the field. If we are to inaugurate the plan I can see no difficulty in having it done immediately and the quicker the better for the staff members. With this in mind I have arranged to have the item covering the cost for the college included in the budget for this year. It had to be estimated, but I believe will be sufficient to cover the needs for the year.

This will have to go to the Ginling College Committee and I presume Mr. Carter will wish to wait for the official minutes which may be somewhat delayed as minutes are likely to be, but there will be certain preliminary steps which I hope may be taken. Perhaps the Executive Committee or whatever group acts for the Ginling College Committee adinterim will be able to take action that will start the procedure without too much detail.

In order to give Mr. Garside some definite items to work on I have secured the ages, past service, etc. from the staff members who are interested.

Miss Minnie Vautrin	Age 46	has served Ginling since 1919 but has been on the field since 1913. Her board is responsible for part of the retirement but it is very inadequate so she would like to go into this one, thus combining the two which together should make it a possible retirement allowance.
Miss Catharine Sutherland	Age 38	has served Ginling since 1926 with one term of previous service for the Presbyterian Board. However, I understand there will be no compensation or adjustment for that service.
Miss Harriet Whitmer	Age 47	has served Ginling since <del>1926</del> <sup>1924</sup> and is to be partially covered by her own Board (W.F.M.) but they have urged that each member buy additional insurance, so we believe it would be a good plan for her to enter the plan, in order that the total might provide an adequate allowance.

These three persons are definite. The other one is Miss Kathleen L. Bond who is 43 and joined the staff for five years September 1931. There may be a question about her, but tentatively at least we should consider her as one of the members to join the plan.

The three members on furlough, Miss Chester, Miss Case and Miss Tappert would all join we think, although there has been no time to get in touch with them. Please take it up with them.

As far as arrangements for payments are concerned, I think the easier method would be for Mr. Carter to pay to the University of Nanking periodically as arranged between the two offices such amounts as would be required to cover both the personal contribution and the college contribution. We would deduct the personal amount from monthly salaries and thus adjust the matter when his statements reached the field. It would always be a fixed amount so could be done more or less automatically and I hope without too much bookkeeping for either office.

**TRANSFER**

If there are obstacles or serious objections please let us know. It would be a very great service to the Ginling group, and would be another step in the cooperation between the two institutions. In making arrangements you should keep in mind that the Ginling College salary is G\$864. per year instead of G\$960. which is the salary basis for the University group. This makes the monthly payment G\$72 00 instead of G\$80 00.

Personally I hope this may go through without difficulty. I believe it will do a great deal to assure the Ginling group of future protection and may help to eliminate some of the three year appointees - which I consider a great weakness to any institution especially when about 50% of your entire Western staff is on this basis.

Sincerely yours,

*Elsie M. Priest*

Elsie M. Priest.

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TRANSFER

Nanking

INDEXED

University of Nanking

November 7, 1932 #2

Dr. Y. G. Chen  
Miss Elsie M. Priest ✓  
University of Nanking  
Nanking, China

My dear Dr. Chen and Miss Priest:

I am hurrying off to you by the China mail closing today, Minutes of the meeting of our Nanking Founders on October 28th. You will note that one memorial resolution is yet to be inserted on page one of the minutes, and this page has not yet been mimeographed; but since this memorial minute for Miss Case does not add any vital information to the minutes, I am sending them along without waiting for Miss Hodge to prepare this memorial resolution. A supply of the minutes for distribution on the field will follow in the next regular mail.

Meeting of Directors, May 20th. Most matters in these minutes requiring specific action had already been dealt with by the Executive Committee on July 12th. Action BF-637 merely defers final action by the Founders on the renewal of lease until we have completed our exchange of correspondence regarding certain items, particularly the question of residences. Action BF-638 is simply pro forma.

Let me, however, assure both of you that Action BF-636 is not merely a routine minute, but represents a very profound conviction on the part of the Board of Founders that the University of Nanking has carried on in a remarkably fine way through all the difficulties of the past year, and that the President and the Field Treasurer of the University have carried on in a manner that is beyond our ability to praise.

Matters Arising from Field Correspondence. All members of the Board were deeply concerned over the information in President Chen's letter of July 11th, that he has been contemplating withdrawing from the presidency of the University. Action BF-639 represents the whole-hearted sentiment of the entire Board, Dr. Speer is writing formally as Chairman of the Board to convey this action to Dr. Chen, so I need not comment on it at this time. I have already written Dr. Chen telling him of my own personal feelings in the matter.

You will notice the steps we have taken in regard to the request to the Rockefeller Foundation for an emergency grant of \$6,500.00 per year for the next three years. We will keep you informed of progress made.

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Dr. Y. G. Chen  
Miss Elsie M. Priest

-2-

November 7, 1932

Report of Treasurer Board of Founders. We are enclosing copies of this report herewith.

Report on Audit. A copy of the Auditor's Report is enclosed with Miss Priest's copy of this letter.

Financial Situation. The discussions and actions under this topic were of a very depressing nature, due to the fact that all of our Mission Boards are struggling with the worst financial crisis they have known for many years. Action BF-644 is, of course, very disappointing to us all, but there seemed no other alternative. The U.C.M.S. has always supported the University as generously as it possibly could, and it would be foolish for us to alienate their good will by pressing them too hard on a matter where they are helpless. Dr. Corey assured us that if the U.C.M.S. is able at any time in the future to secure any part of this \$30,000. pledge, it will be happy to turn the amount over to the University, but that is as far as we can go at the present time.

The other information under this topic is already known to you. We trust that Action BF-645 is in accordance with your wishes.

Recommendations of the Associated Boards. Within a few days I will be sending you copies of the Minutes of the Organization Meeting of the Associated Boards on October 27th, together with copies of the Provisional Constitution and By-laws adopted at that time. With that material, I will comment somewhat more fully on what has been accomplished in the way of cooperative action among the Governing Boards at the home base.

Other Matters. I believe the other matters dealt with by the meeting are all self-explanatory.

Very cordially yours,

B A GARSIDE

BAG:RC

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TRANSFER

Nanking

INDEXED

November 17, 1952. No. 1

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

My dear Miss Priest:

Very sorry to learn from your letters of October 5th and October 20th that some hitch occurred in the handling of the support of the Riggs Family. My mind is not quite clear as to what happened, but apparently the American Board failed to pass on to its proper financial officers on the field the necessary instructions to take up the support of Mr. and Mrs. Riggs in exactly the same way as they do all their arriving American Board missionaries. I thought this arrangement was clearly understood with the American Board, but I will now try to make some diplomatic inquiries just what went awry.

Our correspondence with the American Board and with Mr. Riggs last summer was carried on, with the understanding on my part at least, that the American Board would handle all details in connection with the service and support of Mr. and Mrs. Riggs exactly as they do all their missionaries, and that from time to time, the American Board would submit to us statements of their expenditures in the Riggs' behalf, so we could reimburse them accordingly. At the time this agreement with the American Board was made, we had already made sailing arrangements for the Riggs' family, so it was simpler for everyone to have the Riggs use the arrangements already made, rather than have the American Board take up the matter as they would have normally done for their missionaries. But this was understood to be merely an arrangement of convenience, and I thought it was understood that the American Board automatically became responsible for the Riggs family the moment they reached Nanking.

I am sure that you and Mr. McClure did everything that could possibly be done on the field to arrange matters to the Riggs' satisfaction. I hope that nothing more is needed, than for our office to have a clearer understanding with the American Board, so as to guard against any future mishaps. I will send a personal letter to Mr. Riggs as soon as I have had a chance to clear with the American Board, and will express my sincere personal regrets that they were neglected for a time.

Thus far the designated income received from the Riggs' special sources of support has been more than enough to cover the bills presented by the American Board, so we have not had to charge anything against Famine Funds. But, since we should soon be receiving a large bill from the American Board for salary allowances, we will probably have to draw something from Famine Funds in the near future.

I am very glad indeed that Mr. McClure was able to visit Nanking, to talk over accounting matters with you. It is quite true that the Fukien accounts are much simpler than the University of Nanking, and are, in fact, about the simplest set of accounts we carry here in our New York Office.

BAG:PW

Very cordially yours,  
B A GARSIDE

0626

file 1

TRANSFER  
Nanking

INDEXED

November 17, 1932. No. 2

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

My dear Miss Priest:

Let me acknowledge receipt of your letter of October 15th, in which you report the loss of Miss Whipple's draft for Shanghai L. C. \$54.

We enclose herewith a duplicate of this draft together with a copy of the letter we wrote her on August 2nd.

In accordance with your letter, we will not take any further action towards securing a further appropriation from the Nanking Board of Founders to cover the cost of a substitute teacher during her absence. If, however, either you or Miss Whipple should later decide that a claim should be presented for this substitute teacher's salary, we would be glad to bring it before the Nanking Board.

The third paragraph of your letter reflects again the difference between our two offices in thinking and procedure which I have written about at such great length during recent months. My last dissertation on this subject was sent on October 8th, and probably has reached you within the last week, so I will not weary you any further with a repetition of my lengthy discussions of these fundamental differences.

We will, however, call attention to the fact that the cost of these evacuation payments to Miss Anderson and Miss Whipple, as well as certain special support being provided for Professor Thomson, were taken from Account 135.2 "Surplus 1931-32". This is the surplus accruing chiefly from the Board of Founders one-third of the gain on exchange, and does not in any sense belong in your current field account, as indicated in the third paragraph of your letter save to the extent that we carried for a time within this surplus some balances which you were authorized to draw. This 1931-32 surplus was finally cleared from our books by action of the Board of Founders at its meeting on October 28th.

When you have had time to reply to the various letters I have written on this subject, particularly the one I wrote on October 8th, I will try to see what further steps we can take, or what changes we can make in our accounting procedure here in New York so as to bring our two sets of books more nearly into agreement.

I am very much interested in the last paragraph of your letter telling of the interesting series of meetings you have been holding, beginning with the faculty retreat, and leading up to the meetings with Dr. Stanley Jones. I believe there is

0627

October 17, 1952.

no impression here in America that Hanking has been lacking in Christian spirit or religious activities. So far as I know both the Board of Founders, and the cooperating Mission Boards, are satisfied that you are doing everything possible along these lines. Some time ago I heard some incidental comments on the fact that the proportion of Christians both in the faculty and the student body at Hanking is somewhat lower than in most of the institutions, but I believe that everyone appreciates the reason for this situation in Hanking, and no one has been seriously disturbed. It is, of course, always very much worthwhile to emphasize the religious activities of the University in all regular and special publicity material the University has occasion to send to the West. Even though the friends of the University have every confidence in your successful efforts in these fields, it does not harm to keep them reminded of what is being accomplished.

Very cordially yours,

BAG:PW  
Enc.

B A GARSIDE

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UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER

TRANSFER

Nanking

November 23, 1932.

*Ack but not  
cleared 1/18/33*

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

My dear Mr. Garside:

INDEXED

The autumn meeting of the Board of Directors was held on the 18th, and as usual the Executive-finance Committee met on the 17th. Dr. Chen will send you the minutes and his covering letter within a short time but has asked me to report to you the items that deal with the finances.

1. Financial statement 1931-1932. As I have written to you very fully about this statement I do not feel it is necessary to do more than to call it to your attention and request that it be distributed as usual to the members of the Board of Founders. It will be attached to the minutes of the meeting of November 18th. If you have any questions I shall be glad to try and reply.

2. Budget for 1932-1933. As you know there were changes in the funds guaranteed by the Board of Founders after we had presented the budget last May and distributed it to the Board of Directors and departments. However, as you pointed out in your covering letter in July the total amount guaranteed by the Board of Founders was approximately the same as the total amount listed by us. Therefore, we reported the totals but did not attempt to re-copy the whole budget. The one exception will be the item of G\$1,300. that we had anticipated from the Baptist Board in lieu of the second vacancy. There are no additional funds to offset this item, and as we had assigned it for the current expenses of the Department of Sericulture for this year only, it leaves us without any definite plans or funds for the needs of that department. If you know of any way to assist us to make up this shortage it will be a great assistance and will enable us to continue the department on a minimum basis without going into debt further. Otherwise, we shall expect to receive the total amount from the Board of Founders as stated by you namely, Class A General Funds L.C.\$67,000 00 and Class B Special Funds G\$17,552 63 - not including the Famine Funds and the Hospital.

From your analysis and letters I understand that the gift from Mr. and Mrs. Day toward the salary of the treasurer is suspended for the present. That leaves that item to be secured during the year. Ginling should pay a larger proportion than we have charged them in the past but we shall still have a portion of the salary item to be secured. It is not a large item but must be kept in mind. Will you report before February concerning the probabilities for 1933-1934?

There were some changes in the disbursements, especially in the College of Science but inasmuch as they affect the Directors' budget I shall not burden you with the separate items. The changes will be listed in detail in the minutes.

0629

Subsidiary budget for Publicity and Promotion. When the word came that Mr. and Mrs. Wheeler were coming to the University, we decided to "gather" all balances for publicity and printing together and reserve them for his use in starting the work that we were hoping he would do for the school. Following the usual procedure, the items were approved by the Board and are listed in detail in the minutes. We are very glad to have Mr. Wheeler to carry this important and much neglected work in the University. Although we know it is really a full time task, his work in the English Department does not allow very much time for publicity work. It may be possible to change the program in the future, but as no time has been given to this side of the work for some years even a fractional part of his time will be a great advance for the University.

Gain in exchange. I presume the day will come when conditions change so we do not have this item for consideration at every meeting - but it is a very welcome topic for discussion! There are two items to be reported at this time.

First, the balance of the gain in exchange from 1931-1932, or the item of \$2,349 73 which sold for L.C. \$10,983 88. These funds were voted to be used as follows:

- |  |            |
|--|------------|
| 1. To clear the deficit on the Second Sericulture Building | \$6,433 04 |
| 2. Balance to be placed in contingent for 1932-33          | 4,550 84   |

It was a great relief to me to have the approval to clear this old deficit on the Sericulture building. It is the last of the building deficits on our books. The balance to be placed in contingent is to be used to apply on the shortage in this year's budget. I was much interested to have one of the directors question whether this was not a very large contingent, until it was explained that it was to be used against the shortage. However, it made me realize how little they study the budget for I do not believe any person familiar with contingents would say that 4,550 84 was a large sum to have against a budget of 830,000.00. Most of the authorities that I have ever read give 5% as the minimum. However, if the University of Nanking had a contingent fund of 5% per year I should feel our deans and heads had lost interest in presenting needs.

Second, we presented the request for the use of the gain in exchange for 1932-33. In accordance with your letters and the former action of the Board of Founders, we have based our request on the basis of having the Founders authorize the use of 2/3 of the gain for the field, reserving 1/3 for their own use. The request was as follows:

- |   |           |
|---|-----------|
| 1. To cover the item in the budget for salaries                                       | 16,000 00 |
| 2. To erect small residences to house the families of eight instructors or associates | 12,000 00 |
| 3. Library books - cut from budget this year  | 1,000 00  |
| 4. Balance to apply on contingent, etc.   |           |

It is understood that the first claim on the gain will have to be the necessary balance to meet the budget item for this year. The shortage was 11,467 33, and there will be various interest items and other receipts that will apply. We have no intention of starting the small residences until all other accounts are cleared, but the need for this type of residence is great. If we can erect these houses - two units of four houses each - it will help tremendously to solve our immediate problem for housing staff members. I am afraid we are faced with one

TRANSFER

11-23-32

of two things - (1) to house more of our staff, or (2) to pay higher salaries. Now that conditions are more normal again in the government and the need for trained men is greater, we have the constant problem of having staff members leave us for positions in government offices. During the past two days there have been three cases - everyone of which means a serious loss to the work of their particular department. One case today was an assistant who has been with us for seven or eight years and receives 46 00 per month, but who has been offered 100 00 per month from the government. He will stay with us for an increase of about 20 00 feeling the stability is worth that much to him, but unless we can meet this item he will leave as he has heavy financial responsibility for the care of his family. If we could offer him a house he would probably feel it was worth a considerable amount, but inasmuch as it is impossible to house instructors we cannot promise even rooms to our assistants. We shall be faced with an increasing number of cases, and unless we can find funds to build small houses or else increase salaries I am afraid many of our trained men will leave us. If you can help us solve this ever present problem we shall appreciate it very much.

Institute of Chinese Cultural Studies. It is not necessary to tell you that we have been operating our Harvard-Yenching funds on a minimum basis, feeling it was wiser than to expand the work to the limit of the present abnormal income. As a result we have accumulated L.C. \$41,552 73, due to gain in exchange, and felt that the time had come when we should make definite recommendations for the use of this money. Proposals were presented to use (1) 15,000 00 for old books and journals and (2) the balance for either one of two things - first, to apply toward a fund to erect a museum to house the Ferguson collection, etc. or, second, to form a fund to use to strengthen cultural courses in the College of Arts. The question was carefully discussed and letters were read from Mr. Tsu, director of the Institute. You will see the final action taken left the funds in reserve for the present until the president could approach the committee in China concerning the probability of having the Harvard-Yenching Institute help us to provide for such a building. I am attaching a copy of the statement for your files.

Travel fellowships. This is a new plan and we hope may help to fill a need. We tried to put in enough "strings" to prevent the privilege being abused.

I believe this covers the financial items in the budget. There are a few minor actions concerning repairs, etc. but I do not think you need be troubled with them in further detail than is given in the minutes. This present year presents no serious problems, as we can now tell, and I feel quite sure that we shall be able to close the year safely barring wars, changes in exchange, etc. I am thinking with a good deal of apprehension of the work that we must do in February 1933 to make out a budget for the year 1933-1934. It is all very well to operate a school without equipment for one year, but to continue the policy is not only unwise but almost impossible. Again, there are some very necessary increases to be made in salaries to hold important men. Where shall we look for funds? I like to do the preliminary figuring on the budget between semesters, so if you will be good enough to send me a tentative survey of the funds that may be anticipated from the Boards, etc. I shall appreciate it very much. Of course you will not have all the details, but your estimates will be of more value than mine in figuring the budget.

Sincerely yours,

*Elmer M. Tsiang*

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# TRANSFER

UNIVERSITY OF NANKING

INSTITUTE OF CHINESE CULTURAL STUDIES

NANKING CHINA

Financial report for the year July 1, 1931 through June 30, 1932.

*Sent with receipt letter of transfer to ...*

Balance of funds on hand July 1, 1931	L.S. \$ 34,927 74
Received during the year Gold \$ 14,926 41	<u>59,624 99</u>
	94,556 69

Disbursements for the year:

Office expense and supplies	1,140 54	
Equipment	310 00	
Travel - local	198 29	
Operation and upkeep of building	644 27	
Salaries of staff	23,709 87	
Manuscripts, printing etc.	1,425 00	
Library - cataloging etc.	1,500 00	
"    books	12,695 31	
Appropriation for residence \$2,500.	<u>11,390 68</u>	<u>53,003 26</u>

Total Reserve funds July 1, 1932..... L.S. \$ 41,552 73

Note: By action of the Board of Directors L.S. \$34,927 74 has been placed in a special reserve fund for the future maintenance of the department. The balance, L.S. \$6,624 99, represents the reserve for the year ending June 30, 1932 and will be reported to the Board of Directors for special action at the November meeting.

Respectfully submitted,

*Elsie M. Priest*

Elsie M. Priest, Treasurer.

.....

Auditor's statement:

I hereby certify that I have completed the audit of the University of Nanking accounts including the special accounts for the Institute of Chinese Cultural Studies. The audit has included the checking of all receipts and vouchers for payments have been examined. The ledger accounts have all been checked and certified as I do hereby declare the above accounts to be in order and correct.

*Thomas H. Begg*  
Thomas H. Begg, Auditor.

Nanking China.  
September 24<sup>th</sup> 1932.

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UNIVERSITY OF NANKING  
INSTITUTE OF CHINESE CULTURAL STUDIES  
NANKING CHINA

**TRANSFER**

Financial report for the year July 1, 1931 through June 30, 1932.

Balance of funds on hand July 1, 1931		L.C.\$ 34,927 74
Received during the year Gold \$14,926 41		<u>59,628 95</u>
		94,556 69

Disbursements for the year:

Office expense and supplies	1,140 54	
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Salaries of staff	23,709 87	
Manuscripts, printing etc.	1,425 00	
Library - cataloging etc.	1,500 00	
"    books	12,695 31 .	
Appropriation for residence G2,500.	<u>11,390 68</u>	<u>53,003 96</u>

Total reserve funds July 1, 1932.....LC \$41,552 73

Note: By action of the Board of Directors L.C.\$34,927 74 has been placed in a special reserve fund for the future maintenance of the department. The balance, L.C.\$6,624 99, represents the reserve for the year ending June 30, 1932 and will be reported to the Board of Directors for special action at the November meeting.

Respectfully submitted,

Elsie H. Priest, Treasurer (signed)

.....

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I hereby certify that I have completed the audit of the University of Nanking accounts including the special accounts for the Institute of Chinese Cultural Studies. The audit has included the checking of all receipts and vouchers for payments have been examined. The ledger accounts have all been checked and certified and I do hereby declare the above accounts to be in order and correct.

Thomas D. Begg, Auditor (signed)

Nanking, China,  
September 24, 1932.

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UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER  
NANKING, CHINA



November 24, 1932.

*Act 1/18/33*

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

My dear Mr. Garside:

INDEXED

In accordance with my letter to you in September the question of residences for mission staff was given careful thought and a good deal of time was spent in preparing statements to be presented to the Board. You will find that the action taken by the Executive-finance Committee was to appoint a committee to study the whole question and report at the next meeting of the Executive-finance committee. It was felt that it was a difficult problem to present to the Board of Directors - and therefore the material was deleted from the file given to the members of the Board.

This letter is not official in any way -- I felt it would be a good plan for you to know a little of the history and background of "residences" and so I am sending this material as a personal matter. Officially, it has to wait until the next meeting of the Executive-finance Committee.

Before I give you any details I would like to make my own position clear to you. I am not in favor of seeing the residences set aside to be under the direction of any group or groups. We are in union work and it would be very awkward to have a Presbyterian group controlling Methodist staff residences or any other like combination. It would be equally awkward to have a separate board or committee to control staff residences - a wheel within wheels without authority or cooperation. I think Yenching University did the wisest thing in planning for residences and I hope we may be able to follow in spirit at least although we were not foresighted enough to include the statement into our agreement in the first place.

You will find a statement giving you a list of our residences, with location, occupant and original source of funds used for the erection of the houses. Then you will find the same residences divided according to the source of the funds, giving the present occupant for each residence. The third statement gives you the analysis of the University residences now used for mission staff. I wish to point out that there are three mission members living in houses erected by funds contributed by their particular missions. It has never been the policy of the University to consider the source of the funds that built a residence in assigning a family, and I must confess I fail to see how it will ever be possible to do so with the ever present element of furloughs and necessity of having members move from house to house. We have always considered the family as of much greater importance than the source of the funds that built any particular house, and if it was more convenient to house a Presbyterian family in a so-called Baptist house there was no question about it. The residences were University residences regardless of original donors.

In order to have something definite to present to the committee we asked Mr. Wheeler to help us work out a statement and merely for your information I am enclosing a copy at this time. You will know from the above reference to the minute that these recommendations were not adopted ~~at the meeting~~, but

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I believe represent the opinion of the University group.

It is not necessary to burden you with the reasons for having this matter presented through the Presbyterian Board. I could do so, but like most of such items the first cause has been so completely removed that it would make some of our friends look a bit foolish to even review them at this time. One of the more definite and real reasons for criticism is the matter of house equipment under the University regulations. The Presbyterian Board is more generous than the University, or any other mission in Nanking, in providing house equipment. They have more money. However, again I must point out that we are union work, and we have never been able to carry out policies based on the maximum allowances of any kind, but rather have tried to strike a fair average. I believe our present basis of house equipment is not very much below the average, although it is true the Presbyterian Mission will bring it up rather high! I further believe it may be a good plan to re-state our policy at this time and to make adjustments to provide for more adequate repairs and equipment in each house. I have heard the "old" staff members, who were on the faculty before 1927, state over and over that the houses are in much better repair and are kept in much better repair than ever before. It is <sup>absolutely</sup> true also to say that our foreign staff are housed more satisfactorily than before 1927. If you question this statement, write to Dr. Bowen for his comment on the housing problems of the former days - or better still, write to Mr. Small who had to bear most of the burden of housing staff members. That does not lessen our responsibility in any way, and I shall hope to see some very definite recommendations made to provide for more adequate equipment and repairs for both the Mission and the Chinese faculty residences.

It is the definite plan of the University administration and Property Committee to set aside certain residences for mission staff members. Already this has been done, and with one more residence, which I expect will be added during the next summer, I think we shall have enough to provide for all Mission staff members. It will mean some families will have to move during furloughs, but that has always been true and as far as I can see will always be true as long as furloughs are granted. It does not mean that these residences are to be considered "out of control" of the University authorities, and I can think of no one thing that would do more harm than to make such a proposal at this time. I am convinced that it will create a feeling <sup>among</sup> Chinese and missionaries that will not only prevent cooperation but will alienate mission staff from being of service to the group. I know there are staff members who will resent such a move, and I know it will be a step that will undo much that has been accomplished during the past few years. With the Pacific between us, it may not seem a very important matter but the price would be much more serious than I am sure the Presbyterian Board would care to have paid. In this connection, I would like to say to you that influential members of the Presbyterian Mission - not on our staff - have told me that there will be no pressure of any kind from the field to bring about a change in the present policy. I believe you will have no doubt in regard to my personal position!

This is for your information only and I do not wish you to take action until the recommendations have been received from this special committee. If this gives you an idea of some of the problems involved I shall feel it has been worthwhile to have spent the time to prepare the material.

Sincerely yours,

*Elmer M. Priest*

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Missionary residences - suggested action for the Board of Directors  
November 18, 1932.

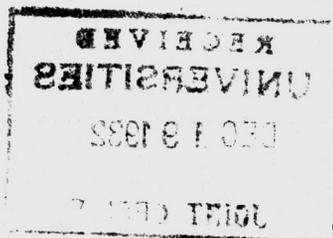
The President of the University has received a letter dated August 5, 1932, from the secretary of the Board of Founders, referring to a question raised at the meeting of the Founders' Executive Committee on July 12, 1932, as to residences for the Missionary members of the faculty of the University. The suggestion was made that "in making or renewing leases between the Boards of Trustees and the Boards of Directors of the various union institutions, we raise the question of whether it might be desirable to reserve from the terms of such leases a number of University residences erected by the cooperating mission boards sufficient to house the members of the staff supported by those boards. If such a reservation was made, the arrangement would have to be effected by the cooperating boards for taking care of the repairs of such residences. Since the question of renewal of our agreement between the Nanking Founders and Directors is now pending, this is the time when we should give frank consideration to the questions discussed above."

On July 15, 1932, the Presbyterian Board of Foreign Missions, one of the cooperating boards in the University, took the following action; "Record was made of the suggestion by the Kaingan Mission and China Council that residences for mission board representatives at the University of Nanking be excluded from the lease of the general University Plant to the Board of Directors. The matter has been laid before the Board of Founders of the University and is receiving due consideration. CC 32265."

The question raised is related to a problem, the solution of which is neither simple or easy. The Directors wish to state the situation as it appears to them and will welcome the further advice of the Board of Founders on this subject.

1. There are 52 married members of the faculty, with their families, 13 missionaries and 59 Chinese, and two groups of single members of the mission staff, for whom the University is attempting to make provision. For this purpose, there are available 31 houses. There are in addition Chinese members of the faculty and staff for whom as yet the University has not been able to supply residences.
2. Of these 31 houses the funds for three have been given by Presbyterian donors four by Methodists; four by Disciples; two by Baptists. Eighteen have been built from undesignated or from University or special funds. In addition, the Presbyterian Board has given funds for residence for one of its representative and when these funds were allocated for the Chinese staff, there was the clear understanding that provision would be made for all Presbyterian members on the faculty. In other words, the University understands there are four residences to be assigned to Presbyterian faculty members.
3. On account of the inadequate number of houses, two married members of the Chinese faculty have been assigned, with three exceptions, to each house. One married missionary and the single woman of the University staff have been assigned to one house, and the single members of the hospital staff to another. With one exception each married member of the Mission staff has been assigned to a single residence.

4. A survey of the present housing arrangement, herewith appended, indicates that only three Mission members of the faculty are residing in houses originally given by their respective boards. This fact does not mean that the Mission families are not well housed, but rather that adjustments has been made among the Mission staff as to the assignments of the houses provided from mission board funds. For instance, two members of the faculty, Presbyterians, have been permanently assigned houses that were build with funds originally given by Baptists donors. As far as the Board of Directors knows, there is no dissatisfaction with the present assignment of residences for the Mission staff. If the suggestion of the China Council and Presbyterian Board were literally carried out, two Presbyterian members of the faculty, now residing in residences which have been permanently assigned to them, and are apparently satisfactory, but that were built from Baptist funds, would have to move into other residences which might prove less satisfactory.
5. There is a real need for the provision of repairs currently for the residences.
6. The assignment of two Chinese families to on house, while the Mission families have individual houses, is not without embarrassing effect upon the relation both of the Chinese thus housed, and the Missionaries and Chinese. The Directors believe this situation might be further aggravated if permanent reservation were made of certain residences for the Missionaries. Further, the individual missions have varying scales of provision for repairs for missionary residences, and it would seem more equitable for the University to provide for such repairs on a uniform scale rather than to expect each mission to make individual and varying repair grants.
7. Under these circumstances, the Directors believe it would not be for the best interest for the University to exclude missionary residences from the lease of the general University plant but that they should be included in such lease, with the clear understanding (1), that as far as possible residences provided by denominational funds shall be made available for the mission boards represented on the faculty, as has hitherto been done; and (2), that the University shall recognize its obligation to provide funds for repairs for the current needs of the residences on a definite and uniform scale, on the one hand for the Chinese, and on the other for mission members of the faculty.



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University of Washington  
Banking  
Residence

4. A survey of the present housing management, particularly in  
 relation to the present housing members of the faculty and  
 in houses originally given by their respective donors. This  
 survey should determine whether the Mission Committee has  
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 adjustment has been made among the Mission Committee for  
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5. There is a need for the provision of a new housing program  
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 be included in such lease, with the usual understanding that  
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 the residences on a definite and uniform scale, on the one hand for  
 the Chinese, and on the other for Mission members of the faculty.

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Status of University Residences -- November 1932

House No.	Location:	Occupant:	Original source of funds for construction of house:
* 8	77 Pao Tai Chiai	Tai Yuin Kwei	Presbyterian - West End Church G\$3,000 00*
9	2 Tientsin Road	Girls' dormitory	General University Building funds
10	3 Ping Tsang Hsiang	S. J. Mills (Buck)	Baptist-(Some question-was the Brown house)
12	7 Hankow Road	C.T.Gee & Y.C.Tao	General University Building funds - 1913
13	Peh Pao Chiai	Hospital - nurses	General University Building funds - 1914 ?
14	19 Hankow Road	Goodsells-Purcell-Priest Anderson-Higgins	Special gift secured by Dr. Sloan - Records destroyed in Hospital in 1927.
15	4 Ping Tsang Hsiang	J. C. Thomson	Gift through Baptist Board - Mrs. Bond
16	11 Ping Tsang Hsiang	H.R.Wei & H.H.Sie	Gift from Mrs. Chas. P. Turner -G\$4,000 00
17	5 Ping Tsang Hsiang	Y. G. Chen	Methodist Board G\$9,000 00 -exchanged for Meigs & Holland compound near Kuleo Hospital
18	26 Hankow Road	L.S.C.Smythe	U.C.M.S. G\$4,625 or M\$4,095 44-also Macklin house material utilized.
19	23 Hankow Road	C.H. Riggs (Wixon)	Methodist Board -- part of G\$11,000 00
20	25 Hankow Road	F. P. Jones	Methodist Board -- part of G\$11,000 00
21	12 Ping Tsang Hsiang	K. S. Sie	Methodist Board -- balance of above fund and rest of the money from University funds.
22	Kuleo	C.S. Trimmer	U.C.M.S. G\$5,000 00 or M\$5,328 69 - balance from Hospital funds.
23	1 Gin Ying Chiai	H. H. Lome	Presbyterian Board - G\$6,000 00
24	11 Hankow Road	P. C. Wang	Woman's Auxiliary University of Nanking
25	21 Hankow Road	M. S. Bates	U.C.M.S. - Hoover gift G\$5,000 00
26	7 Ping Tsang Hsiang	C.Y.Chiao & K.L.Yu	Famine funds
27	8 Ping Tsang Hsiang	N.S.Chen & C.C.Hu	Famine funds
28	10 Ping Tsang Hsiang	A. N. Steward	Famine funds
29	Hankow Road	J. H. Daniels	University funds - this house exchanged with No. 14 so is now a hospital house.
31	9 Ping Tsang Hsiang	W. R. Wheeler	U.C.M.S. - Bowman gift G\$5,000 00
32	6 Ping Tsang Hsiang	F. L. Tai	Famine funds
33	15 Gin Ying Chiai	M.I.Chow & K.T.Wan	Famine funds
34	3 Gin Ying Chiai	T.I.Li & C.Hsu	Famine funds
37	Tou Chi Chia	H.S.Liu & S.S.Wu	Partly Presbyterian, partly University
38	Tou Chi Chia	F.S.Li & T.H.Chang	Partly Presbyterian, partly University
39	Tou Chi Chia	S.F.Ling & Z.H. Pan	Partly Presbyterian, partly University
40	13 Hankow Road	C.Y.Wang & K.C.Liu	University funds - L.S. Building funds
41	12 Gin Ying Chiai	Shan-Ma-Tai-Chu	University funds
42	Tao Yuen Compound	T.H.Shen & S. Ko	University funds inc. W. Auxiliary M\$5,000 00
43	Tao Yuen Compound	Wen-Chang-Yang-Yang	University funds - Cultural Studies G\$2,500 00

\* Because of location, style etc no mission family will live in this house. It has been used by one of our Chinese families but is rapidly falling down, not worth repairing.

ANALYSIS OF ALL UNIVERSITY RESIDENCES ORIGINALLY BUILT FOR MISSION STAFF -- November 1932. 52

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House No.	House built by Methodist fd.	House built by Presbyterian funds	House built by U.C.M.S. funds	House built by Baptist funds	House built by other funds
17	Y. G. Chen				
19	C. H. Riggs				
20	F. P. Jones				
21	K. S. Sie				
5		Tai Yuin Kwei			
14A )		(Goodsells****)			
14BC )		(Purcell-Priest			
23		H. H. Love			
18			L.S.C. Smythe		
25			M. S. Bates		
31			W. R. Wheeler		
22			C.S. Trimmer**		
10				S. J. Mills***	
15				J.C. Thomson	
9					Girls' dormitory
12					C.T. Gee & Y.C. Tao
16					H.R. Wei & H.H. Sie
26					C.Y. Chiao & K.L. Yu
27					N.S. Chen & C.C. Hu
28					A. N. Steward
32					Tai Fang Lan
29					J. H. Daniels****

\* Only part of funds were Methodist - balance general

\*\* Only part of funds were U.C.M.S. - balance Hospital

\*\*\* Have not found old records - this house originally built for Dr. Brown who was Baptist.

\*\*\*\* Houses exchanged in 1928-1929.

3 houses  
burned  
1927

1 house burned 1927

Note: Presbyterian Board gave G\$5,100 or M\$10,515 78 to build residence for representative in 1926-7. The house was not built, and the funds were later allocated for Chinese staff residences - see letter from Mr. Trull of Presbyterian Board. The understanding was that all Presbyterian were to be housed if the funds were used for Chinese staff.

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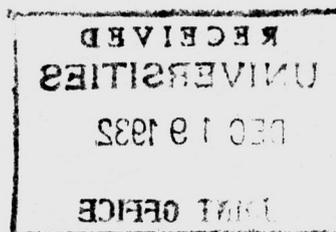
**Analysis of University Residences by Missions - according to original grant  
November 1932.**

House No.	Mission represented by occupant	House given by Methodist	House given by Presbyterian	House given by U. C. M. S.	House given by Baptist	House given by other gifts or funds
10	Presbyterian				J.J.Mills	
13	University					Hospital nurses
14A	U.C.M.S.		W.F.Goodsells			
14B&C	University		Murcell, Priest Anderson, Higgins			
15	Presbyterian				J.O.Thomson	
18	U.C.M.S.			L.S.C.Smythe		
19	University	G.H. Riggs				
20	Methodist	W.F. Jones				
22	Methodist				G.S. Trimmer*	
23	University		H.R. Love			
25	U.C.M.S.			W.S. Bates		
28	Methodist					A. N. Steward
29	Presbyterian					J.H. Daniels**
31	Presbyterian Methodist				W.R. Wheeler	J.I. Illick***

\* Only \$5,328 69 contributed by mission - balance from hospital funds.

\*\* The house occupied by Dr. Daniels was built by University funds, but it was exchanged for house No. 14 built by Presbyterian funds.

\*\*\* The House occupied by Mr. Illick is rented from Mrs. Meigs as it is personal property.



Analysis of University Residences by Missions according to original grant  
November 1932

House No.	Mission represented by occupancy	House given by	House given by	House given by	House given by
10	University	University	University	University	University
11	University	University	University	University	University
12	University	University	University	University	University
13	University	University	University	University	University
14	University	University	University	University	University
15	University	University	University	University	University
16	University	University	University	University	University
17	University	University	University	University	University
18	University	University	University	University	University
19	University	University	University	University	University
20	University	University	University	University	University
21	University	University	University	University	University
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The houses numbered 10 to 31 are listed in the original report.  
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UNIVERSITIES  
DEC 19 1932  
JOINT OFFICE

0646

TRANSFER

56

August 5, 1942.

Resident W. H. Han,  
University of Nanking  
Nanking, China.  
My dear Mr. Han,

When I wrote a letter covering in a general way the minutes of the July 12th meeting of our Nanking Executive Committee, I promised that I would write a separate letter in regard to the last item on those minutes - the question of missionary residences at the University.

This question arose out of a discussion which I believe the Presbyterian Board, and the China Council has been having for some years regarding the housing of their missionary personnel in China under changing conditions. With the rapid progress toward autonomy on the field and the development of Chinese leadership, the relationship and status of missionary personnel have been changing quite rapidly.

Formerly, a missionary looked to his Board for assignment of his work, provision of living accommodations, and a decision on all matters affecting his work and his personal affairs. Now, faced to everyone's sincere gratification, the relations of the missionary with his Chinese colleagues have become much more important than his relations with the Mission Board in the home land. Decisions as to his work and as to the details of his daily life rest more and more in the hands of groups on the field.

One of the aspects of this thoroughly desirable situation which has caused the Mission Boards some concern, is that in a number of union institutions we sometimes find that a Mission Board after having provided the funds for erecting a number of residences sufficient to house all its missionary appointments, may discover that one of its representatives at the institution is living in a house provided by the Board. Sometimes the accommodations which their representatives are occupying are considerably less comfortable than the houses erected by their own Board. There has been no lack of willingness on the part of the missionaries themselves to fit in happily into any situation that is of the greatest advantage to all. There has, however, been some feeling on the part of the Mission Boards themselves, and of the home constituency which has provided accommodations for the missionaries that it would be both logical and equitable if arrangements were made whereby the residences provided by a given Mission Board were utilized for the convenience of that Board, so far as might be required.

Out of this general discussion has grown the suggestion that in dealing of remaining leases between the boards of trustees and the boards of directors of the various union institutions, we raise the question of whether it might be desirable to reserve from the terms of such leases a number of university residences erected by the operating Mission Boards sufficient to house the members of their respective faculties. If such a reservation were made arrangements would have to be worked out by the operating boards for taking care of the remaining such residences. Since the question of renewal of our present leases between the Mission Boards and directors is not pending, this is the time when we should give first consideration to the questions I have discussed above.

We are anxious to have the views of the field administration and the field Board of Managers regarding this proposal and residences sufficient for the missionary supported **CHINESE** be accepted from the next lease entered into between the **UNIVERSITY**. I hope that you will feel free to write us your personal views quite frankly, as well as transmitting any more formal statements as to the **CHINESE** administrative officers and the Board of Directors.

**CHINESE**  
**UNIVERSITY**  
**CHINESE**

Yours sincerely,  
W. H. Han

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## UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

TRANSFER

Nanking

November 25, 1932. No. 1

Act 1/18/32

Mr. B. A. Garside,  
New York

My dear Mr. Garside:

INDEXED

Your letter of October 8th reached me and should have a more adequate reply probably than this may prove to be -- perhaps not! The field treasurers must cause you a tremendous amount of trouble but cheer up, I hope to be on furlough before another year passes and that will give you a rest.

I am familiar with the attitude of the Board of Founders and have been in agreement entirely. However, last spring you sent us a lot of cuts that might be expected, reduced income here and there etc. etc. etc. Accordingly, I wrote you that we were quite prepared to take all the "cuts" reported by you as long as you left our gain in exchange items intact as budgeted, and requested that you advise us if that was not in accordance with your own plans. You never advised - or answered me as far as I recall but I am not taking time to check through the letters as the point is not important - so I took it for granted that you agreed to the proposal to consider item as received, not as guaranteed. If the latter why bother to advise us of the cuts in the first place?

In accordance with the above we closed our books. I do not quite see why you should be so much disturbed over it anyway as we did not ask the Founders for anything that they did not have or were prepared to send to us. The only additional item involved was the item of 1,500. paid by the U.C.M.S. after our books were closed. This was due us for last year end under the system I used I shall enter it as applying to last year. I am planning to draw a draft for this one item soon and on the gain in exchange 1/3 will be reported to you as belonging to the Founders. This may as well be kept separate from the gain in this year. I stated clearly that this account was in abeyance and we need it badly to close our accounts.

When I mentioned "special accounts" I was not comparing with Yenching University or any other institution. I doubt very much if Yenching has any more special accounts than the University of Nanking - I have seen their detailed field report. It is quite true that very very few of our special funds go through your office - most of the people prefer to send them to us directly. I was referring to such items as Milbank Foundation, Scripps Foundation, Sanford University, University of California, China Foundation, Institute of Pacific Relations, Rockefeller Foundation, National Christian Council, Aleurites accounts, Rural Economics special expert accounts, National government accounts - about seven on our books at present - etc. etc. Then if we go to the Agricultural Cooperation station accounts, we increase the above by nine. I think our principle is correct for the protection of our general funds, but it requires a tremendous amount of careful accounting to keep all gold items accounted properly at current rates, in order that our general funds may not be charged for gold items when they might have had gain in exchange had the amount been sold on the field. No

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11-25-32

TRANSFER

Mr. Carside - 2

department objects to paying the current rates for gold expenditures, and the system works very well on the field -- but it must be done on the field. I agree it is much easier to handle the simple accounts for Ginling College than the complicated adjustments for the University. but somehow we seem unable to put the University on the single draft basis. Next year my successor may be able to do so, but I feel I must continue as I have started.

As far as entering details of grants from Founders - i.e. Mission boards etc. is concerned, please let me know how I am to make the reports that we are asked to make to various mission boards unless we have details? It would make us look rather absurd if we had to refuse to give them all the petty details they ask for very month or so and would raise serious suspicion as well. I cannot see any possible way to keep the accounts except that we enter by items as granted. Here again is a place where you can probably educate my successor to follow your needs more adequately so do not struggle with me on the subject.

There is no point in sending this letter except as an acknowledgment and no point in a further analysis from us that I can see. The ideal theory is stated in your letter - the practical application is in mine and we may as well strike the middle of the road.

Will you please deposit G\$5,000 00 to the Central Hanover Bank and Trust Co account, charging against current funds? By the way, why do we not receive the ordinary bank interest on this checking account? We have an account with them for Ginling College, where the balances are much smaller but on which they give us interest regularly. I shall be glad to have you advise me before I take it up with the bank. I can not reconcile the idea that you claim this interest as long as this is a field account, but I do not wish to become involved with the bank until I know. Naturally the item is not great, but it should be more than enough to offset the charges made against the checks - the new tax we have to pay.

Sincerely yours,

*Elmer M. Priest*

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RECEIVED  
UNIVERSITIES  
DEC 19 1932  
JOINT OFFICE

0651



TRANSFER  
Nanking

University of Nanking,  
Nanking, China.  
November 25, 1932. No. 2

*Ack 1/18/33*

Dear friends:

"I am thinking of you today because it is Christmas, and I wish you happiness, and tomorrow, because it will be the day after Christmas, I shall still wish you happiness, and so on through the year. I may not be able to tell you about it every day, but that makes no difference; the thought and the wish will be here just the same. Whenever joy or success comes to you it will make me glad."

Another year has passed - a year full of clouds for China and problems for us all. As this is my annual letter to some of you, I shall take this opportunity to tell briefly of the outstanding events of the year as they affected my work.

During the first week of the winter vacation I went to Shanghai to meet Dr. and Mrs. Weeks, who were coming from the University of California to spend one semester on our campus. We heard rumors of trouble around Shanghai, but we have so many false alarms at all times I certainly did not give them much thought. However, we had not been back in Nanking for many days before the rumors became very disconcerting indeed and you all know the events that made it necessary for the Consuls to advise evacuation of all nationals in Nanking. A few of us decided to remain and to try to carry on our work as calmly as possible. It was not very calm! There was no danger of any kind, the city was orderly - guarded at every corner - but we had no mail and no newspapers, and although we tried to secure radio reports from the outside world it was not very satisfactory. When you do not know what may be happening two hundred miles away, there is room for many rumors and much play of imagination!

School was opened on February 26th - two weeks late - with an enrolment around three hundred, a loss of over two hundred students. The Mission Staff returned to take their classes and it was a great relief to have the families able to return about April 1st after two months of evacuation. We miss the families when they have to leave us and hope we may not have another evacuation from Nanking - four in five years is quite enough.

It was a quiet semester without serious problems as far as students were concerned. We spent a good many hours trying to stretch the coppers to cover the loss in student fees, cuts from mission boards, etc. and just about the time that we felt it would be impossible to close the year with out a serious shortage, exchange took a leap to our advantage, and by selling all available gold we were able to close without serious deficits. It was a long semester and commencement was not held until July 9th with two weeks of "make-up" work after that date to make up for lost time due

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# TRANSFER

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11-25-32

to patriotic demonstrations, delay in opening school, etc. We have received high praise from the Ministry of Education, our Alumni and the parents of our students for having insisted on the students making up all time that was lost due to the Shanghai and Manchuria trouble. During the time it was not easy and there was a good deal of grumbling but now that it is past history, I am sure everyone feels it was the right policy to have followed. It made a short holiday as we opened again according to government regulations on September 1st.

I went to Peking for two weeks during July and enjoyed my holiday very much as it had been nine years since I had seen North China or Peking. I escaped some of the worst heat of the summer but had the full benefit of the hottest August in years. Hot weather does not worry me now - I do not enjoy it although a little heat tonight would be most welcome!

This year has opened with splendid enrolment and spirit among the students. The semester, so far, has been so quiet and orderly there is little to say about it. The Christian students are active this year and have a very prominent part in the leadership of the student groups. There have been three social evenings with the Christian students of the University and dining as hosts and hostesses, and I am sure everyone feels they have been most successful. A party is planned for New Years eve by this same group and the students are already planning for it. Mrs. Twinem has given a small chapel which will seat about eighty people, and we feel this will have a very prominent part in the religious life of the school in the near future. The Dedication service will be held at Christmas. Sometime I will try to send you pictures of the building. There are a number of meetings when the Sage Chapel is too large, and we have felt for a long time that we needed a small chapel for the Fellowship groups.

This is my sixth year of service since my last furlough and I am hoping to leave for home next summer - perhaps about August 1st, or as soon as possible after the books can be closed, audited, etc. I hope to see many of you during the year I shall be at home.

Some of you will be interested in a word about Ginling College - I am still treasurer of the College, as my tentative appointment has grown to five years. This year we are building the two new buildings to complete the quadrangle and when they are finished the covered ways will join all five of the front buildings. We need more funds to finish the whole plant, and must have a dormitory for 1934. It is a bit unwise to put up a library and a chapel when we have insufficient dormitory space for expansion of students but the money was given for these buildings and it was decided to go ahead and complete the plant. Our great concern these days is for current funds. The college has not enough money to run on efficiently and it is a cause for grave concern. High exchange has carried us on for the past few years, but that is not very wise planning - rather living a day at a time!

This carries my greetings and best wishes to every one of you. I could not send this letter without expressing my deep appreciation of all the letters, books and magazines that have been such a joy during the year, although I know I am very remiss about writing promptly. May the new year bring you joy!

Sincerely yours,

*Elsie M. Priest*

Elsie M. Priest.

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DEC 27 1932  
JOINT OFFICE

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0654

TRANSFER

Nanking

University of Nanking

November 28, 1932.

No. 1

Miss Elsie M. Priest  
University of Nanking  
Nanking, China

My dear Miss Priest:

Let me acknowledge receipt of your letter of November 2nd regarding remittances to Yenching's account of the Yenching portion of the China Famine Fund budget for 1932-33.

The first quarterly payment on account of this appropriation was sent to Yenching about six weeks ago, the second quarterly payment was transmitted to them November 1st, and the third and fourth quarterly payments will be sent on January 1st and February 15th.

Until we received the China mail which has just arrived today, we had received no request from either Yenching or Nanking regarding the sending out of the Yenching portion of the Famine Fund budget for this year. However, our New York Office took the initiative about October 1st, toward having these funds transmitted to Yenching for the current fiscal year in the same way as has been done in the past. One fellowship fund of G. \$2,000 is being paid direct to Mr. Chang Teh-ren who is studying at Cornell this year. The remainder of the Yenching appropriation, consisting of Mex.\$18,000 and G. \$485 is being transmitted direct to Yenching; the Mex.\$18,000 being forwarded by draft to Peiping, and the G. \$485 being deposited in the Field Treasurer's account here in New York.

Very cordially yours,

B A GARSIDE

BAG:PW

CC: Miss Cookingham

0655

**TRANSFER**  
**Banking**  
UNIVERSITY OF NANKING  
NANKING, CHINA

December 2, 1932  
Hch 1/19/33

**INDEXED**

Dear Mr. Garide:

Under  
placed  
12/27/32

I am in Shanghai for a few days - and intended to send you the enclosed order 6157 before I left Nanking. It was overlooked so please accept this hand written copy and send me the book by early post.

You probably know exchange is wild today - or these days. I have various drafts in my brief case and sold 6500. for 4.986 - H.K. 5000. U.C.M.S. 1500 - and tomorrow may sell more as it seems unwise to let this chance go by. I wish I could see ahead a few days but 5.00 is not low exchange!

A few days before I left Nanking I asked you to deposit five thousand dollars in Central Hanover B & C. but today it seems a foolish thing to have requested on account of this high exchange. I am planning now to draw a draft for five thousand gold, and if you have not made the deposit, please change it to one thousand and hold the rest for this draft - so we may receive this high exchange. I could have drawn a check for 5000. but have not the gold checkbook here. As long as you have such a large D.D. balance you will not be unduly embarrassed by the fickleness of the field treasurer. I am sending this letter by the fast boat tomorrow so you may receive it before you deposit the funds anyway. I will confirm by typewritten letter when I go to H - on Monday evening. We shall need 1000. to meet some payments due in December.

Hoping this may not cause you any inconvenience but assuring you that I had no idea that exchange would go this way!

Sincerely yours,  
Elias M. Priest

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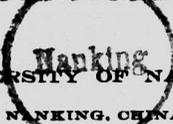
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# TRANSFER

  
 UNIVERSITY OF BANKING  
 NANKING, CHINA

December 4, 1932

Ack 1/19/33

Dear Mr. Garoche -

For your information let me list the drafts sold during the past days or two -

① Janine Funds current	5000.	through H. & S.
② University current	5000.	" "
③ Hoover	3250.	" S C & S
④ U.C. M.S. - 1931-2 etc	1500.	" "
⑤ Harvans - Yenching	5000.	" "

We averaged about 5: to 1 on the above. It was the advice of the people here to take advantage of this exchange and sell.

On the no. 4 - U.C. M.S. etc for 1500. I figure exchange as follows:

1500. @ 4.986	=	7479.00
1500 @ 2.10		3150.00
Gain in exch.	-	4329.00
1/3 due Founders		1443.00
2/3 " Field		2886.00

As soon as I return to Nanking I will convert the exchange due you \$1443. into gold and send you a gold check so the account may be closed.

There is a fast boat leaving tomorrow so I am sending this note for your information. As soon as I return to Nanking the whole transaction will be confirmed for the files - but no mail out for ten days and I thought you should know of these drafts.

Sincerely yours  
 Elsie M. Priest

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## UNIVERSITY OF NANKING

OFFICE OF THE TREASURER

NANKING, CHINA

TRANSFER

Nanking

December 7, 1932. *no. 2**ACK 1/19/33*

Mr. B. A. Gurside,  
China Union Universities,  
New York City.

My dear Mr. Gurside:

INDEXED

I wrote you two letters from Shanghai in order to insure that the word reached you on the boat leaving over last weekend. For the sake of our records, as I did not have a typewriter with me, I will confirm the same at this time.

Exchange has been rather wild these past few days, and after talking it over carefully with the people in Nanking and some of the directors in Shanghai we decided to take advantage of the high rate and sell as much as was possible. Therefore the following drafts were drawn:

No. 230 - 1931-32	U.S.M.S. remittance	\$1,500 00	¥ 7,480 15
No. 231 - 1932-33	F.F. appropriation	5,000 00	25,010 00
No. 232 - 1932-33	M-Y Funds	5,000 00	24,933 75
No. 233 - Hoover		3,250 00	16,282 15
No. 234 - General Exp 1932-33		5,000 00	25,010 00

No. 231 and 234 were sold to the Hongkong & Shanghai Banking Corporation, and the others to the Shanghai Commercial and Savings Bank in Shanghai. The Hongkong & Shanghai Banking Corporation asked if you ever issued an order against which drafts were drawn. For instance, a statement stating that we were authorized to draw drafts up to but not exceeding a certain amount. It is not of much use unless ~~we~~ use one bank constantly which seems impossible for us, but I presume you could send me such a statement to comply with their regulations. They are hoping to encourage us to sell all gold through them, but I do not think we should do so as it is of great convenience to be able to sell locally at times. Besides the Shanghai Commercial and Savings Bank has carried us through some of our worst "depressions" most courteously and without high interest, so I feel we owe them part of the amount. However, I can see no harm in having you send me a statement of the amount that the Founders are guaranteeing for the bank files if they feel this is necessary. Please send in duplicate. Please include all Class A and Class B funds as usual and have it on the New York office stationery.

I hope that my letter from Shanghai reached you in time to prevent you from depositing 5,000. ~~to~~ the Central Hanover Bank and Trust Co. account. After reaching Shanghai it seemed to me it would be wiser to sell the gold here at this time, so we drew draft No. 234. If I had been foresighted enough to have taken a gold check with me it would not have made any difference as I would have drawn the check and sold it instead of the draft, but I did not have the blank check in Shanghai. We shall need 1,000.00 more deposited in the gold bank account to meet some science equipment accounts and I am counting on having this amount deposited to cover checks that will be sent sometime during the next two or three weeks. I hope this has not confused your accounts in any way. If you have already made the deposit it will

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TRANSFER

12-7-32

Mr. Carside - 2

not make any difference to us, <sup>and</sup> but I trust will not cause you any embarrassment.

As I wrote from Shanghai we will clear the item of gain in exchange on the 1931-1932 payment of 1,500 00 in order that it does not become confused with 1932-33 gains. This draft was sold last Friday afternoon at 4.986. It was difficult to know whether the market would be weaker or stronger the next morning, so we sold 6,500 00 that afternoon. The market opened much weaker and as you know we averaged some thing over 5. to 1 for the rest of the items sold. Monday morning it was stronger and has been gaining strength each day since so last night it closed at 4.89.

The transaction for gain in exchange is as follows:

1931-32 H. C. M. C. remittance	G\$1,500 00	M\$ 7,480 15
As budgeted at 2.10		<u>3,150 00</u>
		4,330 15
1/3 due the Founders	1,443 38	
2/3 due the Field	2,886 77	

The rate this morning to buy gold is 5.03, so we are buying the equivalent of M\$1,443 38 or G\$286 83 payable to your order to close this item of gain in exchange due the Founders. I think the figures sent you from Shanghai may differ slightly as I did not have the fractions in mind. This is according to the bank credit.

It was interesting to me to note that we averaged a slightly better rate than the Associated Mission Treasurers were offering, and it was an interesting experience to "shop" for the best rates -- it took a tremendous amount of time! Usually we have to depend on the mails for our exchange transactions or else sell locally at a slightly higher cost than Shanghai will offer, but this trip coincided very conveniently with the weak exchange market. It is predicted that it will be lower within a short time, but we felt it was unwise to wait longer.

Sincerely yours,

*Elmer M. Priest*

\$286 83 check encl.

Dep. 1/24/33

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UNIVERSITY OF NANKING  
OFFICE OF THE TREASURER  
NANKING, CHINA

*ack*

**TRANSFER**

Nanking

December 7, 1932. *No. 3*

*ack 2-1-33 B98.*

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

My dear Mr. Gerside:

INDEXED

This is a very informal note giving you the information that I received verbally from Mr. Patton while in Shanghai last weekend.

*Write to  
Washington  
2-1-33*

The formal letter of approval has arrived from the National Savings and Trust Company for the transfer of the residue of the Tainine Funds to the University of Nanking. He let me read the document but it was worded in such legalistic terms that a hasty reading did not mean very much to my weak mind. However, the committee has had a meeting and has gone over it very carefully reaching the conclusion that it is all in order and the time has come for the formal minute to be sent to Washington. The actions were passed on Friday, December 2d, and just as soon as Mr. Patton has time to complete the minutes, word the resolution and letters of transmissal copies will be sent to you. This will probably take about two weeks as Mr. Patton is working cautiously and securing (1) approval of his wording from the committee members and (2) signatures of each member on the final document. I thought you might be interested to know that it was being attended to properly and without difficulty as far as can be seen.

The final paragraph of the letter from the Washington Trustees asked if the University of Nanking would continue to carry the same arrangement with the bank in Washington. Mr. Patton is replying that the Committee in Shanghai has no jurisdiction over the matter and it will have to be decided directly with the authorities of the University of Nanking. In due time it will reach you, but I wondered if you would like this word now in order that some thought might be given to the matter. The total involved is something around six hundred thousand dollars gold.

The old matter of \$1,100. in payment of Dr. Myers' salary was cleared at the December 2d meeting and I am sending you the minute and copy of my letter. Will you please try to have the account cleared now? Again Mr. Patton's letter to Washington may be delayed longer than this one to you, so it may be well to wait a little time before you write for the money.

Sincerely yours,

*Elmer M. Priest*

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# TRANSFER

December 7, 1932.

National Savings and Trust Co.,  
Washington, D. C.

Gentlemen:

In accordance with your advice of July 15th regarding the deficiency of Minute No. 187 concerning the item of G\$1,100. appropriated to the University of Nanking from the Yenching University funds, we have taken the matter up with Mr. Patton, of the China Famine Fund Committee.

On December 2d, 1932 the China Famine Fund Committee had a meeting and the following resolution was passed:

" 222. Part Payment of Professor Myers' salary.- It was voted to reconsider Minute 187 of April 24, 1931, and amend by substituting the following:

Resolved that the payment of Gold \$1,100 toward the salary of Professor C.H. Myers to cover a study of the situation at Yenching University with recommendations for the program of cooperation between Yenching University and the University of Nanking, be approved and the Secretary be instructed to address a letter to the Trustee authorizing the Trustee to pay to the University of Nanking, as and when required and available, the sum of Gold \$1,100, charging this payment against unexpended balances and/or gains in exchange in connection with the Budgets of Yenching University for the years 1930-31 and 1931-32."

I am sure the formal letter will be forwarded to you by Mr. Patton, Secretary of the China Famine Fund Committee, and upon receipt of the same will you kindly remit ~~\$1,100.00~~ <sup>800.00</sup> to Mr. B. A. Garside, Asst. Treas. University of Nanking, ~~150 Fifth Avenue,~~ <sup>231th Street</sup> New York City? We shall be glad to have this item adjusted.

Very truly yours,

Field Treasurer.

0665

TRANSFER

Number 10

National Board of Health

Division

In accordance with the terms of the agreement...

The University of Chicago, 540 University Avenue, Chicago, Illinois

is pleased to announce that the following individuals...

have been appointed to the following positions...

the University of Chicago, Chicago, Illinois

On December 24, 1932, the following individuals...

and the following individuals...

will be transferred to the following positions...

effective January 1, 1933.

It is noted that the transfer of the following individuals...

is being made for the purpose of reorganizing the department...

and the following individuals...

will be transferred to the following positions...

effective January 1, 1933.

Very truly yours,

Secretary of the University of Chicago

University of Chicago, 540 University Avenue, Chicago, Illinois

will be transferred to the following positions...

we find to have this item adjusted.

Very truly yours,

Field Treasurer.

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DEC 31 1932  
JOINT OFFICE

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**TRANSFER**  
**UNIVERSITY OF NANKING**  
**OFFICE OF THE TREASURER**  
**NANKING, CHINA**

December 22, 1932.

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Mr. S. A. Garside,  
New York City

My dear Mr. Garside:

**INDEXED**

In accordance with instructions we received from the Advisory committee of the Harvard-Yenching Institute in China our reports were to be submitted through the Peiping office. We prepared the same and following the usual procedure the covering letter was to be sent from the office of the President.

In checking the matter up with the office they do not think the financial statement was enclosed and surely no reference was made to it in their covering letter. However, they cannot find the copies I furnished them so I have an idea it was attached. There is the element of doubt in it, and a letter just received from the Harvard-Yenching Institute asks that all reports be sent to Peiping as requested but that copies had better be transmitted to them also.

I sent you copies of the financial statement and have an idea that you may have forwarded a copy already to them, as we have never had direct dealings with their office. I am enclosing another copy in case you need it, and wish you could forward it at once to their office if you have not already done so. I am anxious that this statement reached them and the president's office is so uncertain about the matter that this seems a necessary precaution. It will not be a serious matter if two copies reach them, but seems from their letter to be a serious matter if no copies reach them!

Sincerely yours,

*Elsie M. Priest*

*Nov 14  
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**TRANSFER**  
UNIVERSITY OF NANKING  
INSTITUTE OF CHINESE CULTURAL STUDIES  
NANKING CHINA

Financial report for the year July 1, 1931 through June 30, 1932.

*Submitted to Board of Directors at meeting of November 22, 1932.*

Balance of funds on hand July 1, 1931	L.C. \$ 34,927 74
Received during the year Gold \$14,926 41	<u>59,628 95</u>
	94,556 69

Disbursements for the year:

Office expense and supplies	1,140 54	
Equipment	300 00	
Travel - local	198 29	
Operation and upkeep of building	644 27	
Salaries of staff	23,709 87	
Manuscripts, printing etc.	1,425 00	
Library - cataloging etc.	1,500 00	
"    books	12,695 31	
Appropriation for residence \$2,500.	<u>11,390 68</u>	<u>53,003 96</u>

Total reserve funds July 1, 1932.....LC \$41,552 73

Note: By action of the Board of Directors L.C. \$34,927 74 has been placed in a special reserve fund for the future maintenance of the department. The balance, L.C. \$6,624 99, represents the reserve for the year ending June 30, 1932 and will be reported to the Board of Directors for special action at the November meeting.

Respectfully submitted,

Elsie M. Priest, Treasurer (signed)

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Auditor's statement:

I hereby certify that I have completed the audit of the University of Nanking accounts including the special accounts for the Institute of Chinese Cultural Studies. The audit has included the checking of all receipts and vouchers for payments have been examined. The ledger accounts have all been checked and certified and I do hereby declare the above accounts to be in order and correct.

Thomas D. Begg, Auditor (signed)

Nanking, China,  
September 24, 1932.

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