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UBCHEA ARCHIVES
COLLEGE FILES
RG 11
WCUU
Corres.
Albertson, W.B. 1925-1939
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Received in Dir Jos Flavelles letter of 10/15/25

W China

Copy of letter from Rev. W.B.Albertson to Dr. Endicott, dated August 28th, 1925.

TRANSFER

WEST CHINA

"It is a matter of regret that the financial statements in connection with the accounts of the University are not yet completed. I can report progress and that I am nearing the end. The task of getting the accounts in shape has involved more of labor than I thought would be necessary. There was no short cut, and no guess work would be tolerated. I found that I could make no headway with the books as they stood. To attempt corrections in the books would make confusion worse confounded. There was nothing for it but to rewrite everything, making a clean start with a new set of books. It was not a matter of copying merely, which an assistant might have done. But all vouchers were re-classified and accounts reorganized, and all items entered as though it was entirely de novo. Because of that it had to be a single-handed job. The new set of books did not arrive until the first week of December. By the second week in July, when we went to the Hills, practically everything had been written up. What remained was to close up the accounts year by year. I have been doing that during the summer. I thought it well to go right back to the beginning when the Board of Governors took over the support in 1913. During the first three years there is no difficulty but it would be well to have a record of land purchases, etc. during those years. It seemed best to have a complete financial history. So, beginning with 1913 I have the accounts closed, year by year down to and including 1920.

I am sorry it is not complete and that the meeting of the Board of Governors will pass without having this much-needed information. I am impatient of this delay and have been at work early and late. The amount of work involved might be surmised if we assume that, over the years, an average of one hour a day would be needed to keep the books in shape. For the twelve years of accounts that are being worked over this would mean a twelve-hour day for one solid year. In that way I console myself over the fact that I has not been cleared up inside a month or so.

There are some here who do not understand what is involved in getting these accounts straightened out. It does not particularly occur to them as a necessary and urgent piece of business. There is no argument to answer that except to go ahead and finish it, and then let the satisfaction of knowing where we are at be its own reward. It means all the difference between guess work and accuracy. Some say they favor an agent at the home end to secure funds but are opposed to adding one at this end who is a "consumer" and not a "producer". No business could go far that sacrificed its accounting department, and so it seems to me just as necessary to give an accounting of the monies we receive as it is to go out in quest of fresh funds.

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0110

LEGAL DEPT.
(DATE) 7-3-26
TO — REFERRED — DATE
BY — ANSWERED — DATE
BY — FILED — DATE
BY — FILED — DATE

Chengtu, Szechuan, May 19th, 1926.

Mr. W. O. Gantz, LL.B.
150 Fifth Avenue,
New York.

TRANSFER



Dear Mr. Gantz :

Dr. Beech has received from the Associated Mission Treasurers a copy of your telegram to them as follows : -

OFNOGSAYPC LYEPGGNAGP ANIXTYFTOT IAHOFANAKC ABFONOTDAT
XOCIFBUJAY ALFORADNEV UFLYLBIREH IANACAJUMN HYSILOLIAF
RIPYPGANTZ

It has been decoded thus : - " Beech. Give notice by letter a few days before and use three days sight draft amounts above $500 G. telegraph immediately. What balance of accounts do you regard full authority draw after getting Draft 326 ?"

The question in the second half of the telegram we infer has reference to Draft # 329 for G. $5000 on account of the Lamont Library Building.

In the year 1920, while Dr. Beech was on furlough, the members of the Senate on the field misunderstood a minute of the Board of Governors to mean that the funds for the Lamont Library Building were available for use. Drafts were then drawn on that account as follows :

	# 20	March 10th,	1920	$ 5000.00
	# 21	April 10th	1920	3000.00
	# 22	April 30th	1920	375.00
	# 23	May 22nd	1920	1000.00
and also	# 19	June 19th	1919	300.00
				9675.00

When the error was discovered and it was found that this money had not been released a transfer was made on the books here from the Lamont Library Building Account to the General Building Account. The gift for the Lamont Library was not drawnd upon until building operations were begun in 1923. Two drafts have been drawn on Library Building :

# 232	June 27th	1923	$8000.00
# 329	March 5th	1926	5000.00
			13000.00

The Library Building is now completed and being made ready for use with the opening of the Fall Term. A complete statement of the cost of this building as well as others on the campus is in the course of preparation. It has cost much more than the $13,000.00. This debit balance could be charged to the General Land and Building Account if there are no funds left on gifts designated for it.

I am sending you a list of the drafts drawn in the years 1924 and 1925. There remains a balance on the 1925 budget yet to be drawn. We understand that for these two years as well as 1926 we have authority to draw up to $ 13,500.00 each year on the budget for field use. I hope to send you soon statements covering several years showing expenditures on Budget and Building Accounts. I am also forwarding to you the budget for 1926 as it was revised and recently passed by the Senate.

Yours faithfully,

W. B. Albertson

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West China Union University

Established at

Chengtu, Szechuan, China

WEST CHINA

Office of the Bursar

INDEXED

Chengtu, November 22nd, 1926.

Mr. W. O. Gantz, LL.B.,
250 Fifth Avenue,
New York City.

TRANSFER

1-10-27

Dear Mr. Gantz , -

I have to-day sent to you thefollowing cable,

SKAKRIJAMZ AHUMRYBUYG IBLIKALFOR BLAIKKOASZ ANIXTCOIVT
IOHIPAMDUZ BUAJPOXHUS NOITMANIXT EPUEMCOIUV HAEFNAJAIN

Answered 12/20/26

This should decode thus

" Owing to exchange is very favorable please advance to Treasurers Shanghai (the sum of) all available land and building funds also balance 1925 and current budget for deposit West China Union University."

When a Gold dollar exchanges for more than Mex. $ 2.30 it would be much to our advantage to have as much transferred to the field as possible in order to get the benefit of that exchange. It represents a gain of about %15 over the assumed rate of 2 to 1.

We have just passed through a very serious crisis in the history of the University. All went nicely during September and registration was one of the best we have had. With October there began a series of nationalist demonstrations. These upset the morale of the student body. Outside influences were brought to bear and the "Disgrace Obliterating Society" composed of some of the leading associations of the city and with the assent of the Assistant Governor made an attempt to break up the University. The situation became anti foreign, fraught with danger. All servants of the University and in the homes of the foreigners were compelled to go on strike. By October 21st classes were closed as practically all students had left in a panic. For over two weeks everything was at a standstill so far as academic work was concerned. We have lost about a third of our students. Everything is about normal since classes reopened on November 8th.

To Albertson

We can now look to the future with much more confidence and believe the University has come through with enhanced reputation and more devoted friends. This does not minimize the strength of the forces against us. Our building program was not interrupted. The workmen did not go on strike. It is with the desire to go ahead with the buildings on hand that we are asking to have funds sent to the field. Such funds will be deposited to bear bank interest.

Yours very sincerely,

W. B. Albertson.

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RECEIVED
UNIVERSITY
JAN 19 1927
JOINT OFFICE

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INDEXED

WEST CHINA

TRANSFER

West China Union University

December 6, 1926

Mr.W.B.Albertson,
West China Union University
Chengtu, Szechuan,
China.

see W.B Albertson 8/26/27.

My dear Mr.Albertson:

We have received through Mr.Gantz the monumental volume of financial report upon annual budgets covering a period from the beginning down to June 1926. I want you to know that we here appreciate what a tremendous volume of work has gone into the preparation of these accounts. It is really a monumental piece of work, and you certainly deserve the thanks of us all for the heavy labor which you have put into it and for the clear form in which it is prepared. Miss Priest of our office has been examining the relation of this document to our accounts here and we find some points where I think we need to seek a clearance.

The first of these lies in certain drafts which have been paid by the Treasurer of the Governors here but which somewhat astonishingly do not appear at any point in your statement. We cannot understand why these do not appear because your statement is presumably an account of all of the funds which you have received. Let me state the items:

No.208 dated at Chengtu Jan.6,1923, payable to W.A.Main, Ass.Mission Treas., paid in New York March 13, 1923 (cash book 83)		$1000.00
209 dated at Chengtu Dec.30,1922, payable as above, paid in New York March 13, 1923 (cash book83)		1000.00
210 identical with above		1000.00
211 " " "		2000.00

On instructions from you as shown by a journal voucher #159 here these were assigned to 1922 budget, but your schedule "A" for 1922 omits these items entirely from the list of drafts received by you for that budget except that #208 is entered and then crossed off with the note "entered on building accounts." When, however, we turn to your Schedule "C" we are unable to find anywhere in it that these drafts are included in your building accounts. It would seem therefore that you here have $5000. more to account for than these statements show.

A similar situation exists with reference to draft #231 dated June 4, 1923, payable as above, paid in New York Aug.31,1923 (old ledger page 124) and charged to account of budget of 1923, $1000. This does not appear either in Schedule "A" or Schedule "C". We have the actual drafts here and are thus not working on the basis of entries in our books only but with the actual document before us. These drafts were signed by Mr.Crawford.

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We are unable to locate the following which we have paid here:

No.266 dated March 27,1924, payable to W.A.Main, paid in New York May 20,1923 (cash book 99) for the President's house $5000.00
201 " Sept.12,1924, payable to Ass.Mission Treasurers, paid in New York Nov.30,1924 (cash book 101) for Coles Clock Tower 3000.00
232 " June 26,1923, payable to W.A.Main, paid in New York Feb.28,1925 (cash book 111) for library building 8000.00
329 " March 5, 1926, payable to Ass.Mission Treasurers, paid in New York Apr.23,1926,(Voucher 1019) for library building 5000.00

We also have two drafts which are both payable to R.C.Ricker which we do not find by number or amount, but which may be in your accounts because the transactions with Mr.Ricker, I take it, have been decidedly complicated. These are:

No.60 drawn July 30,1917 to the order of Mr.Ricker on 1917 budget account, paid by us here Sept.28,1917 $ 50.00
164 dated Jan.25,1922 to the order of Mr.Ricker for salary, paid here March 31, 1922 150.00

You will see from the list of these drafts which we cannot find in your accounts that there is altogether something over $21,000. which, according to our records here, you are certain to have received but which, asfar as we can figure out are not contained in your analysis. You will appreciate, I am sure, that it is extremely important that these be located and that the record be correct in respect to these. Will you therefore kindly go thoroughly into the matter and advise me where I should make corrections in your schedules and accounts so that we can have a clear record here in your fine financial report?

I have also to report that your accounts show a series of drafts which we are unable to locate as having been paid by us. Some of them may be cases where you have paid bills in sterling and which may have not turned out here to be the figures which you have entered upon your accounts as representing the gold amount: - 1913-14 draft #11 (schedule "A") $175.; draft #14 (schedule "A") $9.50; draft #15 (schedule "A") £15., which, I take it, by a slip is listed incorrectly as $30. gold. This would not affect your Mex. amount but would affect your gold total for the budget of 1914. There is an undated amount in the list for the budget of year 1914 (schedule "A") for US $166.35; this is stated to be part of 1913 remittance. It looks to me as if this might be part of the amount represented by US$2200. in December 19,1913, which ought not to be repeated in 1914 or which ought to be deducted from the gold figure for 1913.

Schedule "C", year 1914, Board of Governors on R.C.R., travel $400.00
" "A" " 1915, draft #34 75.00
This same draft number appears in Schedule "C" 1921 for $150.
Schedule "C", 1916, R.C.Ricker US$12.10, Bd.of Governors deposit 1500.00
" "A" 1916 deposit 500.00

It seems strange but we are unable to locate these large amounts anywhere.

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12-6-26 - 12/2/26

WBA-2

We are unable to locate the following which we have paid here:

No.266	dated	March 27, 1924, payable to W.A.Main, paid in New York May 20,1923 (cash book 99) for the President's house	$5000.00
201	"	Sept.12,1924, payable to Ass.Mission Treasurers, paid in New York Nov.30,1924 (cash book 101) for Coles Clock Tower	3000.00
232	"	June 26,1923, payable to W.A.Main, paid in New York Feb.28,1925 (cash book 111) for library building	8000.00
329	"	March 5, 1926, payable to Ass.Mission Treasurers, paid in New York Apr.23,1926 (Voucher 1019) for library building	5000.00

We also have two drafts which are both payable to R.C.Ricker which we do not find by number or amount, but which may be in your accounts because the transactions with Mr.Ricker, I take it, have been decidedly complicated. These are:

No.60	drawn	July 30,1917 to the order of Mr.Ricker on 1917 budget account, paid by us here Sept.25,1917	$ 50.00
164	dated	Jan.25,1922 to the order of Mr.Ricker for salary, paid here March 31, 1922	150.00

You will see from the list of these drafts which we cannot find in your accounts that there is altogether something over $26,000. which, according to our records here, you are certain to have received but which, as far as we can figure out, are not contained in your analysis. You will appreciate, I am sure, that it is extremely important that these be located and that the record be correct in respect to these. Will you therefore kindly go thoroughly into the matter and advise me where I should make corrections in your schedules and accounts so that we can have a clear record here in your fine financial report?

I have also to report that your accounts show a series of drafts which we are unable to locate as having been paid by us:

Schedule	"A"	1913-14	draft #11	$175.00
"	"A"	1913-14	" 14	9.50
"	"A"	1913-14	" 15	1. 15.
		which, I take it, by a slip is listed incorrectly as $30.gold. This would not affect your Mex. amount but would affect your gold total for the budget of 1914.		
"	"A"	undated, in the list for the budget of year 1914 This is stated to be part of 1913 remittance. It looks to me as if this might be part of the amount represented by US $2200. in December 19,1913, which ought not to be repeated in 1914 or which ought to be deducted from the gold figure for 1913.		$166.35
"	"C"	1914	Board of Governors on R.C.R. travel	400.00
"	"A"	1915	draft #34	75.00
		This same draft number appears in "C" 1921 for $150.		
"	"C"	1916	R.C.Ricker	12.10
"	"C"	1916	Bd.of Governors deposit	1500.00
"	"g"	1916	deposit	500.00

It seems strange but we are unable to locate these large amounts anywhere.

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1/16/26

WBA-3

Schedule "C" 1917	Board of Governors on R.C.Ricker		US $100.00
" "A" 1918	draft No. 67		200.00
" "A" 1921	" 185		95.43
" "C" 1922	" 154		164.00
" "A" 1922	" 219		300.00
" "A" 1922	" 203		25.00
" "C" 1923	R.C.Ricker		41.24
" "A" 1925	January to June draft No.	297	20.00
" "A" 1926	" " " "	325	100.00
"		326	10.00
		333	25.00
		337	100.00
		338	300.00
		347	10.00
		349	10.75

4368.37

These items which I have listed here total $4368.37 gold which represents amounts appearing on your books as having been received from the Board of Governors which do not show on our books as disbursements though it is entirely likely that most of these amounts are there if we can find some way to identify them. It is possible that some of the more recent ones are drafts that have not yet been presented.

We would appreciate it greatly if you could send us further data upon these particular items so that we may know whether they are items which should have been in our accounts and what steps we should take to settle the discrepancy that their absence from our accounts would seem to indicate exists.

You probably have caught the fact that the gold amount in schedule "A", draft No.142, should be $86.90 and your gold total $9186.85 instead of $66.90 and $9166.85 respectively.

We also note that the gold total for the budget of the year 1915 should read $1726.98 instead of $1656.98.

There are a number of other discrepancies that arise from the variations in the gold rate which we have paid for the drafts you have drawn to pay bills in sterling. Most of these are in schedule "A" for 1914, 1915, 1916, and 1917 and do not seem to appear in the building accounts so that we can look upon these as not worth paying too great attention to. An example is draft No.7 which you have indicated as costing us $75.00 but which actually cost us $73.35. The other cases are all similar.

Your report has enabled us to make another very important discovery. The schedule "C" shows that there has been spent on the Administration Building $72,835.46 Mex. Our accounts here show as drawn by you specifically for the purpose of this building only US $8,579.79. You have undoubtedly drawn on the rest that we have for this building but without its being labeled, and it is included somewhere in our account 26-F which contains these drafts for unknown building purposes. The bearing for this expenditure by you upon our financial situation is this: it justifies our selling some $15,000. securities which were given us for the purposes of this building and which we did not feel justified in selling until we know that the building for which they were given had cost all of the designated amount which was given for it (and more). This relieves our scarcity of funds considerably

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1/6/26

and I hope shortly to be able to let you know as to how much we can make available to the Associated Mission Treasurers for your account as you requested us by cable to do.

There is another matter which somehow is to us more or less blind and I do not know how properly to budget for it. The Treasurer's accounts have never shown very clearly just what the amount that was held "for use by the Board of Governors" was intended to cover in the way of detailed budget. I take it that from statements I have had this intended to provide for the President's salary, for your salary, for the salary of Homer Brown, and for the furlough travel of the three. It will be a very great help to us if, at the time that the budget is sent to us, and in the present instance, you would send to us exact statement as to what you expect will be the amounts which we will have to pay to the Mission Boards within the several fiscal years as reimbursements for these salaries. For example, will you please let me know what amounts we ought to allow for, in the budget for 1926, to cover these three salaries and the furlough travel of Homer Brown. Again, let me know what amounts we should allow in the budget of 1927 for these three salaries and the travel of Homer Brown back to China and the travel of President Beech to the United States, and when the time comes to send forward your askings for 1928, please do the same thing. We are in the position here of having no word other than the authority of the mission board that asks us to reimburse them for payment of these expenses, and not being familiar enough with the dates of furloughs and the changing of plans, it is impossible for me here to figure with clearness just where we are. The blindness of our situation in this respect is shown by the fact that in April Dr.Endicott sent us a bill for$12,000. back salaries on these accounts, including also the return of Mr.Small and his salary and expense. The account he presented went way back into 1923.

Please also let me know what amounts we are supposed to reimburse to any board for any other salaries that may be chargeable to building operations.

I confess to the impression that there may be a letter from you which has failed to reach us which Dr.Beech indicated in a letter written in May that you would send on, viz: a statement showing the amounts spent on the various buildings. I presume perhaps that this is what appears in schedule "C". I take it, however, that we would need to find out now what are the gold equivalents of the Mex. cost that now stand upon your books for buildings and land. The reason why this is necessary is that only so can we know here what gold balances may be available or what gold receipts may be overdrawn; otherwise we shall continue to be in this fog with reference to how our funds stand. Furthermore, it seems to me that in the case where you have received funds in local currency of amounts which do not represent at all disbursements by us, but in the totals of your receipts in 1908 from the cooperating missions, these amounts should be reported to us on a gold basis that is necessarily arbitrary but can be fair, so that our plant balance sheet here will show practically in gold what your accounts do in local currency in reference to the amount of funds the University has received for land and buildings and the distribution of these funds between various items of land and buildings. This is important, not only for record, but also in order that we may readily and easily state from time to time to people who might be interested in us financially the size of the University's plant and equipment in financial terms.

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17/6/26

There is a further statement that is really needed to supplement this, and that is something in the way of an exhibit of the buildings and land not owned by the University, but which have been erected and are used for the care of University students by the several missions. This, of course, need not be quite as precise as the other statements, but I believe we would find it of real help here to have a clear statement as to the costs of each of the buildings so held and used by the missions.

Cordially yours,

Assistant Treasurer
West China Union University

EMN-H

CC: Dr.Beech
W.O.Gantz

4369

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TRANSFER

WEST CHINA

INDEXED

West China Union University

December 20, 1926

Mr. W. B. Albertson, Bursar,
West China Union University
Chengtu, Szechuan,
China.

My dear Mr.Albertson:

We have sent in today's mail to the Associated Mission Treasurers, Shanghai, the sum of $10,392.90 as the balance available for your 1926 current budget. This, together with the $7107.10 which our ledger shows makes up the total amount of $17,500. which is the appropriation of the Board of Governors for the calendar year 1926 for West China Union University. The details of the amounts which make up the $7107.10 are shown on the schedules of receipts and disbursements and trial balances which have been sent to you with the exception of the December statement which will not be available until after the 31st of December.

You will have heard by the cablegram to President Beech, copy of which is enclosed, that there are no funds available for building purposes. Where you get the impression that funds are available it is difficult for us to see. As the matter stands, it is apparent that when the Small salary for 1926 is paid, our whole land and building funds will be overdrawn something like $5500. This is assuming that we do not get anything from the Coles Estate for the balance on the Clock Tower. We are hopeful of this but ought not to count on it yet. It has therefore been necessary for us to notify you that there are no funds available for building purposes and to request that you do not draw upon us for such funds.

I will try before long to write to you about the budget for 1927 and its relation in our drawing.

I find that our Finance Committee friends, and Mr. Gantz in particular, appreciative as he is of the work you have donein shaping the statement of current accounts, are decidedly curious to know how your accounts have succeeded in neglecting the drafts referred to in my recent letters.

Faithfully yours,

Assistant Treasurer
West China Union University

EMN-H
CC: Dr.Beech
Enc.y

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TRANSFER

WEST CHINA

INDEXED

West China Union University

March 10, 1927

Mr. W. B. Albertson, Bursar,
West China Union University
C/o Associated Mission Treasurers
23 Yuen Ming Yuen Road,
Shanghai, China.

My dear Albertson:

I have gathered from word which comes from your Mission Board that you are no longer at Changtu but have come down to Shanghai. We also have word by cable that the University is open and running with a hundred students, all of which causes us some perplexity as to how best to handle the finances.

In order to keep things moving I am sending by this mail a draft for US $2,000.00 to the Associated Mission Treasurers, Shanghai, for the account of West China Union University. Please note that this draft is on account of the current appropriation of the Board of Governors to the University and its proceeds should so be entered on your books. In sending this I am running the risk that you may be drawing funds upon us. After some consideration of what is involved in your drawing funds, we are very much inclined to urge that this process be shifted and that, instead of your drawing upon us, we arrive at an understanding as to the rate at which you will need funds, and then we try to see to it that you are supplied with them as may be needed, always with the understanding, of course, that in case of emergency you may cable us for authority to draw. This seems to me to be very much the more satisfactory method, because as the matter stands at present, one of your drafts may come sailing down upon us, and we are never quite sure that we are going to have the funds in the bank or the account to meet it.

As we do not know the bearing of the present situation in Chengtu upon your requirements for funds for operating expenses, we would greatly appreciate a full statement from you as to how matters stand, what your processes are for keeping in touch with the University and for providing those who are there with the necessary operating funds, and bringing us up to date on all the matters in which we are so much interested. You may have already sent us word of this but I want you to know how anxious we are to have it.

There is one point on which you may feel that our suggestion that we send funds to you instead of having you draw upon us is unsatisfactory and that is where you have occasion to pay bills to American or British

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firms for goods which you have ordered. We would recommend that in this matter you ask all firms in foreign countries from which you buy to render their bills to you in triplicate. One of these bills can then be carried in your file and the other two sent to us with your authorisation to pay all or such part of the bill as may be correct. We will then pay the amount to the firm, keeping one copy of the bill for our voucher and sending one copy to them to identify the account. Our payments made in this way will appear upon our monthly cash statements and you can thus check them off with your records. Of course, when you send in an order to pay bills this order would be entered as a charge against the amount of the current budget which you expect us to pay to you unless it is an expense incurred for plant or equipment purposes. In such a case, when sending the bill to us, you should notify us of the plant account to which this expense should be credited. Of course at present this is not a very practical matter because, as we have written you, there are no building funds available. I am wondering whether you have been able to bring down any of the books with you to Shanghai and to work on them there. It may be that the tally of your accounts with those of the Association Mission Treasurers will help you to discover some of the missing items which I wrote you about some time since. I have a fear that our letter upon that matter may not have reached you and so enclose a copy with this.

I hope that your journey from Chengtu to Shanghai was not uncomfortable though it must have been marked by much anxiety. Living conditions in Shanghai must be somewhat difficult now and it may be small comfort that the eyes of the world are upon the spot where you reside. Please be sure of our constant sympathytic thought and our desire to be of every help possible to the University and its staff under these difficult conditions.

Faithfully yours,
Eric M. North
Assistant Treasurer
West China Union University

EMN-H

Enc. Copies letters Dec.6, 20, Jan.27

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West China Union University

Established at

Chengtu, Szechuan, China

WEST CHINA

Office of the Bursar

Shanghai, March 12th, 1927.

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

TRANSFER

Dear Doctor North,

The evacuation of American and British nationals from Szechuan and other parts of China has been going on steadily for the past few weeks. It has been a heart breaking experience - this tearing up by the roots - to separate oneself from one's work, Chinese friends and home life. It would not have been done save by the compulsion of circumstances which loom threatening away beyond our corner in Szechuan. The urgency of such a move coincided with the speed with which the Cantonese were gaining the upper hand in the affairs of China. Their ride into power has been accompanied by such acts of violence towards foreigners that there was nothing else to do but to pause and stand aside for a time until a properly organized government would be able to maintain order. Nearly all of the missionaries are now out of Szechuan. The few who are remaining in Chengtu have our prayers that they may be kept safe.

Just as we were leaving Chengtu your letter telling of the arrival of the financial report was received. It was a great relief to me to know that it got safely to New York. It was mailed in time to reach you just about the time of the meeting of the Board of Governors. When no mention was made of it I began to fear that it had been lost in the mails. The only explanation I can make of its tardy arrival was that, although paid for at letter rate, it was treated as parcel matter by the Chinese post office. I am glad to get your questions on points that require clearing up. I think we can get most of it worked out satisfactorily in time. When we left Chengtu I had the fond hope that I might be able to return from Chungking. As others were staying on and at that time had no intention of leaving, although they have since come out, I did not bring with me all the books and documents that I would have had I known that we were coming to Shanghai. I did not have all the accounts in so that I could close the books up to December 31st. I have waited in the hope that later arrivals would bring me the information so that I might get out a statement for the Fall Term. I was particularly in need of the building accounts which Mr. Small would let me have when he came. But he is not coming at present. I have those accounts to the end of November.

The omission of any reference to the $21.000 Gold received for building purposes is accounted for because the schedule for Plant and Building was not included in the report which I sent to you. The explanation in the report was not clear enough, and I am sorry to have caused anxiety about that. The building accounts were not clear enough to put in final shape. Material, such as lumber, had been bought for one and used in another and a working out of such transfers and adjustments particularly with regard to the Atherton Biology and Lamont Library Buildings was held over for such a time as Dr. Beech and I could get

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together on the matter. We intended to get at that after the closing of the term in January and before his departure for furlough. This present upheaval has altered all such plans. I will do the best I can with what information I have. I expect to get from Mr. Small a statement which will show how much to credit these buildings on materil which he took over.

The building account which I sent was simply a copy of the ledger for what came under general building. Sums were drawn at one time for building purposes and no reference made to the particular building. Consequently ledger accounts with the individual buildings were not opened. This general account, however, should be divided up in the schedule for buildings. When this is done then those drafts for which you have made inquiry will appear. Inasmuch as they were drawn for a definite building they do not come on this general account. Have I made myself clear that the Schedule for Land and Building is yet to be made up in complete form and should show a division of this general account as well as including all the other buildings for which money has been drqwn but not yet accounted for. Travel under refugee conditions has prevented doing much work on these accounts.

Mr. Main has sent you a cable about the opening of the University. A later wire from Chengtu states that Rev. Lincoln Djang has arrived and taken up his work as Vice President. The people are friendly and the situation remains quiet. If the agitators do not go so far west it may be possible to carry through. A few foreigners are staying on. I left funds for the payment of salaries and can continue to finance the work that is being done from Shanghai so long as communication remains open. Our present plan is to stay here in Shanghai as a family and so be ready to return to Szechuan when the way opens. When that time comes I would probably go back alone and let the family go on to Canada.

I have been receiving the monthly statements from your office. Please pass on to Dr. Beech this information about the University opening Some friends are going on the "Empress of Asia " and as she is about to sail I will not add more now.

Cordially yours,

Wilford B. Albertson.

C/o United Church of Canada
Room 536
20 Museum Road
Shanghai

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TRANSFER

21 Carter Road, Shanghai, June 23,1927.

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

INDEXED

WEST CHINA

Dear Dr. North,

Mr. Walter Small writes me that he considers it a pity to have to stop work on the Cadbury Teacher Training Building (or Education Building). That building was included in his building program when he came out to the field and he has gone ahead with its erection on the assumption that the funds for its erection were or would be available.

My understanding is that Mr. George Cadbury has paid to the Board of Governors the sum of $22,265,63 towards this building. Some time ago I wrote Mr. Small assuring him that this gift was available. I think the misunderstanding on his part arose from the reply to our wire about sending out the balance of building funds. I interpreted that to apply to buildings for which funds had been drawn to the field and that it did not necessarily apply to the Cadbury Building for which as yet no money has been drawn.

The question arises how has the work been financed so far. It has been built by the use of other funds lying in Shanghai. Owing to the very uncertain condition of affairs in this country since May 30, 1925, we have not invested some of the funds that were drawn for building purposes, such as the President's House. While the fate of Shanghai was in the balance it did not seem wise to continue to add to our funds here if what we had was sufficient to carry us along. Now that that anxiety has passed and the situation is gradually coming back to normal we are now in the position where we will have to ask for additional amounts for our work in West China.

If the above interpretation is correct would you please send a remittance to the Associated Mission Treasurers on account of the Cadbury Education Building. May I suggest that at the same time a wire be sent to Mr. Small reassuring him so that he may carry on his work to completion.

When I left Chengtu I intended to go back there from Chungking. When that was found out of the question I wired for certain books and vouchers to come out with a later party. Unfortunately the old cash books were brought and not the books that I had been working on. Correspondence since then has not yet resulted in getting the information that I need in order to get the building accounts in shape to report.

I am sorry for this delay. I expect eventually we will be able to make a complete accounting. This whole thing of the last few months has been like a catastrophe from which our West China Union University may suffer less than some of the other institutions. We are thankful that the few remaining are able to carry on so well and especially that they have the friendship and good will of the people in such a marked degree. We have definitely turned a page in missi on history. The coming of the new day is heralded by a stormy dawn. There is general expectation that it will be a better day.

Yours sincerely,

Wilford B. Albertson.

0 126

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0 127

TRANSFER

WEST CHINA

INDEXED

West China Union University

August 1, 1927

Mr.Wilford B.Albertson,
21 Carter Road,
Shanghai, China.

My dear Mr.Albertson:

We have your letter of June 23rd in which you express your regret that work has been stopped on the Cadbury Teacher Training Building because of lack of funds.

We sent you on July 9th a cablegram authorizing you to draw on us for $2500., this amount to be applied toward building operation. While this amount was received from Mr.F.C.Atherton and was designated as a gift toward the Atherton Memorial Building, it is my understanding that the Atherton Memorial Building is already completed and that, in reality, receipt of this $2500. will release an equal amount of money now charged against the Atherton Memorial Building which can be used to continue work on the Cadbury Teacher Training Building. I sincerely hope that this will materially assist your present need.

I believe that any one of our trial balances of recent months will show quite clearly how the West China Union University plant funds stand at this time. The great difficulty in equitably adjusting the receipts for different buildings, and expenditures on the same buildings, lies in the large amount of money which is as yet undistributed on our books. This undistributed sum is at present $67,083.[illegible] gold. The total expenditures for plant exceeds our total receipts by a little more than $2800. gold. It must be clear, therefore, that the total $22,265.63 paid by Mr.George Cadbury and designed to be ultimately used in the construction of Cadbury Teacher Training Building is tied up in the expenditures that have been made for other buildings on the campus. It is also obvious that our Treasurer's office cannot forward to the field money which it does not possess.

Before Dr.Beech left New York City for the summer I asked him on several occasions if he would sit down and go over the whole plant account with me to see whether there was any inaccuracy on our record. Unfortunately he did not find time to do this. As soon as he returns to New York again I hope we may be able to have a thorough discussion of this whole matter with him.

It would greatly facilitate the accuracy in keeping our records if we could obtain from the field within the next few months a statement as to just how this $67,000., at present undistributed, has actually been expended.

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Until that statement is received we, of course, do not know what items have over expended the amounts received for them and what items still have a credit balance.

Assuring you of our anxiety to serve the field in every possible way, I am

Very sincerely yours,

B A GARSIDE
Assistant Treasurer
West China Union University

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0 129

Shanghai, August 26th, 1927.

TRANSFER
INDEXED
WEST CHINA

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

Dear Mr. Garside:

I am enclosing a number of sheets dealing with the accounts of the West China Union University.

Trial Balance. Two sheets of Balances and two sheets of explanatory notes. Building accounts are not commented upon as these will be found in separate statements. Statements of Building accounts were forwarded a week ago.

Land and Buildings, General Account. One sheet. This brings the account down to June and shows recent receipts and transfers.

Sundry Accounts. Three sheets. These sheets present the following accounts : Middle School Furniture, Middle School Principal's House, University Teachers' Residence, Water and Gas Plant, Street Widening (Dung Hang Dze), President's Campaign Fund, Post Office, President's House and Rosemond Scholarship.

Budget 1927. One sheet. This sheet is to be substituted for page 8 under Budget 1927 January to June. It contains two additional items of receipts.

The Atherton Building. One sheet. This is a summary of expenditures and receipts. On the statement for the Cadbury Building sent one week ago the credit for G.$ 2,500 is wrongly entered. It is here entered to the credit of the Atherton Building. The total expenditure on the Atherton Building is slightly altered. A general order for hardware was paid for by the Treasurer of the Board of Governors. This was divided among the Atherton, the Lamont Library and the Middle School Chapel Buildings. These amounts are shown and the same amounts credited back.

These statements which have now gone forward will account for the following drafts

# 208	$ 1000
# 209	1000
# 210	1000
# 211	2000

The above appear to the credit of the Scattergood Middle School Building. The books and vouchers prior to 1926 were left behind in Chengtu. With the information I have here I cannot explain why these drafts were credited to Building A/c rather than to Budget. Some drafts were drawn to replace Building funds about that time and this may have led to a confusion between what was to be credited to Building and what to Budget. If the Scattergood Account should not receive that credit please let me know if it should go back to Budget. Also let me know if there are any payments on the Scattergood Building which have been omitted.

266 5000

This will be found as a credit to the account of the President's House.

AUG 26 1927

201 $ 3000
This is on the account of the Coles Clock Tower.

232 8000
329 5000
These appear to the credit of the Library Building account.

The total of the above drafts $26,000 accounts for all those drafts that were in question and for which no accounting had hitherto been given.

There are a number of other adjustments to be made in order to harmonize our accounts here with your records. Dr. North indicated what those are in his letter of December 6th. I received that letter on the day we were leaving Chengtu on what turned out to be evacuation to the coast although at the time I expected to return from Chungking. I was not able to look into those items then and have not had the information with me to do so since. As these several items have not been adjusted on the accounts up to date I will make the correcting entries and report to you what accounts have been affected.

You will please note that under Land & Building, General there a number of credit entries for monies paid in at Chengtu. A recent one of importance has been a payment from the Church Missionary Society of the sum of $ 8,000 on account of deposit on College Site. Dr. Beech is familiar with that agreement and can explain it in detail better than I. Another credit is a sum of ~~$1,500~~ $ 1,850. This is a contribution from the Friends Foreign Mission Association to be used towards the building of the Middle School Principal's House. This is shown on that account. There are two contributions from the Womans Missionary Society of the United Churdh of Canada towards the salary of Mr. Walter Small.

Mr. Small's salary has not yet been entered as a charge against Building Accounts. I have written Mr. Small about how the apportionment should be made but in sending in his accounts he did not take up that matter. The question I raised was on what basis the division should be made. Should it be on the ratio of the amount of his time given to the different undertakings ? Or should it be on the ratio of the relative cost of the different buildings? If it is divided on the basis of cost then that can be done without consulting Mr. Small about the amount of time given to this or that. Except that we should know how much time was given to outside undertakings. That was computed in the case of the assistance given to the W.M.S. and has been settled. Mr. Small is giving some time to oversight and repair of buildings, the care of the campus and now has charge of the tenants. It would seem right then that a small share of his salary be a charge on the budget and not on the buildings entirely. In the case of Mr. Ricker's salary where I had no way of finding out how much of his time was given to the various buildings I divided his salary on the basis of the relative costs of the buildings. The more expensive building had a heavier salary charge. What would your suggestion be?

I note that you have adopted the arrangement of sending monthly remittances to Shanghai. I have received your two notices one of June 30th and one of July 28th. The remittance of June 30

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was exchanged on July 22nd and produced Mex. $ 3894.10 for Gold $ 1771.78.

There is another item of income to General Land & Building which I would call to your attention. For the year 1925 there is a credit of $ 843.60. This was for Residence Lot #6 on the Middle School property. It was sold to Mr. RL.Simkin representing the American section of the Friends Foreign Mission association. Mr. Simkin paid for this in an Order on his Mission Treasurer in America. At the time there was some uncertainty as to what ruling the Board of Governors would take on the matter and on Dr. Beech's advice I held the Order until we should learn how the Board defined the relation of the American section of the Friends Foreign Mission Association to the University. The result has been that the matter has been held up ever since. I will enclose the Order from Mr. Simkin on his Mission Treasurer. Although it is much overdue it will probably be accepted and the account adjusted in that way. Dr. Beech could give the nedessary explanation.

copy for Dr Beech

enc.

Dr. Beech has raised the question of the accumulated balances that have accrued during the years. It speaks of the strict economy and even sacrifice that expenditures were pared down to such an extent. Working in the dark as they were they were provided against that "rainy day" perhaps all unconsciously. My suggestion is that this be created into a fund apart from the Budget to be called a "Reserve for purchase of Equiptment". It is over and above what was used for salaries and current expense and so would otherwise have been properly been put into some permanent equiptment. The next question would be how to divide that sum equitably among the departments that are in need. That cannot be decided hastily but will need some canvassing of needs and a judging of the relative order of urgency. If it were spread over a period of time with a definite goal a fairly good equiptment could be built up.

In that connection I would be glad to have your suggestion as to the advisibility of having purchases for the University go through your office. In that way you would know that the bills were bona fide and would not need to wait to get invoices from the field before settling accounts. I would like to see some method worked out whereby your office and this one could have at first hand information about purchases made on behalf of the University. This aims at doing away with the practice of drawing sums on account as it does not always work out that an account is subsequently given for the money that has been drawn. The control of expenditure should be with the Treasurer and Bursar. Is that not so?

I hope the bulk of our outstanding difficulties in harmonizing our field accounts with your in New York have now been fairly well met. I hope too that the present changes in policies confronting the universities will work for good in the large even though there be temporary set backs. There is no prospect of many returning to Chengtu this fall. Mr. and Mrs. Dye have gone back but that will be all to go. Permission will not be given and travel is quite uncertain. With the hope that the Board will be guided in its decisions at this critical time , Iam

Yours very sincerely

W. B. Albertson,

C/o Associated Mission Treasurers.

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WEST CHINA UNION UNIVERSITY

TRIAL BALANCE

June 30, 1927

INDEXED

w/m B Albertson 8/26/27

American Oriental Bank, Shanghai	1,500.00 ✓	
American Oriental Bank, Chungking	301.93 ✓	
Apparatus breakage		19.22
Associated Mission Treasurers	14,813.03 ✓	
Atherton Building for Bilogy	67.44	
Book Club, University Library		105.55
Budget January to June 1927	1,820.74	
Cadbury Education Building	26,251.32	
Chengtu University, deposit		200.00
Chungking Business Agent		391.54
Cash	90.51	
C. M. M. Press	45.55	
C. M. M. Pharmacy		65.09
College Principals, on fees	1,030.61	
College Principals, Cr. for Lab. Dep.		25.00
Coles Clock Tower	3,705.88	
Compradore, Du Gwe Djang	260.50	
Deposits, sundry	324.25	
Deposits from tenants		837.89
Gifts		1,194.94
Gifts, special		497.29
Furniture, Science Faculty		97.23
Hongkong & Shanghai Bank		
Hongkew Branch	8,089.86 ✓	
Peking Branch	210.82 ✓	
Land & Buildings, General		52,418.38
Lamont Library Building	6,942.43	
Laboratory Deposits		232.00
Loss on exchange	636.03	
Medical & Dental College Building		2,552.32
Middle School, Maintenance a/c	2,554.63	
Middle School Chapel	9,156.89	
Middle School, Furniture A/c	849.29	
Middle School Principal's House		1,524.75
Money Orders and cheques	1,270.99	
Pollard Scholarship, Interest		75.00
Presidents Campaign Fund		4,488.00
President's House		9,851.65
Publications		785.29
Rosemond Scholarship	667.00	
Scattergood Middle School Building	6,680.85	
Salary account	150.00	
Salary a/c for Athletic Committee		100.00
Summer Bible School (W. E. Blackstone Fund)		1,951.43
Street Widening, Dung Hang Dze	260.75	
Suspense		2,363.27

Continued

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Trial Balance (2)
June 30 1927

Continued

University Dental Clinic, current	47.70	
University Dental Clinic, reserve for the U. C. C. M.		499.97
University Teachers' Residence		4,402.80
Water and Gas Plant		1,800.08
West China Christian Educational Union	92.94	
Womans College		262.13
Working Capital		1,706.53
W. Small, Building Superintendent	625.41	
	88,447.35	88,447.35

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Explanatory Notes on Balances.

Apparatus breakage. Deductions from Laboratory Deposits on account of breakage of apparatus.

Associated Mission Treasurers. The Treasurers have handled the funds of the University during the past four years. This balance is subject to revision by certain harmonizing adjustments with the balance shown by the Treasurers.

Book Club, University Library. This account has been handled by the Librarian and was turned over to the Bursar when the Librarian went on furlough.

Chengtu University, deposit. This is a deposit for the payment of books which were ordered through our Library.

Cash. Cash represents actual silver in the safe. We do not make payments through the use of local banks. Cheques and Mission Orders are therefore not negotiated through local banks and so were not included in cash.

College Principals, fees. Some fees are still owing on the Fall Term 1926 for which the Mission concerned had assumed responsibility. These fees have been credited to income and are here made a charge pending settlement.

Gifts. This is an old account. An item "Organ $228" which had been carried on the books for some years was written off against this account. The organ was supposed to be paid for by special donations but the contributions fell short of the cost by that amount.

Gifts, special. This account has been recently started through a deposit from Dr. Beech. An item of $100 for Museum has been charged against it.

Loss on exchange. This account is for exchange between Shanghai and Chengtu. The Gold drafts are reported for what they produce in Shanghai. In some years there has been a heavy loss in bringing that money up from the coast to Chengtu. In the expectation that other years might produce a gain and so wipe out this account it has been kept separate and not made a charge against the budget.

Middle School, Maintenance. The Bursar acted as Treasurer of the Middle School from 1924 to the end of 1926. During that time the School lost heavily in income through student troubles All obligations were met on salary payments as well as making rebates on fees. Funds to meet the deficit were "borrowed" from the University until such time as the School could repay or the Missions assume responsibility for the deficit. It occured through unforeseen and unavoidable circumstances.

Middle School, Furniture A/c. To the Maintenance deficit might be added this account and whatever settlement is arrived at made to cover both items. A statement of this account is given.

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Explanatory Notes on Balances (continued)

Money Orders and cheques. These are kept separate from cash pending deposit in Shanghai banks or the cashing of orders by the Mission Treasurer concerned.

Pollard Scholarship. This Fund of $1000 was invested in the Post Office which was erected on University property. It meets the requi rements of the Chinese Post Office. $60 is to be paid annualy out of rental to the Pollard Scholarship.

Publications. This is equivalent to a capital account. Future cost of University Publications will be met out of this account and credits from sales returned to it.

Rosemond Scholarship. This account has been growing from year to year and now ceases as there is no one at present holding this Scholarship.

Salary account. A payment in advance on salary.

Street Widening. Dung Hang Dze. This account is shown on an accompanying sheet. Contributions have been received from three Missions. This balance to be charged to budget on following half year.

Suspense. Payments in advance on salaries or budget accounts as well as deferred payments are carried temporarialy in this a/c.

University Dental Clinic. Owing to the absence of so many foreigners the income has decreased while the salaries of the Chinese student practioners has increased.

University Dental Clinic, Reserve for the U.C.C.M. The Dental Faculty has served the public by operating its dental clinic at the Universsity. Any surplus is divided between the Missions furnishing the equiptment and the doctors. The Baptist Mission received its share when Dr, Yates went on furlough. The Canadian Mission has not withdrawn its share.

Womans College. The Bursar acts as cashier for the funds of the Womans College.

Working Capital. This account dates back to the beginning of the University. It was originally used to meet emergencies. It might be transferred to some other account or used for something special.

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UNIVERSITIES
SEP 17
JOINT OFFICE

C/o Associated Mission Treasurers
22 Yuen Ming Yuen Road,
Shanghai, September 16th 1927.

TRANSFER

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

INDEXED

WEST CHINA

My dear Mr. Garside :

Since forwarding the statements on Budget A/c and the Building A/cs I have received your letter of August 1st with its explanation of how the gift from Mr. George Cadbury is tied up in general expenditures on plant.

Thank you for that information. It throws light on points that have been obscure to us here and that led us to wrong conclusions. Our misconception was based on the fact that in the report prepared by Lybrand Ross Bros. & Montgomery of January 25th, 1926 on page 19 the "Teachers' Training School, George Cadbury" is credited with $22,265.63 against which there was a debit on page 27 of $489.70 for Architect's fees. The Balance Sheet in the same report shows an expenditure on Real Estate and Buildings of $176,967.44 and the Funds offsetting this as $197,374.83 resulting in a balance of over $20,000 We assumed that the Cadbury Fund was practically all available as nothing had been brought to the field as a specific charge against it. We did not realize that it had actually been brought out in those drafts of the years of 1923 and 1924 which we had credited to Land Purchase and General Buildings. To be frank I had postponed a study of the statements and balance sheets which you have sent to the field until the accounts here were brought up to date when the study for comparative purposes and adjustments could be made. That time has now come and the way in which the adjustments are to be made now seems comparatively simple.

It is evident that our accumulated credit balance for Land Purchase and General Buildings includes the funds for the Cadbury Building. You are in a better position to determine the amount to be credited to the Cadbury Building and ~~credited~~ debited to General Buildings than I am. For instance the accounts here do not show the $5,000 for the Normal School which appears for the first time in the December 1926 statement. We may have it on another account. Can you identify it? Are we to credit all over the $489.70 that was paid in fees to our account here? How shall we determine the silver equivalent? Shall we say that such and such drafts are to be regarded as drawn on the Cadbury fund and the amount which they produced set down as the equivalent of so much Gold?

I will not continue at this time but rather await your suggestions. In fact since sending the statements of our accounts I have been giving my attention to another matter. The accountancy of the West China Mission of the United Church of Canada has changed hands three times since last October owing to evacuation and furloughs. The missionary now holding the position was not familiar with the

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SEP 16 1927

work involved in preparing the Annual Report. On request I have given two weeks and over to rather intensive work in assisting in the preparation of that report.

The return of missionaries to West China is now becoming practicable. Members of the University staff have become saattered and not many are available for immediate return. It is not desirable that there should be a sudden rush back but rather a gradual return and a feeling of the way in the building up of new relations.

A summary in this morning's paper of the educational situation from the standpoint of Christian missions would indicate that the Nationalists are receding from the strong stand they took some months ago in their attitude toward private schools under foreign control. It may be that these extreme attitudes are being modified. That of course depends ultimately on what wing of the party gets control. If the communists regain control we may expect further trouble, but if the moderates are in charge there should be ways found for progressive co-operation. Our West China field has escaped the devastating effect that the communist propaganda has produced in other parts of China.

If I have omitted it in earlier letters may I express my pleasure in being associated with you in the common service of the University.

Yours very sincerely,

W. B Albertson

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TRANSFER

WEST CHINA

West China Union University

September 22, 1927

Mr. W. B. Albertson, Bursar,
West China Union University
21 Carter Road,
Shanghai, China.

My dear Mr.Albertson:

We were glad to receive from you during the past week the followsing:

1. Your letter of August 19th addressed to Mr.W.O.Gantz enclosing budget accounts of July 19, 1926 to June 1927, building schedule and property accounts. Mr.Gantz is now out on the Pacific Coast and has tendered his resignation as Treasurer, so this communication was turned over to our office. The new Treasurer will undoubtedly be chosen at the meeting of the Board of Governors in Toronto next week.

2. Your letter ofAugust 26th addressed to this office, enclosing a number of sheets dealing with the accounts of West China Union University.

We are very glad indeed to obtain all of these accounts from the field. During the next week or two I will go over them carefully and will call on Dr.Beech orDr.North for advice on any items that are not clear. A little later on I will write you more fully, commenting on them.

In your letter of August 26th you raise the question of how Mr.Small's salary could best be apportioned. My first impression is that the simplest procedure would be to make this distribution as you suggest, according to the ratio of the relative cost of the different buildings. However, I will ask Dr.Beech's opinion and see whether he has any other idea about how this should be handled.

I note that the arrangement of sending monthly remittances to Shanghai seems to have been working satisfactorily and that after June 30th and July 28th remittances reach you promptly. I trust that you will continue to find this method of handling funds satisfactory.

I will be glad to work out some suggested plan for handing purchases for West China Union University through this office and will send you such a suggested plan in my next letter. During the last two or three months I have had a good deal of correspondence both with Peking and Fukien

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on this same question and it has not always been easy to work out a satisfactory scheme. Our office is anxious to do everything possible to facilitate purchases in America by the various Universities cooperating in this office.

We are enclosing a copy of our trial balance for August 31st, also cash statement for the month of August. You will note that we have made a number of changes in the titles used in the plant accunt under Special Fund, and also under Building Operations. We are using the same letter for each building under both Account No.122 andAccount No.26 and are also changing the descriptive titles in accordance with corrections proposed by Dr.Beech. I hope that these changes will relate these accounts more closely and will also make the designation clearer. I know that our office has made a number of mistakes in entering plant receipts and disbursements because of confusion in the names of the different buildings on the West China campus. The plant accounts we have just received with your letter will help us greatly in correcting our own accounts and distributing the large amount of money which at present stands on our records as undistributed.

With best wishes for the success of this coming year at West China, I am

Very cordially yours,

BAG-H B A GARSIDE

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INDEXED

WEST CHINA

TRANSFER

West China Union University

October 7, 1927.

Mr. W. B. Albertson,
Associated Mission Treasurers,
23 Yuen Ming Yuen Road,
Shanghai, China.

My dear Mr. Albertson,

At the meeting in Toronto last week the Board of Governors authorized for use in building operations the following sums which have been standing on our suspense account awaiting distribution:-

Accrued interest, Kate M. Atherton bequest	$1,421.90
Gift from Mr. D. H. Gibson	200.00
Total	$1,621.90

In accordance with this authorization we have today despatched a cable informing you that you may draw on us at five days for US $1,621.90. A confirmation copy of this cablegram is enclosed.

This amount is being entered as a receipt in Account No. 122 (o) the Lamont Memorial Library, raising the amount in this account to US $16,621.90. This practically wipes out the deficit at present outstanding on the Library Building Account, and releases the sum of $1,621.90 to be applied toward the completion of the Cadbury Educational Building. When your draft for this amount is paid we will enter it on Account No. 26 (b) the Cadbury Educational Building, thus reducing the balance still due this building.

This is the same method of accounting as is to be followed in handling the draft for US $2,500 which we authorized by cable on July 9th. The receipt of this money from Mr. Atherton was entered on Account No. 122 (p) the Atherton Memorial Biology and Preventive Medicine Bldg. When the draft is paid it will likewise be entered on Account 26 (b), the Cadbury Educational Building.

The addition of the two items indicated above will raise the amount our books will show as having been expended on Account 26 (b), the Cadbury Building, to US $10,774.40.

Incidentally, we have not yet seen anything of a draft for $2,500 which by cable of July 9th we authorized you to draw on this office. We sent you a confirmation copy of the cable and also referred to the cable in our letter of August 1st, to which you have replied. Yet in none of your recent letters have you mentioned the draft or the receipt of our authorization

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to draw it.

We trust that this method of handling the transmission of building funds is proving entirely satisfactory to you. It is much faster than for us to purchase a draft, or draw a check, and sent the remittance to you by mail. It puts the money at your disposal in just the same time as if we were to actually cable the amount to you, and is far more economical since cabling funds costs several percent of the face value. Moreover, it permits continued interest on these funds, now invested at a good rate of interest, for an additional month or more. The only possible handicap to the method might be difficulty of disposing of your draft or necessity of selling it at a substantial discount, and I am sure that neither of these factors will disturb you there in Shanghai. We would be glad to have your comments.

Today I have received your letter of September 16th. I have previously acknowledged the letters and accounts you sent me during August. This material, together with such information as Dr. Beech and Dr. North have supplied, give us the basis for some intensive work on our West China building accounts. I hope that within about a month I may be able to make some genuine progress in untangling such items as we can straighten out at this end. I know that during the meantime you will also be making progress at your end.

It is most encouraging to know that the return of missionaries to West China is now becoming practicable. I trust that the new military movements now beginning in the north will not adversely affect the situation in Szechuen, and that moderate councils will still prevail in the province as they have during much of the time even in these distorted days.

Very cordially yours,

BAG/C

B A GARSIDE

Copy to Dr. Beech

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TRANSFER

WEST CHINA

INDEXED

West China Union University

October 29, 1927

Mr. W. B. Albertson, Bursar
West China Union University
21 Carter Road,
Shanghai, China.

My dear Mr.Albertson:

Enclosed is a confirmation copy of a cablegram we have sent you today. The following explanation is in order.

For several months Dr.Beech has been anxious to have us transmit to the field the funds necessary to permit construction work on the Cadbury Educational Building up to a total amount of the contributions received for this purpose from Mr.George M.Cadbury. These contributions total G$22,265.63. As far as we can reakon them the disbursements to date on the Cadbury Educational Building have been as follows:

Disbursements by the New York office for architect's fees		G$1,652.00
Disbursements on the field for construction work as shown by your schedule of buildings transmitted with your letter of Aug.19,1927	Mex.26,332.42	
or approximately		G $13,166.21
Proportion of Mr.Small's salary chargeable to this building, as estimated by Dr.Beech		G 2,000.00
Total expenditures on the Cadbury Educational Building to date -	approximately	G $16,818.21

There thus remains a balance still to be made available for construction on this building of approximately G $ 5,447.42

We have already authorized you to draw on us for Building Funds to be used on the Cadbury Educational Building two drafts, the first for G$2,500.00 authorized on July 9th, and the second for G$1,621.90, authorized on Oct.7th, a total of G$4,121.90. According to these figures it appears that there should still be provided a balance of approximately G$1,325.52, this amount varying according to the exact gold equivalent for the Mexican amount already expended on construction and the exact amount of the proportionate charge for Mr.Small's salary. The Board of Governors, at its meeting on October 24th, referred to the Committee on Investment with power the matter of authorizing funds for completing the disbursements on Mr.Cadbury's building. This Committee met yesterday and voted that we authorize the field to draw on us for whatever sum is neces-

0 146

sary to enable them to carry forward construction work on the Cadbury Educational Building to a total of Mr.Cadbury's contributions. In my cablegram we specified a maximum of G $1,500.00. You will probably have drawn a draft on us for that amount before this letter reaches you, but we request that you make whatever adjustments on your book may be necessary to show a credit of exactly the amount needed to completely expend the funds available.

This estimate may be approached from a somewhat different angle. If, from the total of Mr.Cadbury's contributions of $22,265.63, we deduct the gold $1,652.00 paid out in New York for architect's fees there remains a balance of G$20,613.63 to be expended on the field. You have already expended Mex.$26,332.42 plus a proper proportion of Mr.Small's salary chargeable to this building. These present expenditures we estimate at G$15,166.21, this total varying according to the rate of exchange and the amount of Mr.Small's salary. Thus you still should expend somewhere around G$5,500.00 on the Cadbury Educational Building to complete our obligation to Mr.Cadbury. This amount our New York office is supplying to you through the two drafts for G$4,121.90 already authorized plus the third draft not exceeding $1,500.00 we are today authorizing by cable.

We recognize that this present G$1,500.00 will not clear off the present deficit your accounts show for the Cadbury Educational Building. The money we are authorizing by the three drafts will simply give you funds necessary to carry forward the construction of the building and will leave your present deficit unchanged. That deficit we will attempt to clear up later on. The important thing just now is to put into this building the money Mr.Cadbury contributed for this purpose.

I hope, within the next week or two, to be able to send you a detailed summary of building costs as far as we are able to work them out in this office.

Very sincerely yours,

BAG-H

B A GARSIDE

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2 8 2
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0 147

INDEXED

WEST CHINA

Room 536 National Y.M.C.A.
20 Museum Road, Shanghai.
November 18th, 1927.

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

TRANSFER

My dear Mr. Garside,

As I intimated in a letter some time ago the Canadian Mission had a problem in the preparation of their annual financial report and turned to me for some assistance. They sent a cable to their Board asking them to request the Board of Governors to allow me to give half time to the Mission. The understanding was that the Canadain Board would bear half of the expense of salary and incidentals for the time that this service was requested. Knowing the special circumstances of the past year I could not very well refuse. Neither did I wish to neglect the interests of the University. What has been done was more in the nature of meeting an emergent situation rather than a deliberate laying aside of my regular work. I have given full time to the Canadian Mission to see them through this difficulty and of course expect that the University will be reimbursed for the time I have given. I hope it can be interpreted, at least to our friends in West China, as a small contribution financially.

Perhaps I should explain further that the Canadian Mission has an office in this building as indicated on the top of this page. The suggestion has been made that if the Mission may have half time service for the time that I may be in Shanghai that the University may in turn have the use of this office. It would be an advantage if I could have a down town office where I could keep the University accounts However I have not yet combined the two at the one office. This will be only a temporary arrangement until such time as the Mission Accountant, who is now on furlough, returns to China. I have been able to serve the University by making purchases and shipments from here during recent weeks. In getting off the Mission report and the clearing up of many matters afterwards it has not been possible to do what was suggested -- the giving of half time to each institution. But with that now out of the way I believe it will be possible to do so and not to neglect the one for the other. That will explain I trust why your letters of September 22nd, October 5th and 7th have not yet had a reply. I have also to acknowledge the receipt of the statements up to September 30th and the telegrams for which you sent confirmations.

We have had a visit from Dr. Stubbs who came fresh from the meeting of the Board of Governors. The University folk in Shanghai gathered together to hear him tell of those meetings. I can join with you in that keen regret that this Board Meeting passed without that complete adjustment of all accounts between the home office and the field. This situation in China defeated our best intentions. I am glad that those accounts for building reached you in time although I am sorry that it did not give you sufficient time to prepare charts or other graphic means of visualizing the financial situation of the University. But that could hardly yet be done from such information as I sent to you. Until monies credited to our General Building

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Account can be separated out and credited to the respective Buildings either from your office or by joint consultation it will not be possible from this end to give more information. Yet it is evident we should in some way indicate how these general funds should be allocated to the respective buildings. This does not affect such sums as were drawn to the field for definite objects.

With such information as I have before me from your letters I will go over the accounts to see what further elucidation can be made from this end. I shall not attempt that at this time. I am writing this to tell you about that other piece of work to which I fell heir and what the thoughts of the people were who suggested it.

I am drawing those funds on building account for which you cabled authority to draw. I had informed Mr. Small by wire about the funds for the Cadbury Building being sufficient to carry on to completion snd I have also sent him a wire re the Library Building. All this will put new heart into those who are carrying on in Chengtu. Your method of forwarding funds is quite satisfactory.

Very cordially yours,

W. B. Albertson.

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WEST CHINA

INDEXED

TRANSFER

West China Union University

December 20, 1927

Mr. W. B. Albertson,
~~21 Carter Road,~~ 20 Museum
Shanghai, China .

My dear Mr.Albertson:

You will note from the financial statements of November 30th mailed you a few days ago tha t to date we have remitted US $15,660.14 on the accepted budget of US $16,000.00. There remains, therefore, a balance of $339.86 still due to complete the obligation of the Board of Governors. It is also time for us to send you the first remittance of $1777.78 on the budget for the new year beginning January 1, 1928. I am therefore sending to the Associated Mission Treasurers by this same mail a check for ~~$2,117.64~~ for your account. During 1928 we will try to follow the suggestion made by Dr.Beech that we send you the total of $16,000.00 to be provided by the Board of Trustees toward the current budget in nine equal instalments during the first nine months of the year. This, of course, may crowd our finances too closely before the end of the year because many of our receipts for the current budget are not received until the last month or so of the calendar year. If, however, we find it will be impossible for us to maintain this schedule as outlined above, I will try to give you ample warning.

You will notice in our cash statement for November that we have charged draft #338 for $300.00 to Dr.Beech to account No.31 for the current fiscal year. This draft is dated about a year and a half ago and was originally drawn on the 1926 budget. Our accounts for 1926 have, however been entirely closed out and the small balance remaining was, by order of the Board of Governors, placed in the reserve fund. It was therefore, impossible for us to charge this draft to 1926 budget. If our method of handling this is not satisfactory please letus know and I can bring before the Board ofGovernors a request for some other disposition of this charge.

We note from your letter of November 18th that you are giving a part of your time to the work of the Canadian Mission and having your salary partially paid by that mission. This is certainly a generous action on your part and one which makes in effect a substantial financial contribution to West China. I hope, however, that these added duties will not mean too heavy a burden for you. A great many of our administrators in China have broken down physically during the last year as a result of attempting to carry too heavy a load.

We note what you say with regard to the further adjustment of our

accounts between the two offices.

I have been trying, during the last month, to clear up our building accounts as fast as it is possible for us to do here in New York, but in the press of many urgent duties have not made very satisfactory progress. I hope that within a few weeks I can send you a fairly complete set of figures.

We note you are drawing funds on the building account as per our cabled authorization. We hope that these funds will substantially assist in carrying your building program toward completion.

With best wishes for the New Year, I am

Very cordially yours,

BAG-H B A GARSIDE

P.S. In checking over our West China accounts for the last fortnight I find that we have this month paid a bill of $30.00 for diplomas for the graduating class of 1927. We are therefore deducting this amount from the check we are sending to the Associated Mission Treasurers so that the revised total of the check is $2,087.64.

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0 152

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INDEXED

WEST CHINA

West China Union University

January 3, 1928

Mr. W. B. Albertson,
Room 536, 20 Museum Road,
Shanghai, China.

My dear Mr.Albertson:

Your drafts Nos. 377 and 378 for $2500.00 and $1621.90 respectively have been presented and paid.

We note that the instructions on draft #377 are to charge this $2500.00 to the Atherton Memorial Building and the instructions #378 are to charge this $1621.90 to the Lamont Memorial Library Building. We have made these entries on our records according to these instructions but have at once, by journal voucher, transferred both of these charges to account 26b, the Cadbury Educational Building. This is in accordance with my letter of October 7, 1927.

Since the wording of our cablegrams of July 9th and October 7th was somewhat ambiguous I will again review our understanding of how these funds are being handled to be sure there is no misunderstanding. The $2500.00 received from Mr.Atherton was considered as part of his contribution toward the Atherton Memorial Building. Since, however, our accounts here showed an overdraft of $2978.95 on the Atherton Memorial Building Account this remittance merely served to cancel the major part of this overdraft and to give us funds for remitting to the field to apply on the unspent part of $22,265.63 given for the Cadbury Educational Building. Likewise the $1621.90 received, representing accrued interest on the Kate M.Atherton bequest, and a $200. gift from Mr.D.H.Gibson, was applied to the Lamont Memorial Library Fund to partially meet the overdraft on the Library Building account. Here too, in effect, this amount of money was released for application to the Cadbury Educational Building.

When we have charged the sum of $4121.90 against the Cadbury Educational Building our accounts on these three buildings will be as follows:

Name of Building	Receipts	Disbursements
Lamont Memorial Library	$16,621.90	$16,710.32
Atherton Memorial Building	2,500.00	2,978.95
Cadbury Educational Building	22,265.63	10,744.40

Please advise us if there are any inaccuracies in this method

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0 153

of accounting. We understand that if this procedure is correct you will have your books put in accord with our New York records.

Incidentally, your two drafts were not prepared in accordance with our cabled authorization. Our cablegram of July 9th authorized you to "draw at three days sight" a draft for $2500. and our cablegram of October 7th authorized you to "draw at five days" the sum of $1621.90. Instead, both drafts turned out to be demand drafts. As I believe I have explained, we have been keeping the major portion of our cash reserve in the Leonia Bank & Trust Company, Leonia, N.J., and have been keeping in our checking account only a sufficient balance to meet all current needs. For that reason it is important that we have two or three days warning before any large payments are to be demanded. When your demand drafts were presented at about noon on December 30th we had only about $800.00 in our checking account here in the city. Since we had no option but to either pay the drafts or refuse them we had to make hurried arrangements with the bank to honor our check for $4121.90, and immediately dispatch a messenger to Leonia, N.J., to draw out sufficient funds. Since the bank handling the drafts immediately presented our check for certification to the institution handling our current account, and since the officials there were forbidden by law to certify the check until funds were actually on deposit with them we had some lively time for about two hours. If there is any reason why it is difficult for you to draw a draft at three or five days please let me know and I will either transfer our account from the Leonia Bank to some more convenient institution here in New York or else will keep in our checking account a sufficient reserve to meet all possible demands. The thing we are anxious to do, of course, is to get the largest possible amount of interest for funds being held in reserve, and that cannot be accomplished if a great deal of money is held subject to check.

With best wishes for the New Year, I am

Very cordially yours,

BAG-H B A GARSIDE

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0 154

over

INDEXED

WEST CHINA

West China Union University

January 25, 1928

Mr. W. B. Albertson,
Room 536, 20 Museum Road,
Shanghai, China.

My dear Mr.Albertson:

We have just completed a meeting of the Executive Committee of West China Union University and I am hurrying to get off in the China mail closing this afternoon the following financial items:

1. We are today sending a cablegram authorizing you to draw at three days sight for G$2,481.79, this amount to be used for the construction on the Lamont Memorial Library. Iunderstand from Dr.Beech that, while this will not complete the building, it will at least complete the portico and possibly other outside portions of the building that may suffer from remaining in an unfinished condition.

We hope you have noted that the cablegram specified that "you may draw at 3 days". We will charge your draft for this $2,481.79 to account 26-c. A confirmation copy of our cablegram is enclosed.

2. We are today sending the Associated Mission Treasurers a check to be deposited to the credit of West China Union University for $500.00. This $500.00 represents funds received by the Treasurer of the Board of Governors several years ago designated "Middle School Special Funds". The total is composed of the following items:

$200.00 Special fund working capital
300.00 Salary of principal.

The Governors this morning directed that this $500.00 be disbursed to the field to be applied on the Middle School deficit which Dr.Beech informs us at present exists.

3. There still remains on our books here in New York another old item of $750.00, entered as for "Summer School work". The Board of Governors instructs that this amount be used to meet any deficit which may now exist in the field account for the expenses of past Summer Schools, reserving any balance not needed for this purpose to be used for future Summer School work. If you will let me know the amount of any deficits you may be carrying on your books for former Summer Schools we will be glad to remit whatever portion of the $750.00 you may need to meet such deficits. If any part of this$750.00 is not needed for meeting the old deficits we will either keep it here until you need it for some future

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0 155

Summer School or else can send it to the field for your use when needed.

We received a cable this week indicating that you plan an early return to Chengtu. We sincerely hope that you will find the way for your return open and that you may have a speedy and safe journey.

Very sincerely yours,

BAG-H

B A GARSIDE

Enc.

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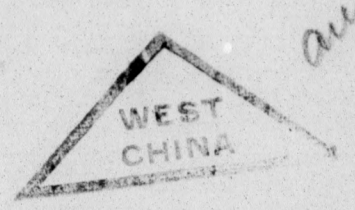
0 156

108 Yu Yuen Road, Shanghai,
January 26th, 1928.

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

TRANSFER



Dear Mr. Garside,

I am enclosing a copy of the telegram which I sent on January 24th to the office of the China Union Universities to indicate my plans about return to the West China Union University.

During last summer I gave assistance in the office of the Canadian Mission. Their Executive urged me to take full charge and finally, early in September, they cabled to the Home office in Toronto requesting that the Board of Governors of the University be approached with regard to my giving service to the Mission. I do not know whether that was done or not, but at this end it has been an actual fact that I have been giving this service contiuously from that time.

One of the factors that led me to undertake this work was the uncertainty whether or not the time had arrived for the transfer of the administrative positions in the University to our Chinese colleagues I did not want to push back into a position about which those who are newly assuming positions of leadership should be allowed some freedom to give expression to their opinion. Nor did I wish to resign if there was still to be opportunity for me to render service in the future. That was the psychology in the situation when this other piece of work came begging. It was an emergency that had to be met and it was undertaken as such. The other factor in the situation was that by doing this piece of work some funds could be turned back to the University so that the period of waiting would not be an entire loss.

I have cabled to Toronto about planning to return to the University and have received a reply that the Mission accountant, who has been on furlough, is available to return expecting to arrive here April 2nd.

We were glad to have a good representation from the University at the meeting of the Council of Higher Education. We had Rev. Lincoln Dzang and Rev. Donald Fay and there were some other members of the faculty there as visitors. The meetings were marked by the earnestness and keenness with which the new Chinese administrators took part, showing a readiness to assume responsibilities and bring creative thinking into the facing of the problems that are before them. That was one of the most satisfying and encouraging features. A spirit of oneness and real co-operation permeated the proceedings. Corelation and all that it implies would seem to be assured if one could judge from t the spirit of the meeting.

Yours cordially,

W. B. Albertson

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UNIVERSITIES
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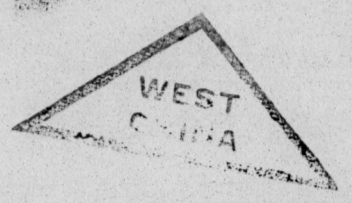
TRANSFER

C/o Associated Mission Treasurers,
Shanghai, May 4th, 1928.

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



Dear Mr. Garside,

The Statement of expenditures on account of the Budget of the West China Union University for the year 1927 which is submitted herewith is based on the information which we have received up to the present time. The report is complete with regard to most of the departments under Instruction. In some sections it is not complete and the balance carried to the year 1928 will be reduced by items yet to be reported for the year 1927.

Gifts have been received direct from several of the Societies to assist in the employment of additional teachers. A list of these gifts is enclosed. The amounts charged to this "Teacher Employment Fund" are of two kinds, one, where the entire salary is charged, as in Chemistry and Mathematics where the ordinary balance is needed for purchase of equiptment. In the case of the other, such as Faculty of Arts, the excess of expenditure over the grant to Budget is charged. Here the ordinary grant is almost entirely for salary and has been used in full for that. In reality the Budget has paid for these extra teachers by means of a transfer of $1400 to the Employment Fund.

Mr. Hibbard has recently arrived in Shanghai and the transfer of the accounts of the Canadian Mission has been made. Attention can now be given to University matters. During the past half year the needs of the Mission were given the priority because they were immediate and personal. Personal, that is, with the members of the Mission for such things as salaries, house rents, allowances, travel arrangements etc. affect the families concerned rather intimately. This is now past history and need not be recounted; save to say that the effect of the evacuation still persist because of the baffling uncertainty that confronts some families when they attempt to make plans about returning to Szechuen.

Our own plans are as yet unsettled. If satisfactory arrangements can be made the family would remain in Shanghai until our regular furlough. But those plans are being upset and it may be necessary to apply for an early furlough for Mrs. Albertson and children. We are thinking of making the request to our Board for permission for them to take furlough.

I will send you statements of other accounts. I had hoped to give a complete report for the year, but not having information for the last quarter, can report up to September.

Yours cordially,

W. B. Albertson

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WEST CHINA

INDEXED

TRANSFER

August 17, 1928.

Mr. W. B. Albertson,
West China Union University,
Chengtu, West China.

My dear Mr. Albertson,

We were glad to get the careful statement of expenditures on the W.C.U.U. budget for 1927 which you sent us some time ago. This statement will be of value to us in a number of ways.

Several times this year I have mentioned to Dr. Beech the frequent need we have for figures which show the total cost of carrying on the University, including salaries paid to mission-supported personnel, and other disbursements made by mission treasurers direct. Whenever we try to describe the work at West China to friends or supporters here in America, the first financial query they always make is "How much is your income and expenditure per year?" Then they probably go on and ask, "How much do the mission boards contribute annually for salaries, for maintenance of the plant, and for other expenses?" If our office reports that the only accurate figures we have for 1927 show receipts for the year of Mex. $39,336.36, and disbursements of Mex. $39,272.40 we are sure to give a serious misconception of the size of the University. If we go on to confess that we have no actual information as to the total income and expenditure of the University, but guess that the mission boards add certain amounts to the above totals, we naturally give an unfortunate impression of inefficiency and unbusinesslike methods not only in our office but in the financial affairs of the University as a whole. With the other universities here in the office we can report at a moment's notice that last year Yenching received and spent so much, Cheeloo received and spent so much, Nanking received and spent so much, and Fukien received and spent so much, and be sure that we are fairly accurate in our figures. It would be of much genuine value to some phases of our West China work if you could provide us with comparable figures. I recognize that our West China organization is such as to make the compilation of accurate totals somewhat more difficult than is the case of other institutions, but I hope that we can at least get reasonably correct figures.

I have checked your figures on income from the Board of Governors during 1927 with our own records, and find a number of rather serious differences. I am attaching a summary which compares our figures with yours and show where we differ. The most important difference is that you do not show the receipt of the G.$2,500 which we remitted to the Associated Mission Treasurers on June 4, 1927. The check was accompanied by our usual request that this amount be deposited to the credit of West China and that you be notified. On the same date we wrote you that the remittance was being sent to the Associated Mission Treasurers. The

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check went through in routine fashion, for it was finally paid by the bank here on July 28, 1927. Obviously it was handled by the Associated Mission Treasurers around July 1st. I am wondering therefore, whether this remittance was credited to some other account than the current budget on your records. The other differences are more easily explainable. Drafts # 356, 359, 362, 361, 363, 358, 365, 360, and 338 were charged on our books to the 1927 budget because they were (with two exceptions) received during the calendar year 1927, and all were paid after our 1926 budget accounts had been fully met and had been cleared. From our end, this method of accounting was the correct one. The other six entries on our records but not credited to us on your accounts are all small disbursements which our office made for items we were really handling for you rather than as Home Administration matters. All were described in our monthly cash statements, copies of which we sent you.

On the other hand you list three amounts which are not included in our records as 1927 current budget disbursements. Of check #1297 for G. $2087.64, sent to the Associated Mission Treasurers on Dec. 20th, only $309.86 was for the 1927 budget, this being the balance necessary to bring our remittances during the year up to $16,000.00. The remaining $1,777.78 was to cover our first monthly remittance for the year 1928. Our books should be in agreement on this, otherwise we will again fail to harmonize in our accounts for this year's budget. I have not been able to locate the payment of drafts 231 and 371.

We are glad to have the supplementary summary of the "Teacher Employment Fund". I know that this emergency assistance from thecooperating missions has greatly aidedthe university in the emergency situation of the year.

We have been awaiting word from the United Church of Canada in regard to the adjustment they are to make on account of the work you did for them in Shanghai. Until we know that that adjustment is to be we cannot really close out our accounts for 1927.

With best wishes, I am

Very sincerely yours,

BAG/G

B A GARSIDE

0 162

WEST CHINA UNION UNIVERSITY

THE DISBURSEMENTS MADE BY THE GOVERNORS' TREASURER
On the 1927 Current General Budget

	(a) As Shown by New York		(b) As Shown by the Bursar	
Date	Item	Amount	Item	Amount
1926				
12/23	Draft # 356	$18.50		
12/31	" 359	5.55		
1927				
1/11	" 362	14.33		
1/21	Cables	13.00		
1/25	Draft # 361	6.00		
1/25	" 363	200.00		
1/3	" 358	100.00		
2/3	" 365	60.11		
2/6	" 360	350.00		
3/9	To Assoc. Mission Treas.	2,000.00	To Assoc. Mis. Treas	$2,000.00
3/16	Draft #366	500.00	Draft #366	$500.00
3/16	" 368	180.00	" 368	180.00
3/29	" 369	300.00	" 369	300.00
6/4	To Assoc. Mission Treas.	2,500.00		
6/29	Scribner "Bk. of Daniel"	2.25		
7/1	To Assoc. Mission Treas.	1,777.78	To Assoc. Mis. Treas.	1,777.78
7/26	" " " "	1,777.78	" " " "	1,777.78
8/12	Cables	5.00		
9/8	To Assoc. Mission Treas.	1,777.78	" " " "	1,777.78
9/8	Charges on books to fld.	1.50		
10/6	To Assoc. Mission Treas.	1,777.78	" " " "	1,777.78
11/2	" " " "	1,777.78	" " " "	1,777.78
11/11	Cables	15.00		
11/17	Draft #370 (Dr.Beech)	200.00	Draft #370	200.00
11/17	" 338 " "	300.00		
12/15	Diplomas	30.00		
12/20	To Assoc. Miss. Treas., Balance on budget	309.86	To Assoc. Mis. Treas	309.86
		$15,000.00		$12,378.78
			(Ck.1297'	
			To Assoc. Mis Treas.	$1,777.78
			Draft #331	1,000.00
			" 371	8.00
				$15,164.56

2 8 2 4 4 2 6

0 163

INDEXED

WEST CHINA

TRANSFER

West China Union University

May 4, 1929

Mr. W. B. Albertson,
West China Union University,
Chengtu, Szechuan, China.

My dear Mr.Albertson:

At a great deal of expense of time our Central Office has gathered together all the available data regarding West China building accounts. Mr.Garside has worked on these accounts as opportunity offered during the last year, and since I joined the office staff I have carried these investigations forward as far as I have been able from the information available in our office.

The schedule which you sent in 1927 has formed a sort of basis for departure. Taking these basic figures we have added those from our New York records and have prepared for each building a schedule showing the receipts and disbursements both on the field and in New York. We have attempted in each case to discover the amount of deficit or balance standing in each individual account both on the field and in New York. The New York accounts have been carried down to December 31, 1928 whereas the field accounts are complete to only June 30, 1927. We attach hereto schedules for the various individual buildings, together with a summary of these schedules; also a schedule showing the details of our account 26f, - Building Operations Undistributed.

See Treasurer's Reports 12/31

One of the things you will immediately notice is the difficulty we met in figuring rates of exchange. We were confronted by the necessity of stating all our totals both in Mexican dollars and in U.S.dollars. In certain instances our information showed both the Mexican and the gold figures for receipts and disbursements, but in a majority of cases we had only one figure and were forced to adopt some arbitrary rate of exchange in estimating the other. Throughout the schedules we have indicated by asterisk the figures based on an arbitrary rate of exchange. We sincerely hope that your records on the field will enable you to supply the correct figures in place of such estimates. I am afraid that this will be a somewhat complicated problem in certain instances because of the wide fluctuation in exchange during the periods covered by these accounts.

Please note the following points regarding several of the schedules:-

Schedule 5, Medical and Dental College Building. The receipts

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0 164

on the field, according to your schedule, from January, 1926, to June, 1927, do not correspond with the figures submitted by the United Church of Canada, which, however, may possibly be due to the fact that they include remittances to December 31, 1927. Including remittances in this fashion throws the totals out of alignment, but here, again, you can be guided by the records on your books.

On Schedule 7, the Scattergood Memorial Middle School Building, we have included with field receipts the four drafts totalling Gold $5,000. which were charged to current budget. This, of course, should be changed as you suggest in your letter of August 26, 1927. We have not, however, made any journal entry and have kept them in the schedule as they were in your original figures. Neither have we taken draft 266 from the President's Residence which, of course, helps to make a large surplus in this particular account.

Schedule 10 is a simple bringing together of the balances of the different schedules and offers a picture of how the accounts stand. Here, again, No.5 throws the entire schedule out of balance.

In Schedule No.11 we have endeavored to show the details of account 26f - Building Operations Undistributed. You will notice that the total charges are brought together at the bottom of the sheet and include the Home and Field budget deficits for 1917. It is possible that there is some explanation for this rather extraordinary procedure and we shall be very glad if you can furnish it.

Schedule No.12 shows the individual items in the Designated accounts. From all appearances there should also be some changes in this account. At least it is very possible that some donations for land and buildings should be specifically set aside for building operations.

It is obvious that these schedules as forwarded herewith are only a start in the right direction. We must look to you to obtain from your field records the information necessary to correct and complete these schedules. The Board of Governors is extremely anxious to clear up our plant accounts so that three facts will stand out clearly: first, how much has been received, including both receipts in New York and receipts on the field through cooperating Mission Boards or from Chinese friends for each of the University buildings. Second, what has been the total cost of each University building. Third, how can account 26f - Building Operations Undistributed be cleared from our records by charging to the individual buildings the disbursements made in this account either for these buildings directly, or for such general services as supervision by the architect which must be distributed between a number of buildings.

As far as our New York books are concerned, we require only gold figures. We have used Mexican equivalents only as a step in the process of securing the receipts or disbursements in gold.

We understand that you will be coming on furlough this summer so we are hurrying off this information in the hope that it will reach you before you leave Chengtu. However, we are sending a duplicate copy of this material addressed to you in care of Mr.Main in Shanghai, and are requesting Mr.Main to hand this material to you when you pass through the

0 165

city. Next week we will send you a cable asking that, if you do come on furlough this year you will bring back to Canada with you full information regarding the plant accounts as they exist on your field records so that we can get together with you this fall and effect a final clearance of the West China Plant Accounts. From recent information arriving from Chengtu we are a little uncertain as to whether you will be starting on furlough this summer. If you are remaining in West China this fall we trust that it will be possible for you, on the basis of the enclosed schedules, to finally untangle our West China Plant Accounts.

Very sincerely yours,

CAR-H

Enc.

CC: sent to Mr.Albertson
c/o N.A.Main, Shanghai

2 8 2 4 4 2 6

0 166

WEST CHINA

INDEXED

TRANSFER

West China Union University

August 2, 1929

Mr. W. B. Albertson,
West China Union University
Chengtu, W.China.

My dear Mr.Albertson:

I am enclosing herewith the skeleton tabulation we have been working on for a number of months. In the autumn of 1928 West China Board of Governors asked Dr.Huntington and me to obtain from the various cooperating Boards information as to the contributions they made through West China during the year 1928. During December, 1928 and January, 1929, we secured a fair amount of information on this subject from all the Mission Boards except the United Church of Canada who did not redpond to our questionnaire. When we presented this partial report to the Executive Committee on January 22 they requested us to secure information also as to the capital contribution of each cooperating Board. I am at this time writing to all the Boards asking them to supply figures as to their capital appropriations to the upbuilding of West China.

I am quite sure that all of our Mission Boards will say that much of the information asked for in this questionnaire cannot be supplied from the home base, but can only be obtained by reference to the field. I would appreciate it, therefore, if you would go over this tabulation, correcting any of the figures which you find do not accord with your records, and filling in such blanks as you can without too great expenditure of time and labor. After I have heard from the different Boards I will probably write you again asking for certain specific items of information which we may not have secured here in the West. It would be very helpful, however, if you could supply us with such general information as is easily available without waiting for such specific inquiries as we may send later.

Very cordially yours,

B A GARSIDE

BAG-H

2 8 2 4 4 2 6

0 167

WEST CHINA UNION UNIVERSITY

Contributions of Cooperating Boards

Reported 1928

(All figures are in U. S. dollars. Exchange of Mex. dollar is reckoned as US $0.50, English pound as US$4.86½)

Item of Information	Am.Bap.For Mission Society	Woman's Am.Bap.For. Miss.Soc.	Church Missionary Society	Friends Service Council	Bd.of For. Miss.M.E. Church	W.F.M.S. of the M.E. Church	United Church of Canada	Woman's M.S.of the U.C.of C.
A. Capital Contributions								
1. Land	$ 6700	$	$ 4113.00	$ 10986	$ 6	$	$	$ 5000.00
2. College Buildings	15366.66							✓
3. Dormitories				41400				✓
4. Residences			6014.00	7390				✓
5. Other Capital Contributions				15315				✓
6. Total of Capital Contributions	$ 20666	$	$ 10127.00	$ 75091	$	$	$ 35774.19	$ 5000.00
B. Current Contributions, 1928								
1. Report for fiscal year beginning	May 1,1928	-	Jan.1,1928	Jan.1,1928	Jan.1,1928	Jan.1,1928	Jan.-Dec'28	Jan.1,1928
2. Appropriation to general budget	$6,000.00	$1,000.00	$ 500.00	$2,434.70	$6,000.00	$1,000.00	6000.00	$2,000.00
3. Additional appropriations for maintenance of denominational property on West China Campus	519.00	-	145.88	3,046.60	720.00	50.00	1075.00	none
4. Number of missionaries supported on West China staff (man and wife counted as one)	6	1	3	2	5	2	1✓	2

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0 168

W.F.U.S. Contributions of Cooperating Boards - 2

Item of Information	Am.Bap.For. Miss.Soc.	Woman's Am.Bap.For. Miss.Soc.	Church Missionary Society	Friends Service Council	Bd. of For. Miss.M.E. Church	W.F.M.S. of the M.E. Church	United Church of Canada	Woman's M.S.of the U.C.of C.
B. Current Contributions, 1928(cont.)								
5. Amount paid for salary and regular allowances of such missionaries	10,914.00	$ 200.00(1)	$2,750.00	$3,632.29(2)	10,813.00	$1,800.00	27,600.	$1,950.00
6. Amount paid for travel and special allowance of such missionaries		825.00	1,235.09	826.63(2)	2,974.08	none	5250	none
7. Accepted quota on staff, or if no accepted quota, maximum last five years	9 (maximum)	1 (maximum)	3 (maximum)	3 (maximum)	4 (quota)	1 regular others part time	no quota max 16	2 (maximum)
8. Appropriatinn for support of Chinese members of staff	none	none	no figures available		835.00	none	1/4 of 300.	none
9. Any other appropriations.	850.00	none	97.25	350.00	24.00	1,500.00(3)	Don. 250	none
10. Total current appropriations for fiscal year covered	$18,283.00	$2,025.00	$4,728.22	$10,290.22	$27,366.08	$4,350.00	$40,425.	$3,950.00

Notes: (1) Returned to field in September, 1928
(2) Estimates for 1929, as 1928 was an irregular year.
(3) Scholarships in Woman's College

2 8 2
4 4 2 6
0 169

WEST CHINA

INDEXED

TRANSFER

West China Union University

February 27, 1930

Mr. W.B. Albertson,
West China Union University,
Chengtu, Szechuan, China.

My dear Mr.Albertson:

We attach hereto a confirmation copy of a cablegram sent you yesterday.

For some months we have been hoping to receive an analysis of West China Plant accounts as they appear on the Bursar's records. We realize that the material sent you in our letter of May 4, 1929, and the numerous inquiries contained in this material present a somewhat formidable task. But so far as we can see, there is no simpler way than this to clear up the long standing difficulties and obscurities in our West China Plant account. At every meeting of the West China Board or Executive Committee the Governors become increasingly impatient over our failure to give them a clear presentation of just how our Plant accounts stand, what the different buildings have cost, and what balances and deficits remain. We have been assuring them that these accounts are in process of clearance and have led them to hope that before the annual meeting of 1930 the whole situation will be cleared up.

A meeting of the West China Executive Committee will be called about the first of May. We should by all means present a full analysis of West China accounts to this Executive Committee meeting for their study and approval. This would make it possible for us to make any final changes or adjustments the Executive Committee might suggest in time for us to report to the annual meeting on July 3 that at last the Plant accounts have been cleared. It is impossible for us to take any further steps, however, until we receive the information asked for in our letter of May 4. We sincerely hope, therefore, that if you have not already mailed the information we asked for you will be able to send it forward shortly after you receive the cablegram.

Very cordially yours,

C.A. Evans

CAE-H

Enc.

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0 170

West China Union University

Established at

Chengtu, Szechuan, China

Office of the Bursar

WEST CHINA

April 12th, 1930

TRANSFER

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

INDEXED

Dear Mr. Garside,

Over the signature of Dr. Beech we are sending you a cablegram as follows :

Nanfushan New York
Ehemdhyavc Sutton Syracuse Yfojjabtim
Itzinwycun Ajainyfozc Lypikbeech

Translation :
Please communicate this by letter to Doctor Sutton, Syracuse, -- "Strongly urge you to accept head of Surgery, West China Union University, The matter is very urgent. A letter with full information follows."

"The death of Dr. C. W. Service has been a serious blow to the Medical and Dental College. He was head of the Department of Surgery. In looking about for a successor to Dr. Service this appeal for Dr. Sutton appears as a possible solution. Dr. Beech will write him on behalf of the joint faculties of the College."

Thanking you for forwarding this message to Dr. Sutton,

Yours very sincerely,

W. B. Albertson

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UNIVERSITIES
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0 172

West China Union University

Established at

Chengtu, Szechuan, China

Office of the Bursar

April 19th, 1930

WEST CHINA

TRANSFER

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

INDEXED

Dear Mr. Garside,

The Minutes of Senate of January 2nd, 1930 are now being mailed from the President's office.

These Minutes contain the Budget for the year 1930.

I am enclosing here a typed copy of that Budget.

Through an oversight an item of $1,500 was duplicated. It is distributed in Senate Minute No. 2358 to "All Others". As it was not made use of for equipment it is applied here in this budget to general purposes. It is shown under "Income" as Undistributed Equipment Fund. It should not then appear under Equipment Fund distribution as on Page 4 here and the bottom of Page 8 on the printed Minutes.

As a Supplement there is shown how the Special Gift for Clinical Work of G. $ 10,000 is divided among the several Departments of Medicine that have clinical work.

Yours very sincerely,

W. B. Albertson

See "Budget 1930" 4/19/30

WEST CHINA

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0 173

RECEIVED
UNIVERSITIES
JUN 2 - 1930
JOINT OFFICE

2 8 2
4 4 2 6
0 174

FRIENDS SERVICE COUNCIL

Copy of Letter from Robert L. Simkin, Chengtu China. Dated 3rd June, 1930.

Recd 11th July London

Dear Friends,

Well, Clifford is gone, and it seems like a deam. The funeral was held this afternoon and was the largest that I have ever seen here.

Lest you may possibly not have received my two earlier letters I will simply say that Clifford Stubbs died from wounds received at 9 p.m., May 30th , near Hart College when attacked by three (or possibly more) assailants. The story that he was on his way back from taking Mrs. Anderson home has not been substantiated. I will try to take up the story approximately whereI left off.

The doctors injected 66 cc anti-streptococcic serum on May 31st. Clifford appeared to be getting on well until about noon on June 1st when he took a turn for the worse, and by three in the afternoon he was almost gone. He responded very slowly to adrenalin, so at 5 p.m the doctors operated and removed a pint of very virulent streptococcic pus from the lung. The patient rallied very satisfactory and the doctors reported a ten to twenty per cent chance for his recovery, However, notwithstanding artificial respiration, massage, etc., which were carried on to do everything that was humanly possible, Clifford slipped away about seven, June 1st. What a wonderful Clifford he has been to us all!

S.C.Yang

At 6.30 on the morning of 2nd June the following gathered at Mr.Fong's house to arrange for the funeral: K.P. Yang, Dr.Du. Wu Hsien Yiu, C.C.Kao, A.I.Hutchinson, M.T.S. and I. Then most of us went to the Canadian Hospital to consult with Margaret Stubbs and others who were gathered there. Everybody, students, church members and missionaries, turned in as if it were a member of the family who had gone. So eager were students to have a part in the expression of their love for Clifford that it proved necessary to have two meetings, one at eleven today led by K.P.Yang, and a students' meeting at 2.30. At the former S.H.Fong, Vice President Dsang, Dr.Sparling and S.C.Yang spoke, Dr. Mullett sang alone and the three Friends' College girls sang together. At the students' meeting the

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order of the speakers was: R.L.Simkin, Vice-Pres: Dsang, General Hsiang, Bishop Song and K.P.Yang. Both these meetings which were held in the library were very well attended, especially the latter. The coffin was placed in an ante-room back of the platform where is was simply banked with flowers, while above it was an excellent crayon enlargement of Clifroed under which was the word "VICTORY". Especially impressive were the addresses of Bishop Song and K.P.Yang, and S.C.Yang's this morning, altho short, was a gem.

Clifford was buried in the little foreign cemetery in the grave immediately next to the Davidson plot. Mrs. Davidson and Clifford Stubbs! Where shall we find their equals?

I was asked to lead the meeting at the grave. Dryden Phelps, Liu Dsi Min, Wang Chuin Hsien, Bishop Song, and Dr. Lewis participated. Mrs Dye said that it seemed to require the entire day to express in any adequate way the deep impression of the life which has been lived among us. To many, these few days have been a most forceful reminder of the crucifixion, for there could not have been found among us a person more fitted to give his life as a sacrifice on the altar of peace and goodwill. We cannot feel sad because, difficult as it may be to visualize how he can advance the Kingdom more by his death than by this continued life, we are possessed by the faith that such will be the case.

Margaret is writing of the calm bravery of Margaret Stubbs. Our sympathy is especially with her and the fatherless boy here who so greatly needs Clifford, as well as with the daughters in England.

Sincerely yours,

(signed) ROBERT L. SIMKIN.

RECEIVED
UNIVERSITIES
JUL 30 1930
JOINT OFFICE

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0 176

order of the speakers was: R.L.Simkin, Vice-Pres: Dsang, General Hsiang, Bishop Song and K.P.Yang. Both these meetings which were held in the library were very well attended, especially the latter. The coffin was placed in an ante-room back of the platform where is was simply banked with flowers, while above it was an excellent crayon enlargement of Clifroed under which was the word "VICTORY". Especially impressive were the addresses of Bishop Song and K.P.Yang, and S.C.Yang's this morning, altho short, was a gem.

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Margaret is writing of the calm bravery of Margaret Stubbs. Our sympathy is especially with her and the fatherless boy here who so greatly needs Clifford, as well as with the daughters in England.

Sincerely yours,

(signed) ROBERT L. SIMKIN.

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JUL 30 1930
JOINT OFFICE

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0177

FRIENDS SERVICE COUNCIL

Copy of letter from Margaret L. Simkin, Chengtu China, to Mira Cumber. Dated 3rd June, 1930.

(Rec'd 11th July London)

Dear Mira Cumber,

I wish I had the power to tell you all about this truly wonderful day. It has been a day of triumph and victory. I believe it has been the kind of day Clifford would have wished. Students (Univ.) have had a large share in it, Friends from Chin Lung Kai have participated, it seemed as if life in all its angles touched by Clifford had some part in it. (Len Chia Hsin, who has helped Clifford ever since he has been in China helped in carrying the coffin out of the Library Building). And Margaret shared her loved one with them and us all to the very end.

As to Margaret we have marvelled at her calm and strength. Such beauty and sweetness of spirit! I have felt that I was on holy ground when I have been in her presence. It has been an inestimatable privilege to be with her. We have been lifted up and act upon a higher plane. She is so dear and so brave, so thoughtful of others and so unselfish.

Everybody has been kind and helpful, but we have never known our students to be more deeply touched or more earnest in their expression of devotion.

Margaret is very happy over the way Clifford looked in the casket. On his face was a natural happy smile. The pain and suffering were gone. He had entered the Presence.

Here eyes shone as she told me of her wonder and surprise when she got tothe Library this afternoon and saw Clifford's picture and under it in large letters of white flowers the word "VICTORY".

The one thing that stood out in my mind when the news was first brought us, was that Clifford like Christ had been crucified in China. Yes, his life has been poured out sacrificially for China and his influence has been deepened and strengthened. We have much to learn from him.

Much Love,

(signed) MARGARET L. SIMKIN.

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0 178

P.S. Margaret and John will return to England. There has been no time as yet to make definite plans. During these few days they are staying with us.

Monday, June the 3nd, was Clifford and Margaret's fifteenth wedding anniversary day.



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UNIVERSITY
JUL 30 1930
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P.S. Margaret and John will return to England. There has been no time as yet to make definite plans. During these few days they are staying with us.

Monday, June the 3nd, was Clifford and Margaret's fifteenth wedding anniversary day.

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JUL 30 1930
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West China Union University

Established at

Chengtu, Szechuan, China

file

Office of the Bursar

TRANSFER

June 11th, 1930.

WEST CHINA

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

Dear Mr. Garside,

(Letter received in New York from Mr. W B Albulton: June 11 1930

It is hard to write about the attack on Dr. Stubbs which has ended in such a loss to the University. But, for the information of his friends and the members of the Board of Governors we have prepared a statement which tries to give a description of the events of that evening of May 30th.

May 30th passed without any disturbances. The authorities appeared to have taken all necessary precautions. There is however evidence of increasing lawlessness and it is reported that the radical elements are daily growing stronger. This may be nothing more than the reaction to the state of civil war that is developing in Eastern China.

At two o'clock on the afternoon of Friday, May 30th, there gathered a group of over one hundred persons in a grove of trees by the pool at the foot of the Clock Tower. They gathered suddenly, coming from all directions, and dispersed in a short time going about as ordinary sight-seers. Such surreptuous gatherings have been held there before and the authorities were told about it. These people were known to be communists. As the University campus is without a wall we were helpless in the matter and could exercise no control whatever over the people who frequented our grounds. There could be no objection to friendly disposed people using our wide spaces and shaded avenues as a public park. It was evident, however, that this undesirable element was taking advantage and were making use of the campus in a way that was growing more and more objectionable.

When a small group met on Saturday morning, May 31st, to decide on the message to be sent to the outside world we debated whether reference should be made to the possible instigators of the crime. It was so patent to all, and our Chinese friends were so sure of it., that we finally included those two words -- " communists suspected ". One dislikes to point to anyone and fasten such a crime on them. But we felt that this would absolve the authorities from undue blame and indicate something of a sinister force at work in defiance of their power.

We have tried to keep this narrative free from too much of the dark side, and to show something of the reaction on the student body. We did not mention that by Sunday morning it was seen that there was injury to the brain probably caused by a blow at the base of the skull.

The telegram that was given out to be sent by wireless on that Saturday morning reads :

" May 30th passed undisturbed except Clifford Stubbs, Science Dean, riding bicycle 9. P. M. West China Union University campus, ambushed, stunned by carrying pole, seven knife wounds, condition critical, perpretrators unknown, communists suspected. Officials sympathetic, acting firmly. Inform Associated Press, Beech, five co-operating Mission Boards."

On Monday we sent the following message :

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JUN 11 1930

Gnohzhyavc Stubbs Exlokbeatb Jupyfpress Garside
Ulahtjupyf Yekeyiseul Xionvadeed Uvzefnautd
Ilbyvupeem Ceodtnyxub.

Translation : We regret to report the death of Doctor Stubbs, June 1st, 1930. Assassinated. Inform (Associated) Press (and) Mr. B. A. Garside. Request (him) inform University Governors. Telegraph Friends Service Council, London, same message. Family returning. Psalm 91.

Two replies have been received from London. These indicate that both our messages got through, as one of them expresses hopes for his recovery.

The University has had to face the second severe loss in a few weeks. The passing of Dr. Service removed our Professor of Surgery and now the Faculty of Science is crippled.

The Senate decided to send an appeal to the Board of Governors for a grant towards building a wall about the campus. Yesterday we sent the following telegram :

Senatajain Ulahtiseul Isivfavapb Yirictreib Yfoumshoif
Anazvovyem Epnetajain Maejpwba.

" The Senate of West China Union University requests (the Board of) Governors grant appropriation for wall. Protection is urgently needed. Please pay firm of Baker & Taylor, New York, Gold $1,000 to be placed to the credit of West China Union University Library. "

The need of a wall has been recognized for some time, if we are to regain control over our own property. This incident has brought that need up to where it has first claim in the matter of urgency.

Our Student Association are concerned over the question of registration. They voted to send a tlegram to Dr. Beech urging that it be done immediately. They do not realize the difficulties in the way, nor that the Board are in sympathy and are advancing in that direction just as fast as circumstances will permit. To try to dissuade them from sending might be misconstrued. We sent the message for them, for which they are paying the charges :

Ajainwiugf Beuzvyfofr Ufpobshygg Ehoejecech

"West China Union University Students Association cannot too strongly urge on you the necessity of registration. Otherwise we run the chance of being compelled to close."

Although we felt the need of having Dr. Beech remain with us for awhile longer, yet we are glad now that he will be meeting with the Board of Governors. It will be one of the most important meetings marking a turning point in the history of this University.

Yours sincerely,

W. B. Albertson

UNIVERSITY ARCHIVES

2 8 2 4 4 2 6 0 182

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UNIVERSITIES
JUL 28 1930
JOINT OFFICE

2 8 2
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0 183

FRIENDS SERVICE COUNCIL

The following article appeared in "The North-China Herald", dated June 24th, 1930.

THE MURDER OF DR. STUBBS.

Tragedy of May 30 at Chengtu: a Communist Outrage.

Chengtu, June 1.

May 30 seemed to pass rather quietly until the evening. During the day showers of rain caused the youthful orators to run for shelter to the nearest tea-shop or temple court-yard. But at nine o'clock in the evening on the Union University Campus a murderous attack was made on Dr. Clifford Stubbs, dean of the Science Faculty, and last year vice-president of the University.

He was riding his bicycle from the house of Dr. Anderson to his own home and when passing the front entrance of Hart College men jumped out from the shelter of the "t'ieh li pah" hedge. One evidently felled him from his bicycle with a "pien tan" (carrying-pole) found near the scene afterwards, and another attacked him with a knife, while on the ground and partly unconscious, and inflicted five body wounds on the left side then decamped with his bicycle.

There were no witnesses of the incident, but within ten minutes homecoming students found the unconscious form of the doctor, on the roadside and immediately gave the alarm. Dr. Crawford, Dr. Kilborn, Dr. Fu and Dr. Anderson, all of the University, were soon on the scene. A hasty examination revealed five nasty knife wounds, four flesh wounds, one quite serious, the knife having pierced the pleura of the lung. He was gently carried home and carefully tended throughout the night and removed to the Canadian Hospital in the city next morning. He is in a critical condition but hopes are held out for his recovery, All possible means have been taken to prevent a septic condition and he is doing as well as could be expected.

Two theories are held regarding the vicious attack in the dark. One is the theory of robbery as the bicycle was taken. This is discounted by the fact that his gold watch, chain and money were not taken. The other theory that receives the most attention from large sections of Chinese and foreigners is that it was the result of the anniversary of the Shanghai incident and it was meant to "get " a foreigner. Colour is lent to this theory by the fact that an open air meeting of the Communists was held near the University clock tower the same day, and shortly after starting they dispersed having heard that a report had gone in from a foreigner about their clandestine meeting. About ten minutes before the tragedy a students coming that road had seen three men near the hedge and one carried a carrying-pole. He was not molested and had no suspicions, but after the ambushing of Dr. Stubbs he was able to tell of the position of the three men so that on the finding of the prostrate form of the doctor the mode of attack could be pretty well reconstructed.

Dr. Stubbs, of all foreigners here was one of the closest and most trusted friends of the Chinese students. They all know him as

more than ordinarily sympathetic with their life and aspirations. That he should be attacked, knowing who he was, seems out of the question. It is quite probable the attack took place because he was the first foreigner that came singly in the neighbourhood of the ambush in the dense darkness of that hour. He knows absolutely nothing of what happened. He was evidently stunned as soon as he fell from the bicycle. The authorities are in full sympathy with the University and doing all possible to find the culprits. It is hoped the bicycle will lead to detection.

Dr. Stubbs died at 7 p.m. on Sunday.

2 8 2

4 4 2 6

0 185

DR. CLIFFORD M. STUBBS

Dr, Clifford Morgan Stubbs, Dean of the Faculty of Science, West China Union University, Chengtu, Szechuan, died on Sunday evening, June 1st, 1930, as the result of wounds inflicted by assassins on the evening of May 30th.

He, with his family and a small party of friends, had gone down river in a small Chinese boat on a late afternoon picnic. It had already become dark when they returned home. Shortly after, or about half past eight, he went out on his bicycle to make two or three calls at homes on the campus.

He called on the Principal of the Middle School. Then he called at the home of University Dean on Studies, Mr. S. M. Fang. Finding that the Dean had already retired we would not allow the gateman to call him.

From there he followed the road past the Library Building. He turned in on the east and west road which passes Hart College. This College is the property of the United Church of Canada. It is not known on whom he intended to call. He was alone at the time of the attack.

Shortly after nine o'clock, a student was returning to Hart College dormitory by way of the path at the rear of the Administration Building. As he passed through the opening in the thorn hedge bordering the Road in front of Hart College. He was accosted and closely scrutinized by three persons standing in the opening. Fearing that they had some evil intent he dodged by them and hurried to the dormitory. It was quite dark and as there was no light carried, the scrutiny was made at short range.

Another student returning from the library, which closes at nine o'clock in the evening. When he came to turn off the road at the eastern most of the three irrigation ditch bridges, he saw by his flashlight that there were six or seven persons standing on the road in front of the College. He thought they were belated workmen as one of them had a carrying pole. He was not challenged or scrutinized.

Another of the students from Hart College dormitory had gone to post a letter at the Post Office. While there he heard the hour of nine striking from the Clock Tower. He went down the street a short distance with a friend. He returned to the dormitory about a quarter past nine.

After passing through the hedge he heard a moaning from a position at his left by the roadside. He turned his small flash in that direction and saw someone lying close to the hedge at the foot of a small tree. He went and called a servant at the dormitory and they from the eastern most bridge made out by the flash light that it was someone lying hurt.

2 8 2 4 4 2 6

0 186

Meanwhile another dormitory servant returned from the street had heard groaning and had gone to the dormitory to get a lantern. The three then taking the lantern went over close enough to see that it was not a workman but,from the foreign style clothing, was probably a student. A servant raised the alarm in the dormitory and a group of students came immediately to the assistance of the wounded man.

Fear clutched at their hearts as they approached the prostrate form. Was it one of their own fellow students? Who could it be? What evil was lying in wait to commit such a dastardly deed? The clothing was blood stained and the head badly bruised. One of the students raised the man's head carefully and was shocked as the possibility of the identity of the one who had been so cruelly wounded. "Are you Dr. Stubbs?" he asked. In a faint whisper came the answer, "Yes". Dr. Stubbs then lapsed into unconsciousness.

Students raced for medical assistance. They called Drs. Crawford, Kilborn, Anderson and Huh. Word was passed to others of the foreign community on the campus. A student brought a bed frame from his bed to use as a stretcher. Others of the students went to the Administration Building to telephone. to the Central Police Office in the city. They reported to the authorities the terrible incident which had just taken place at the University campus.

Dr. Crawford was the first to arrive on the scene. Students carried their beloved teacher to his home by the riverside, half a mile away.

On the road near by there was picked up a fan and a carrying pole. It was thought that the pole was used to strike a blow that threw Dr. Stubbs with force onto the cinder surfaced road. The right side of the face was scarred from the impact and bits of cinder were embedded in the flesh. Then he was stabbed repeatedly as he lay on his right side for the wounds are on the left side of the body. No trace of his bicycle was to be found. There is no other evidence of robbery, other than the taking of the bicycle. The perpetrators could easily escape in the darkness as there is no wall about the University campus.

Dr. Anderson, the College physician arrived after Dr. Stubbs had been taken to his home. He, with Drs. Crawford, Kilborn and Huh, examined and dressed the wounds, but the patient was so ill that only temporary measures could be taken. They found the injuries to be (a) abrasions on the right side of the face from the forehead to the chin. Also on the front of the left shoulder and more superficially of the elbows; (b) six knife wounds of varying depths and widths, one on the right side of the left thigh, two in front of the heart, and three on the left side of the trunk behind, the uppermost of these penetrating the chest wall and causing internal bleeding; (c) and in addition he was suffering from concussion, was breathing with very great difficulty, and could not remember anything of what had happened.

2 8 2
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0 187

Mrs. Stubbs met the terrible ordeal with remarkable courage and calm. Faith in One whose strength would be sufficient has sustained and fortified her. There were three chairs in the room and the two watchers were conscious that the third chair, though empty, typified A Presence that was already transforming tragedy into triumph.

Dr. Stubbs was removed to the Si Shen Si Hospital on Saturday morning, A thorough examination was held and the wounds cleansed and sutured under general anaesthesia. Not much hope of recovery could be given and the stricken community waited anxiously clinging to that last shred of hope.

Clifford M. Stubbs was born in November, 1888 in a Presbyterian manse in the midlands of England. His father was a Presbyterian minister and his mother a saintly, talented and beautiful woman, who died when he was fifteen years of age. He has a sister two years older and a brother four years younger.

When he was seven years of age the family moved to New Zealand. There his father had three or four changes during the next fourteen years. Clifford was studious at school and won scholarships all through his course. When 21 he graduated with a M.A. from the University of New Zealand. He then went to England where he got his Doctor of Science degree from Liverpool University.

While at the University of New Zealand he was an active member of the Student Volunteer Band. In Liverpool he conducted a Young Men's Bible class in the Presbyterian Church of which he was a member. At that time he heard about the newly founded University in West China. He tried to find out all he could about it and felt that here was his call to a life of service.

He met Harry T. Silcock, a member of the Friends Mission from West China. He finally applied to the Friends Mission and was appointed and sent to West China under their Association. He came to China in September 1913. The next year Miss Margaret Lees, of Birmingham, followed him and they were married in Chengtu on June 2nd, 1915. Two daughters are attending school at Saffron Walden, Essex, England and their young son is with the parents in China.

Dr. Stubbs, when on furlough in England in 1927, everywhere championed the cause of the New China. He had identified himself with their aspirations. He spoke on their behalf before Parliamentary Committees, before large gatherings in the industrial centers and to church bodies. His plea was for a new attitude in the relation between the two nations where brotherhood and mutual understanding and respect would be the fundamental basis. Professor Huh Shih was in England at that time and he consulted much with Professor Huh over questions that concerned the future of China. His speeches were warmly sympathetic with all the best that China aspired to become. At that time anti-British feeling was running strong in China. China has lost a true and devoted friend in the passing of Dr. Stubbs.

2 8 2
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0 188

Two services were held on Tuesday in the Lamont Memorial Library. The morning service was conducted by his own Mission - The Friends. The tributes to his memory that were paid by the several speakers all focused on the simple, sincere, selfless, devoted way in which he had lived the Christian life. He gave fully and freely of the grace that he had received. The love of Christ was manifested through his personality. If such love could be shared by all, wars and divisions and hatreds would be banished from our midst. If he could speak he would say of his assailants, "Father, forgive them, for they know not what they do."

At the afternoon student memorial service tears on strained faces were wiped away and troubled hearts were comforted as there came a growing consciousness that here was something, best explained in the word across the end of the room, spelled in letters of white flowers -- V I C T O R Y. Bishop Sung, in his address; lifted the gathering to a point where spiritual vision took the place of limited human sight. They saw, not death, but life, not loss, but gain, not defeat, but triumph, not a wounded body but an exalted spirit. Hundreds will live better lives because he lived in their midst. That life will continue on in theirs. So impressed were they that the students have asked Bishop Sung to speak to them on Sunday evening continuing the same theme and explaining to them more fully -- why did Dr. Stubbs have to die and what purpose could there be in such a sacrifice. To many the significance of the Cross is coming with a meaning it never had before.

He was cast down into the dust of the road, he rises following his Master pointing to the One who is the"Way". Enmity want its greatest length in the enormity of this crime, grace somes to transform evil and take away thought of reve nge. Dangerous propaganda bears its corrupt fruit, the saving Gospel of our Lord is building up a community of believers. Hate slays - love creates.

The deep smypathy of the community goes out to the bereaved ones.

A wooden cross, the mark of shame, in Roman days considered, once bore upon its rigid frame, Thy form, Oh Christ, delivered by human passions unrestrained of hate and scorn embittered. Thou drank the cup that death contained, and bore it all, nor faltered.

But, what a change! That cross became the Church's one great symbol for life poured out and love aflame -- and that's the world's true Gospal.

And, now, Oh Christ, one of thine own has tasted death distressing. A wooden pole, the badge of toil, on calloused shoulders pressing, was used to strike him to the earth, and hatred then assailed him. Let love, Oh God, and grace shine forth, Thy grace that so availed him.

Turn back such hatred from its course and make this pole an emblem that Thou dost call all burdened ones to share Thy rest and freedom.

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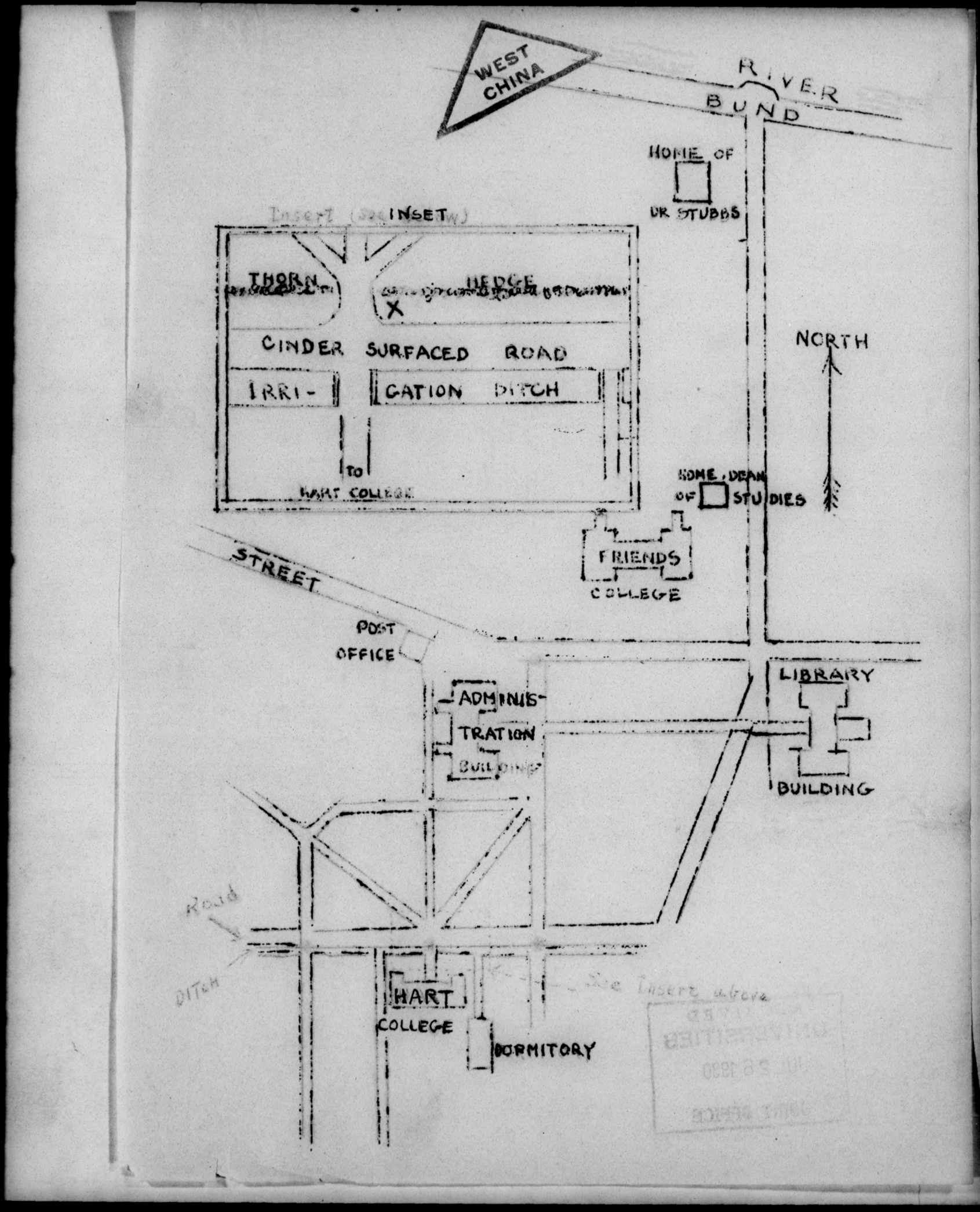
0 189



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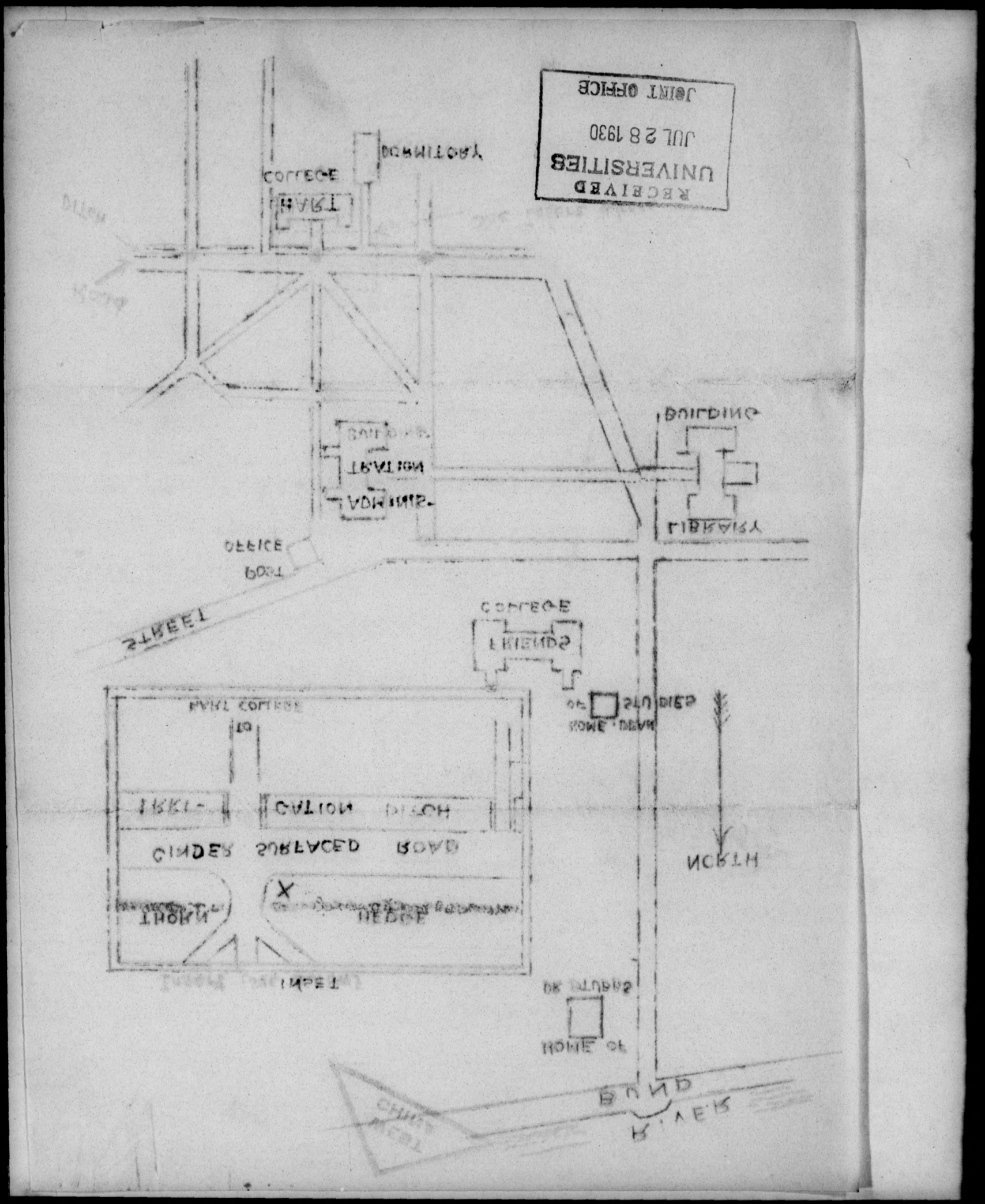

West China Union University

Established at

Chengtu, Szechuan, China

Office of the Bursar

April 19th, 1930

TRANSFER

ack. 6/2/30

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

Dear Mr. Garside ,

The Senate held a special meeting on Thursday to consider the estimates for the Budget of 1931.

At that meeting there was presented the cable message from you cordially inviting Dr. Beech to be present at the meeting of the Board of Governors to be held in London the first week in July. The message stated it was most important for him to be there. Naturally the Senate saw the need for various reasons why Dr. Beech should remain here for a time longer. Yet they wish to co-operate if the urgency of his presence at London outweighs his remaining here. They voted

"That we cable to the Board of Governors for more explicit reasons for the urgency of the request that Dr. Beech attend the meeting of the Board of Governors in London, and also that we ask if Dr. Jospeh Taylor, who is now in England, would be able to act in the place of Dr. Beech."

We have sent this message through the Associated Mission Treasurers, asking them to receive and forward the reply :

Yekeyubleg Khikpnaocs Halubuguxb Taylornow Idehracdyt Stetbukeex Iblikbeech

Translation :
The University is very anxious to know the reason / invitation (to) / meeting of the Board / Desirable remain here for the present / Taylor now / in England. Would it (he) be acceptable in my place ? Send reply to / Shanghai. Beech.

The reason for asking that the reply be sent to the Treasurers, Shanghai, is that it may be forwarded by wireless. Because of military operations the ordinary lines of telegraphic communication may be interrupted.

Yours very sincerely,

W. B. Albertson

2 8 2
4 4 2 6
0 192

RECEIVED
UNIVERSITIES
JUN 2 - 1930
JOINT OFFICE

2 8 2
4 4 2 6
0 193

WEST CHINA

INDEXED

West China Union University

June 2, 1930

Mr.W.B.Albertson,
West China Union University,
Chengtu, Szechuan, China.

My dear Mr.Albertson:

Let me acknowledge receipt of your two letters of April 19 and also your letter of April 21.

All this material, together with the West China plant accounts which arrived last week, will be presented to the annual meeting of the Governors in London on July 3. It will keep us busy during the short time left before we must sail for London to get all this material in shape for presentation to the Governors. As yet I have taken only a very hasty glance into the plant accounts and into the figures for the 1930 budget and the 1931 budget estimates.

I trust that the information we have already cabled and written to the field will explain fully the reasons why the Governors feel that Dr.Beech's presence at London is essential. We quite appreciate the fact that his absence from the field, even during the summer months when the activities of the University are normally at their lowest ebb, will mean a serious loss to you. If, however, Dr.Beech's presence at London can be of material help in clearing up some of the problems now confronting the University I am sure the trip will be justified.

On May 15, at the request of Dr.Morse, we sent you the cablegram of which I enclose a confirmation copy herewith. Dr.Morse had just seen Sir Joseph Flavelle and reports that Sir Joseph was quite disturbed over the fact that the field had not at that time drawn the $10,000 special hospital equipment fund which the Governors last fall. Dr.Morse was also anxious to know how much was available for his department of Orthopedic Surgery. I note that, as a supplement to the 1930 budget, you have itemized the allocation of this $10,000 among the various departments. This will answer in part the question Dr.Morse requests us to ask you but we still do not know whether or not you have drawn on us for the entire $10,000, or whether it would be in order for Dr.Morse to draw in whole or in part the $500 appropriated to his department for him to spend in this country. I presume that some word on this point will be reaching us in due course.

By the time this reaches you the academic year at West China should be closed up and all of you should be getting a little well earned

2 8 2

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0 194

rest. I hope that your financial responsibilities, together with the other administrative duties which Dr.Beech's absence will place on your shoulders, will not prevent your getting a real vacation this summer. We have understood that you would be coming back to Canada on furlough some time in the near future but I do not know definitely when you will be starting. I hope to have the privilege of meeting you here before long.

Very cordially yours,

BAG-H

Enc.

B A GARSIDE

2 8 2

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0 195

WEST CHINA

TRANSFER

West China Union University

June 21, 1930

Mr. W. B. Albertson,
West China Union University
Chengtu, Szechuan.

My dear Mr.Albertson:

We attach hereto a confirmation copy of a cablegram we sent you on June 16.

We had considerable difficulty in decoding your cablegram of June 9 because of a large number of words which were garbled in transmission. We were eventually able, however, to obtain what seems to be a correct interpretation of all the cablegram except the first half of the second word which was received as "BINZV".

Our translation of the two cablegrams is as follows:

June 9 - "WEST CHINA UNION UNIVERSITY STUDENTS.....
CANNOT TOO STRONGLY URGE ON YOU THE NECESSITY OF REGISTRATION.
OTHERWISE WE RUN THE CHANCE SHALL BE COMPELLED TO CLOSE."

June 10 - "SENATE WEST CHINA UNION UNIVERSITY REQUESTS GOVERNORS GRANT APPROPRIATION FOR WALL PROTECTION. IS URGENTLY NEEDED HERE. PLEASE PAY FIRM BAKER AND TAYLOR COMPANY G$1000 TO CREDIT OF WEST CHINA UNION UNIVERSITY LIBRARY. W.B.ALBERTSON"

I communicated both cablegrams to Sir Joseph and Dr.Anderson. Sir Joseph stated that he considered we should not attempt to pass on these important matters until we assemble in England at the annual meeting on July 3. No doubt you will receive a cable from us after the annual meeting, before this letter reaches you.

Very cordially yours,

B A CARSIDE

BAG-H

Enc.

2 8 2
4 4 2 6
0 196

WEST CHINA

West China Union University

INDEXED

December 12, 1930

ack. by F. Kohl Taylor 4/8/31

Mr. W. B.Albertson,
West China Union University,
Chengtu, Szechuan, China.

TRANSFER

My dear Mr.Albertson:

In making repayment to the United Church of Canada for the disbursements they made on behalf of Mr.Walter Small's salary and allowances for the last year or two before he came to America on furlough, the question has arisen as to whether Mr.Small did not spend a part of his time in service to the West China Mission of the United Church of Canada, for which the University should receive some equitable adjustment of the amount expended for his salary and allowances. Apparently neither Dr.Endicott's office nor ours has any exact information in regard to the matter.

Possibly Dr.Endicott has already taken up the matter with representatives of his mission in West China, and these representatives may have sent all the relative information to Dr.Endicott before this letter reaches you. In case, however, the matter has not yet been gone into on the field, and no information has been sent to the headquarters of the United Church of Canada, we would appreciate it if you would look into the matter for us and give us as detailed information as you can.

As the matter now stands, the Board of Governors of West China Union University have repaid to the United Church of Canada the entire amount of Mr.Small's salary and allowances to December 31, 1929. We expect to make a similar payment for his services during 1930. I believe, therefore, that the University is entitled to receive from the United Church of Canada an adjustment for any portion of Mr.Small's time devoted to the work of his mission before he came on furlough. Can you secure for us fairly detailed information as to the dates and the amount of time he devoted to the work of his mission before leaving for furlough? What was the nature of the work done? Did it have any relationship, either directly or indirectly, with the University, or was it primarily work for the mission of the United Church of Canada?

Another question dating somewhat further back is that of the amount of work Mr.Small did in connection with the erection of the Medical and Dental College building on the West China campus. At the present time the West China Board of Governors has paid all of Mr.Small's expenses from general Plant Funds. Since, however, the UnitedChurch of Canada undertook to meet the cost of erecting the Medical and Dental College building, I believe we have a fair claim against them for the cost of Mr.Small's ser-

2 8 2
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0 197

vices in connection with the construction of this building. Will you supply us with details both as to the amount involved and as to the present status on the field of this particular item?

Very cordially yours,

BAG-H

B A GARSIDE

2 8 2

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0 198

Beaman's Home, 338 Avenue Joffre,
Shanghai, April 28th, 1931.

TRANSFER
WEST CHINA
INDEXED

Mr. B. A. Garside,
155 Fifth Avenue,
New York.

See Field Treasurer's Report 4/28/31

Dear Mr. Garside,

At last I am able to send an accounting for the West China Union University, which brings it up to the end of 1930. At this time I will not be able to make many comments as I leave for the steamer in an hour or so.

You will see that the budget accounts cover a five year period beginning with 1926. The previous reports were recast in order that there might be a comparison year by year. Also with each department there is an accounting of the balances. There is a summary of the whole on page 19.

In accounting for the earlier years I only reported on actual expenditures leaving for another time the working out of balances. For some of the years I could not find what had been granted and so did not attempt to prepare a report including statements of grants. That was left over foradjustment with your office. It was held as a reserve.

Then came the evacuation. For these two years I find that the reports sent did not correspond with the grants, but as there were deficits to do so would only add to the deficit. But for the past three years the expenditures agree with the budget, as granted

Income is shown on page 20 and the net deficit appears as $ 866 71. But in the balance sheet, page 37, the Budget appaars first as a credit of 1,842 39. Later that was harmonized with the statement as recast by additional entry of $2,709 10 and a corresponding amount credited to general balances. The credit item is from the former account.

The Hall Estate Funds for Equipment are shown on 21 and 22. The Special Gift for Medical Clinic on page 23. There is an amount owing to the field for freight and field expenses. The Supplem mentary grant to 1929 budget on page 24.

Harvard Yenching on pages 25 26. The $10,000 was credited to this account. Draft No 419 is also credit to this account. The balance should be accounted for otherwise. It should be a credit to the Treasurer.

Exchange surplus is kept separate and $20,000 was placed on deposit.

I have been trying to snap out of an unfortunate reaction I had had towards the evacuation period and all affected with it including University accounts. This is an attempt to deal with a part of it. Perhaps later fuller explanations can be made.

Yours cordially,

W. B. Albertson

I am keeping to the original plan of going by the ports. This delay from thedate I reported was caused by a delay over in Chungking to prepare this report after attending our Conference and Council meetings.

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TRANSFER
WEST CHINA

INDEXED

West China Union University

August 7, 1931

Mr. W. B. Albertson
c/o Board of Foreign Missions
United Church of Canada
299 Queen Street West
Toronto 2, Canada

My dear Mr. Albertson

We enclose herewith a copy of the proposed revision of our West China plant accounts, which I went over rather hastily with Dr. Beech and yourself last Saturday.

I hope that when you have had time to go over the details of these accounts you will find yourself in substantial agreement with the changes we are proposing.

Since this proposed revision was typed I have gone over all the details with Dr. Beech and he has made one or two comments which I am passing on to you for your information and for the expression of your own judgment.

(1) Dr. Beech calls attention to the fact that the $2,500.00 received from Sir Joseph Flavelle in our residence accounts was very definitely designated for the construction of one or more Chinese residences. Dr. Beech therefore believes that we cannot apply this gift from Sir Joseph toward the cost of Residences A and B, and the architect's fees on the President's house. In this case it will be necessary for us to keep this $2,500.00 as an unspent special building fund. Then, in order to complete the funds required to cover the expenditure of $18,582.92 on the residence account, we will have to increase the funds allocated from the General Land and Building fund from $12,824.02 to $15,324.02.

(2) Dr. Beech points out that the sum of $1,421.90 of F. C. Atherton income, which is now applied against the cost of the Lamont Memorial Library, was allocated to this purpose by the Board of Governors only temporarily. Dr. Beech feels that this fund should now be returned, and should be added in our endowment section to the fund of $25,000.00 in the Kate M. Atherton endowment. This would require that we allocate to the Lamont Memorial Library not only the $1,632.68 shown in this statement as having been taken from J. A. Coles estate income, but also the balance of $848.91, still standing in this fund, together with an additional $572.99 needed to complete the Library and which would be taken from the General Land and Buildings fund.

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(3) Dr. Beech is of the opinion that in addition to the G$5,000.00 shown in account 12la as a "Fund for Middle School Site" there are further funds in this same account which were received on the field from the cooperating mission boards in payment of purchases they made of portions of the middle school site. If this is the case, our New York records should be corrected accordingly. Correction of the records would mean either that funds now in the field treasurer's hand for the middle school site would be returned to the Governors or else would be credited by the field treasurer to some obligation of the Board of Governors as might be agreed upon.

The incorporation of any of the above changes as suggested by Dr. Beech would make necessary corresponding changes in the plant accounts balance sheets shown on page 3 of the enclosed material.

In the last three pages of this material we have set forth in detail the journal entries which would be necessary for us to make to carry through the revisions proposed in the earlier part of the material.

I hope that you are finding Canada a little cooler than New York. Last Sunday was a fairly cool day, but since then the temperature has been rising a little each day. As I am dictating this letter I note that the thermometer in our office is standing at 94 degrees.

Very cordially yours

A GARSIDE

BAG:MS

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0202

West China Union University

BURSAR'S OFFICE

CHENGTU, WEST CHINA

March 10th, 1933.

Mr. B.A.Garside,
Secretary, The Associated Boards
of Christian Colleges in China,
150 Fifth Avenue,
New York.

WEST CHINA

Dear Mr. Garside,

For the past month I have been associated with Mr. Starrett in this office. He continued in charge up to the end of February while I checked over the accounts of the past two years -- this being for the purposes of an audit as well as to acquaint myself with the business transacted during my absence. I am finding everything in good order and it is gratifying to be able to start with a "clean sheet". That has real meaning to me as I think back to my first entrance on this job, when there was nothing to tie up to and I had to make a fresh start from the very beginning of things.

Mr. Starrett has been worrying, or perhaps worrying you unduly, about the plant accounts. I have explained things sufficiently for him to understand the situation and he considers that, since I have the matter in hand, I should make the necessary adjustments in our accounts here. I will attend to that and harmonize our accounts here with those in your office, i.e. set up accounts showing the cost of the various buildings and the monies received for the same, clearing off all balances.

We received your letter of January 23rd addressed "To our China Correspondents". Personally I wish to express my congratulations to you and the pleasure I feel at this consummation of the plans for a new set up of the Boards. To you and your associates in the office I wish all success in this effort towards the closer co-ordination of the various interests at work in and for higher Christian education in China.

During the past week Mr. Starrett has prepared a balance sheet for the months of January & February which I will forward to you when I look over the accounts of these two months. He has left an open letter which I will forward with this as an enclosure.

We are expecting Dr & Mrs. Gordon R. Agnew along soon now. They are in Chungking and will motor overland from there. It is a day and a half journey now by car between the two cities -- quite a contrast to the ten stages formerly required. I took the full time as I had a couple of crates of pure bred poultry which had to be carried and supervised. There was no bus service then anyway, so I had no alternative. Dr. Agnew is bring ing his own car.

Yours cordially,

Wilford B. Albertson.

0203

RECEIVED
UNIVERSITIES
APR 17 1933
JOINT OFFICE

0204

West China Union University

BURSAR'S OFFICE CHENGTU, WEST CHINA

TRANSFER Friday evening, March 10th, 1933.

Mr. B. A. Garside,
Secretary of the Associated Boards,
Christian Universities in China,
150 Fifth Avenue,
New York.

WEST CHINA

Ack 5/V/33 Koo

Dear Mr. Garside,

This afternoon I wrote an enclosure to go with a letter to you from Mr. Starrett. Dr. Wilford is motoring to Chungking tomorrow, leaving here at daylight. That gives an opportunity to send out some mail which will reach Chungking in about a day and a half. It would take ten days ordinary. I want to take advantage of that and send you another note or two.

First I would acknowledge your letter of January 12th to Mr. Starrett with the enclosure of a cheque for G. $719.45 to cover the balance due on the Harvard-Yenching Institute account thus closing out your 1932 budget accounts.

I have not looked through the letter files to see if there has been a reply to your letter of Nov. 7th. I note you would like suggestions for the handling of the accounts. I will look it up to see what the question is about. It may be that we are in more need of suggestions at this end. In fact now that there is a closer co-ordination among the different Boards I am wondering, so far as the field work is concerned, if it would be possible to pool experiences or methods or systems. When home this time I tried to get in touch with an association of administrative officers of Universities and Colleges, but I did not get any practical result. Yet I am inclined to think that there is such a group and that they have a fund of experience available. The information such as would come from such a source might not be applicable out here, but yet it might be suggestive.

In one of your former letters I noticed a suggestion as to the advisability of changing our rate of exchange from 2:1 to 3:1. Mr. Starrett and I talked this matter over. He told me that he had consulted with Dr. Beech about it and that their opinion was that it would be better to leave it as it is at present. Exchange is rather chaotic and one cannot be sure how it will finally be adjusted or where it will be stabilized. It w seemed to be playing safe to leave it as it is.

If I were to define what exchange is to be credited to the Board I would say it was the gain between New York and Shanghai. I think that any gain or loss as between Chengtu and Shanghai should be a credit for our field use -- to create something in the nature of a contingent fund when there is a gain out of which to pay when there are losses.

Very cordially yours,

Wilford B. Albertson

APR 17 1933

0205

TRANSFER

WEST CHINA

RECEIVED
UNIVERSITIES
APR 17 1933
JOINT OFFICE

0206

TRANSFER
WEST CHINA

INDEXED

March 21, 1933.

Mr. W. B. Albertson
West China Union University
Chengtu, Szechwan, China

My dear Mr. Albertson:

Thus far I have been addressing to Mr. Starrett all our West China financial correspondence. But we have now received definite word that you are safely back on the campus, so I will hereafter direct my letters to you. I hope that when you took up again the work of the Bursar's office you did not find any points at which our New York Office failed to supply the field with any necessary facts or funds during your absence.

A letter from Dr. Beech dated February 6th indicates that your West China budget for the fiscal year ending June 30, 1933 provides L. C. $100 per month for President Dsang beginning January 1, 1933 and ending June 30th. This L. C. $100 we understand to be in addition to the payment of L. C. $60 or $70 per month which you are making to Dr. Dsang's family in Chengtu.

We are now making disbursements to Dr. Dsang in amounts substantially in excess of this allowance. In accordance with the previous action of our West China Governors, we will charge the field the amount allowed Dr. Dsang in the budget and will meet the balance from the "Home Administration - Governors" account.

The procedure we will follow will be to charge G. $50 or L. C. $100 per month against Account 31.1 - a total of G. 300 or L. C. $600 by the end of the fiscal year on June 30th. I trust this procedure will be satisfactory to the field.

Very cordially yours,

B A GARSIDE

BAG:PW

CC ; Accounting Office

2 8 2

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0207

TRANSFER
INDEXED
WEST CHINA

West China Union University

May 22, 1933

Mr. Wilford B. Albertson
West China Union University
Chengtu, Szechwan, China

My dear Mr. Albertson:

Let me acknowledge receipt of your two letters of March 10, together with Mr. Starrett's letter of March 1 stating that on that date the books of the University were being turned over to you.

We were glad that the books were in such excellent condition when you took them over, and that you had the comfortable feeling of starting off with a "clean sheet".

In your second letter of March 10, you mention the desirability of a closer coordination among our China Colleges in methods of handling accounts, particularly on the field. This is a proposal with which the Council of Higher Education has been struggling for several years. We certainly hope that such a unification and simplification of accounting systems on the field can soon be worked out. It would mean a substantial amount of saving in time and expense, and would also be a great gain for us all if it were easier to make accurate comparisons between the budgets and general financial policies of the different institutions.

The question of whether gain or loss in exchange should be considered as between New York and Shanghai or between New York and Chengtu is about evenly balanced. You suggest the desirability of having the University retain any gain on exchange between Chengtu and Shanghai so as to be able to build up a contingent fund to meet any losses on exchange between Chengtu and Shanghai. If the gains and losses between Chengtu and Shanghai approximately balance each other over a fairly long period, this should be a satisfactory arrangement, and would be much simpler for the Board of Governors' accounts. If however, there is a greater likelihood of loss than of gain between Shanghai and Chengtu, it would be to your interest on the field for the Governors to consider gains or losses in exchange as complying between New York and Chengtu. What has been your experience in the past?

We hope that by the time this letter reaches the University, you will have begun a very pleasant and peaceful summer.

Very cordially yours,

BAG:RC

B A GARSIDE

2 8 2
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0208

West China Union University

BURSAR'S OFFICE

CHENGTU, WEST CHINA

INDEXED

June 7th, 1933

ack. but not answered 8/7/33

Mr. B. A. Garside,
Secretary, Associated Boards for
Christian Colleges in China,
150 Fifth Avenue,
New York.

My dear Mr. Garside:

There are so many questions of importance in your letters of recent months that it will not be possible to deal with them all at one time. At least I shall not attempt to do so now. This will deal only sketchily with some points and more in detail with others -- particularly the Plant accounts. The delay in taking up some of these matters with you has been due to a desire on my part to go thoroughly through our field accounts before coming to a definite conclusion such as a final statement to you would require. I have been tieing up our accounts with the statements from your office and in some instances this method o f approach has necessitated a recasting of the accounts. In that way I have made a double check -- with your New York accounts, and then with the accounts as they have been kept here on the field.

By way of explaining that last sentence or two, I find in your letter of March 1st a question to which this directly applies. There the question is raised in these words : " I wonder just how it happens that when you closed your West China books on December 31, 1932 the Board of Governors' account showed a credit balance of L. C. $9,462.47."

In reply to that query, I found that the Board of Governors' account on the field was an amalgamation of three or four accounts which had formerly been kept separate. It contains not only the account of the Current Budget but also the Hall Estate Equipment Funds, the Special Gift for Clinical Work, and one or two other items that were not Budget material. I found that I could make better headway by writing up fresh account for each and then from that could check back with the N Y statements and with the "amalgamated " account here.

The same thing is true of the Harvard-Yenching account. Formerly I had kept the departmental accounts separate from each other. Here again it was all thrown into one general account. In preparation for the type of detailed report that is required I find it necessary to recast this account separating it as formerly into its departments. The same thing is true of the Budget. A general account was kept with each Faculty, not with the Depart ments. But for reporting and auditing purposes the departmental accounts ought to appear as such. I am not saying this by way of criticism of the work that those who substituted for me did while I was away. I appreciate their work. Their aim was simplification and condensation of the accounts. I hawe tried to follow that method but have finally found it necessary to go back to the methods that I had formerly used but which were superceded.

2 8 2
4 4 2 6
0209

JUN 7 1933

(Pardon me if I continue this letter on light weight paper. I expect to send it by air mail)

In connection with what I have said about recasting some of the accounts I would like to say that I did it quite as a piece of work in itself without reference to correspondence. That is, I did not come to a study of your letters until yesterday after I had gone through our books here in the fashion that I have indicated. I thought that in that way I would come to any problem you had raised with a better grasp and understanding. I think that this will be understood by a reference to the illustration I have just used -- the explanation about the Board of Governors' Account. An answer to that question could not be given without doing just the kind of work that I have outlined as being brought to practical completion.

This letter will deal principally with the building accounts. I did not attempt, when off the field, to correspond with either Mr. Taylor or Mr. Starret on the matter of harmonizing the field accounts with the New York accounts. I thought it might lead to confusion and that in any case it would properly fall to my lot to do that on my return. However, questions were raised about these balances, enough to make me want to go into an examination of the accounts afresh to see if my own figures were correct or not. I have done that and have verified all my former statements -- all field expenditures stand as formerly reported. I found, as I expected, because I did not have sufficient data with me when I made up the 1930 report in Chungking, that there was an item or two on the balances of the building section that would need revision. At the time I had to call it by the name of "Suspense". With the complete information available here it is now possible to restate those balances giving each one a definite label. This rearrangement is found on page (3) of the enclosed schedule of Field Building Accounts. The debit balance for the whole ledger remains the same : L C 1116 69.

On pages (4) and (5) is shown how some of these balances have been written off and the accounts cleared. First there are the balances against the buildings. The amount to the credit here is that of the "undistributed drafts" together with the amount that had previously been set aside for the President's House on the books here but which had not been voted as such. To that was added the small credit to the Atherton building which we had here -- a total credit of L C $37,142 00. This is sufficient to take care of all the debit balances against the various building projects leaving a small balance of $202.61.

The next item to be written off is that of the Sundry Buildings. It seemed best to write this off with the small amounts that had been accumulated and partly spent on housing for teachers, while waiting for more permanent buildings. There was also a credit from the sale of the Silcock house. By writing off this Sundry Buildings as well as the cost of the residences, to the west of the Baptist compounds, there is a balance of 621.66 remaining.

The third item to be written off is the expense for the registration of the Chen property. As the money received from the sale of the land to the Womans College was used in part on that purchase it seems proper that the small balance should be used to clear off that item. After doing so there remains $345 65. With these balances cleared off it leaves but seven items to be carried forward. These are shown on page (5)

2 8 2
4 4 2 6
0210

JUN 7 1933

After writing off the various balances on the several building accounts a new account was set up for each building. These new accounts have corresponded closely with the set up of the accounts as you have them in New York. Pages (1), (2) and part of (3) gives a copy of each as we have set them up on our books. We have the two valuations side by side -- Local Currency and Gold. In putting down the costs we have used the actual cost in silver as the first item. To that has been added, or subtracted, an amount which we call "allowance for exchange" which would make up a sum equivalent to what the Gold would bring at a rate of 2 : 1. If we took the Gold at 2 : 1 and set down the costs from that it would not agree with what our books show to be the actual cost in silver. We hope this method we have adopted will be a satisfactory way of showing that variation and at the same time keeping to the rate of 2 : 1 on the totals.

The debit against the Middle School Land purchase is in reality a charge against one of the participating Missions. ~~Before~~ Before going on furlough I had taken the matter up with Dr. Beech and he was sure that the Methodist Epicsopal Mission had paid for its share. There the matter lay. On my return we have gone into the matter again. Dr, Beech felt sure that it had been paid over at home. Mr. Starrett has made a complete search of the books and records of the M E M on the field and has come to the conclusion that the Mission has not paid the account. There is no evidence that it has, and there is certainly no evidence in this office. It is rather embarrassing to find such is the situation , after having erected a house and now erecting a dormitory, that the property is not paid for. And it is now the more so because of the difficulty of finding a place from which such a sum can be secured.

While on the question of the Middle School Land there is another item to which I would call your attention. Mr. Robert L. Simkin purchased or rather paid a deposit equivalent to purchase on Residence Site #6. The amount was Gold $421 80. Mr. Simkin paid this by a personal check or draft on his Board in America. This was sent to the Treasurer of the Board of Governors. Dr. Beech interprets this payment as a deposit, not a straight purchase, and that this money is to be kept intact, the interest of which is to be credited annualy to the Middle School Land Purchase account Can you make reference to such an item, Have you a record of receiving such an amount from Mr. Simkin, and, if so, is it or can it be made available as I have indicated as an amount from which income may be derived for the credit of this account?

There is still another question awaiting settlement. It is that of the payment by the Church Missionary Society for the services of Mr. Small back in the year 1927. In making the division of his salary so that the charges might be apportioned among the building projects with which he was connected we included the C M S for a share. Mr. Small was not on the field when the apportionment was made. So I could not consult with him about it. But I did interview Bishop Mowll who was quite sure that everything had been paid for including service charges. However, as Mr. Small had not paid in to the University anything on that account it seemed best at the time to include the apportionment in the expectation that if Mr. Small later made a payment to the University it would indicate what had been the arrangement as between himself and the C M S with regard to the services he had rendered to them. On page 19 of the Building Schedules that were sent from here on April 5th, 1930, there is this observation : " The Church Missionary Society was approached with reference to its share of the salary of Mr. Small. The reply was that it understood costs to be all inclusive. But as no payment was made on the field this will wait adjustment."

2 8 2
4 4 2 6
0211

JUN 7
1933

And an adjustment of some satisfactory kind is now very much needed. Bishop Mowll is soon leaving the Province of Szechuen. He has a call to one of the leading Bishoprics of Australia. It is highly desirable that this whole matter should be cleared up before he leaves. He and his Mission have entered into the work of the University with a fine spirit of loyalty and co-operation. It would be a pity to have him go away with any feeling of having been unfairly dealt with. As I was responsible for suggesting the allocation I am prepared to do what I can towards a satisfactory adjustment. The allocation was made as much to get a reaction from Mr. Small as in any expectation of payment from the C M S for I had been definitely told his services had been included in the costs. The understanding by Bishop Mowll of the conditions under which the work was being done, as quoted above from the previous report, has been confirmed by Mr. Small. He had completed the Medical Dental College Building and had time to spare for other work of a sundry nature. It was a piece of good will while he was standing by during that time of the evacuation. Therefore to make a charge against the C M S so long afterwards on a matter where there seemed to be no additional obligation at the time is much like breaking faith or at least going back on an understanding. While the making of that allocation was not meant as a charge to be collected it was nevertheless an indication that that portion of Mr. Small's salary should not be charged against the other building projects with which he had been connected. It raises the question of how the builder's salary should be paid at times when he is not engaged in building.

Up to the time that Dr. Beech left for Shanghai I understand he had been carrying on correspondence and conversations with Bishop Mowll. I do not know at what stage this had arrived. I would deprecate the appearance , or rather appearing to dunn or collect this amount. Some one has said that the suggestion was made that the original allocation be eliminated and that the payment be put on the same basis as that on which the M E M dormitory is being erected -- 6% of the costs. That might reduce the amount to about Silver $ 800 or over. It may be that Dr. Beech has written you on this question. I hope a solution is near at hand and that it is one that will be satisfactory to all.

Chengtu is now to be put in direct air connection with Shanghai -- two days. The plane made a trial trip last week and is here now to inaugurate the service. China is moving forwards taking to the air to prove it.

Very cordially yours,

Wilford B. Albertson

2 8 2
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0212

Sent with Mr. Albertson's letter 6/7/33

WEST CHINA UNION UNIVERSITY

Completed Buildings Accounts

(Field Accounts)

(a) Whiting Memorial Administration Building

	Field Silver$		N. Y. Gold $	
Field costs as from 1913 to 1923	74364 93		46604.78	
Purchases in N. Y.	24 20		12 10	
Architect's fees	135 38		67 69	
R. C. Ricker's salary	13312 96		1656 48	
H J Morrison's expenses	1540 56		770 28	
Entrance gateway	286 66		143 33	
Allowance for exchange @ 2:1	18844 63			
Receipts on account				
J B Morrell's contribution		50000 00		25000 00
Interest received on Morrell funds		9113 46		4556 73
Plant funds from current (field)		11209 56		5604 78
General Land and Building Funds		28186 30		14093 15
	98509 32		49254 66	
		98509 32		49254 66

(b) Cadbury School of Education Building

Total field cost	37681 66		17057 91	
Architect's fees	3305 00		1652 50	
W. Small, builder	8932 34		4466 17	
	49919 00			
Less allowance for exchange	3565 84			
	46353 16			
George Cadbury contribution		44531 26		22265 63
Receipts on the field 214 00				
Less allow'ce for exchange 18 72		195 28		97 64
Plant funds from current (field)		1626 62		813 31
	46352 16		23176 58	
		46352 16		23176 58

(c) Scattergood Middle School Building

Total field cost	37932 74		25551 47	
Architect's fees	1717 64		858 82	
R. C. Ricker's expenses	2633 26		1316 63	
Contribution from Scattergood family		35000 00		17500 00
Interest on Scattergood funds		6090 32		3045 16
Plant funds from current (field)		12602 94		6301 47
General Land and Building Fund		1760 58		880 29
Allowance for exchange	13170 20			
	55453 84		27726 92	
		55453 84		27726 92

(d) Middle School Chapel

Total field cost	11454 44		5727 22	
Architect's fees	1436 78		718 39	
Expenses in New York	85 20		42 60	
W. Small, builder	2706 32		1353 16	
Receipts on field (Mr. Liu Tze-ru)		6527 56		3263 78
General Land and Building Fund		4228 30		2114 15
Frm Plant Fund (part Dft.266)		3175 36		1587 68
Plant funds from current (field)		1751 52		875 76
	15682 74	15682 74	7841 37	7841 37

0213

Field Building Accounts

(e) Medical and Dental College Building

Total field cost	73549 23			36354 64	
Deduct for exchange	839 95			913 17	
Architect's fees		72709 28		8749 80	
W. Small, builder		1836 34			
Received from United Church of Canada		17499 60			
			74535 62		37267 81
Accounts receivable, U C C			5464 38		2732 19
General Land and Building funds			12035 22		6017 61
		92035 22		46017 61	
			92035 22		46017 61

(f) Cole's Clock Tower

Total field costs		9050 33		4681 42	
Architect's fees		1021 12		510 56	
Purchase of clock and bell		4123 34		2061 67	
W. Small, builder		2249 40		1124 70	
Receipts from J. A. Coles			16756 70		8378 35
Allowance for exchange		312 51			
		16756 70		8378 35	
			16756 70		8378 35

(g) Residences

Total cost on the field					
Residence A		12012 60		8516 93	
Residence B		12571 69		8913 53	
Gateway, Res. B.		14 26		7 13	
President's House, Architect's fees		632 90		316 45	
R. C. Ricker, expenses		656 30		328 15	
Receipts, field sales, etc			716 75		508 17
Add, allow'ce for exchange			299 59		2750 00
Transferred from current (N.Y.)			5500 00		15324 02
General Land and Building funds			30648 04		
Allowance for ex. on Res. A		5021 26			
" " " Res. B		5255 37			
Unrecorded item on the New York statement		1000 00		500 00	
		37164 38		18582 19	
			37164 38		18582 19

(h) Lamont Memorial Library

Total field cost		46824 43		26760 53	
Architect's fees		4695 68		2347 84	
New York purchases		1287 72		643 86	
W. Small, builder, part		1005 10		502 55	
Contribution from Mr. and Mrs. B. C. Lamont			30000 00		15000 00
(Kate) Atherton income			2843 80		1421 90
D. H. Gibson			400 00		200 00
J. A. Coles Estate income			4963 58		2481 79
Harvard-Yenching Institute			24000 00		12000 00
General Land and Buildings Fund			1145 98		572 99
		6696 63	63353 36		31676 68
Allowance for exchange			2843 80		1421 90
Less item listed but not in total			60509 56		30254 78
		60509 56		30254 78	

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0214

Field Building Accounts

(i) Atherton Memorial Biology and Preventive Medicine Building

Total Field cost to the year 1926	37,312 66			
1927	909 20			
	5,455 38			
Architect's fees		43677 24		22223 43
Purchases in New York		4394 74		2197 37
Receipts from Atherton family		1563 16		781 58
		50404 76		25202 38
Allowance for exchange		769 62		
		50404 76		25202 38
		50404 76		25202 38

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Field Building Balances

Rearrangement of the Balances as of Dec. 31st 1930.

	Field Silver $	
Atherton Memorial Biology and Preventive Medicine Building		410 27
Cadbury School of Education Building	17027 18	
Coles Clock Tower	3705 88	
Lamont Memorial Library	240 46	
Middle School Chapel	4926 89	
Middle School Land Purchase	1904 39	
Middle School Principal's House		1524 75
Presidents House		9851 65
Residences -- for staff		4402 80
Residences, A and B	1312 38	
Scattergood Middle School	9358 50	
Whiting Memorial Administration Building	170 00	
From Sale of Silcock House		1500 00
Residences -- expenses	2857 66	
Woman's College * land		459 35
Stock account, general	3076 97	
Registration of Chen Property	113 70	
Sundry Buildings	2423 48	
Undistributed drafts		
# 218 G$ 1014 38 LC 1907 03		
242 4000 00 7866 76		
243 1000 00 1959 60		
233 7000 00 13877 14		
13014 38 25610 53		25610 53
208 1000 00 1790 38		
211 2000 00 4116 92		
3000 00 5907 30		
Less transfer 4637 75		
1269 55		
Less exchange 198 10		
1071 45		1071 45
Services, W. Small		1170 00
Land & Building Ledger, Dr. Balance		1116 69
	47117 49	47117 49

2 8 2
4 4 2 6
0215

Field Building Accounts

Method of clearing Building Balances as on Balance Sheet of Dec. 31st, 1930.

			Field Silver $
Credit Items :			
Undistributed Drafts			25610 53
" " part			1071 45
" " (entered under title "President's House")			9851 65
Balances from Building accounts :			
Atherton Memorial Biology and Preventive Medicine Building			410 27
Cadbury School of Education Building	17027 18		
Coles Clock Tower	3705 88		
Lamont Memorial Library	240 46		
Middle School Chapel	4926 89		
Residences, A and B	1312 38		
Scattergood Middle School	9358 50		
Whiting Memorial Administration B'l'd'g	170 00		
Balance, undistributed drafts unused	202 61		
	37142 00		37142 00

Sundry Buildings and Expense

1920	Administration gateway	683 45	
	Lumber and Stock shed	498 78	
	Office equipment, bld. sup.	225 75	
1921	Lumber - stock shed	197 56	
	Office expenses	54 30	
1922	Gateways	160 45	
1923	Teacher Res. on M.S. prop'y	461 09	
	Letter plates	30 00	
1926	Police quarters, rooms	376 95	
	Office assistants	170 00	
	Tea House an street	600 00	
	Wall at rear of tea house	100 15	
	Sale of Miss Train'g Sc. bld		400 00
	Road adjustment at Hart College		400 00
	Sale of old buildings		210 00
	Sale of shed at Middle School		92 00
	Sale of work sheds		33 00
	Debit balance		2423 48
		3558 48	3558 48

Method of clearing Sundry Buildings Balance

Credit items		
From Sale of Silcock House		1500 00
For residences		4402 80
Residences -- expenses	2857 66	
Sundry buildings	2423 48	
Cr. Balance	621 66	
	5902 80	5902 80

Field Building Accounts

Method of clearing item - Chen Property Registration

Chen Property registration charge as on 1930 Bal. sheet	113 70	
Credit item :		
Balance from purchase of land for Womans College		459 35
Credit balance	345 65	
	459 35	459 35

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Statement of Balances after clearing accounts

Middle School Land Purchase	1904 39	
Stock account, general	3076 97	
Undistributed drafts, unused		202 61
Sundry buildings		621 66
Land account, Womans College		345 65
Middle School Principal's House		1524 75
Services, Walter Small		1170 00
Dr. Balance in Plant Ledger Dec. 31st, 1930		1116 69
	4981 36	4981 36

2 8 2
4 4 2 6
0217

TRANSFER

West China Union University

BURSAR'S OFFICE

CHENGTU, WEST CHINA

WEST CHINA

July 8th, 1933.

ack 8/14

Mr. C. A. Evans,
The Associated Boards for
Christian Colleges in China,
150 Fifth Avenue,
N e w Y o r k .

Dear Mr. Evans,

Last autumn the Student Book Sales Department was transferred from the Library to the office of the Bursar. Most of the books that we handle here are text books that are published in China. Occasionally we may be asked to order books from abroad for student sales. This is the first order of that kind.

In placing this order would you please have them address the books to

West China Union University Book Store
C/o W. B. Albertson, Bursar,
Chengtu, Szechuen.

noted W.V.

The charges to be made in the usual way to the Current Budget account.

Just now Szechuen is being treated to another dose of civil war. One general has retreated with his army from the city and others are coming in to take his place. It is reported that he intends to hold that section of the river which will give him a link with Yunnan and so with France from which source he hopes to get more munitions for a continuation of the strife. What a hold militarism has upon this country ! but it may be that munition makers have not a small share in prolonging such conditions.

In spite of all the excitement and the rumours we held our Graduation exercises as in other years. It is a tonic for over much pessimism to see the youth that are coming forward and the imprint that is being made on their lives by such an institution as this.

Yours very sincerely,

RECEIVED
UNIVERSITIES
AUG 11 1933
MISSION SERVICE

W. B. Albertson

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TRANSFER

WEST CHINA

August 14, 1933.

Mr.W. B. Albertson
West China Union University
Chengtu, Szechwan, China

My dear Mr. Albertson:

I wish to acknowledge your letter of July 8th enclosing order for several books for the Sales Department. We have proceeded in the usual manner, and trust you will receive the books without delay.

It is indeed unfortunate that you are subjected so much to the direct influence of civil wars and banditry. We are watching the papers constantly for news from the Chinese frontier, and out of the turmoil, strife, uncertainty, and depression, one can only hope that there will emerge a generation which will evaluate life and character on a higher plane. Anyway we know that the institutions we are working with in China are endeavoring to build for the uplift and advance of the Chinese people.

Very cordially yours,

C. A. Evans

CAE:PW

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TRANSFER

WEST CHINA

INDEXED

West China Union University

October 2, 1933

Mr. W. B. Albertson:
West China Union University
Chengtu, Szechwan, China

My dear Mr. Albertson:

I find that we have let the first quarter of the current fiscal year get by without any clear understanding as to our method of disbursing to the field the funds appropriated by the Governors toward the 1933-34 budget.

At the initiative of Dr. Beech, our executive committee has approved the local currency four thousand dollar supplementary appropriations requested by the field. Therefore, at the present time, the amount our office is instructed to furnish you for the 1933-34 budget is as follows:-

General field budget local currency $54,000.00
(U. S. dollars $20,250.00)
Harvard Yenching Institute local currency $32,000.00
(U. S. dollars $8,000.00)

The figures in parenthesis indicate the amounts in U. S. dollars the Governors estimated would be required to produce the total amount of their appropriations, which are expressed in local currency dollars. We estimated that one-half of the general budget appropriation would be spent in U. S. currency, and would therefore be charged to you at the rate of two to one, and that the remaining half would be converted into local currency at an average rate of four to one. We estimated that practically all the Harvard Yenching Institute appropriation would be converted into local currency at an average of four to one.

I find that last year the field had us pay a very large number of fairly small bills, and also drew on us a great many small drafts. Most of these were payments in U. S. currency, and our gain on exchange was less than we anticipated. I hope that for 1933-34 a larger proportion of the Governors' appropriations will be converted into local currency, otherwise we will end the year with a serious deficit.

Will you please let me know how much of the above appropriations you wish us to send to Mr. Main to be deposited to the credit of your account with the Associated Mission Treasurers and how much you wish to hold here in New York subject to instructions and draft from you?

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In accordance with the action of the Governors in making these appropriations on the basis of local currency, we should, as far as possible, keep a record here of the gain on exchange. In the past we have had a tendency to wait until the end of the fiscal year before making any serious efforts to deal with this item. While it may be necessary to wait until the end of the year to get the exact amount of gain or loss on exchange, we should keep this figure as nearly up to date as we can throughout the year, so we will know more exactly just where we are coming out.

BAG:F

Very cordially yours,

A GARSIDE

Enc. Letter

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0222

TRANSFER
WEST
CHINA

December 4, 1933

INDEXED

Mr. Stephen Tsai
Dr. H. P. Lair
Miss Elsie M. Priest
Mr. R. W. McClure
Mr. W. B. Albertson

Ladies and Gentlemen:

I attach hereto a copy of a memorandum prepared by Dr. A. L. Warnshuis after a series of conferences with banking organizations here in New York on the subject of exchange. For the past year, there has been a very active discussion here in New York as to the relative merits of buying foreign currencies here in New York or leaving purchases to the field treasurers in the various Universities. It is a very difficult and complex subject, with much to be said on both sides.

As yet, the matter has not come up in any formal way before the governing Boards of any of our China Colleges. I am, however, passing along these notes to you in an entirely informal and unofficial way, so as to get your own reactions. While our Boards of Trustees would, for the most part, prefer to handle their local currency remittances through purchases here in New York because of the greater simplification of their accounts which this would permit, we have left such purchases largely in the hands of various field treasurers with the thought that as a general rule they can not only obtain funds more quickly and more easily by that method, but also can, on the average, obtain more advantageous rates than could be secured here in New York. These notes prepared by Dr. Warnshuis would indicate that much is to be said in favor of making these purchases here.

What is your own judgment in the matter? We are all united in the same desire to secure the largest possible amount in local currency for the funds we have available and to get these funds into your hands in whatever way will be most helpful to the efficient operation of our University finances.

It is likely during the coming winter these matters will be actively discussed by at least some of our China Colleges Boards, and I would like very much to have the views of our Field Treasurers ready to present if such discussions do take place.

Very cordially yours,

B A GARSIDE

BAG:MP

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Some Notes Regarding Foreign Exchange

TRANSLATION

After several conversations with banking experts, the following notes are offered as a basis on which future discussion may proceed:

1. Is it better to buy foreign exchange in New York or in Asia where the money is to be used.

The comparison of the rate of exchange obtained on a draft sold abroad on a given day with the rate prevailing on the same day in New York which might have been obtained if the exchange had been purchased here is not conclusive proof of any advantage either way. This is due to the fact of the twelve hours difference in time. The rate obtained, for example, in Shanghai on November 15 may be the opening or closing rate, or between the two. The market in New York on November 15 opens a few hours after the Shanghai market has closed. Its opening rate may be the same as Shanghai's closing rate, or it may be higher or lower, and in the course of the day it may change. Even if comparison is made between the average rate of the day in the two markets on November 15, there is still an actual difference of twelve hours. The same is true if the comparison is with the New York average rate on November 14. We live in a day of telegraphic communication, and if comparisons were made at approximately the same moment the basic rates would also be approximately the same in any two markets. There may be slight differences at times due to trade balances or other special circumstances, but these are exceptions to the general rule.

The only real difference between two markets consists in the bankers' commissions. It is stated that in New York these commissions are considerably less than those charged regularly by the banks in the Far East or elsewhere in Asia and Africa. If this is true, then, with basic rates identical, the advantage to the buyer of foreign exchange in New York is manifest.

2. Is it advantageous to contract for options on exchange? If so, for what periods?

If the buyer can be sure that the value of the dollar in foreign exchange will decrease, then of course it is advantageous to obtain an option on future remittances. The rate of exchange of an option is equivalent to the market rate at the time the contract is made plus an interest charge for the period of the contract. The banker, of course, buys at once as much exchange as he sells, and his profits are only his commission plus the interest on the money he advances for the purchase of the exchange that he contracts to sell. In other words, if the buyer is sure that he is in a falling market in terms of the value of the dollar abroad, then he benefits by contracting at the market rate for an option to remit the total amount that he knows he will have to send abroad within a given period, provided the depreciation of the dollar's value exceeds the interest charged in making the contract. Of course, if the tendency of the market is for an increasing value of the dollar, then it is unprofitable to buy a future option. So the decision to buy or not to buy an option depends upon the certainty of the buyer's knowledge of the trend of the market. There are occasions when such certainty is possible, but there is no general rule that can be applied, and the practice must vary according to the changing circumstances governing the money exchange market.

As for periods of time, it is very seldom that the trend of the market can be forseen for longer periods than thirty or sixty or at most ninety days in advance. So, when options are purchased, it is generally inadvisable to make such contracts for longer periods than ninety days. There have certainly been exceptions to this rule, as in the case of Shanghai exchange in recent years, but they have been exceptions. Who knows now how much longer the value of the Chinese dollar will continue to rise?

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Another consideration may be mentioned. In cases where definite obligations are assumed to provide a certain amount of money in foreign currency within a given period, and where it is desirable to know what the amount of that obligation in terms of American dollars is, it can be definitely determined by making a contract with a bank. Of course, if cash is available it would be more profitable to buy at the rate of spot cash, unless the interest on the contract makes a difference. Although mission boards do promise to their missions abroad to provide a certain amount of local currency for the annual budget, these mission boards do not have equal assurance of receiving during the year any definite amount of income. So, even if they did know in the beginning of the year what exact amount of American dollars would be needed to provide the promised local currency, it would not benefit them in any way. The advantage exists only when the income in United States dollars is approximately a fixed amount. In that case, it may be desirable to determine definitely the exact amount of local currency that will be available.

3. Would it be profitable, where practicable, for several buyers to pool their exchange operations?,

Such pooling would result in increasing the volume of exchange purchased at any time. The buyer of small amounts naturally receives the open market rates. The buyer of a large amount can shop around and perhaps find a seller who has reasons that make him willing to pay a higher rate. This is the experience of the Associated Mission Treasurers in Shanghai. In other places, where such bargaining is not practiced, the buyer of a large amount may obtain a better rate simply because his purchase is big enough to affect the market, especially, especially if dollars are in demand.

It would seem to be desirable for an Association of Mission Board Treasurers in New York to appoint one of their number through whom they would clear their purchases of exchange each day. It would seem to be a simple matter for all of them to agree that each day, say at 11:00 A.M., or any other fixed hour, they would inform their exchange buyer of the amount of foreign currency they want that day, and let that one man act as agent for all of them.

4. The objection usually made to such a suggestion as that in the preceding paragraph is simply that these Treasurers do not buy much if any exchange in New York. Most of them send dollar drafts abroad, or the mission treasurers draw on the board treasurer as they need funds. The advantage of buying in New York has been discussed in the answer to the first question above. It is evident that this whole discussion really turns on that question of buying in New York or abroad. All the considerations involved in this question have not been mentioned in the answer above, and it seems clear that further discussion of this subject should take up these considerations.

For example, there is a difference of six or eight weeks between buying for spot cash in New York and paying cash to cover the drafts when received from abroad. The board treasurer may not have the cash to buy in New York, and he needs the six or eight weeks time to gather in the money to pay for the drafts sold by the mission treasurer. In this case, it would seem to be a question of whether he could borrow the cash for six or eight weeks at a lower rate of interest than the mission treasurer pays for the same money. For the mission treasurer does pay interest on the money while the draft is in the mails. The bankers in buying and selling drafts quote rates for "telegraphic transfer" and for 30, 60, 75, or 90 days drafts. The difference between these rates is interest on the money while the draft is in the mails.

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There are other considerations to be taken into the reckoning. All the above is admittedly elementary. But these notes are written simply to discover whether we are in agreement regarding some fundamental facts, and, if so, to raise the question whether it may not be desirable to arrange for further discussion of possible plans for a larger measure of cooperation between the mission board treasurers in foreign exchange operations.

A. L. Warnshuis

New York
November 25, 1933

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0226

TRANSFER
WEST
CHINA
INDEXED

West China Union University

December 6,
~~November 6~~, 1933

Mr. W. B. Albertson
West China Union University

My dear Mr. Albertson:

I enclose herewith a copy of the letter I have just received from the New York State Education Department, and also a copy of the letter I am today writing Miss McCormack.

I am sorry that West China has fallen again into the group of institutions which are behind in their reports for the past year. I hope that your report for 1932-1933 will be reaching us in the very near future, for our friends in Albany naturally become quite irritated with institutions which habitually get behind with their reports.

How can we best avoid such delays in the future? I am enclosing herewith three copies of the blank form for this report for your use in making out the report due as of June 30, 1934. Will it not be possible for you and the other administrating officers to get together the necessary information as to enrollment, staff and the like before the academic year closes next June? And can you not then complete the financial part of the report as soon as you close your books on June 30th? Even though you might have to use approximate figures for details, that would be better than delaying the forwarding of the report until after the summer. We certainly should not keep our friends in Albany in a state of constant irritation over our dilatory way of handling these reports, for sooner or later we will find that the cost of their cordial goodwill is too high a price for us to pay.

Very cordially yours,

B A GARSIDE

BaG:MP
Encl.

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West China Union University

BURSAR'S OFFICE

CHENGTU, WEST CHINA
May 4th, 1934

Mr. B A. Garside,
The Associated Boards for
Christian Universities in China,
150 Fifth Avenuw,
N e w Y o r k .

INDEXED

ACR 7/30 / Mr Garside Data books

Dear Mr. Garside,

The Estimates for the Year 1934-35, after preparation by the Finance Committee, was presented to both the General Faculty and to the Executive of the Board of Directors. It is now presented to the Board of Governors.

The Budget for 1933-34 allows for an expenditure of 67,000 dollars. The Board of Directors, however authorized an increase in salary payments of one half of the former amount of increase. That increase is shown by the addition of $1345 00 to the grant for the curren year. The Board of Directors expected that there would be enough added income from tuitions to take care of this increase. Such is not the case. There is an increase in tutions over the amount estimated but not sufficient for that purpose. Since the statement was prepared there has been some added income from fees but not enough to make much material alteration. In that connection it might be noted that the payment of sdholarships is much larger than what was estimated -- it is $1128 and the estimate is only $402. On that showing there will be a deficit on the current year of over $1000.

We have prepared another list showing the expenditures up to the end of April. In some instances the grant is already overspent. By adding the salary payments to be made for May and June we have a total of $66718 31 which is almost the total grant for the year. It looks as though a deficit is unavoidable.

In making the estimate for 1934-35 administration has no increase. The $650 that appears on the sheet is for the expenses of the Board of Directors for which provision had not hitherto been made. The increase in Arts and Education depends on having an increased staff. In Science the figures indicate the real required increase to take care of the work of the departments by additions to the staff. For Medicine and Dentistry the increase was made on the basis of a flat 25% raise over the current budget. The other sections remain as before.

On that showing the total required for the coming year is $77,169 00. The Executive of the Board of Directors gave consideratio to the problem of how to secure additional income. As yet no solution h has been offered.

This estimate is based on the expectation that the Board of Governors will be able to make a grant equal to that of the current year.

The estimate for the Harvard-Yenching Institute is reduced by $3010.

The prospects for this university were never brighter or better. Visitors from other parts are quite impressed. It should have a normal development and we hope that from some source the means may come for that growth.

Yours very sincerely,

W. B. Albertson

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WEST CHINA

INDEXED

May 9, 1934

Mr. W. B. Albertson
West China Union University
Chengtu, Szechwan, China

My dear Mr. Albertson:

On December 4th we wrote you sending blanks for preparing the 1933-34 report to the University of the State of New York. I hope that this material reached you and that by the time this letter arrives your report will be in course of preparation. But in order to guard against the possibility of loss of the material already sent, as well as to remind you of the importance of sending in these reports promptly, I am sending you this second letter, and am enclosing three more blank forms. If you do not need these forms this year, save them for preparing your report for 1934-35 in June of next year.

Let me urge again that you see that these reports are mailed to us not later than July 15th, 1934, and earlier if possible. We simply must have these reports in the hands of the Department of Education at Albany very promptly if we are to avoid endless annoyance and friction. Let me urge too that you take care to see that the report is filled in completely and accurately. At least half the reports we receive have item #1 omitted. Most of them have mistakes in addition, and other evidences of carelessness which create quite a bit of irritation in Albany.

This is particularly important during the present year, since our application for an Absolute Charter is now before the authorities in Albany.

Very cordially yours,

B A GARSIDE

BAG:MP

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WEST CHINA

INDEXED

June 6, 1934

Mr. W. B. Albertson
West China Union University
Chengtu, Szechwan, China

My dear Mr. Albertson:

The Foreign Missions Conference of North America has had some contacts with the United States government out of which has grown the request to all boards and agencies working in China to assemble an inventory of American property in China. In addition to this it is desired to have an analysis made of the problems that are confronted in holding such property.

See letter to "Dr. Lowe", Chelao; or Mr. McClure "Fukien" for copy of form

A blank form has been drawn up of which we enclose a copy herewith. This is merely suggestive and undoubtedly your office will be able to improve upon it or give us additional information which will be of value. I am quoting the following paragraphs from this letter:-

> "Among the cases that you will report we shall be glad if you will include any that illustrate such titles as these (1) a blanket deed covering a number of plots transferred to the board or its representative; (2) a foreign (not Chinese) corporation or individual having a stamped and recorded deed transfers the title to your mission Board by deed in English which is not stamped in the Chinese courts but is recorded in the consulate; (3) a deed for property originally belonging to the government and transferred to the Board under conditions preventing its re-transfer to any alien owner; (4) if there is any case of a deed registered in the name of a straw man who has executed a lease for a limited term of years subject to renewal.
>
> The above are a few examples of irregular or unusual titles. It will be desirable to obtain a statement of all kinds of titles or ways in which property is held in order that we may have a complete survey of the whole problem and in this way obtain the facts on which to base a study of action that might be taken with view to the stabilizing and regularizing of all property titles legally held by the foreign missionary boards."

This survey of property is a very important affair. Certain diplomatic conferences are projected for the near future whereby as much information as possible regarding the property is required. If you can make this task one of the first importance it certainly would be greatly appreciated.

Very cordially yours,

CAE:MP
Encl.

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0231

WEST CHINA

INDEXED

West China Union University

July 30, 1934

Mr. W. B. Albertsen
West China Union University
Chengtu, Szechwan, China

My dear Mr. Albertsen:

We enclose herewith a copy of a letter we are at this time sending to President Daang and Dr. Beech. In addition to my general comments in that letter, I wish to add a few observations as to the financial matters dealt with in these minutes.

The 1934-35 budget was given very careful study by both the Executive Committee and the Board of Governors. You will note that the appropriation made calls for L.C.$50,000 for the general budget, and L.C.$28,990 for the Harvard-Yenching Institute program. During the past year we have not had any well-defined policy in sending out remittances to the field, and I am very anxious to remedy this situation for this new fiscal year.

The three means by which we disburse the Governors' appropriation toward the field budget are as follows:-

1. By making purchases, and paying various bills, on the basis of instructions received from you.

2. By accepting drafts which you draw on us in payment of various University obligations.

3. By remittances made to the Associated Mission Treasurers for your account, either through checks we sent out or through drafts on us drawn by Mr. Main.

We never had any clear information last year as to how much of your appropriation was to be drawn under each of these three heads, neither did we have any clear distinction between the funds sent out for the current budget, and those sent out for the Harvard-Yenching Institute program. These two accounts must be kept distinct, because the money required for the Harvard-Yenching Institute work is kept in a separate account.

Will you please send us, as promptly as you can after receiving this letter, definite information on the following points:-

1. How much of the general budget appropriation of L.C.$50,000 do you wish us to expend here in New York during the year on payments we are to make at your direction?

2. How much is to be retained here for drafts you will be drawing on

0232

us? (These two items may be combined into one sum if that would be more convenient for you.)

3. How much of this L.C.$50,000 do you wish us to transmit to Mr. Main, and at about what date? Do you wish us to make remittances, or do you wish Mr. Main to draw on us? In this connection it should be kept in mind that around L.C.$7,000 will be collected by Mr. Main in interest on the endowment reserve fund now on deposit in Shanghai, and will be deposited to your account as a part of the Governors' appropriation of L.C.$50,000. This amount, therefore, should be subtracted from the total the Governors are to supply the field through the Associated Mission Treasurers.

4. Please give us explicit information as to how the L.C.$28,990 for the Harvard-Yenching Institute work is to be drawn. How are you planning to designate drafts that may be drawn on this account, or expenditures that we may be instructed to make on it, so as to keep these funds distinct from the general budget appropriation?

I am sending a copy of this letter to Mr. Main for his information. If it is necessary for him to make any drafts on our office during the two or three months before we have heard from you in response to these inquiries, we will count such drafts as being applied to whatever amount you indicate you will wish disbursed through the Associated Mission Treasurers for the general budget during the coming year.

Let me acknowledge receipt of your letter of May 4th, in which you comment on the budget estimates for next year.

I enclose herewith a copy of a letter I wrote Mr. Main on July 25th, commenting on our handling of the interest received on the endowment reserve fund during 1933-34.

Very cordially yours,

B A GARSIDE

BAG:RC

Copy to Mr. Main

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West China

December 8, 1934

INDEXED

Dr. Joseph Beech
Mr. W. B. Albertson
West China Union University
Chengtu, Szechwan, China

Dear Friends:

We are writing regarding the minutes of the last meeting of the Finance Committee. Several items on the docket are of very deep interest to you, but we will take them up in order as they were considered.

Report on Investments. The situation is changing very much here in New York and the whole area hereabout as regards real estate conditions. There is a very decided tightening of rents where a very slight raise is possible, which puts large apartment houses in a much different condition than has been prevailing over the last two years. Those that have been properly managed are beginning to see daylight, and two on our list will be caught up as to interest and taxes by January 1st. The other $10,000 participating proposition will require a number of years before it can come back to a normal paying position. The difference in these properties is in management. I had the privilege of telling the manager of the 125 Eastern Parkway property that I would be ashamed if I were a business man to go before the court with such a beautiful property and ask for an adjustment in the management plan. The situation, however, is not a theory but an actual practical problem, and we have to face it as best we can.

Absence of Frank T. Cartwright. Mr. Cartwright has already left for the Orient, with the understanding that he is to spend some considerable time with you at West China. I believe it will be the first time a Methodist Secretary has actually visited your campus. Surely you should give him a warm welcome.

Recommendation for Laymen on Finance Committee. The thought lying back of this suggestion is the fact that our Canadian brethren have seriously questioned the investment procedure of the Finance Committee, but have failed to recognize their obligation to serve on the Committee or approve the investments of the committee. The reason given for this latter attitude is that the money was secured in the United States and should be administered there. Another reason for appointing additional lay members is that Board Secretaries have such a large part in determining investments. Personally, I am thoroughly convinced that the attitude of the committee is correct. If laymen can be found who will become interested, they are of much more value than secretaries and remove the criticism that they are doing all the work.

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Treasurer's and Auditors' Reports. You will note from 1145 the action taken regarding these reports. We have not as yet found any good reason why the August 15th market values were attached to the audit for last year. Apparently it was a crazy notion on the part of the auditor who was handling this account. The reason for Section B of the motion is that the Moore Fund was carried on our books in one account, showing a receipt and disbursement which balanced the account. Through a process of elimination, the auditor felt that the inclusion of these items was unnecessary. We are having this corrected. Item 6 will be included in our books in the next financial statement on the basis of 2 to 1.

Investment of Funds Held in China. This is another situation where the conservative attitude of our Canadian brethren has so influenced the Finance Committee that nothing excepting the very highest grade of securities will be considered. The letters from Mr. Main including financial statements of these companies had been submitted to the committee in advance, and at the meeting we had further data as to the type of institution in which this L.C.$100,000. is invested. There was much sympathy shown toward your desire to secure a larger income but at each turn the committee faced the resolution of the Board of Governors, which is quoted in the minutes, and in a sort of rotary motion the discussion would start all over again. We have also had some conferences with treasurers who are home from China and who have given us information, particularly regarding these two institutions. Personally, I might follow the committee in its recommendation regarding the Raven Trust Company, but the Underwriters Savings Bank seems to be a more conservative institution and would merit further consideration. The committee, however, did not desire to open themselves to criticism from the Trustees or other sources and decided the safest course would be to use the most reliable institution. Since the meeting, a circular vote of the Executive Committee has been taken and a cable sent, of which I enclose a copy.

In defense of the Committee's attitude it is only just to remark that any institution or individual working with such an interlocking situation as the four or five groups largely controlled by Mr. Raven does not present a very attractive picture to the conservative investor. Two of these institutions might be seriously hampered through the death of Mr. Raven, and if threads were untangled to show a picture such as some of the institutions in America have revealed, the result might be very sour indeed. There is the additional consideration that, argue as we may, the return on a given investment is a very satisfactory index as to its security. The Hongkong Shanghai Banking Corporation pays a good deal less than these other institutions. Their statements reflect just about that much difference in stability. The question has arisen in my own mind as to whether or not it might be more advantageous in case there is a favorable turn in exhhange to send this money back to the United States where a larger rate of income could be secured from equally good securities. The AAA bonds which were purchased in 1928-29, while suffering marketwise by a few points, have stood up with remarkable strength. Government securities are now

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yielding around 5%. Long-term securities in industrials can be purchased to yield from 5½ to 4%. Anything higher than that represents just the amount the promoter has to pay because of the undervaluation the public places upon his offering.

The committee noted the December and May maturities and suggested that a cable be sent advising the switching to the more conservative institution when the deposits expired. If it is your desire to have the Board vote authorization to invest on a 6% basis, I am afraid the case is hopeless. Why would it not be better to play along with the Board until you return and then bring up-to-date data regarding these institutions and try your mesmerism. You, in your suave, smooth way seem to wangle a lot of seemingly impossible deals. Possibly y u can hypnotize them into doing your will.

You will note that the committee recommended the continuance of the Benjamin Moore fund with the Hongkong Shanghai Banking Corporation.

Investment of Henry T. Hodgkin Memorial. A special committee was appointed to care for this investment, the understanding being that only government bonds should be considered. Since the meeting we have decided on some long-term government bonds yielding 3%.

The last item is a mere formality of changing the management of mortgages from the Trustees' account of the J. Ackerman Coles Estate.

Very truly yours,

CAE:RC
Enc.

0236

5 copies

Cheeloo University (Shantung)
Fukien Christian University
Ginling College
Hangchow Christian College
Hua Chung College

ASSOCIATED BOARDS
FOR
CHRISTIAN COLLEGES IN CHINA

Lingnan University
University of Nanking
Soochow University
West China Union University
Yenching University

150 Fifth Avenue, New York

Cable: ABCHICOL *Tel:* WAtkins 9-8703

R. E. Diffendorfer, *President*
James Endicott, *Vice-Pres.*
Ellen F. Pendleton, *Vice-Pres.*

B. A. Garside, *Executive Secretary*
C. A. Evans, *Asso. Secy., and Asso. Treas.*

Frederick Osborn, *Vice-Pres.*
George G. Barber, *Vice-Pres.*
E. M. McBrier, *Treasurer*

WEST CHINA

March 14, 1935

Mr. W. B. Albertson
Miss Eva M. Asher
Miss Mary Cookingham
Dr. James M. Henry
Dr. H. P. Lair
Miss Elsie M. Priest

Ladies and Gentlemen:

I am writing this general letter to you all to save expense here in the office, and trust you will accept it in the same manner as a typewritten letter addressed to you personally.

I am referring particularly to the question of titles which we considered in the neighborhood of a year ago. Some of you have replied and given data regarding the land on which the University is located; some of you have made no answer whatever.

Meanwhile, a number of conferences have been held, and much material has been gathered from the various cooperating Mission bodies. While it is self evident that a great deal of this investigation largely concerns the missionary bodies, yet the investigation reveals that there are certain aspects of the situation which should be carefully followed up by our educational institutions. I shall quote somewhat copiously from the findings of a Commission which has been in conference with the Department of State at Washington, wherein twelve missionary bodies cooperated. You will note that major reference is made to missionary bodies, but at the same time everything that is said may be considered as bearing upon lands held by educational institutions. May I quote the first four paragraphs of the observations which this Commission has written.

"1. The existing title deeds of missionary property in China offer as many examples of different ways of holding title to property as can be imagined. It is evident that local customs, as is so often the case in China, have been the governing principle, in the acquiring and holding of property.

"2. Article XIV of the Treaty for the Extension of the Commercial Relations between the United States and China, dated October 8,1903, contains definite provisions concerning missionary property, and is therefore a principal criterion in the examination of titles to such property. This article is as follows:-

'Property; land purchased by missionary societies. - Missionary societies of the United States shall be permitted to rent and to lease

2 8 2
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0237

MAR 14 1935

in perpetuity, as the property of such societies, buildings or lands in all parts of the Empire for missionary purposes, and after the title deeds have been found in order and duly stamped by the local authorities, to erect such suitable buildings as may be required for carrying on their good work.' (Text quoted from Treaties and Agreements with and concerning China, 1894-1919, MacMurray, Carnegie Endowment for International Peace.)

"Since this Treaty of 1903, therefore, the requirements to complete the legal title to property held by American missionary boards have been as follows:-

(a) The title must be in the name of a Missionary Society in the United States.
(b) The title must be in the form of a rental contract or of a perpetual lease.
(c) The title deeds must be approved and stamped by the local authorities.
(d) The property must be used for missionary purposes.

"3. It may be true that most of the deeds acquired since 1903 comply fully with all the provisions of the treaty quoted above. But it is quite certain that many deeds will be found on examination to be faulty in respect to one or more of the requirements specified above. In addition, it should be noted that there are many deeds that antedate the 1903 treaty, and the legality of some of these may be questioned on technical grounds.

"4. One of the important requirements is the approval and registration of deeds by the local authorities. This is lacking in many cases and for various reasons. With reference to this requirement, it may be pertinent to call attention to Article 769 and 770 of the recently promulgated Civil Code of the Republic of China."

It is quite possible that you are familiar with these articles as mentioned above, but in order to give you a clear picture, they are appended herewith:

"769. A person who has, with the intention of being an owner, enjoyed continuously for twenty years the peaceful possession of an immovable of another, who has not been registered, can claim to be registered as the owner of the said immovable.

"770. Where a person has, with the intention of being an owner, enjoyed continuously for ten years the peaceful possession of an immovable of another which has not been registered and the said possession is, at its beginning, bona fide and without any fault, such person can claim to be registered as the owner of the said immovable."

In addition to these two articles from the Civil Code, we find that Article VII of the law covering the application of the Civil Code reads as follows:

"Article VII. A person who possessed an immovable before the coming into force of the Book of Rights over Things of the Civil Code and fulfills the conditions mentioned in Article 769 or 770, can claim as from the date

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0238

MAR 14 1935

of the coming into force (of the Book of Rights over Things) to be registered as the owner (of the said immovable.)"

For your further information, although you will of course know wherein these facts apply to your institution, we quote the following:-

"5. The records regarding property titles in China that are now in the offices of the Boards in the United States are in most cases quite incomplete. A few Boards have exceptionally good records in their offices. This is a circumstance that is unsatisfactory but probably unavoidable because of the character of Chinese deeds and the reliance of the Boards upon their missions in China to deal with these questions. However, it seems important that every Board holding property in China should make sure that the mission treasurer, or other office of the mission in China, should have complete and clear records of all property titles, showing the essential facts regarding each deed. For this purpose, it is recommended that each Board ask its missions in China to furnish the Board with a copy of such records or an abstract of every property title. It may be desirable to have a committee here prepare a blank form for the reporting of such information, so that the essential facts may be clearly shown in every case.

"6. With reference to deeds not yet approved and registered by the local authorities, it is most important that continuous attention should be given to this essential requirement of a legal title. It is recommended that the Boards should instruct their missions to obtain such stamping of deeds wherever and whenever this is practicable. The provisions of the new Civil Code, quoted above, may be applicable to many old deeds that can now be legalized.

"7. It seems desirable that the Boards should without delay arrange for such joint conference as may be necessary in order to reach agreement regarding certain proposals which they may make to the American government with a view to the settlement of such questions as the following:

(a) What, if anything, needs to be done to legalize titles transferred by a deed in English from one non-Chinese individual or corporation to an American Board?

(b) What, if anything, needs to be done to transfer the titles of mission property that is now in the name of individual missionaries, or of Chinese individuals?

(Note. Usually these are old deeds, and the individuals are no longer living. In cases where they still live, it would seem desirable for the Board concerned to arrange without delay for the legal transfer of the title to the Board.)

(c) What, if anything, needs to be done to obtain an authoritative definition of the term 'perpetual lease' which will provide for the sale of such property when desired?

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0239

MAR 14 1935

(d) What, if anything, needs to be done to safeguard the judicial settlement of questions concerning property titles, if and when such questions are no longer under the jurisdiction of consular courts?

(e) Any other definite proposals that may be desirable after further study of existing title needs.

"8. It has been suggested that the Boards should seriously consider the advisability of establishing a property holding body in China after the model of the 'China Foundation', which has a charter that the Chinese government has recognized."

It is quite possible that you all have full information regarding the foregoing, but it does not seem amiss to pass it on to you, with the additional thought that whenever titles can be more definitely established same should be done wherever and whenever the opportunity offers. This has no reference or application to the question of whether or not land should be owned by foreigners, but has a very definite relationship as to the validity of the deed we are now holding. Probably they are all good, but wherever the opportunity offers to firmly establish our claim for land and secure the endorsement of the government it would seem wise to do so. As to the time and occasion for doing it, that is another question. It is quite possible that in your own locality there are some reasons why it might be inadvisable to initiate such a step at the present time, and still on the other hand some tactful questions as to the procedure to be followed might not be amiss. We, of course, will have to leave this to your judgment, knowing full well that you will handle the situation adroitly and with tact.

Very truly yours,

CAE:RC

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0240

WEST CHINA

West China Union University

July 3, 1935

INDEXED

Mr. W. B. Albertson
Dr. Joseph Beech
West China Union University
Chengtu, Szechwan, China

Dear Friends:

We are enclosing the closing entries for the year 1934-35. You will also find enclosed supporting vouchers and journal entries, plus a check for $5.96, representing income on the Scholarship Fund from July 1, 1934 to June 30, 1935.

The budget analysis shows Accounts Payable due to the field for the year amounting to $7,170.12. This is arrived at in the following manner:

Local currency due field on 1934-35 budget.....		$50,000.00
LC$25,000 at 2 to 1.....	$12,500.00	
Expended.....		17,607.14
LC$25,000 at 3 to 1.....	$ 8,333.00	
Expended.....		25,000.00
Total Expended.....		$42,607.14
Balance Due Field.....		7,392.86
		$50,000.00

As the local currency due the field amounted to $7,392.86, from appropriation at 2 to 1, we have figured the amount payable in U.S. dollars as $3,696.43. To this amount is to be added the balance of the Harvard-Yenching budget of $3,473.69, or a total of $7,170.12.

We are facing a serious handicap in closing our books due to the fact that we have not received word as to the amount of income which the endowment funds held in China are yielding. During 1933-34 a portion of the earnings were reported, there still being an item of $1,243.50 due from the field on income from this account. The budget for the past year included an item of $2,500.00, representing the income on this same fund for 1934-35, no report of which has been received to date. It is not at all unreasonable for us to assume that the field has absorbed this income, and that it is perfectly proper for us to charge these items against the field budget. You will recall that we closed the year 1933-34 with some amounts due the field, and at the present closing the standing of these accounts is as follows:

0241

1933-34 budget due the field.....	$ 449.79
1933-34 Harvard-Yenching budget.....	2,000.00
Total.....	$2,449.79

It is obvious that we will have to have some understanding as to the method used in closing your books for the last two years, and we are hoping this information will be forthcoming at once. We are not giving authorizations, however, on either one of these accounts payable, as it is quite possible drafts are on the way which will absorb a good deal of them. In addition to this, the amount due us on endowments held in China offsets a great deal of these obligations. The Accounts Payable and Accounts Receivable on our books are as follows:

Accounts Payable 1933-34 (All given in US.$)

Balance due field 1933-34 budget.....	$ 449.79
" " " 1933-34 Harvard-Yen.Inst.budget...	2,000.00
	$2,449.79

Accounts Payable 1934-35

Balance due field 1934-35 budget.....	3,696.43
" " " 1934-35 Harvard-Yen.Inst.budget...	3,473.69
	7,170.12

Accounts Receivable 1933-34

Due from field on endowment income 1933-34..... 1,243.50

Accounts Receivable 1934-35

Due from field on endowment income 1934-35..... 2,500.00

We would like to call attention to the fact that one of our Suspense accounts - Dr. Wallace Crawford's account - shows a debit balance of $30.59.

We are anxiously awaiting news from China as to what was done regarding the large sum of money invested in Shanghai in banks which recently have gone to the wall. Inside information we have received here in New York points to the fact that these institutions were in difficulty several years past and that their statements have been doctored to give them a semblance of good standing; although in each instance where we received balance sheets, our judgment was against using the institutions, and we so reported to our official Boards. The clamor from the individual members of the Board of Governors is increasing, and only today a telephone message from one of the Board members insisted that we cable the field for information. We sincerely trust that this will not be necessary, and that full details are now in transit.

Very cordially yours,

CAE:RC
Enc.

0242

West China Union University

BURSAR'S OFFICE — CHENGTU, WEST CHINA

Sept. 9th 1935

WEST CHINA
INDEXED

ack 10/25/35

Mr. B. A. Garside,
150 Fifth Avenue,
New York.

Dear Mr. Garside,

It is with regret that I am sending you here only a partial report on the finances of the University.

In one particular it is as complete as I can make it at present and that is in the listing of the remittances to the field and the payments through our drafts as well as other payments on our behalf. However, ewen that list requires a further sheet to reconcile our two sets of accounts.

The Budget accounts are in the form of a condensed yearly summary, continuing from the last report in 1930. The more detailed accounts will follow sometime later. Also for Harvard-Yenching there is a breif statement of account for 1934-35 pp 22,23

The Exchange on New York remittances is given in connections with the list of drafts and remittances and summarized on pp 25-27. Here again the account is partial, for the local exc. Shanghai-Chengtu is not included. That will have to await a later report. On p 20 there is the suggestion that exchange on the remittance for Hall Equipment be allowed in part to offset Budget debit balance. The spendings for the year 1931 seem to be based on the incorrect assumption that there was a balance in the Hall Fund for field use. That is,the figure on the New York statement for December 1930, Monthly Budget report of $11,367 00 was incorporated into the field estimates on the income side. When the error was sidcovered there had already been a lot of spending on the assumption that it was available. So if this exchange can be applied this would seem to be the place to do so.

Perhaps the part that you are anxiously awaiting to hear about is that xontained on pp28-30 in connection with the Fixed Deposits. In the summary on p 29 is given a list of those which are involved in the failure of the Raven interests.

The Budget Balances account is not yet in shape to report upon. The field Budget account for 1931 was based on an estimated receipt from the Bd. of Gov. of $23,500 00 whereas the income from that source should be $26,687.00. That has necessitated a re arrangement of accounts so far as balances are concerned, for the two years 1931 and 1932. And until all this is cleared up the full statement is delayed.

I will try and get more off as soon as possible.

Cordially yours

W. B. Albertson

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0243

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UNIVERSITIES
OCT 25 1935
JOINT OFFICE

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0244

WEST CHINA UNION UNIVERSITY

Sent w/ Mr. Albertson's letter 9/9/35

S U M M A R I E S
of certain accounts

C O N T E N T S

	Pages
Board of Governors, Budget & H.-Y.	1 - 3
List of Drafts & remittances	4 - 13
Condensed Budget Accounts from January 1931 to June 1935	14 - 18
Income on Budget Account	19 - 20
Budget summary	20
Hall Estate Fund, remittance	20
Harvard - Yenching Fund, remittances	21
Harvard - Yenching Fund, Expenditures for the Year 1934 - 1935	22 - 23
Harvard - Yenching, summary	24
Exchange on remittances from January 1931 to June 1935	25
Exchange, disbursements	26 - 27
Fixed Deposits, List of	28 -29
Interest on Fixed Deposits	30
Grant from the Nanking Government	31

2 8 2

4 4 2 6

0245

WEST CHINA UNION UNIVERSITY

BOARD OF GOVERNORS

Controlling Account.

	Gold		Silver	
Year 1931				
Balance reported in 1930 ($2 094 86)				
Less Dft#231 ent'd in 1927 but not of that period		1 000 00		2 189 72
Balance		1 094 86		
Grant from Bd. Gov.				
General Budget	25,687 00		51 374 00	
Equipment Sp'l	1 000 00		2 000 00	
Harv-Yen Chinese	4 500 00		9 000 00	
Drafts & remit'c	(31 187 00)			
Drf. Scd. p2		28 789 70		57 579 40
H Y Chinese		4 500 00		9 000 00
Cr. Bal	3 197 56		6 396 12	
	34 384 56	34 384 56	68 769 12	68 769 12
Year 1932				
Balance from 1931		3 197 56		6 395 12
Grant from B.G.				
General Budget	25 000 00		50 000 00	
H - Y Chinese Dep	5 075 00		10 150 00	
Drafts & remit'e				
" Scd. p 4		15 887 12		31 774 24
From Exc. A/c		8 000 00		16 000 00
Tr. H. - Y.		5 075 00		10 150 00
Cr. Bal.	2 084 68		4 169 36	
	32 159 68	32 159 68	64 319 36	64 319 36
Half Year, Jan - Jun 1933				
Balance from 1932		2 084 68		4 169 36
Grant from B. G.				
General Bud. ½ yr	12 500 00		25 000 00	
Special grant	1 000 00		2 000 00	
H - Y Chinese	4 000 00		16 100 00	
Tr. H - Y A/c		4 000 00		16 100 00
Drafts & remit'e				
" Scd. p 6		6 848 29 -20¢		13 696 58 -40¢
From Exc. A/c		4 000 00		8 000 00
Exc. as Jun/33 analysis *		(2 898 10)		5 796 20
Cr. Bal.	2 231 07 -20¢		4 662 14 -40¢	
	19 831 07 -20 00	19 831 07 -20 00	39 662 14 -40 00	39 662 14 -40 00

* Note. For purposes of field accounting entries for exchange and interest are reckoned at 2 : 1. The additions to the N. Y. entries to bring it up to this ratio are the figures in brackets.

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0246

Year July 1933 - June 1934

Balance from Jun/33		2 331 07 -20 00		4 662 14 -40 00
Grant from B. G.				
L.C $27 000 00 @ 2 : 1	13 500 00			
L.C*$27 000 00 @ 4 : 1	6 750 00			
Add'n for 2:1	(6 750 00)			
General Budget			50 000 00	
Special grant			4 000 00	
Drafts & remit'e				
" Scd. p 8		17 292 34		34 584 68
Interest, field				
Mar/34 Analysis		781 92		2 306 67
Add'n, field		(371 42)		
Exchange, Nov/33 An.				4 318 97
Add'n, field		(2 159 48)		
Exchange Mar/34 An.				2 673 91
Add'n field		(1 336 96)		
Bal due Jun/34 #220		1 808 14		5 424 43
Add'n field		(904 07)		
Item Apl/34 Analy.				1 822 46
Add'n field		(911 23)		
	27 000 00	27 896 63	54 000 00	55 793 26
Cr. Bal.	896 63		1 793 26	

Year July 1934 - June 1935

Balance from Jun/34		896 63		1 793 26
Grant from B. G.			50 000 00	
@ 2 40 : 1	20 833 00			
Add'n field	(4 167 00)			
Drafts & remit'e				
" Scd. p 10		14 821 17		29 642 34
Exc. Dec. Anal				2 689 65
Add'n field		(1 344 82)		
Items May Anal				7 800 11
Addn's field		(3 900 06)		
June, suggested		6 196 43		12 392 86
	25 000 00	27 159 11	50 000 00	54 318 22
Cr. Bal.	2 159 11 -20 00	-20 00	4 318 22 -40 00	-40 00
	27 159 11 -20 00		54 318 22 -40 00	

2 8 2
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0247

Bd. Gov. (3)

Harvard*Yenching A/c

Half Year, Jan - Jun 1933				
	($ 050 00)			
Remittance as part of			16 100 00	
$4 000 @ 4.7594195 of				
which $2 384 03 @ "		2 384 03		11 346 58
& 1 000 @ 3 4396551		1 000 00		3 439 66
NY reckons all @4.7..				
Add'n Field from Exc				1 313 76
		(4 665 97)		16 100 00
Year July 1933 - June 1934				
Estimated @ 4:1	$ 000 00		32 000 00	
	($ 000 00)			
Drafts p $		$ 905 49		25 $89 94
Add'n		(4 039 48)		
Bal. from H Y bal		(3 055 03)		(6 110 06)
		32 000 00		32 000 00
Yeqr July 1934 - June 1935				
Estimated @ 3.06 : 1	9 473 69		28 990 00	
	(5 021 31)			
Drafts p 10 *		6 000 00		14 493 57 *
		(1 246 78)		
June, suggested		3 473 69		10 571 49
		(1 812 06)		
		12 532 53		25 065 06
Bal from H Y		1 962 47		3 924 94
		14 495 00		28 990 00

* * Proceeds of NY #1124 not yet reported.

2 8 2
4 4 2 6
0248

WEST CHINA UNION UNIVERSITY

List of drafts and remittances :

Year 1931		Budget	Hall	Clinic	Cashed in NY
#474		30 07			March
475				90 00	"
476		20 00			"
477				235 50	"
478		12 00			"
479		15 00		210 00	"
480		125 00			"
481		8 00			April
482		85 00			"
483		50 00			"
484				375 00	"
485		200 00			May
486	Dup.459	68 49			
487	" 460	50 00			
488	" 461	80 00			
489		15 03			May
490		200 00			"
491		200 00			"
492	Dup.429				
	" 441	6 50			"
493	" 470	105 31			"
494		75 00			- -
495 - 500	not used				
501		25 45			June
502		11 31			"
503		50 00			"
504		350 00			"
505		32 30			"
506		50 00			"
507		10 00			"
508		107 00			"
509		250 00			May ~~B.&T.~~.
510		27 00			July
511		30 91			"
512		72 50			"
513		300 00			"
514		200 00			"
515		10 35			"
516		175 00			"
517		500 00			"
518		150 00			"
519		9 28			"
520		6 00			August
521		150 42			March /32
522		1 50			August
523		31 27			"
524		500 00			September
525		250 00			October
526			50 00 →		November
527		14 51			"
528		150 00			December, A.H.T.$122.22
529		7 36			November
530		400 00			"
		5,267 56		960.50	

2 8 2
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0249

		52 17 56			
Drafts (2)		Budget		Clinic	Cashed in NY
Forwarded		5,~~267~~ 56		960 50	
#531		250 00			December
532		14 00			"
533	L 65/14/8	328 66			" $216 92
534		91 53			"
535		10 54			"
536		40 00			"
537		2 00			" $ 3.00
538		7 00			"
539		10 49			January, 1932
540		25 00			December
541		100 00			December
542	L 46/16/3	234 06			January $158 23
543		6 50			February, 1932
544	L 9/17/ 7	49 40			March $ 35 22
545		800 00			"
546		25 00			October, 1932
547		35 00			July "
548	(On 1932 A/cs)				Oct 1930
	Add to Dft.#442	7246 74		70 96	
		~~7,296~~ 74		1031 46	
Remittances received					Paid by N Y
by	A. M. T.				
R 1	Feb. 27	2,000 00			January
R 2	Mar. 18	2,000 00			February
R 3	Mar. 31	2,000 00			March
R 4	May 14	2,000 00			April
R 5	June 10	2,000 00			May
R 6	July 8	2,000 00			June
R 7	Aug. 5	2,000 00			July
R 8	Sep. 9	2,000 00			August
R 9	Oct. 8	2,000 00			September
R 10	Nov. 4	2,000 00			October
R 11	Dec. 2	5435.13	(25,435.13)		Balance
Other payments					
in New York					
Diplomas		75 00			January 1931
Microscope, HJL		35 00			March
Baker & Taylor		250 00			May
Balance Dft#516		11 26			October
Edison Stor.Batt.		523 53	(894 79)		"
Total		33,576 66			

DEDUCTIONS		
by cancellation, etc.		
# 435	250 00	
459	68 49	
460	50 00	
461	80 00	
430	2 75	
470	105 31	
429	3 25	
441	3 25	
	563 05	

Total forward	33,576 66
Paid in New York	
Nov.1930, Dawsons	243 00
Dec. " Padlocks	12 48
June 1931 Padlocks	20 61
	33,852 75
Deductions	563.05
Net total	33,289.70

See page six for Exc. on remittances

2 8 2
4 4 2 6
0250

YEAR 1932

# 548		12 00			Cashed in NY
549		100 00			March
550		10 00			"
~~551~~	Add to#537	1 00			September
651	L 100/0/	350 00			(Dec. 1931)
652		5 00			April $378.75
653		10 47			"
654		500 00			"
655	replaced	- -			August
656	"	- -			- -
657		37 56			- -
658		2 50			June
659		25 56			May
660		103 75			"
661		447 03			August
662		545 34			"
663		282 27			"
664		1 85			July
665		3 80			June
666		26 67			May
667		75 00			June
668		25 00			"
669		12 00			"
670		20 00			"
671		15 00			"
672		1 30			"
673		5 00			"
674		8 00			October
675		300 00			June
676		600 00			July
677		68 00			"
678		300 00			June
679	part	335 94	part Clinic	138 99	July
680		10 00			March,1933 $474 93
681		30 00			July, 1932
682	L 20/-/-	76 00			"
683	L 48/-/7	168 94			- - -
684		75 00	W.Crawford for films		July
685		60 00			- - -
686		50 00			August
687		100 00			- - -
688		100 00			August
689		150 00			September
690		200 00			- - -
691		500 00			September
692		225 00			August
693		300 00			"
694		100 00			"
695	L 4/0/3	14 00			"
696		150 00			Nov.(33 Bud) $13 53
697		179 33			" " "
					November 32 B $87 78
698		20 00			" (33 Bud) 91 55
699		25 00			" " "
700	L50/0/0	175 00	(Journal Voucher #174 Nov. (32 Bud)		
551	L40/0/0	140 00	33 Bud		December $166 00
552	part	75 00	" "		" 131 60
		7,153 31	part Clinic	$175 00	" " all Cur.

2 8 2
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Drafts (4)						
Year 1932 Cont'd	7,153 31	313 99				
# 553	29 60				Dec	1932
554	50 00				May	1933
555	75 00				Feb	"
556	1 00				Jan	"
557	50 00				"	"
558 Francs 764 05	30 00		$ 29 87		"	"
	7,388 91					
Other payments in NY						
Dental chairs, rep	57 33				Apl	
Microscopes	313 27				Jan	
Diplomas	95 00				Mar	
Film strips	10 01				July	
Films Spencer Lens	163 07				Sept	
Dental chairs, freight	9 81	9 81			Oct	
Added to #651	38 75					
Add Clinic to General	(687 24)					
	313 99					
	8,390 14					
DEDUCTIONS						
#486	68 49					
487	50 00					
488	80 00					
528	27 78					
533	111 74					
542	75 83					
544	14 18					
494 Dup by 667	75 00					
	503 02	503 02				
	7,887 12	@ 2:1 L.C. $15,774 24				
Remittances to A M T						
NY Jan 1932	2 000 00		AMT Feb19	4 000 00	Ex 4035 88	
Feb "	2 000 00		Mar24	4 000 00	4522 57	
Mar "	2000 00		Apl13	4 000 00	4934 90	
Apl "	2 000 00		May18 ½	2 000 00	2494 69	
			Gold a/c ½	2 000 00	2494 69	#
May " H Y *	2 000 00		Jun 15	4 000 00	5319 39	*
July " H Y *	2 000 00		Aug 17	4 000 00	5295 96	*
Feb " H Y *	355 55		KW Books	711£ 10	942 20	*
Dec " H Y *	719 45		Mar23	1 438 90	1970 72	*
Exchange augmentation						
Jan " analysis	4 000 00			8 000 00		
Nov " "	4 000 00			8 000 00		
General budget	23 887 12			47 774 24	Ex 18482 73	
					les 16000 00	
					2482 73	
Harv-Yen " *	5 075 00			10 150 00	13528 27	
			add	13 528 27		
				23 678 27		
					Ex 32011 00	
					Tr 29528 27	
					Bal 2482 73	

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0252

Drafts (5)

YEAR 1933 January to June

# 559	L 100/0/0	330 00		March 1933 $347 25
	Add to above	17 25		
560		4 82		February "
561		8 00		March "
562		30 00		- - -
563		20 00		April "
564		300 00		March "
565		25 00		April "
566		25 00		May "
567		43 16		April "
568		25 00	Journal Voucher #187	April 1933
569		24 39		May 1933
570	L 68/0/0	238 00	$287.98	July 33- 34 Bud.
571		150 00		May 1933
572		2 00		May "
573		300 00		July 33-34 Bud. ~~$28~~
574		100 00		- - -
575		15 00		May 1933
576	L 100/0/0	350 00		June " $407 50
577		9 42		June "
578		22 00		June "
579		20 00		July 33-34 Bud
580	L 25/0/0	100 00		August " $111 50
581		2 75		July "
582		3 00		July "
583	Cancelled			
584		75 00		July "
585		10 00		August "
586		6 75		March 1934
587		70 00	J'l Voucher#199	July 33 - 34
588		600 00		August "
589		2 75		July "
590	L 20/0/0	76 00		Sept " $90 80
591	L 3/2/9	12 55		August " $14 28
592	Cancelled			
593		300 00		August "
		3,317 84		

Payments in N. Y.			
Library, books etc	803 07	Total of invoices	December 1932
" "	131 14	"	January 1933
" "	47 65	"	February "
" "	34 54	"	March "
" "	1 30	"	April "
" "	291 77	Part "	May "
" "	18 57	Bal. "	May "
Dental supplies RGA	192 05		February "
" " "	50 55		February "
A. H. Thomas	38 61		March "
Lincoln Dsang	30 00	Advance	May " on33-34
Padlocks, Yale,	~~20 61~~	(~~Omitted in 31~~)	~~June 1931~~
	1,659 86	Entered	
Exchange augmentation in Local Currency	20. 61		
$ 5,796.20			
5,796 20			
	4,977 80		
	-20 61		
	4957.09		

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0253

Drafts (6)
Year 1933 Jan-June
Continued 4 957 09

DEDUCTIONS

#695	.47						
558	13						
551	$ 40						
682 Canl.	76 00						
700	9 00						
Refunds							
B & T	403 25						
Am News	11 95						
" "	1 50						
	510 70	510 70 +20"					
W.R.MORSE	20 00	4,446 39 -20 00	@ 2:1		$ 892 78 -40 00		
Add 6 mos sal							
NY L Dsang		300 00			600 00	Voucher #185 Mar	
Exchange augmentation							
Budget Analysis Jan		4 000 00			$ 000 00	Voucher #175 Jan	
Remittances to A M T							
NY Apl 1933		1 615 97	AMT	Mar 23	3 231 94	Exc.	4 459 16
" "		485 93		Mar 29	971 86		1 331 05
		10 848 29			21 696 58		5 790 21
		-20 00			-40 00	Less	$ 000 00
						Dr	2 209 79
Remittances to A M T							
on Har-Yen A/c							
NY Apl 1933		1 000 00	AMT	Oct 19			
				1/3 of 3000	2 000 00	Exc	1 439 66
" "		2 384 03	AMT	Mar 23	4768 06		6 578 52
		3 384 03			6 768 06		8 018 18
				add exc	8 018 18		
					14 786 24		

Dec 1932
Jan 1933
Mar "
Dec 1932

* *

Reference Year 1931 p.2

Total of drafts	7 246 74						
NY Payments	$94 79						
" "	276 09						
	$ 417 62						
Deductions	563 05						
	7 854 57	@ 2:1		15 709 14			
Remittances to AMT							
Ny Jan	2 000 00	AMT	Feb 27	4 000 00	Exc	5 447 29	
Feb	2 000 00		Mar 18	4 000 00		4 451 89	
Mar	2 000 00		Mar 31	4 000 00		4 583 86	
Apl	2 000 00		May 14	4 000 00		4 742 21	
May	2 000 00		June 10	4 000 00		5507 83	
June	2 000 00		Jul 8	4 000 00		4 646 84	
July	2 000 00		Aug 5	4 000 00		4 910 93	
August	2 000 00		Sep 9	4 000 00		5 073 16	
September	2 000 00		Oct 8	4 000 00		4 528 07	
October	2 000 00		Nov 4	4 000 00		4 305 61	
November	5 435 13		Dec 2	10 870 26		12 644 30	
	33 289 70			66 579 40		60 841 99	
For Harv-Yen							
October	5 000 00		Nov 9	10 000 00		9 400 00	
				94 00 00			
				19 400 00			

2826
4426
0254

Drafts (7)

		YEAR JULY 1933 -- JUNE 1934			
# 594	L 1/15/1	7 70	Cashed in N Y	- - -	
595		5 92	J&l Vo.#203	Oct	1933
596		35 00		Nov	"
597		22 93		"	"
598		6 00		"	"
599		1 50		"	"
600	L 2/2/0	9 87		$10 50 Jan	1934
601	L 1/1/0	494		5 75 Dec.	1933
602		12 50		"	"
603		9 00		"	"
604		198 43		"	"
605	L 100/0/0	460 00		516 00 "	"
606		4 50		"	"
607		43 45		Jan	1934
608		2 75		"	"
609		200 00		"	"
610		2 00		Feb	"
611		1 80		"	"
612		17 50		- - -	
613		5 00		Mar	"
614		55 50	J'l Vo.#210	Apl	"
615	Cancelled				
616	Cancelled				
617		12 00		Apl	"
618		24 50	J'l Vo. #212	"	"
619		200 00		May	"
620		40 00		"	"
621		13 90		"	"
622	Cancelled				
623		260 00		Apl	"
624		200 00		May	"
625		15 00		June	"
626		16 65		"	"
627		6 50		"	"
628		10 00		"	"
629		25 00		July	"
630		400 00	34-35 Bud.	Aug	"
631		7 80	" "	"	"
		2,337 64			

ADDITIONS to Drafts #

570	49 98	
576	57 50	
590	14 80	
580	11 50	
591	1 73	
600	63	
601	81	
605	56 00	192 95
		2,530 59

Payments N Y

Lib'y books	78 97	Invoices	June 1933
" "	157 95	"	July "
" "	35 82	"	August "
" "	40 56	"	Sept "
" "	4 94	"	)ct "
" "	90	"	Nov "
" "	621 78	"	Dec "

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0255

Drafts (8)

Year 33 - 34						
Lib'y books for'd	940 80					
" "	34 10				Jan	1934
" "	15 96				Feb	"
" "	45 51				Mar	"
" "	114 48				Apl	"
" "	4 00				May	"
Diplomas, Quayle	85 50				Mar	"
Dr. R.G.Agnew's	22 93				May	"
	1 263 30					
DEDUCTION						
Refund on Lib'y Am. News	1 55				May	"
	1 261 75					
Total drafts & payments	3 792 34	@ 2:1	7,584 68			
Remittances AMT						
NY Sep/33#1065	2 000 00	Oct 19 2/3	4 000 00	Exc	2879 31	
Oct/33	2 000 00	Oct 25	4 000 00		2576 31	
Oct/33#1069	500 00	Oct 6 on Golda/c	1 000 00			
Nov/33#1071	3 000 00	Jan 30	6 000 00		2673 91	
Feb/34#1074	3 000 00	Mar 26	6 000 00		2565 29	
Apl/34#1082	3 000 00	May 23	6 000 00		3000 00	
	17 292 34		34 584 68		13694 82	
Field Income and Exchange						
Nov 30/33 Anal.		1/3HY on $1000	(1 439 66	less		
		2/3 Gen 2000	2 879 31		4318 97	
Mar 31/34 Anal.		Nov.dep.2000	2 673 91		2673 91	
Apl 30/34 " #214	781 92	R.T.Int.1933	2,306 67			
Jun 30/34 " #220 Bal due	1 808 14	To produce	5 424 43			
	19,882 40		49 308 66			
Remittances AMT for Har-Yen A/c						
NY June/34#1090	3 000 00	June 20	9 000 00			
July/34#1092	3 000 00	Aug 3	8 705 45			
Aug. Bal.ex	2,905 49	Sep 13	8 184 49			
	8 905 49		25 889 94			

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0256

Drafts (9)

YEAR JULY 1934 -- JUNE 1935

#632		20 00		August 1934
622		190 00		" "
633	Cancelled			
634		2 75		Dec. "
635		4 50		Sep. "
636		50 00		Jan. 1935
637		250 00		Oct. 1934
638		9 00		Nov. "
639		2 75		" "
640		11 30		Dec. "
641		9 04		" "
642		11 00		" "
643		100 00		" "
644		50 00		" "
645		40 00		Jan 1935
646		73 72		" "
647		250 00		Feb "
648		35 00		- - -
649		7 50		Feb "
650		2 75		" "
651	701	250 00		Mar "
702		25 00		" "
703		20 00		- - -
704		138 00		Mar "
705		180 00		" "
706		60 00		- - -
707		40 00		Apl "
708		125 00		June "
709	L 10/0/0	50 00	$48 85	May "
710	Returned	35 00		- - -
711		19 00		May "
712		20 00	A.H.T. 21 51	May "
713		75 00		" "
714		72 00		- - -
715		44 10		- - -
716		50 00		- - -
717		225 00		- - -
718		1 51	Bal on #712	
		2,548 92		

DEDUCTIONS

434	Withdrawn	800 00	Dated Apl 11, 1930. Probably lost.
435	"	250 00	Replaced by NY Pay't Nov.1930 $243
562	"	30 00	" " " Mar,1933 $38 61
574	"	100 00	
612	"	17 50	
622	Refund	29 32	
648	Withdrawn	35 00	
684	"	75 00	Part of Ny Pay&t Sep 1932 $136 07
689	Duplicated	150 00	
706	Withdrawn	60 00	
710	Returned	35 00	
709		1 15	
	Deduct	1,582 97	
		965 95	

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0257

Drafts (10)
Year July 1933-June 1935

Forward	965 95					
N Y Payments						
Lib'y books	181 68			Invoices	June	1934
" "	109 71			"	July	"
" "	209 90			"	August	"
" "	152 63			"	Sept	"
" "	35 04			"	Nov	"
" "	575 11			"	Dec.	"
" "	269 99			"	Jan	1935
" "	36 17			"	Feb	"
" "	10 45			"	Mar	"
" "	50 52			"	Apl	"
" "	7 26			"	May	"
" "	15 78			"	June	"
A. H. Thomas	3 69				July	1934
T. A Edison Co	56 04				April	1935
Clergy Cert.	4 00				"	"
R. G. Agnew's order	18 00				June	"
C.M.S. Gift to Womans College	123 25			J'l Voucher #236	Dec	1934
	2 807 17					
Less refund of Clergy Cert	4 00				June	1935
Dft#622 Central Sc. Co	~~22 32~~ 18 00	Ent'd		~~36 00~~	March	"
	2,773 85	@ 2 : 1		5 547 70		
Remittances to Assoc Mis. Treas	29 32			~~58~~ 64		
N Y ~~Dec~~ Sep/34 #1097	3 000 00	AMT	Nov 13	6 000 00	Ex	2 689 65
#1108 Dec/34 Dep.Wom.Col.	3 000 00		Dec 6	6 000 00		2 753 20
			Feb 23	Ent'd		81 34
#1110 Jan/35	3 000 00		Feb 7	6 000 00		2 341 46
1120 #1118 Mar/35	3 000 00		Mar 15	6 000 00		1 697 75
	14 821 17			29 642 34		9 563 40
Exchange Augm'n						
Dec. 1934 Analy.				2 689 65	Less	26 89 65
May 1935 Analy.				7 800 11	"	7 800 11 *
				40 132 10		10 489 76
June 1935 J'l#240						
Due field	3 696 43			7 392 86		
Due from field	2 500 00			5 000 00		
	21 017 60			52 524 96		
Remittances for Harv- Yenching						
#1120 Apl/35	3 000 00	AMT	May 3	7 243 57		
#1124 May/35	3 000 00	*	"	7 250 00?	*Not yet reported.	
Due field by Jul 3 letter	3 473 69	@ original	3.06	10 571 49 ? *		
				3 924 94 ? *	Balance	

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0258

WEST CHINA UNION UNIVERSITY

Condensed Budget Accounts.

Y E A R 1 9 3 1

	Spent	Grant	Balances	
Administration	10,261 90			
Grant		9,156 00		
Dr. Bal			1 105 90	
Operation & Maint'e	14,241 05			
Grant		9,300 00		
Cr. 1930 bal		4,187 13		
Dr. Bal			753 92	
I N S T R U C T I O N				
A r t s	6,079 04			
Grant		4 860 00		
Cr. Fine Arts		587 00		
Cr. Sociology		755 00		
Cr. Balance				122 96
Science :				
Biology	2,942 63	2,990 00		47 37
Chemistry	3 522 53	4,180 00		657 47
Domestic Science		240 00		240 00
Mathematics	528 00	1,260 00		732 00
Physics	3,303 95	3,020 00	283 95	
Cr Bal Sc(1392 89)				
Education	5 917 02			
Grant		5 250 00		
Cr. Dewey School		821 50		
Cr. Salary a/c		200 00		
Cr Balance				354 48
Religion	~~516~~ 00			
Grant	284 00	800 00		
Cr. Balance				516 00
Medicine	16 580 74			
Grant		10 250 00		
Sundry credits		5 281 37		
Dr. Balance			1 049 37	
Dentistry	4 659 63			
Grant		4 818 00		
Credits		495 00		
Cr. Balance				653 37
Library, general	2 671 57			
Grant		2 600 00		
" departments	2 707 20			
Grant		3 080 00		
Cr. Balance				301 23
Non Instruction				
Activities	335 00	400 00		65 00
Student Health	1 511 69	710 00		
Receipts		804 80		3 11
Athletic Com't	1 953 52	1 250 00		
Receipts		365 25	338 27	
Scholarships	700 00	700 00		
Add to Science, sp'l		1 000 00		1 000 00
	78 199 47	Gr65 864 00	3 531 41	4 692 99
Receipts		13 497 05		
Net Cr. Bal	1 161 58		1 161 58	
	79 361 05	79 361 05	4 692 99	

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0259

U U Budgets (2)

YEAR 1932*

	Spent	Grant		Balances	
Administration					
Jan- June	6 373 96	5 130 00			
Credits		628 30			
July-Dec	4 865 35	5 148 00			
Dr. Bal	11 239 31			333 01	
Oper'n & Maint'ce					
Jan-June	7 242 01	4 940 00			
Credits		164 20			
July-Dec	3 492 49	4 821 00			
Dr. Bal	11 184 50			1 259 30	
INSTRUCTION					
Arts Jan to June	2 400 39	1 880 00			
Jul-Dec	967 02	2 100 00			
Cr. Balance					612 59
Science Jan-Jun	10 176 67	5 845 00			
Credits		800 71			
Jul-Dec	5 689 70	7 200 00			
Dr. Balance				2 020 66	
Education					
Jan- June	5 306 37	2 375 00			
Jul-Dec	2 467 71	2 615 00			
Dr. Balance				2 784 08	
Religion Jan-June	263 46	400 00			
July-Dec	264 75	525 00			
Cr. Balance					396 79
Medicine Jan-June	10 215 21	5 100 00	+15°°		
July - Dec	5 327 38	4 750 00			
Credits		2 378 66			
Dr. Balance				3 313 93	
Dentistry Jan-June	3 029 31	2 409 00		-25 °°	
July-Dec	1 703 00	2 310 00			
Dr. Balance				13 31	
Library Jan-June	4 072 71	1 300 00			
" dep		1 540 00			
Credits		817 18			
Jul-Dec	1 448 75	1 300 00			
"		1 470 00	-40°°		
Cr. Balance					905 72
					-40 °°
Non-Instruction					
Jan-June	2 204 42	1 530 00			
Credits		520 18			
July-Dec	2 097 14	1 301 00			
Credits		719 95			
Dr. Balance				230 43	
	80 057 80				
Grant		65 989 00	-15°°	9 954 72	1 915 10
Credits		6 029 18		-20 °°	-40 °°
		72 018 18			
Dr. Balance		8 039 62	+15°°		8 039 62 +15°°
		80 057 80			9 954 72

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0260

U U Budgets (3)

	HALF YEAR JAN-JUNE 1933 Spent	Grant	Balances	
Administration	5 289 50	5 148 00	141 50	
Oper'n & Maintc'e	5 068 85	4 821 00		
Dr. Balance			247 85	
INSTRUCTION				
Arts	1 631 16	2 100 00		
Cr. Balance				468 84
Science	7 165 18	7 200 00		
Cr. Balance				34 82
Education	3 397 16	2 615 00		
Dr. Balance			782 16	
Religion	680 79	525 00		
Dr. Balance			155 79	
Medicine	7 998 18	4922 00		
Credits		2 365 58		
Dr. Balance			710 60	
Dentistry	3 397 26	2 310 00		
Dr. Balance			1 087 26	
Library General	1 158 14	1 300 00		
Dept's	32 05 10	1 470 00		
Dr. Balance			1 593 24	
Add'n on grant		788 00		788 00
Total Instr'n	(28 632 97)			
Non Instruction	1 881 66	1 301 00		
Credits		361 90		
Dr. Balance			218 76	
Total spent	40 831 98	34 500 00	4 896 16	503 66
" grant		2 727 48		788 00
credits		37 227 48		
Net Dr. Balance		3 604 50		3 604 50
		40 831 98		4 896 16

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0261

U U Budgets (4)

YEAR JULY 1933 - JUNE 1934

Summary

			Balances	
Administration	10 931 23	10 296 00	635 23	
Diplomas	171 00		171 00	
Bd. Directors	582 16		582 16	
Reg'n w.Nanking	261 07		261 07	
Science Ass'n Meet	369 33		369 33	
	12 314 79		2 018 79	
Oper'n & Maint'ce	9757 58	9 642 00	115 58	
INSTRUCTION				
College of Arts				
Arts	3 161 65	4 200 00		1 038 35
Education	5 483 06	5 230 00	253 06	
College of Science				
Credits deducted	14 324 75	14 400 00		75 25
College Med.&Den.				
Medicine, net	12 844 89	9 622 00	3 222 89	
Dentistry	3 522 35	4 498 00		975 65
Library, general	2 332 13	2 520 00		187 87
dept'l	2 903 14	2 940 00		36 86
Religion	664 25	1 050 00		385 75
Total Inst'n	~~45 310 33~~ 45 236 22			
Non-Instruction				
Athletic Com't	1 180 39	1 050 00	130 39	
Student Health	961 71	1 150 00		188 29
Scholarships	1 110 49	402 00	708 49	
Total	70 561 18	67 000 00	6 449 20	2 888 02
Dr. Balance		3 561 18		3 561 18
		70 561 18		6 449 20

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0262

U U Budgets (5)

YEAR JULY 1934 - JUNE 1935
Summary

				Balances
Administration				
Bd. Directors	120 90			
Military training	142 00			
All other	12 407 51	10 878 00		
Credits		869 06		
Dr. Balance			923 35	
Oper'n & Maint'ce	8 991 22	9 642 00		
Credits		96 00		746 78
INSTRUCTION				
College of Arts	3 646 96	4 200 00		543 04
Education	13 878 58	5 350 00		
" Credits		8 549 95		21 37
Chinese Dept *	(10 534 40)	(11000 00)		(465 60)*
College of Science				
Biology, net	4 402 60	4 244 00	158 60	
Chemistry	4 923 10	4 840 00	83 10	
Domestic Sc.		78 00		78 00
Mathematics	2 228 54	2 152 00	76 54	
Pharmacy	575 00	300 00	275 00	
Physics	3 197 07	2 786 00	411 07	
	15 326 31	14 400 00	1 004 31	
College of Medicine	Add	300 00		300 00
and Dentistry				
Medicine, net	13 632 84	9 159 00		
Credits		3 588 69	887 15	
Dentistry	5 160 81	4 961 00		
Credits		255 00		55 19
Library, general	2 146 32	2 520 00		373 68
" dept's	3 136 81	2 940 00	196 81	
" Chinese Dep*	(6 715 29)	(8 200 00)		(1 484 71)*
Religion	1 270 26	1 050 00	220 26	
Non Instruction				
Athletic Com't	1 229 69	1 050 00		
Cr. Fees		200 00		20 31
Student Health	1 564 98	1 150 00		
Cr. Receipts		608 92		193 94
Scholarships	918 00	900 00	18 00	
Budget, expense				
Total	83 583 19		3 249 88	2 332 31
Budget, grant		68 500 00		
Other receipts		14 165 62		
Dr. Balance		917 57		917 57
		83 583 19		3 249 88

* Bracketed figures are H Y items but not included in totals. They would be included in a report to the Nanking Government.

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0263

Budget - Receipts, Summary

	Spent	Receipts	Balances
Year 1931			
Dr. Balance from 1930			$66 71
Grant from Board of Governors		51 374 00	
" " Special Eq'p		2 000 00	
Tuitions		9 000 00	
Rents		1 400 00	
Dispensary receipts		230 00	
Sen. Min. #2357		560 00	
Sen. Min. "		1 300 00	
		65 864 00	
Other receipts		13 497 05	
		79 361 05	
Expend'rs 1931	$78 199 47		
Cr. Balance	1 161 58		1 161 58
	79 361 05		
Year 1932			
Grant from Bd. Gov.		50 000 00	
Tuitions 4672 50			
6175 00		10 847 50	
Rents .1500 & 1325		2 825 00	
Mission refund taxes		1 000 00	
Exchange account		1 000 00	
Suspense item		301 50	
		65 974 00	
Other credits		6 029 18	
		72 003 18	
Expenditure 1932	80 057 80		
Dr. Balance		$ 054 62	$ 054 62
		80 057 80	
Half Year Jan-June 1933			
Grant from Bd. Gov.		25 000 00	
" " " " extra		2 000 00	
Tuitions		6 175 00	
Rents		1 325 00	
		34 500 00	
Expenditure ½ 1933	40 831 98		
Dr. Balance		3 604 50	3 604 50
Other credits		2 727 48	
		40 831 98	
Year July 1933-June 1934			
Bd. Gov. Grant		50 000 00	
" " " extra-budget for special ($4 000)			
Tuitions		14 000 00	
Rents		2 500 00	
Other income		500 00	
		67 000 00	
Expenditure, net	70 561 18		
Dr. Balance	3-5	3 561 18	3 561 18
		70 561 18	
			16 087 01

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Budgets, Receipts
Continued

		16 087 01	1 161 58
Year July 1934-June 1935			
Grant, Bd. Gov.	50 000 00		
Tuitions	16 000 00		
Rents	2 500 00		
	68 500 00		
Other receipts	14 165 62		
Expenditures 34-35 83 583 19			
Dr. Balance	917 57	917 57	
	83 583 19	17 004 58	
Net, Debit balance			15 843 00
			17 004 58

Budget Accounts
Summary of Balances to June 1933

Year 1931 . . .	3.531 41	4 692 99
Year 1932	9 929 72	1 875 10
½Year 1933	4 896 16	1 291 66
	18 357 29	7 859 75
Overspent 2½yrs		10 497 54
		18 357 29

Part of Exchange from Hall Equipment Fund to apply on Budget debits, thus:

Budget net debit balance on June 30th, 1935	15 843 00	
By credit from exchange on Hall Equipment Fund to meet 2½ yrs overexpend'r		10 497 54
Budget, Debit Balance, as revised		5 345 46
		15 843 00

Hall Estate Fund for Equipment

Remittance to the Field		
N. Y. March 1933 G$ 5 667 24		
A. M. T. Exc. Apl. 6/33 @ 4.7695893		27 030 07
Transfer to Hall Equipment Funds	11 334 48	
Gain through exchange, special	15 695 59	
	27 030 07	
Transfer part of this exchange to credit on Budget accounts	10 497 54	15 695 59
Balance in Hall Exc. Sp'l	5 198 05	
	15 695 59	

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0265

WEST CHINA UNION UNIVERSITY

HARVARD - YENCHING FUND

Remittances to the Field	Gold	Silver
Year 1930		
Draft on New York	10 000 00	28 390 49
#419 G$1000 less Ster. Exc of 27 75	972 25	19 44 50
Year 1931		
N. Y. Oct. Remittance	5 000 00	19 400 00
For Chinese Dep't with General Budget	4 500 00	9 000 00
Year 1932		
N. Y. May Remittance	2 000 00	9 319 39
N. Y. Feb. Kelly&Walsh	355,55	1 653 30
N. Y. July Remittance	2 000 00	9 295 96
N. Y. Dec. " Bal.	719 45	3 409 62
	5 075 00	29 528 27
As this was budgeted @ 2:1 transfer to Exchange A/c		less 19 378 27
		10 150 00
Half Year Jan - June 1933		
N. Y. April Remittance	1 000 00	34 39 66
N. Y. April "	2 384 03	11 346 58
Add from Exc. A/c to make the silver $16,100 00		1 313 76
	3 384 03	16 100 00
Year 1933 - 34		
N. Y. June Remittance #1090	3 000 00	9 000 00
N. Y. July " #1092	3 000 00	8 705 45
N. Y. Aug " Bal.	2 905 49	8 184 49
	8 905 49	25 889 94
The H-Y Bud. was $32 000 00 a difference of 6 110 06		
Year 1934 - 35		
N. Y. April/35 Remittance #1120	3 000 00	7 243 57
N. Y. May /35 " #1124 (Not yet reported by A.M.T.)	3 000 00	7 250 00 (?)
N. Y. Jul.3/35 letter, due	3 473 69	10 571 49
	9 473 69	25 065 06 (?)
The H.-Y. Budget for 34-35 is	28 990 00	
a difference of	3 924 94	

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0266

HARVARD - YENCHING FUND

YEAR JULY 1934 to JUNE 1935

Depsrtment of CHINESE	Spent		Grant	Balance
Salaries				
Chen Tze-hsuen	1 675 00			
Djung Dji-dju	2 400 00			
Du Feng-fu	1 295 00			
Full time	5 370 00			
Gung Siang-lung	1 320 00			
Huh Gao-ru	258 00			
Li Pei-fu	480 00			
Li Bin-yuin	360 00			
Li Yoh-lan	280 00			
Lin San-yu	700 00			
Pen Yuin-san	600 00			
Pan Shih-djou	240 00			
Pen Fang-tao	35 00			
Djang Djung-ho	63 00			
Tao Lien-sen	400 00			
	4 736 00			
Correction of essays				
Tao Lien-sen	109 00			
Li Yoh-lan	119 40			
	228 40			
Travel, Chen Yin-gweh	200 00			
Total	10 534 40			
Grant			11 500 00	
Less Liu Li-hsien transfer to Research			500 00	
			11 000 00	465 60

Note. Sal'y of Dju Shih-tse in Dep. Chinese, $300 per mo., paid from Government grant.

Library

Staff :				
Yoh -Chin-chen			775 00	
Den Gwang-lu			447 50	
Du Yuin-deh			262 00	
Dai Yuin-ho			167 00	
Night Work, Yoh	41 86			
Den	23 71			
Du	39 50			
Dai	38 30			
	143 37		143 37	
Wages, book binder	83 00			
Title writer	35 00			
Extra, Hwang	6 00			
	124 00		124 00	
			1 918 87	
Grant			1 805 00	113 87

0267

U.U. Harv*yen.

Library Cont'd

Books in Chinese Lang	2 835 87	3 000 00		164 13
Books in Foreign Lang	542 19	2 000 00		1 457 81
Coal	967 88	500 00	467 88	
Magazines	77 66			
Office Expenses	90 54	500 00		170 80
Scholarships	161 00			
Insurance	125 00	200 00		75 00
Sundry Expense	69 53	195 00		113 47
	6 788 54	8 200 00	581 75	1 981 21
Museum of Archaeology				
Secretary, (Curator) Lin Min-chuin	655 00	660 00		5 00
Servants	133 95	180 00		46 05
Insurance	50 00	50 00		
Photography	584 71	1 000 00		415 29
Equipment, Cases	974 42			
Grill windows	517 00	1 200 00	291 42	
Summer Travel	305 00	300 00	5 00	
Artifacts, specimens, etc				
Chinese, approx.	2 068 90			
Tib'n & Tribes App.	849 40			
Undistributed	255 28			
	(3 173 58)			
Java Man, cast	25 00	2 660 00	538 58	
	6 418 66	6 050 00	835 00	466 34
Research				
Grant to Dr. D. L. Phelps for Mount Omei studies	725 00			
Grant for publication Anthropological studies by Dr. W. R. Morse	400 00			
Special studies among the Chuan Miao tribes, Dr. D. C. Graham	300 00			
Grant to West China Border Research Journal	325 00			
Reprints	82 00			
Grant to Dr. L. C. Porter	141 00			
	1 973 00	1 750 00	223 00	
Sal'y, Liu Li-hsien Tr. from Dep. Chinese	600 00	500 00	100 00	

SUMMARY

Dept. of Chinese	10 534 40	11 000 00		465 60
Library	6 788 54	8 200 00		1 411 46
Museum	6 418 66	6 050 00	368 66	
Research	2 573 00	2 250 00	323 00	
Publications		1 490 00		1 490 00
	26 314 60	28 990 00	691 66	3 367 06
Balance	2 675 40		2 675 40	
	28 990 00		3 367 06	

2882
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HARVARD - YENCHING INSTITUTE

Summary

		Spent	Received
Year 1929		4,321 50	
Year 1930		10 274 92	30 334 99
Year 1931		19 372 20	28 400 00
		33 968 62	58 734 99
Year 1932		24 406 10	10 150 00
		58 374 72	68 884 99
Year ½1933 Jan-June		19 288 97	16 100 00
		77 663 69	84 984 99
Year July June/33-June/34		28 465 24	25 889 94
		106 128 93	110 874 93
Year July/34-June/35			
Grant	28 990 00		
Spent	26 314 60	28 990 00	
Grant	28 990 00		
Received	25 065 06?		28 990 00
Balance		4 746 00	
		139 864 93	139 864 93

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0269

WEST CHINA UNION UNIVERSITY

Exchange Account

On page 37 of the Report closing Dec. 1930 it is stated that the Associated Mission Treasurers had unexchanged G$ 10,444 96. This comprises the following remittances :

N Y July 1930	2000 00
N Y August "	1500 00
N Y September	1500 00
NY October	1500 00
N Y October	3944 96
	10444 96
Retained in Gold A/c	2444 96
Exchanged	8000 00

thus :

				Exc.
" A M T	Feb. 12/31	2000 00	4000 00	5,260 29
" "	May 30/31	3000 00	6000 00	8 335 48
" "	June 2/31	2000 00	4000 00	5 542 70
" "	Jun 6/31	1000 00	2000 00	2 717 51
		8000 00	16000 00	21 855 98

Remittances for Year 1931 listed on the Drafts Schedule p 6 total :	33 289 70	66 579 40	60 841 99
Remittances for Year 1932 listed on the Drafts Schedule p 4. Deduct G$1,000 retained in Gold A/c.	7 000 00	14 000 00	15 988 04
Remittances for Half Year 1933 listed, Drafts Sc. p 6	2 101 90	4 203 80	5 790 21
Remittances for Year 1933-34 listed, Drafts Sc p 8	13 000 00	26 000 00	13 694 82
Remittances for Year 1934-35 listed, Drafts Sc. p 10	12 000 00	24 000 00	9 563 40
	75 391 60	150 783 20	127 734 44

Balance in Exchange Account reported Dec. 31, 1930

On deposit in Bank	20 000 00
Gold Exchange, N-Y - Sh'ai	4 762 74
Local Exchange, Sh'ai Ch'tu	2 158 38
Total	134 655 56

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U. U. Exchange

Exchange Account
Disbursements

Year 1931		
Balance from 1930		4,762 74
Ex. G.$ 000.00		21 $55 9$
Ex G32 289 70		60 $41 99
Foreign goods, freight & taxes	1 64$ $7	
Sal. Miss Payne	3$ 26 00	
Add'l on For. goods	($ 782 40	$7 460 71
Yr. 1931	2 621 9$	
Year 1932		
Ex. G 7 000 00		15 9$$ 04
Foreign goods freight & taxes	1 422 53	
Sal'y Miss Payne	1 633 34	
N. Y. Jan. Analysis to Cr. Budget	$ 000 00	
N. Y. Nov. Analysis to Cr. Budget	$ 000 00	
Total/32	(19 055 $7)	
Total /31&32	30 460 25	103 44$ 75
Har-Yen. Ex. G. $5 075 Tr. to Exc. A/c		(19 37$ 27)
Half Year		
Jan-June 1933		
Ex. G 2 101 90		5 790 21
Foreign goods freight & taxes	2 023 17	
Heating Plant for Library	6 376 05	
N.Y. Jan. Analysis to Cr. Budget	$ 000 00	
N.Y. June Analysis to Cr. Budget	5 796 20	
Deposit for endowment Ent'd as $$$ 000 but less Jan. Analy. $ 660	$0 000 00	
Deposit, Bank, in 1930 *	20 000 00	
Cr.Funds invested,1930Bal.		20 000 00
Total ½ 1933	122 195 42	25 790 21
Total 1931 - 1933	152 655 67	129 23$ 96
H-Y to make total grant up to 16,100 00	(1 313 76)	
H-Y Exc in 1932		(19 37$ 27)
Year 1933-34		
Ex. G. 13 000 00		13 694 $2
Foreign Goods freight & taxes	1 941 52	
Dft#574, sold in Sh'ai	$3 4$	
N.Y. Nov. Analysis Cr. Budget	4 31$ 97	
N.Y. March Analysis Cr. Budget	2 673 91	
	(9 017 3$)	
Total 31 - 34	161 673 05	142 933 7$
H - Y above	(1 313 76)	(19 37$ 27)

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Exchange Disbursement
Continued

Forward	161 673 05	142 933 78	
H - Y	(1 313 76)	(19 378 27)	
Year 1934 -35			
Ex G 12 000 00		9 563 40	
Foreign goods freight & taxes	859 70		
Sundry drafts, exc.	663 23		
N. Y. Dec/34 Analysis Cr. Budget	2 689 65		
N. Y May/35 Analysis * Cr Budget *	7 800 11		
	(12 012 69)		
Total 31 - 35	173 685 74	152 497 18)	
Ctu-Shai Bal 1930 ~~not~~ included here *		2 158 38	154 655 56
H.-Y. Exc	(1 313 76)	(19 378 27)	
	174 999 50	174 033 83	
If there is transf'd to H - Y current then the am't of H - Y Ex. f'ds on deposit would be $18 000 00	(64 51)		
	175 064 01		
Then debit in Exc A/c		1 030 18	
		175 064 01	

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WEST CHINA UNION UNIVERSITY

FIXED DEPOSITS A/C

Deposited with	Principal	Interest	Interest Added to Principal	Interest Cr. to Current A/c
American Oriental				
Bank. May 20, 1928 @5%	1 500 00			
Int. 3 yrs to May20/31		225 00	225 00	
Int. 1 yr to May20/32		86 25	86 25	
Transferred to Raven Trust on May 20/32 @ 7%				
Int. 1 yr to May20/33		130 15	130 15	
Int. 1 yr to May20/34		329 56	329 56	
Int. 1 yr to May20/35		139 00	139 00	
(not reported)	580 40	580 40	580 40	
	2 080 40			
Hongkong & Shanghai				
Bank. May 4, 1928	4 000 00			
Int. 1yr @4%, 2yrs@3%	400 00		400 00	
Transferred to Underwriters Bank, May 6, 1932 @ 7%	4 400 00			
Int. 1 yr May 6/33	308 00		308 00	
Int. 1 yr May 6/34	329 56		329 56	
Int. 1 yr May 6/35 @ 6%	302 25		302 25	302 25
	5 037 56		1 037 56	
Raven Trust Company				
Deposit June 12/1930	30 000 00			
Int. June 12/31	2 100 00		2 100 00	
Int. June 12/32 1 yr		2 306 67		2 306 67
Int. June 12/33 date tr. to Dec. 16/33 1 yr		2 306 67		2 306 67
Int. July 24 -Dec 15/32 by A. M. T.		1 154 52		1 154 52
Int. Dec. 16/34 1 yr	2 306 67		2 306 67	
	34 406 67	5 767 86	4 406 67	5 767 86
Underwriters Savings				
Bank. Dec. 18/1931 @ 7%	20 000 00			
Int. Dec 18/32		1 400 00		1 400 00
Int. Dec 18/33 @ 7%		1 400 00		1 400 00
Int Dec 18/34 @ 6%	1 200 00*		1 200 00*	
	21 200 00			2 800 00
Underwriters Savings				
Bank. Aug 8/1932 @ 7%	41 688 75			
Int Aug 8/33	2 918 21		2 918 21	
Int Aug 8/34 @ 6%	2 676 42		2 676 42	
	47 283 38		5594 63	
* Int Aug 8/35 part add	2 716 62	part cur.		120 38
	50 000 00			
Raven Trust Company				
Dep. Oct.20/34	6 174 58			
(Intended to bring total deposit to $110 000 as per figures from Mr. Main)				

2826
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U U Fixed Deposits
Continued

Funds for Dispensary
Building, Deposited
with Raven Trust Com.
Nov. 5,1931 @ 7% 20 527 63
Int. Nov.5/32 1 475 09
22 002 72

Int for 1933 & 1934
not appearing on UU A/c

Funds, Benjamin Moore Memorial
Hospital G$10 000 49 417 23
Deposited Dec 13, 1932
Hongkong & Shanghai Bank'g
Corporation @ 2½%

S u m m a r y

	Principal	Int.	Total
Deposits with Raven Trust Company			
May 20th with A. O. B. later R. T. C.	1 500 00	580 40	2 080 40
#Int 34-35 not reported			
June 12th & later Dec 16	30 000 00	4 406 67	34 406 67
Oct. 20th	6 174 58	- - -	6 174 58
	37 674 58	4 987 07	42 661 65
Also Dispensary Building Nov. 5	20 527 63	1 475 09 plus	22 002 72 plus

The deposits as listed above are involved in the failure of the Raven interests.

Deposits with the Underwriters Savings Bank.			
May 6	4 400 00	1 037 56	5 037 56
Aug 8	41 688 75	5 594 63	47 283 38*
Dec 18	20 000 00	1 200 00	1 200 00**
	66 088 75	7 832 19	73 920 94
		2 716 62	2 716 62
		10 548 81	76 637 56
			less 50 000 00
			26 637 56

* Aug 8, 1935 add int. and transfer deposit to Chartered Bank of India, Australia & China Remaining with Under.S.B.

** Int. not reported to current a/c therefore added to pr. subject to correction.

Deposits with Hongkong & Shanghai Banking Corporation. 49 417 23 plus interest
Dec. 13

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I N T E R E S T

on Fixed Deposits Credited to

Current Account.

Underwriters Savings Bank on May 20th Dep.	302 25
Raven Trust Company on June 12 & Dec. 16 Dep	5 767 86
Underwriters Savings Bank on Dec. 18 Dep.	2 800 00
Underwriters Savings Bank on Aug. 8th Dep.	120 38
	8 990 49

Debits:

New York April,1934, Analysis Interest, Raven Trust	2 306 67
New York June 1935 Interest, due from field	5 000 00
	7 306 67
Balance	1 683 82
	8 990 49

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0275

NANKING GOVERNMENT GRANT

Grant to West China Union University for the Year 1934-1935		
Total Grant		20 000 00
Division of the Grant :		
Department of Chinese	4 000 00	
Faculty of Dentistry, for addition to staff	4 000 00	
Faculty of Dentistry for equipment	7 000 00	
Department of Pharmacy for equipment	5 000 00	
	20 000 00	

Payments on account :

October	1934		1 666 67
November	1934		1 666 67
December	1934		1 666 67
January	1935		1 666 67
February	1935		1 666 67
March	1936		1 666 67
April	1935		1 666 67
May	1935		1 666 67
June	1935		1 666 67
July	1935	Deposit Aug 6	1 118 97
		Total	16 119 00
		Balance	3 881 00
			20 000 00

RECEIVED
UNIVERSITIES
OCT 8 1935
JOINT OFFICE

A statement from the Government indicates that the balance of $3,881 is to apply on the grant for 1935-1936. In which case it should be deducted from the allocations as shown above, presumably from staff increase for Faculty of Dentistry.

The present arrangement is that the $3881 is to be paid on 1934-35 account but by being deducted from 1935-36 grant.

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31

NANKING GOVERNMENT GRANT

Grant to West China Union University
for the Year 1934-1935
Total Grant 20 000 00

Division of the Grant :

Department of Chinese	4 000 00
Faculty of Dentistry, for addition to staff	4 000 00
Faculty of Dentistry for equipment	7 000 00
Department of Pharmacy for equipment	5 000 00
	20 000 00

Payments on account :

October	1934		1 666 67
November	1934		1 666 67
December	1934		1 666 67
January	1935		1 666 67
February	1935		1 666 67
March	1936		1 666 67
April	1935		1 666 67
May	1935		1 666 67
June	1935		1 666 67
July	1935	Deposit Aug 6	1 118 97
		Total	16 119 00
		Balance	3 881 00
			20 000 00

A statement from the Government indicates that the balance of $3,881 is to apply on the grant for 1935-1936. In which case it should be deducted from the allocations as shown above, presumably from staff increase for Faculty of Dentistry.

The present arrangement is that the $3881 is to be paid on 1934-35 account but by being deducted from 1935-36 grant.

RECEIVED
UNIVERSITIES
OCT 5 1935
JOINT OFFICE

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0277

West China Union University

BURSAR'S OFFICE

CHENGTU, WEST CHINA

Sept. 16th, 1935

ack 10/15

Mr. C. A. Evans,
Assoc. Boards for Christian Colleges,
150 Fifth Avenue,
New York.

Dear Mr. Evans,

Dr. Joseph Taylor of our University here has been a subscriber to the Annals of the American Academy of Political and Social Science through his membership in that organization. In previous years it had been arranged that his copy is placed in the library and that the library pay for it. Probably not knowing of that arrangement the library ordered a copy on its own. I thought Dr. Taylor had arranged with the library to do this and did not know until recently that two copies have been coming. That means that Dr. Taylors membership remains unpaid. He has requested that we pay it as usual.

Would you therefore pay to the Academy of Political and Social Science the Annual Dues for the year ending Dec. 31,1935 for Dr. Joseph Taylor, West China Union University. Special No. 2348 10/14/35

Also please pay Thomas Nelsons & Sons 381 Fourth Ave on behalf of the West China Union University Library on account of "Nelson Loose-Leaf Surgery Renewal Pages and Abstracts for 1935" @ $15 00 per year. This apparantly is not included in the Library annual order and so is to paid for. Special No. 2349 10/14/35

Two books in the book order of June 8, 1934, did not arrive. W ould you then please re-order the following :

2 copies "Preparation and Analysis of Organic Compounds," by Coleman and Arnall, Pub. - Churchill.

cancelled - See letter to Albertson 8/6/36 attached

Political conditions in the province are stable at the present time. The coming of General Chiang worked a great change for the better. However, there are under currents -- what to do with disbanded soldiers, dismissed teachers, etc. The troubles during the first half of the year show a result in decreased enrollment. The Freshman class is much less than last year. Enrollment up to date is 300 even, for the whole student body. We need to pass the 350 mark before the income from fees will be up to the estimated income from that source.

Yours cordially,

W. B. Albertson

OCT 4 1935 MAIL ROOM

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RECEIVED
UNIVERSITIES
OCT 14 1935
JOINT OFFICE

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over

WEST CHINA

October 25, 1935

INDEXED

Mr. W. B. Albertson
West China Union University
Chengtu, Szechwan, China

My dear Mr. Albertson:

Several days ago we sent you a copy of the minutes of the Annual Meeting of our West China Governors, but I did not have time to get this covering letter into the China mail which was just closing.

The chief financial items in the minutes on which any special comments may be necessary are those under action G-1184 dealing with losses in Shanghai. I enclose herewith a copy of a letter I have written to Mr. Main dealing with this matter. The closing of the Raven Trust Company capped the climax of a situation which had already become rather sadly confused and involved. With interminable delays in securing reports from Shanghai, together with conflicting instructions and delays in carrying out specific requests, none of us have known just where we stood. It seems that the only satisfactory ultimate solution is to bring all these permanent funds of the Board of Governors together in one place where they can be properly administered by the Finance Committee of the Board of Governors. Meantime, however, we must clear up the confusion in our West China accounts occasioned by the failure to transfer to your Bursar's account in Shanghai the interest which has been accruing on these deposited reserve funds.

I believe that no special comments need be made with regard to the 1935-36 budget. Mr. Evans has already sent to Mr. Main authorizations covering the general budget appropriations of LC$50,000 and on the Harvard Yenching Institute funds of LC$28,990. We hope that the field will get off the 1936-37 estimates to us not later than January, so we will have them in hand here well in advance of the next annual meeting of the Governors, which will probably be held in April or May.

Let me acknowledge briefly the receipt of your letter of September 9th with its report of your accounts for 1934-35. As yet I have not had time to go over this material with as much care as I wish to give. When I have had an opportunity to examine it more carefully I may find various points on which comment is desirable. The material reached us just a little too late for us to use at the Governors' meeting on October 8th and 9th, but I was able to prepare an analysis of the reserve funds on deposit in Shanghai for inclusion with the minutes of the Governors' meeting.

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We all hope that Miss Robertson will be able to get out to West China this year and that her coming will relieve to some extent the serious handicap under which all of the administrative officers of the University have been working because of your lack of adequate secretarial assistance.

Very cordially yours,

B A GARSIDE

BAG:MP

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October 28, 1935

Mr. W. B. Albertson
West China Union University
Chengtu, Szechwan, China

My dear Mr. Albertson:

I enclose a copy of a long harangue I am addressing to Dr. Beech on the subject of getting off the annual reports to the Regents of the University of the State of New York much more promptly than we have been doing.

All of us who are compelled to work under pressure unconsciously fall into the habit of doing first those things which we consider of vital importance, and letting other matters drift along until we can get to them. Usually we do not get around to the less important matters until they are sadly delayed. We simply must get it deeply impressed upon our minds that this annual report to Albany is one of the matters of major importance which must not be neglected or delayed. We hope, therefore, that your Bursar's office will see to it that the financial part of these reports are ready by the end of June, and that you will, if necessary put a little pressure on other departments of the University to see that the statistical report is in shape to go along with your financial report before the deadline of July 1st is passed.

Very cordially yours,

B A GARSIDE

BAG:MP
Encl.

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0282

West China Union University

BURSAR'S OFFICE March 27rd 1936 CHENGTU, WEST CHINA

WEST CHINA

ack 5/8

Mr. B. A. Garside,
Assoc. Boards for
Christian Colleges in China
150 Fifth Avenue, New York.

INDEXED

Dear Mr. Garside,

At the Faculty meeting of January 8th the estimates for 1936-37 were up for consideration. Minute #344 indicates that the Board of Directors was to be presented with this as the minimum needs for the ensuing year. The total is $81,505, exclusive of the Harvard Yenching $28,990.

This came before the Board of Directors at its meeting on February 29th and items from #47 to #51 deal with the budget. Minute #58 has to do with the forwarding of these Minutes and the budget.

As the budget part of the Minutes is still in the hands of the printer I fear that you may not get a copy in time for the meeting of the Executive. So I am sending you my carbon copy of the Estimates, together with the section of the Minutes already printed. Placed in Box 3 "Data Binder"

One sheet is simply a repeat of the Budget as approved by the Board of Governors, i.e., for the present year 1935-36. The second sheet ~~what~~ indicates what we are in the process of spending. It shows that we are running into a deficit of $6,958 00, while the estimate for 1936-37 adds another $12,755. It is hoped that when the next grant is received from the Chinese Government some of it may be used to help reduce this deficit. But we cannot make any estimate on that as yet. So Government monies are not included on either expense or receipt sides. The total is $110 495. This is the same as the amount under Minute #344 with the addition of the H.-Y. allocation.

Not much as yet has been done towards raising funds in China so there is some satisfaction in the action of the Board of Directors by Minute #69. This looks towards raising an endowment fund of $200,000.

Very cordially yours,

W. B. Albertson

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PRINT OFFICE

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WEST CHINA

West China Union University

May 8, 1936

Mr. W. B. Albertson
West China Union University
Chengtu, Szechwan, West China

INDEXED

My dear Mr. Albertson:

Dr. Anderson has probably sent the field a number of copies of the minutes of the April 20th meeting of the West China Governors, but I am enclosing one copy herewith to use in referring to some of the financial items.

Hodgkin Memorial Fund.

E-1-201(f)

You will note on bottom of page 4 a statement of the amount of accumulated income in this fund at the present time. As yet we have had no request from the field to transmit any of this income to China, so we have been leaving the interest to accrue on our books here while policies as to the use of this money are being agreed upon. We assume that in due course we will be receiving instructions from the field as to the expenditures in line with the policies which have now been approved by the Governors and Directors.

Budget for

E-1-414

Your letter of March 23rd, with the budget estimates for next year, reached us shortly before the meeting. Mr. Evans prepared an analysis of these estimates, checked against our own records here of estimated income available for next year. We submitted this analysis to the Executive Committee for its consideration and for such action as it desired to take. While the Executive Committee did not wish to take final action on the budget - leaving that to the annual meeting of the Board of Governors in the autumn - it did go so far as to assure the field that you can count upon the continuation of the Governors' annual appropriation of L.C.$50,000. I trust this will enable you to plan your finances for 1936-37, and to go ahead with the administration of the budget. We are looking forward to having Dr. Beech with us for the annual meeting of the Governors. He will be able to answer a great many questions which will undoubtedly be coming up.

These seem to be the only financial items in the Executive Committee minutes requiring any special comment.

Very cordially yours,

B A GARSIDE

BAG.A
Enc.

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WEST CHINA

INDEXED

June 27, 1936

Mr. W. A. Albertson
West China Union University
Chengtu, Szechwan, China

My dear Mr. Albertson:

We enclose herewith a copy of the minutes of the meeting of our West China Executive Committee held in Toronto on June 22nd. Dr. Anderson is writing as usual to President Dsang commenting on such matters in these minutes as should be called to the attention of the administrative officials on the field. I will therefore deal in this letter only with some of the financial items which we should clear with your office.

Special Gift of £25 Per Annum From Church Missionary Society. For 1934-35 and 1935-36 our Board of Governors have been including this special gift of £25 from the Church Missionary Society designated for the Women's College as being included in the LC$50,000 which the Governors undertake to supply to the field. We have, as you know, been setting this out as a designated item in our monthly budget reports. It has been our hope that the field would be able to pay this £25 over to the Women's College in harmony with the conditions of the gift. But a letter we have recently received from Mr. Barclay would indicate that this has not been done. In order, therefore, to go the full way in keeping faith with the donor of this special gift, the West China Executive Committee has instructed us to transmit to you as a special remittance, over and above the regular budget appropriation, a draft for the equivalent of £50 at the current rates of exchange. If we can secure this draft before the China mail closes on Monday, I will enclose it in this letter. Otherwise it will go forward by the next mail. We are, of course, compelled to take this amount out of our steadily dwindling reserve fund, since neither last year nor this have the Governors received enough income to cover their appropriation of LC$50,000.

Appropriation from Income of Hodgkin Memorial Fund. You will note the authorization in action E-1225 for us to pay over to Dr. H. P. Chen through Mr. Harry Silcock the sum of £25 to cover the cost of Dr. Chen's proposed visit to China. We have now purchased a draft for this amount and have sent it in care of Mr. Silcock. The cost in United States currency was $125.75. Our balance sheet on June 30th will show the status of the income account in the Hodgkin Memorial Account as we close the fiscal year. Since a Committee has now been organized on the field to administer this fund, we will in future look to the Committee to take the initiative in administering the income of this fund. As I have already written you, we will follow your instructions as to how much of this income should be transmitted to the field for disbursement there and how much of it should be held here in New York for disbursement at the direction of this special Committee. Our monthly balance

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sheets will keep you informed as to just how much balance is available in the account at any given time.

Very sincerely yours,

B A GARSIDE

BAG:MP
Copy to Dr. Anderson

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WEST CHINA

INDEXED

July 17, 1936

Mr. W. B. Albertson,
West China Union University,
Chengtu, Szechwan, China.

Dear Mr. Albertson,

Dr. Beech has just authorized us to advance to Dr. D. L. Ngan the sum of U.S. $120.00 as a loan to cover the cost of his travel back to Chengtu. Dr. Ngan has given us his note, promising to repay this amount within the year.

We request that you follow through for us the receiving of this repayment from Dr. Ngan in due course. I am enclosing herewith the original of his note, which you can return to him when payment has been completed. We are charging this U.S. $120.00 on our books as having been transmitted to the field on the budget account, 1936-37, in the expectation that you will receive these funds before you close your books for the year just now beginning. In order to give a tentative figure for the local currency equivalent of this amount we are charing it on our books as L.C. $360.00. If present rates of exchange are maintained, you should get more than this ultimately. Will you please make a note to inform us, when collection from Dr. Ngan is made next year, as to the exact amount of local currency you are crediting to our account? We will then make the adjustment here.

L.C. note 1

noted EE 7/29/36

Very sincerely yours,

BAG/G

Enc.

Copy of Note Chicago, Ill. July 6, 1936

I promise to pay, for value received, the sum of one hundred and twenty dollars, U. S. Currency, to the Treasurer of the Board of Governors of West China Union University within one year from date. This is to be without interest if paid before expiration. If not paid when due, interest at 5% will be paid from July 6, 1936 to date of payment. This money has been advanced by Dr. Joseph Beech on behalf of the Treasurer of the Board of Governors for travelling expenses to Shanghai.

$120.00 Signed D. L. Ngan

Witness, Joseph Beech

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Extra

Central China College
Fukien Christian College
Ginling College
Hangchow Christian College
Lingnan University

ASSOCIATED BOARDS
FOR
CHRISTIAN COLLEGES IN CHINA

University of Nanking
Shantung Christian University
Soochow University
West China Union University
Yenching University

R. E. DIFFENDORFER, *President*
MINNIE V. SANDBERG, *Vice-Pres.*
JAMES ENDICOTT, *Vice-Pres.*
E. M. MCBRIER, *Treasurer*

150 FIFTH AVENUE
NEW YORK CITY
Cable Address: ABCHICOL
Telephone: W. Atkins 9-8703-4-5

B. A. GARSIDE, *Secretary and Assoc. Treas.*
C. A. EVANS, *Assoc. Secy. and Assoc. Treas.*

WEST CHINA

July 20, 1936

Mr. W. B. Albertson
West China Union University
Chengtu, West China

My dear Mr. Albertson:

We enclose herewith the various statements prepared at the closing of our West China Governors' books on June 30, 1936. I am sorry that we are slow in getting this material to you this year. A number of factors have combined to delay our getting the books closed up and the necessary statements away to you. Before closing our books we gave some rather belated study to our books in an effort to clear up the various questions raised by Dr. Beech in his letters of February 7th and March 4, 1936. I feel that our office owes you an apology for letting some of the items mentioned by Dr. Beech remain in a state of suspense for so long a time. A part of the difficulty has lain in the fact that there were delays in getting reports from Shanghai on the amounts of income received and credited to the Governors' accounts on the reserve funds which were deposited in the banks there. A part is due to the fact that our office was waiting for you to take the initiative in drawing on us for the amounts due you in 1933-34 and 1934-35. But I am afraid that a part of the confusion has been due to some rather careless procedure in our Accounting Office, which Mr. Evans and I were slow in finding and correcting.

Adjustment of accounts for past three years. I attach hereto a memorandum showing the adjustments we are making in both the current accounts and the Harvard-Yenching Institute accounts for the years 1933-34, 1934-35 and 1935-36. In both these accounts there have remained some uncleared balances which we have been carrying forward as accounts receivable. This year we have cleared both accounts up to date, and are sending Mr. Main drafts covering all the balances due you.

Current accounts. We find that for 1933-34 the balance due the field has been L.C.$1,398.12. For 1934-35 the balance due the field has been L.C. $6,671.64. For 1935-36 we have disbursed L.C.$7,060.78 more than the Governors' appropriation. (I discuss this year's budget accounts more in detail later on.) Combining these three years, the net amount due the field on the current account is L.C.$1,008.98. We are sending a draft for that amount to Mr. Main today. (For your information the cost of this draft in U.S. currency was $305.85.)

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Harvard-Yenching Institute accounts. For 1933-34 the balance due in the H-Y I. account has been L.C.$5,815.51. For 1934-35 it has been L.C.$14,048.68. For 1935-36 we still owe you L.C.$837.44. Thus there is due you a total of L.C.$20,701.63 for these three years. A draft for that amount is being sent Mr. Main today. (For your information the cost of this draft in U.S. currency was $6,275.18.)

I hope that our records are in agreement with yours as to the details of the adjustments in these two accounts. Unless we hear from you to the contrary we will assume that your office is in agreement with our figures.

Current accounts - 1935-36. I hope that the attached budget analysis gives sufficient details at every point, so as to make detailed comments unnecessary. There are, however, two items on which I should comment at least briefly.

Special gift of £.25. from the Church Missionary Society. When we sent you a draft for £.50. a few weeks ago covering the special appropriation of £25. per annum from the Church Missionary Society for special assistance to the Women's College, I did not realize that our office had already sent you, on January 6, 1936, a special check for U.S.$123.13 covering this gift for 1935-36. It was therefore necessary for us to make adjustment of this duplicate payment of this special appropriation for 1935-36, which we did by charging one-half of the £.50. draft (L.C.$414.85) to the Field account 1935-36. We have also adjusted the amount indicated as due from the Church Missionary Society on the receipt side of our budget analysis, so as to show only the £.100. regularly paid by the C.M.S. toward the general budget of the University.

Gift from Atherton family. Dr. Beech informed us that U.S.$1,600 from the Atherton family has been turned over to Mr. Main. We have not, however, received from Mr. Main's office any report as to the exact local currency proceeds of the amount. In closing our books for the year we have charged this amount against the budget account at the nominal figure of L.C.$3,200. As soon as we can get from Mr. Main the exact figure in local currency, we will charge the difference between what he actually received and our nominal figure of L.C.$3,200 as a charge against the 1936-37 budget account. We hope that with these explanatory notes, our procedure in closing the 1935-36 accounts will be both clear and satisfactory to you. Within a few days I will be writing you again as to the procedure we will adopt in handling the 1936-37 account.

Very cordially yours,

BAG.A
Encs.

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WEST CHINA

July 28, 1936

INDEXED

Mr. W. B. Albertson
West China Union University
Chengtu, West China

My dear Mr. Albertson:

I attach hereto a copy of the letter we are sending Mr. Main, outlining a revised method of handling our budget remittances during 1936-37, which should enable us to do a better job getting funds to you as you need them, and at the same time allowing us to close our accounts at the end of the year in an accurate way, leaving no uncertainties as to balances due the field, or over-payments made, or gains in exchange to be computed later. I hope that this procedure will be entirely satisfactory to you.

You will note what we say in the paragraph near the bottom of page 2 as to your drawing all drafts on the 1936-37 budget account so as to reach us not later than June 20, 1937. This would mean that you should get such drafts on their way to New York by May 1st at the latest. The drafts which you have occasion to draw after that date should be entered on your records as applicable to the 1937-38 budget. It would help us to keep our records clear if you would indicate this on each draft, so we could tell definitely within which year you are making the entry on your accounts.

We would welcome any suggestions you have as to possible modifications of this procedure, either during 1936-37 or during subsequent years.

Very cordially yours,

B A GARSIDE

BAG.A
Enc.

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WEST CHINA

November 24, 1936

xxxxxxxx
26 Grosvenor

Mr. W. B. Albertson
West China Union University
Chengtu, Szechwan, China

My dear Mr. Albertson:

Let me acknowledge receipt of your letter of September 27th, with which you enclosed a copy of the Harvard-Yenching Institute financial report for the year ending June 30th, 1936. Our friends in Cambridge became very impatient with us before this report arrived, for it was about six weeks late. Even though their autumn meeting was postponed several weeks beyond the date it is usually held, the report did not arrive in time for Dr. Elisseeff to give it any study in advance of the meeting and I am not sure it even reached Cambridge when the meeting was held during the first week in November. I know that Dr. Elisseeff wrote to me after the meeting and asked for some additional details which he should have had well in advance of the meeting.

We also received at about the same time the annual report to the New York State Education Department. Our friends in Albany had likewise written indignantly to ask what had become of the West China report for last year before these documents reached us. Here, too, we had to do some further work on these reports before they could be sent along to Albany, so there was necessarily another delay in our office here.

We appreciate the difficulties under which you have been working in preparing these annual reports to Albany and Cambridge, but we do hope that with Miss Robertson taking over an increasing amount of secretarial work on the campus, such delays will in future be avoided. In the end, the same number of hours of work are required anyway, and it would make a tremendous difference in the friendly attitude of the groups in Albany and Cambridge if these hours were given just at the end of the fiscal year, rather than during the month of September.

I enclose herewith a copy of the financial section of our West China report to the University of the State of New York for the year ending June 30th, 1936 as we revised the report here and sent it along to Albany. In the form that this was transmitted from the field, nothing was written on the report form itself, and all the material was supplied on separate typewritten pages which did

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not exactly follow the arrangement of the tables in the Education Department's blank. We recognize that the financial statement as we prepared it here in New York is not entirely accurate and it is quite possible that at some points it may be seriously amiss. But it seems that this was the best we could do for the past year. In future, we must try not only to get this report in more promptly but also more accurately. Even though the attached copy of the report for last year is inaccurate, we should probably use it as our starting point in preparing the report for 1936-37. Any adjustments necessary to insure greater accurace can be made in this next report.

With all good wishes for the new year, which will have begun by the time this reaches Chengtu, I am

Very sincerely yours,

B A GARSIDE

BAG:MP
Encl.

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WEST CHINA

November 25th, 1936

Mr. W. B. Albertson,
West China Union University,
Chengtu, China.

Dear Mr. Albertson:

Dr. Beech has just handed us a check for U. S. $50.00 which he has received from the Edward W. Hazen Foundation. We understand that this is for the advancement of Christian work among students through certain members of the faculty, more exact designation will be given by Dr. Beech. Dr. Beech, himself, is arranging with you more in detail.

This Fifty Dollars will be forwarded to you through the Associated Missions' Treasurer's office when we send the next monthly remittance, which will be about December 15th.

note

We understand that this Fifty Dollars is to be considered a special gift, outside the local currency $60,000 which the Governors are appropriating toward this year's budget.

Dep.
11/28/36
(copied from White Copy binder)

Very sincerely yours,

B A GARSIDE

BAG-ab

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March 15, 1937

Mr. W. B. Albertson
West China Union University
Chengtu, Szechwan, China

My dear Mr. Albertson:

We are enclosing herewith copy of a letter sent to the Associated Mission Treasurers in this mail.

The special gift of US$100.00 has been received, as you will note, from Professor H. E. and Kate C. Mead, it being specifically designated for scholarships for women medical students. We know you will be glad to have this money available for this very excellent project.

With kindest regards, we are

Very sincerely yours,

CAE:RC
Enc.

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WEST CHINA

West China

April 21, 1937

Mr. W. B. Albertson
West China Union University
Chengtu, Szechwan, China

My dear Mr. Albertson:

On March 15th we mailed to Mr. W. A. Main of the Associated Mission Treasurers checks for the current budget, Harvard-Yenching Institute, and special gifts of US$100.00 from Professor and Mrs. Mead.

This was designated for scholarships for women medical students, and should have been held here in America until a larger amount had been accumulated.

Since, however, it has been forwarded to you, the instructions are that it is to be deposited with the Bank of China in Chengtu on interest, the income to be added to principal.

The hope is that this will be increased so that there will be a sufficient accumulation to care for scholarships from income. It is, therefore, advisable to invest it with the Bank of China in Chengtu at the best rate of interest possible with safety. These are instructions from the donor as received from Dr. Beech, who in turn will give further instructions later on when he returns to China as to the designated use of this fund.

Very truly yours,

CAE:RC

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West China Union University

BURSAR'S OFFICE

CHENGTU, WEST CHINA

May 1st 1937

Mr. C. A. Evans,
Assoc. Boards for Christian
Colleges in China.
New York.

WEST CHINA

Dear Mr. Evans,

This office has grievously fallen short in the matter of correspondence and reports. To try to explain why some things were "physically impossible" seemed as though it would make matters worse. We have held on though hoping that there would be a decided improvement. For some time we have been casting about for a suitable assistant but so far have not succeeded. However, today my hopes are raised by the offer of help within a few weeks of one who unknown to me has been observant and has this to say :" I do think that the Bursar's office should have more permanent assistance: that it is a physical impossibility to double a university's enrolment and expect the same amount of technical skill to carry it thru." The help would be with the accounts and so give more free time for other necessary matters.

And now to begin to acknowledge receipt of letters I will start with the last to come to hand, yours of March 8th with statements and of March 15th. I have also received the January statements with the invoices. Also letter of March 4th with enquiry about check #2532 for $6 84. This latter was in a wreck on the Yangste, but the mail was rescued, though ruined. However, payment need not be stopped, as I hope to get a whole section of work, side tracked for too long a time, gradually cleared out of the way.

We are glad to have the notice of the payment of $100 gift of Professor W.E. and Kate C. Mead designated for scholarships for women students (medical). The Associated Mission Treasurers have reported the receipt of this money, together with the funds for Harvard Yenching and for Current Budget.

Now that Dr. W. A. Main has retired from his work in connection with the Associated Mission Treasurers it is proposed that our accounts be transferred to the care of Rev. W. R. Taylor, of the Baptist Mission. Mr. Taylor was connected with this office for a time. The University Cabinet has passed a resolution requesting him to act for us. In that connection might we suggest that the Treasurers are in a position to secure a better rate of exchange in Shanghai, than in New York. It would mean something to them to have the commission while we would have advantage of a rate better than bank would give.

ORIGINAL

Also may I mention that we have registered the University with the Chinese Telegraph office under the name H U A T A That is P O spelling of the Chinese name by which we are known. So henceforth the address Huata, Chengtu, on telegrams or cables will reach us and perhaps mean a saving.

Would you please purchase and have mailed the order as enclosed.

mailed R.G.

Yours very sincerely,

W Balberton

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WEST CHINA

West China

May 17, 1937

Mr. W. B. Albertson
West China Union University
Chengtu, Szechwan, China

Dear Mr. Albertson:

We were very glad indeed to receive your letter of May 1st in acknowledgement of several which we had mailed to the field.

Certainly you should have a relief on the accounting end. Frankly, I do not know where dividends can be earned more readily than in careful accounting methods. Not only does that apply in business, but also in institution accounting. Whatever is done to bring you relief in this respect is most commendable.

We have written you regarding the use of the $100. Mead gift, which Dr. Beech has directed be deposited.

Dr. Main wrote us of his retirement and urged that correspondence be conducted through Mr. Glenn Fuller, who has taken his place. Only on one occasion have we had opportunity to exchange correspondence. Incidentally, Dr. Beech has been discussing with us the feasability of dealing through a bank in China, which has offices in the United States as well as in a number of different cities in China, and it appears to be a very attractive proposition. Nothing can be done at the present moment as the remittances for this year will be taken care of as originally instituted on the current budget. Before authorizations are issued for the next year, however, further investigation will be made, and we will write you in detail.

INDEXED

We note the code name for the university is Huata, and this will be a great convenience in avoiding delays in the transmission of cables.

A tremendous amount of work was involved in the meetings of the last week, and at no distant date you will be receiving copies of the minutes of the West China Executive and Board of Governors meetings.

Very cordially yours,

CAE:RC

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WEST CHINA

INDEXED

West China

June 14, 1937

Mr. W. B. Albertson
West China Union University
Chengtu, Szechwan, China

My dear Mr. Albertson:

This letter will deal with the appropriations for 1937-38 as voted by the Board of Governors May 12, 1937.

The general budget appropriation for field use totalled LC$55,000. We have figured up the U.S. dollar payments made against the budget during the past year, and allowing for any others which might come in between now and the first of the month, approximately US$4,000 will have been used. On the basis of 3 to 1 exchange, therefore, we are deducting LC$12,000, leaving a balance to be paid to the field of LC$43,000. This will permit a monthly payment of LC$5,000 per month for eight months, with a balance of LC$3,000 for the last month, with adjustments in June for any balance left over which is due the field.

In conference with Dr. Beech we have been investigating the possibility of making remittances directly to the University. After a great deal of investigation, we find that the Bank of China can handle such remittances, sending same directly to Chengtu to be credited to your account with the Bank of China in that city. I believe Dr. Beech has written you something in a general way, and we will mail you a copy of our agreement as entered into with the Bank of China.

According to agreement, therefore, we are authorizing the Bank of China to make payments through their branch in Chengtu for the following amounts at the specified times:-

August 15, 1937	LC$ 5,000.
September, 15, 1937	5,000.
October 15, 1937	5,000.
November 15, 1937	5,000.
December 15, 1937	5,000.
January 15, 1938	5,000.
February 15, 1938	5,000.
March 15, 1938	5,000.
April 15, 1938	3,000.

Under the same agreement with the Bank of China, we are covering the appropriation from the Harvard-Yenching Institute for LC$33,000. We are making these authorizations to conform to the time when remittances are received from the Institute, and accordingly we are issuing the following authorizations:-

August 15, 1937	LC$ 8,000.
November 15, 1937	8,000.
February 15, 1938	8,000.
May 15, 1938	Balance due on appropriation

It is quite possible adjustments will be required at the end of the year, but we will be in possession of all of the facts as regards the amount of local currency transmitted to the field, and will be able to determine at once just how much is required to balance the budget.

The specially designated budgets are taken care of here in the United States, with the exception of scholarships, which will be sent out as earned, and special library purchases, which transactions are conducted upon instructions. This is also true of the last appropriation of $460.23 for Promotion for World Peace.

We believe this arrangement with the Bank of China is the very best solution for all of our difficulties, and feel confident that it will work out to the satisfaction of all concerned. Hereafter, therefore, no remittances on the current budget or Harvard-Yenching Institute will be transmitted through the Associated Mission Treasurers in Shanghai. This will relieve them of considerable trouble in caring for the West China account, while at the same time placing the funds directly in your hands on the field for use. Any funds to be sent to the Associated Mission Treasurers will be upon special instructions from our office.

We feel after you have studied the situation and operated under the new plan, that you will agree that it is a most admirable procedure.

With best wishes, I remain

Very cordially yours,

CAE:RC
cc- Glenn Fuller, Assoc. Mission Treas.
Mr. Lee, Bank of China
Accounting office

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WEST CHINA

INDEXED

West China

July 21, 1937

Mr. W. B. Albertson
West China Union University
Chengtu, Sze., China

My dear Mr. Albertson:

We are enclosing herewith the closing for the year 1936-37, together with budget analysis, cash statement and accompanying vouchers and receipts.

I believe there are no comments required on the Endowment or Plant sections.

You will note on the Cash Disbursements sheet the last item represented the balance of appropriation for 1936-37, totalling US$1,227.97. This was incorporated in a draft issued by the Bank of China, and mailed to you before the closing of the books. This discharged the obligation of the Board of Governors for the payment of $60,000 local currency.

Under Current Special the Harvard-Yenching Institute appropriation was balanced by a similar procedure, as shown on page two of the cash disbursements, where a draft issued by the Bank of China for $2,886.50 was forwarded to the field.

Under Current Special we have set up in Accounts Payable $400. representing the amount as having been disbursed to the field under the Hodgkins Memorial Fund. While it appears as a disbursement in the closing, yet it is held pending disposition by the field. Please notify us upon receipt of this letter what you desire to have done with this $400.

By the time this reaches you, you will have started another year's work at the University, and we trust that the opening will be auspicious.

Very cordially yours,

CAE:RC
enc.

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INDEXED

October 14, 1937

Mr. W. B. Albertson
West China Union University
Chengtu, Szechwan, China

Dear Mr. Albertson:

We are enclosing herewith a draft for Ch$607.24, the equivalent of US$180.55.

Will you not pay this amount to Rev. Olin Stockwell for the account of Mr. Donald Arnault, the Wesleyan exchange student. This completes the US$500. scholarship or its equivalent in Chinese currency.

Very truly yours,

CAE:RC
Enc.

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January 25, 1938

President Lincoln Dsang
Mr. W. B. Albertson
West China Union University
Chengtu, Szechwan, China

Dear President Dsang and Mr. Albertson:

When Dr. Beech was in Cambridge last week we asked him to check up on one matter that has been causing us a great deal of concern - the non-arrival of the Harvard-Yenching Institute report for 1936-37. Dr. Beech stated that inquiries at the offices of the Harvard-Yenching Institute indicated that this report has not yet reached them. This is almost incomprehensible, for even the delays due to the war will not explain why a report that should have been forwarded the first week in July 1937 has not yet arrived in January 1938. The only excuse we could offer is that all copies of the report must have been lost somewhere en route.

As you know, the Institute took action at its meeting in November that no further payments would be made to West China Union University from Harvard-Yenching Institute funds until after the report for last year has been received and found to be in order. Even then, remittances will be held up for two quarters. The postponement of payments to West China Union University is, however, one of the least important results of these repeated delays in their receipt of the West China reports. Far more important than the holding up of funds is the loss of the respect and goodwill of the Institute Trustees which has come about as a result of these recurrent delays in the annual reports.

If, by any chance, the report for the fiscal year which closed on June 30th, 1937 has not yet been forwarded to Cambridge, it must be prepared and sent <u>at once</u>. If the reports were sent some time ago, they must have been lost en route, and you should immediately send by air mail two additional copies, one to Cambridge and one to our office here in New York.

Regardless of what has happened this year, the University must see to it that in future these reports are always started for Cambridge not later than the first week in July. We appreciate the delays which can so easily come about when all of the administrative members of staff are burdened by a multiplicity of duties and have inadequate assistance for their work. But no matter what other duties must be put aside for the time being, this Harvard-Yenching Institute report simply must be sent to us promptly each year or the results will be increasingly disasterous. When Miss Robertson was sent out to Chengtu, we all hoped that one of the important benefits of her presence there would be the relief in your overburdened administrative correspondence and financial reports which would insure the prompt forwarding of such annual reports as those to the Harvard-Yenching Institute and the New York State Department

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of Education. As a matter of fact, this was one of the strongest pleas we made to the West China Governors in persuading them to make provision for her salary - for the Governors are deeply concerned over the unfortunate results which have resulted from the delays in the forwarding of these reports.

The office of the treasurer of the Board of Governors can not authorize you to draw any more funds on the Harvard-Yenching Institute appropriation for 1937-38, nor can we authorize you to use any further funds appropriated by the Board of Governors for the work in this field until after the Institute has renewed its payments on these appropriations.

We are deeply concerned about this matter and we hope that you will send us a full and prompt report telling us both what has caused the delay this time, and what steps you can take to avoid similar disasters in future.

Very sincerely yours,

E A GARSIDE

BAG:MP

Copy for Dr. Anderson

2 8 2
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0305

INDEXED

February 23, 1938

Mr. W. B. Albertson
West China Union University
Chengtu, Szechwan, China

My dear Mr. Albertson:

Under date of July 21, 1937, we wrote you that we were carrying an account payable on our books amounting to $400.00, this being the Hodgkin Memorial Fund in the current budget for 1936-37 unclaimed by the field.

At that time we asked you to give us disposition of this $400. at once. Up to date we have received no reply. Will you not kindly write us immediately upon receipt of this letter, giving us information as to how this account is to be handled.

Very truly yours,

CAB:RC

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0306

INDEXED

February 25, 1938

Mr. W. B. Albertson
West China Union University
Chengtu, Szechwan, China

My dear Mr. Albertson:

Ere this reaches you undoubtedly will be turning your thoughts to the budget for 1938-39. The building of such a budget, however, must be a rather uncertain task at the present time. Many factors will enter into the situation.

You will, however, wish to know the amount of money available, and as far as we can ascertain, the income will remain the same as last year. This means that LC$50,000 as a regular appropriation can be depended upon. There is no assurance, however, that the special $5,000 will be repeated, or that funds within the control of the Board of Governors will make such an amount available. It is well within your province, however, to make requests for such additional appropriations, but with the very clear understanding that the purpose for which it is to be used is to be stated quite definitely.

The special designated funds such as the Ackerman Fund, Scholarship Fund, Kate M. Atherton Fund, and Hodgkin Memorial Fund will remain the same. The Harvard-Yenching Institute appropriation will not be paid unless there is special action by the Board of Trustees of the Harvard-Yenching Institute, as a result of reports which you must make before such action is possible.

Of course all budget figures presented to the Governors are subject finally to Governors' action, and what we are submitting represents preliminary estimates as we see them at the present time.

Very sincerely yours,

CAE:RC

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0307

W. B. ALBERTSON

INDEXED

May 26, 1938

Bursar
West China Union University
Chengtu, China

Dear Sir:

The Woman's Foreign Missionary Society of the Methodist Episcopal Church has paid us fifty dollars representing its contribution for the current fiscal year toward the budget of the theological work at West China. You are, therefore, authorized to draw US$50.00 for this purpose, and upon receipt such draft will be honored promptly.

The letter accompanying the contribution states that it is the theological assessment for the year ending October 1, 1938. This means that it is the appropriation for the fiscal year of the Woman's Board.

Very truly yours,

C. A. Evans

CAE/B

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0308

W. B. ALBERTSON

INDEXED

July 22, 1938

Bursar
West China Union University
Chengtu, Szechwan, China

Dear Sir:

We are enclosing herewith the closing entries for the year 1937-38, together with copies of invoices and journal vouchers 314, 316 and 317. We are sending this by Clipper mail in order to get it through to you as soon as possible, although the expense is considerable. There are some things which will require explanation, but the Endowment and Plant Sections are perfectly clear.

The closing out of Current General is shown in Voucher 317 and no comment is required. Most of the clearances in the Current Special Section are obvious. In respect to the Accounts Payable, however, you will find the subdivision on Journal Voucher 316. The account previously carried last year's (1936-37) income of $400.00 (Hodgkin Fund) which makes the total of $20,065.96.

Journal Voucher 316 also shows that we closed out Local Currency balances in the Harvard-Yenching Institute and Current Budget at four to one. Quite naturally an adjustment will have to be made.

I wrote a letter yesterday calling attention to the necessity of giving us full information on drafts which are sold, and we will look for a reply at a very early date.

With best wishes, I am

Very truly yours,

C. A. EVANS

CAE/B
ENC.

(Vis China Clipper)

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0309

W. B. ALBERTSON

INDEXED

September 9, 1938

Ack by H. D. Robertson 10/21/38

Bursar
West China Union University
Chengtu, Szechwan, China

Dear Sir:

We have received a cablegram reading as follows:-

"IMPORTANT HOLD FUNDS NEW YORK HUATA"

Our only interpretation of this cable is that hereafter no funds be forwarded to China except upon your authorization. We trust that this interpretation is correct.

In our letter of January 18th, we authorized you to use funds available in China up to the amount of US$5,000.00. This was covering our cable of January 10th. We have received no report on this authorization, and recently there came to hand draft #840 for US$1,000.00 and #845 for $2,500.00. Both of these were marked for Special Building Account.

It appears to us that you have not used Hospital Funds to cover the special appropriation of US$5,000.00, but that you are now drawing this amount from our office. As a consequence, we are charging this against the emergency appropriation for West China.

Kindly let us know immediately if our conclusions are correct, and oblige.

Very truly yours,

C. A. EVANS

CAE/B

(VIA CHINA CLIPPER 9/13/38)

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W. B. ALBERTSON

October 24, 1938

Bursar
West China Union University
Chengtu, Szechwan, China

Dear Sir:

We are enclosing herewith trial balance, cash statement, budget analysis and vouchers covering the closing of September 30th.

The Finance Committee has in hand the $5,640.29 cash awaiting investment. We have in mind the plant cash available which is all tied up in the hospital fund and equipment appropriation.

With the receipt of drafts, as outlined in your letter of September 5th, the balance in the Harvard-Yenching Institute will be decreased, and Accounts Payable likewise will diminish.

It is probable that other questions will arise, and, in that event, we shall be glad to render any assistance possible.

Very truly yours,

C. A. EVANS

CAE/B
ENCS.

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W. B. ALBERTSON

November 7, 1938

Bursar
West China Union University
Chengtu, Szechwan, China

Dear Sir:

On Saturday morning, we received the money appropriated by the Rockefeller Foundation for building - the exact appropriation being $15,000.00.

We had in hand recommendations from Dr. Beech to transmit the money immediately to the field, but decided it best to consult with the Treasurer and the other Assistant Treasurers before proceeding. As a result there was absolute agreement on the proposal that the money be sent forward at once, and it was cabled through the Bank of China to their Branch in Chengtu with deduction being made for the cost of the cable. The instructions were to hold same in the name of the Building Fund for the hospital, payments to be made on the signatures of the Bursar, the President and the Dean of the Medical School, and that you be notified accordingly. The total of Chinese currency amounted to $93,028 and the cost of the cable was $22.49.

We sincerely trust there will be no delay in getting this into your hands.

Dr. Beech is also writing you, stipulating that the funds are to be used for the purpose as outlined in the ~~Harvard-Yenching~~ Rockefeller Fdn. appropriation.

Very truly yours,

C. A. EVANS

CAE/B

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W. B. ALBERTSON

November 9, 1938

Bursar
West China Union University
Chengtu, Szechwan, China

Dear Sir:

We wired you on November 5th as follows:-

"BRILL LEIDEN DRAWING TWO HUNDRED FIFTY BALANCE T'OUNG PAO BOOKS SHALL WE PAY CABLE IMMEDIATELY WRITING REGARDING EMERGENCY GIFTS CABLED NOVEMBER SECOND,"

This morning we received from you the following cable:-

"PAY BRILL BALANCE"

We regret exceedingly we found it necessary to cable, as previous letters which we have written and those written by the Brill Company have been ignored.

We are, therefore, paying $253.50 representing the balance on the T'Oung Pao sent to you some time ago, and are charging same to Account No. 31.

Very truly yours,

C. A. EVANS

CAE/B

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December 16, 1938

Mr. Wilford Albertson
c/o Information Bureau
Central Station
Michigan Central Railway
Chicago, Illinois

Dear Mr. Albertson:

Welcome back to North America. We are glad to learn of your arrival in Vancouver and trust that you have had a pleasant journey from Chengtu. We will look forward to seeing you sometime in the near future.

Dr. Beech is now in New York, and we have shown him your wire. He is planning to be in Toronto on Tuesday, and may possibly be there Monday afternoon and evening. Dr. Anderson is to be in Toronto on Monday, and he, Dr. Endicott and Dr. Beech are considering the possibility of getting together sometime late that day to discuss West China matters and see whether a meeting of the West China Executive Committee in January is desirable.

Your best opportunity to get in touch with Dr. Beech would seem to be to make inquiries for him as soon as you arrive in Toronto. He will be in touch with Dr. Endicott at 94 Walmsley Boulevard and no doubt will also be in touch with the offices of the Board of Foreign Missions of the United Church of Canada. The hour of his departure from Toronto is dependent somewhat on the time of his arrival there, but I believe he will remain in the city through Tuesday in any event.

With all good wishes for the holiday season, I am

Very sincerely yours,

B A GARSIDE

BAG:MP

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NOTE: See letter from J. Burney Barclay, Esq. dated Dec. 7, 1938- and to Mr. Barclay dated Dec. 19, 1938- Church Missionary Society's individual folder.

W. B. ALBERTSON

INDEXED

December 19, 1938

Bursar
West China Union University
Chengtu, Szechwan, China

Dear Sir:

We have just received a letter from J. Gurney Barclay, Secretary of the Church Missionary Society enclosing draft for $140.40 being the equivalent of £30 representing a special gift to help pay the salaries of Chinese members of the staff at West China Union University.

As this has been procured through the pressure of the Western China Mission of the Church Missionary Society, it is stipulated that it should be used for the paying of salaries of members of the women's staff in consultation with the Western China Mission. It is stated that the Mission should have the credit for this in addition to the revenue of the university so that they may feel they have some special part in the payment of one or another of the women workers on the staff of the university.

This $140.40 is held subject to your draft which we are authorizing - giving same #3901.

Kindly mention this number on the draft when drawing.

Very truly yours,

C. A. EVANS

CAE/B

c.c. to Accounting Office

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W. B ALBERTSON

150 Fifth Avenue
New York, N. Y.
January 16, 1939

Bursar
West China Union University
Chengtu, Szechuan, China

Dear Sir:

We are enclosing herewith Trial Balance Sheet for West China Union University up to December 31, 1938 including summary of Account 31, Cash Statement, Budget Analysis, Journal Voucher 326 and various invoices.

The cash awaiting investment represents proceeds from call bonds on the list and the committee is taking action toward reinvestment of the fund.

You will note from the Budget Analysis that $12,948.00 in U. S. currency has been paid on the budget under Section A. This represents local currency $21,078.34.

There is a serious question in our minds as to our treatment of the drafts which are coming through. Number 839 received through the Associated Mission Treasurers apparently should be charged at the current rate which you have not given us. Drafts 834 - 839, 841, 846, 850 and 860 have all been charged on the basis of 4 to 1. Are all of these current budget items for West China? If any should be charged at 2 to 1, it will further complicate the budget situation, but quite naturally any current drafts on the budget itself will take the current rate of exchange, as the budget is set up on a local currency basis.

An analysis of Account #31.1 field budget is attached herewith.

After you have received this and noted our comments, I trust you will write us fully.

Very truly yours,

C. A. EVANS

CAE/B
ENC.
(Via Amsterdam and Rangoon - Air Mail)

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0316

WEST CHINA UNION UNIVERSITY

1938-39

			a/c #31.1 @ 2 to 1	
			U. S.	L. C.
7-1-38 to 12-31-38		Various small invoices - Library Orders etc.	361.05	722.10
Sept. 13		Hu-Friedy Mfg. Co. - Dental Supplies	223.64	447.28
Oct. 13		Wm. Dauson & Sons - Library Orders	350.00	700.00
Nov. 7		E. J. Brill - Bal. due on complete set T'Oung Pao	253.50	507.00
Dec. 10		Central Scientific Co. - Scientific & Laboratory Equip.	673.59	1,347.18
		Cleveland Dental Mfg. Co. - Dental Supplies	140.19	280.38
		Columbia Dentoform Corp. - Dental Supplies	122.64	245.28
			2,124.61	4,249.22

1938 — @ 4 to 1

Aug. 15	Draft 839	Associated Mission Treas. (Current Budget)	1,000.00		4,000.00
	" 841	American Drug Co. " "	1,218.00		4,872.00
Sept.24	" 850	Associated Drug Co. Shanghai	209.61		838.44
Oct. 24	" 853	Univ. of Nanking (Current Budget)	35.00		140.00
" 27	" 851	Univ. of Toronto Press " "	29.29		117.16
Nov. 9	" 857	Associated Drug Co. " "	156.88		627.52
" 9	" 852	Dr.Cecil Hoffman " "	120.00		480.00
" 16	" 837	L. G. Kilborn " "	50.00		200.00
" 23	" 856	Calif. Citrograph Pub. Co. (Current Budget)	2.00		8.00
Dec. 8	" 838	L. G. Kilborn " "	96.60		386.40
	" 858	Schmidt & Co. Ltd. " "	187.97		751.88
	" 860	" " " " "	700.57		2,802.28
July 27	" 834	E. R. Cummings " "	300.00		1,200.00
Aug. 2	" 835	Abbott Laboratories " "	24.22		96.88
" 15	" 836	E. Sharevitch " "	50.00		200.00
" 31	" 846	Dr. Harold G. Anderson " "	27.14		108.56
			4,207.28		16,829.12
		GRAND TOTAL	6,331.89		21,078.34

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