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Starrett, C. G. 1926-1936
Stuart, James L. 1926
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C. G. Starrett.

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(COPY)

June 25, 1926

Mr. C. G. Starrett
Thomas Cook & Son
London, England.

Dear Soo:

Thanks very much for your card from Genoa. It makes me wish I were going to Europe myself this summer. I did not feel a bit well last summer while I was there, owing to a broken back which Molly gave me at Port Sudan, but I did enjoy a lot of it and certainly hope to go again some time. I hope you will all have a most wonderful time.

I shall meet you if possible when the boat docks, but I am not ten parts sure that I shall be in New York that day. I shall be conscience stricken because it is not every day that five people arrive from West China via the Atlantic. In case I do not see you that day, I shall surely be in town next day and I want you everyone to look me up and we will go and have some good Chinese chow for lunch.

I had lunch with Harry Openshaw yesterday just before he started for California and Chengtu. He expects to see "Auntie Lona" on July 15th. He has had a very good time at home except that it has been mighty hard to be away from "Auntie Lona" so long. He is looking fine and is returning with a good deal of hope and enthusiasm in spite of the bad news which has come from Chengtu recently. Have you heard that Mrs. Sibley was killed on the streets about three weeks ago? The reports from the Mission rooms in Canada say that she was killed by a crazy man. One day this week Miss Manly, Grace, I suppose, was attacked by a coolie, but the bystanders rescued her and the officials immediately issued a proclamation saying that anyone attacking a foreigner hereafter will be shot, so that ought to put a stop to such affairs, though one can imagine how nervous everybody is. I wonder if anyone will go to the mountains? Children doubtless will all be kept off the streets.

If you see the Curnows or the Silcocks after receiving this, please give them my best regards.

With best wishes to all in your party and with a big welcome back to America,

Ever sincerely yours,

James M. Yard

JMY/RT

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(COPY)

April 13, 1927

Mr. O. G. Starrett
99 Claremont Ave.
New York, N.Y.

Dear Soo:

Thanks for yours of yesterday with the enclosure from Earl. I must get up to see you but fear I cannot make it this week. I shall try it early next week.

What do I think? With Gamewell and Edwards running the Board of Foreign Missions what could one think? And with men like Bowen signing the attack on the N.C.C. one's thought processes are pretty well stupified. Of one thing I am certain and that is that you and the lady ought to go back to Chengtu. How in the name of heaven it can be worked I do not know. I will take it up with Luccock and see if your salary can be continued.

The other side of it is that I would not be at all surprised to see every last white man kicked out of China for the next five years so maybe you had better get a job. That is what I expect to do if I get a chance. With Joe Beech at home they will not need me under the recent conditions.

Did you read the editorial in the "World" this morning? Also have you read "The Revolt of Asia" by Upton Close? It is great. I think that Great Britain is playing the same old game, a game at which she is sure to lose but while she plays it, no occidental will be able to do much in China. When the white man goes back, he will go back on his knees and there will be a great place for those who have sympathized with China during these days. That's about what I think.

Yours as ever,

James M. Yard

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INDEXED

February 5, 1952. #1

Dr. Joseph Beech
Mr. O. G. Starrett
West China Union University,
Chongtu, Szechwan, China

My dear Dr. Beech and Mr. Starrett:

I am enclosing herewith copies of the West China Treasurer's Report as of December 31, 1951, and also the Minutes of the meeting of the Executive Committee held in Toronto on January 20, 1952. No doubt Dr. Anderson has already sent copies of the Executive Committee Minutes with a general covering letter. This present letter deals only with financial items growing out of these and other Minutes.

Treasurer's Report for 1951. I believe this report is self-explanatory, and does not require any extended comments. You will note that the Treasurer's Report was prepared before we had received any final report from the United Church of Canada as to the amount of expenditures they made during 1951 on account of salaries and allowances of their representatives who are supported by the Board of Governors. As a matter of fact this figure from the United Church of Canada has not yet been received, so we do not know just what status our 1951 current account will have when adjustments are made. It appears however, that we will probably have a small surplus.

You will note that a problem has risen as to the method of payment to be followed by societies outside the United States, as a result of the fall in the gold value of the British pound and the Canadian dollar. In the second resolution under Action E-1003 the Executive Committee voted that the Boards outside the United States be required to pay during 1951 only the same amount in their own national currency as they expended in 1950 to cover their West China appropriation. This means that the Church Missionary Society instead of paying G \$500, will send us approximately £105, worth about G \$350. The Woman's Board of the United Church of Canada in paying the last \$1,000 of their appropriation will send us \$1,000 in Canadian currency, worth about \$850 U. S. currency. This will mean a loss in exchange of approximately G \$300. The Committee authorized us to charge this against the field gain in exchange account, but I hope that we will have a sufficiently large surplus so that we can take care of this shortage of income here in New York without asking for any adjustment on any of your field accounts.

You will note that the Committee decided that for the time being we

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February 5, 1932.

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continue to hold Mrs. Moore's gift of \$10,000 here in New York. The Finance Committee has been asked to make a suitable investment of this fund, and I believe that under the circumstances interest should be added to the principle.

Reduction of Income from Mission Boards for 1932 Budget. The economic trend has been very decidedly downward during the last few months. As a result all of our Mission Boards are suffering from disturbing losses in income, and are becoming alarmed as to their ability to meet their commitments during the coming months. All the Boards have been told to make substantial reductions in practically all their appropriations. There is a strong feeling that our Union institutions should bear their share of this reduction. The Methodist Board took the lead in cutting all its appropriations to China Colleges by 15%. This was not an actual reduction in case of West China, since the Methodist Board's share of G \$4,000 redistributed to the Boards from gain on exchange amounted to slightly more than the reduction announced by the Methodist Board. However, the Methodist Board's action was taken by some other cooperating Boards as a signal for them to do likewise. The proposal for further reduction of grants to West China during 1932 was so warmly supported at the Executive Committee meeting, that I was very much afraid that the Committee would recommend that the cooperating Boards reduce their appropriation to West China by 50%, from the accepted figure of G \$6,000 for full participation. This would have meant that the three major boards would this year give only \$4,200.

The only possible compromise anyone could think of was to keep the Mission Board's appropriations at the same figures as have been maintained heretofore, but to provide further relief by refunding an additional G \$4,000 or L.C. \$8,000 from the gain in exchange held on the field. The Executive Committee therefore, recommended to the next meeting of the Board of Governors that such an additional refund be made. The next Governors' meeting will probably not take place until about September, so if the field wishes to raise any objections you will probably have ample time to do so.

There is one item which we failed to clear while you were here, and which should probably now be adjusted on the fields:- Last September Dr. W. R. Morse sent us ten volumes of his book "The Three Crosses in the Purple Mists" which you suggested that he send us for any promotional use we might be able to make. He stated that the price of the book was \$2.00.

We failed to pay Dr. Morse for these books before Dr. Beech sailed for China so the account is still open. Perhaps the simplest procedure would be for you to settle the account with Dr. Morse through the Bursar's office, having the Bursar charge our New York account for whatever amount in gold he pays to Dr. Morse. If the Bursar will then notify us as to the amount of his charge we will make a corresponding credit in the field account on our books here, and will debit the Board of Governors account. I would also appreciate it if Dr. Beech would send us suggestions as to the best use of the ten copies of this book.

I am writing a separate letter on the 1932 Budget and various related matters.

Very cordially yours,

BAG:PC
Enc.

B A GARSIDE

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February 3, 1932. #2

TRANSFER

Dr. Joseph Beech
Mr. O. G. Starrett
West China Union University,
Changtu, Szechwan, China

My dear Dr. Beech and Mr. Starrett:

This will continue our discussion of various financial matters.

1932 Budget. We are enclosing herewith copies of our 1932 Budget Analysis as of January 31st, prepared on the basis of Action G 978 (c) passed by the Governors at the annual meeting of September 29th and 30th, 1931. The full details of the budget are set forth in the Governors' Minutes, so I believe no further comments are necessary.

Allocation of G \$4,000 from Gain on Exchange. We have this month credited to the cooperating Mission Boards, in accordance with Action G 978 (c) the G \$4,000 refund from the gain on exchange now in the hands of the field authorities of the University. At the same time we have charged this G \$4,000 to account #31.1 as having been disbursed to the field to apply on the 1932 current appropriation of the Governors. I believe that the proper procedure for the Bursar is to take Mex. \$8,000 from the surplus in the gain on exchange, and to transfer this amount to his current budget funds, crediting this Mex. \$8,000 as having been received on the Governors' appropriation of Mex. \$50,000 (G \$25,000). If this is satisfactory will you please put through the necessary adjustments on the books and notify us that this has been done? If you prefer some other procedure will you please let us know?

Thus far we have sent Mr. Main one remittance of G \$2,000 to apply on the 1932 Budget. For the present we will continue making remittances to him at this same rate of G \$2,000 per month. This however, would more than cover the amount remaining to be disbursed in accordance with the Governors' appropriation. Also since remittances be converted into Mex. are sent at the rate of 2 to 1, there will undoubtedly be a substantial gain on exchange. At the annual meeting of the Governors last September the hope was expressed that we could work out some accounting procedure by which the Governors would transmit each year only the amount required to meet their obligations under the budget, and would retain here in New York any gain in exchange that might accrue, rather than transmit it to the field. Where funds are disbursed here in the West for expenditures made under the budget, or where disbursements are made in gold in China to meet expenditures within the budget, there is usually no gain or loss in exchange.

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February 3, 1932.

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The only place therefore, at which gain in exchange accrues is where budget funds are transmitted to China and are there converted into Mex. Could you give us an estimate as to how the funds appropriated by the Governors for this year's budget are likely to be divided into the following classes:-

- (a) Hold in New York for disbursements in gold.
- (b) Disbursed in China in gold.
- (c) Converted from gold into Mex. at prevailing rates of exchange

If you were to estimate, for example, that the amount to be converted from gold into Mex. would be around Mex. \$10,000, it would be necessary for us to send to the field, or authorize the field to draw, only that amount in gold which would be required to purchase Mex. \$10,000. The rest of the \$5,000 set aside for meeting this obligation in the budget would then be retained here in New York as gain on exchange. This, in effect, is the procedure we are following with several of our China colleges, and I believe it has done much to simplify our financial transactions and to make it easy for us to account promptly and accurately for all gains and losses on exchange.

Status of gain in exchange account as of December 31, 1931. We attach copies of the tabulation prepared under Mr. Albertson's direction at the time of the annual meeting of the Governors on September 29 and 30, 1931, showing that on December 31, 1930 the surplus in the gain in exchange account held on the field was Mex. \$47,811.04. The Governors are very anxious to have as promptly as possible a report as to the status of ^{of this} account on December 31, 1931. Inasmuch as the exchange ratio during 1931 was quite favorable the field no doubt added a substantial amount to this earlier figure. Will you please send us a statement showing just what additions were made to the account during 1931, and how the balance stood on December 31, 1931?

I understand that the field is keeping a separate and distinct account for gain in exchange, so that it will be a simple matter for you to make such a report as this.

Very cordially yours,

B A GARSIDE

BAG:PC
Enc.

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February 4, 1932.
Copy to Dr. Beech

Mr. O. G. Starrett,
West China Union University,
Chengtu, Szechwan, China

My dear Mr. Starrett:

At the annual meeting of our West China Board of Governors on September 29 and 30, 1931, a report was given showing the changes necessary in our West China plant accounts in order to show as fully and as accurately as possible the cost of all lands, buildings, and capital equipment belonging to the University. The Governors authorized us to put through the journal entry to effect these adjustments, and this was done by Journal Voucher #144 on October 31, 1931. We sent you a copy of that Journal Voucher with the October 31st financial statement.

I believe however, that we failed to send you a copy of the detailed analysis on which these adjustments in the plant accounts were made. I am therefore, enclosing herewith a copy of that analysis. *See Treasurer's Reports 8/31/31*

Dr. Beech worked with Mr. Albertson and myself in the preparation of this analysis, so he will undoubtedly be able to explain any points on which you may have questions.

We earnestly hope that these adjustments in the plant accounts are all in agreement with the records of the bursar's office, and that it will be possible for you to set up your books in such a way that your plant accounts will parallel ours, thus doing away with the differences which have existed between two sets of books for a good many years. As you know our adjustments are based largely upon reports prepared by Mr. Albertson while he was in Chengtu. Two of these reports are particularly important:-

1. "Schedule, Buildings" giving cost of the several buildings up to June 30, 1927.
2. The report "Building and Property Accounts" dated April 5, 1930.

I hope that it may already have been possible for you to make these adjustments on your books on the basis of Journal Voucher #144, and that these adjustments will appear on every financial report sent out by the bursar's office at the close of the fiscal year 1931. If these adjustments have not already been made I hope that you will be able to make them during the coming months.

Very cordially yours,
B A GARSIDE

BAG:PC
Enc.

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WEST CHINA UNION UNIVERSITY

Status of Current Assets and Liabilities

December 31, 1930

Bursar's Office

Assets

Cash on Hand and in Banks	<i>net \$</i> 89,343.42
Due from Business Firms	2,955.85
Due from New York Treasurer	<u>8,169.53</u>
	100,468.80

Liabilities

Budget Departmental Balances	<i>net \$</i> 16,450.21
General Land and Building Accounts	8,131.34
Equipment Funds	3,165.33
Deposits from Land Tenants	1,095.47
Funds for Specific Purposes	13,666.84
Harvard-Yenching Institute	<u>10,148.57</u>
	52,657.76
Gain on Exchange	<u>47,811.04</u>
	100,468.80

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March 19, 1932.

Mr. O. G. Starrett, Bursar
West China Union University,
Chengtu, Szechwan, China

TRANSFER

My dear Mr. Starrett:

I find that we have gradually been accumulating on our books a small amount of income on scholarship funds which we should have been remitting to you regularly. The principal of these scholarship funds are as follows:-

Rosemond Scholarship Fund	\$800.00
General " Funds	<u>275.00</u>
	\$1,075.00

The annual income on these funds is between \$60. and \$65.

I would propose that we send you one remittance of income annually, and would suggest that this be mailed to you on June 30th of each year. This would then reach the field in time for your use when scholarships are awarded at the beginning of the academic year in September.

The budget appropriations of the Board of Governors in recent years have not included any item of income from scholarship endowments. We should therefore, send you income which has already accrued as a special remittance outside our budget appropriation. Since no item for scholarship income appears on the 1932 budget of the Board of Governors, we will follow this same practice of making a remittance outside the budget for the current year. Would you prefer that in future we include this scholarship item within our budget appropriation, or send it to the field outside the budget?

I am enclosing herewith a check for \$90. to cover income which had accrued in this scholarship account up to June 30, 1931. On June 30, 1932 we will send you another check for approximately \$60. to cover income which will have accrued in this account up to that time.

Very cordially yours,

BAG:PC
Enc.
CC:Accounting Office

B A GARSIDE

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West China Union University

Established at

Chengtu, Szechuan, China

Office of the Bursar

TRANSFER



May 9, 1932.

ack 8-25-32
10/17/32

Dear Mr. Garside:

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Thank you for your letter of March 19th in which you enclose a check for \$90 for income on scholarship funds to June 30, 1931. This money comes at a most opportune time, as we are in the throes of trying to make up deficits incurred during Dr. Beech's absence, due chiefly to uncertainty as to how much could be expected from the Board of Governors. I note too that we may expect another check this fall for approximately \$60, being the income from scholarship funds from July 1, 1931, to June 30, 1932. This additional income is especially welcome, since in the past the scholarships have been paid to a large degree from the regular appropriation.

I wish also at this time to acknowledge receipt of your letter of February 4th, with enclosures. I have spent considerable time going over these with Dr. Beech, but neither of us has the statement which is most essential to us in adjusting our books with yours. I understand that you have made use of certain field balances appearing on our books, but just which ones, we are not able to ascertain. I think Dr. Beech has already written you regarding this. Will you please refer to Mr. Albertson's balance sheet of December 31, 1930, and help us to identify the amounts shown there with the amounts which appear in your statements of July 31, 1931?

We have recently voted to change our financial year from the calendar year to the academic year; hence our books will be closed for the year on June 30th. I could send you a copy of our balance sheet of December 31, 1931, but so many adjustments have been made since Dr. Beech's return, that I think it would be of little use to you. We cannot adjust the property accounts until we receive your reply, but I fully expect that all other accounts will be in shape at the end of June, when I shall send you a full statement.

Mr. Albertson is a notoriously poor correspondent, and has not reported to me in any way what took place at your sessions in New York last summer. Dr. Beech is not able to explain where the money came from which in your statement is designated as "Plant funds transferred from current (field)". We certainly have on hand no such sums!

Sincerely yours,

Dr. Stewart

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

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West China Joint University



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TRANSFER

June 8, 1932.

ack 7/30

Mr. O. G. Starrett,
West China Union University,
Chongtu, Szechwan, China

My dear Mr. Starrett:

This letter continues the discussion begun in my letter of February 3, 1932 with regard to current budget funds, and particularly matters of gain on exchange.

I am attaching a copy of the Minutes of the meeting of the Governors' Executive Committee held here in New York on May 31st. You will note Action E-1012(c), by which the Executive Committee gives further consideration to the problem of exchange. This had previously been dealt with by the Board of Governors on September 29th in Action G-975(c).

The Committee gave careful consideration to the communication sent by Dr. Sparling on this problem, but no final decision was reached because the Committee felt that the matter was so important as to deserve more detailed study than could be given at that particular session, and also because the Committee found that much more information would be required if any intelligent and equitable decisions are to be reached.

The questions related to gain on exchange may be divided into two heads, those of general policy, and those with specific reference to the budget for this current fiscal year:-

General Policy as to Exchange Rates. The long accepted policy of the Board of Governors has been that when appropriations are made to the field, it is understood that an appropriation of \$1.00 gold has been paid for in full when \$2.00 in silver has been placed in the hands of the field financial officers of the University. For a great many years this policy involved the Board of Governors in a substantial loss, since it cost them considerably more than \$1.00 gold to transmit \$2.00 in silver to West China. I believe that the Governors consistently made up this loss without asking for any relief from obligations they had assumed. During the last five or six years, however, there had been a steadily mounting gain on exchange, due to the fall in silver, and since the Governors transmitted the full amount required in gold at the arbitrary rate of 2 to 1, all this gain has

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Mr. O. G. Starrett

June 8, 1932.

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been

~~as was~~ accruing on the field. We understand that the University Bursar has been keeping a careful record of the exact amount which is thus being held in suspense for future use as the Governors may direct.

When the contractual agreement between the Board of Directors and the Board of Governors was entered into about two years ago, the Governors undertook to do everything possible to maintain their contribution ^{to the} budget at a minimum of G.\$25,000. In accordance with the existing agreement that \$2.00 silver would be equivalent to \$1.00 in gold, this obligation meant in effect that the Governors would supply the field budget each year a minimum of \$50,000 silver. Of course no limitation was made, or intended, by the Governors, that would interfere with their sending substantially more than \$50,000 silver in any year if their resources made this possible.

It is obvious of course, that the only point at which gain or loss in exchange would accrue is where gold is actually converted into silver or vice versa. As long as the budget is set up on a basis of 2 for 1, disbursements made for purchases in gold, and the meeting of their expenses in gold, are automatically charged at the accepted rate of 2 for 1, regardless of what the current rate may be.

The question has now arisen as to whether, in view of the prevailing exchange situation, the Governors and the Directors should revise their agreement so as to define their exchange rate at some other figure than 2 for 1, the immediate suggestion being a rate of 3 for 1. The alternative of any change in arrangements would be to maintain the present rate of 2 for 1, but to make supplementary appropriations, either to the regular budget or to some special list of financial needs, either from accrued gain on exchange or anticipated gain on exchange. You may be sure that in either case the Governors will, as in the past, utilize for the benefit of the University all the funds they have available, so the adoption of any particular method of transmitting funds will be primarily for the sake of simplicity in accounting. It must be recognized, of course, that as the economic situation changes for better or worse, and the income of the Board of Governors rises or falls, the amount they can appropriate for the field budget from year to year will vary accordingly, and no method of accounting can remedy shortage of income or enable the Governors to disburse more than they *take* in.

In order that the Governors may deal with these problems intelligently and effectively at the Annual Meeting during the latter part of October, it is essential that we obtain from the field full information as to the amount of gain on exchange carried on your books, the manner in which these funds are deposited, and the general accounting policy the field is following in regard to them. The Annual Meeting is now only ~~two~~ ^{about} and one-half months away, so there will just about be time for the field to supply us with this information if prompt action is taken. I hope that in response to my letter of February 3rd, you will already have sent us a considerable amount of information along these lines. We would urge, however, that even though a reasonably adequate report has already been made, that you will go over these questions again in the light of Action E-1012(c), and this present letter, and will supply us with any necessary details that may not have been previously sent.

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Mr. O. G. Starrett

June 8, 1932.

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Gain on Exchange in 1932 Budget. I am attaching a statement showing the status of the 1932 Field Budget as of May 31st.

The amounts appropriated by the Governors for 1932 amount to G. \$50,372.50 for the general budget, and G. \$5,075.00 for the special work carried on with the Harvard-Yenching Institute funds. In accordance with the policy whereby the Governors discharged their obligation to the general budget by the payment of \$2.00 silver for \$1.00 gold, our appropriation to the general budget amounts to \$60,755.00 silver. However, since the Harvard-Yenching Institute funds are special in their nature, I believe it is reasonable to assume that the entire proceeds of this appropriation of G. \$5,075.00 can rightly be used for the work carried on with this special support without further action by the Governors in regard to any surplus that may accrue above the figure of \$10,150.00 silver. A separate accounting should be kept of the receipt and disbursements of this G. \$5,075.00, so as to show how much was actually received in silver, how much was expended during the year in carrying on this special work, ~~and~~ any balance or deficit remaining at the close of the fiscal year.

When we take up disbursements under the general budget, it at once becomes obvious that we have already paid out on your behalf, or transmitted to the Associated Mission Treasurers, the major part of the \$60,755.00 to which the field is entitled. The appended statement shows the details, on which I would like to comment briefly.

When we opened our books on January 1st, we brought forward the sum of G. \$1,302.08 which was disbursed during 1931 in excess of the appropriation authorized by the Governors. Since you are keeping the 1931 gain on exchange on the field we are charging these advance payments against the 1932 appropriation at the rate of 2 to 1.

The drafts we have receiving^{ed} from the field on the current budget, amount, to date, to G. \$2,012.21. We assume that all these drafts were issued to meet obligations payable in gold, so we are charging them at the flat rate of 2 to 1.

Our New York Office has made two small disbursements in your account as itemized, totaling G. \$152.33 which we have charged at the flat rate of 2 to 1.

We have already reported to you in accordance with Action G-978(c) that we have charged against the 1932 budget account the sum of G. \$4,000.00, which the Governors have credited to the cooperating Mission Boards as having been allocated from accrued gain on exchange; and in this connection have requested you to transfer \$8,000.00 silver from your gain in exchange account to your current budget account.

Thus, the only item in this year's budget remittances on which any gain in exchange accrues is the cash remittances we have been sending to the Associated Mission Treasurers from month to month. Thus far we have sent G. \$10,000.00, but since we are considering G. \$2,000.00 should be applied on the Harvard-Yenching Account, the amount to be applied to the general budget is G. \$8,000.00. We have no way of knowing exactly how much you have received in silver for this \$8,000.00,

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Mr. O. G. Starrett

June 8, 1952.

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but as a basis for our estimates we have tentatively taken the rate of 4.25 to 1, which gives a figure of \$34,000.00 silver.

Thus we estimate to date that we have sent you approximately \$48,933.24 silver to apply on this year's general budget. We need from you, however, a report on the exact amount of the proceeds derived from the sale of G.\$8,000.00 by the Associated Mission Treasurers. Will you please send us a report on this item without delay? Will you also call our attention to any of the other items where, in your judgment, the amount shown in silver is not the correct one? Only when we have this report from you will we be able to determine exactly how much has been expended in silver on this year's budget.

We will try to simplify this procedure in future by requesting the Associated Mission Treasurers to inform us, whenever they convert one of our remittances into silver, of the exact proceeds derived from this sale. This information will enable us to keep a fairly close check on gains on exchange, though the Bursar's office in Chengtu will still need to send us reports of gains and losses accruing in Chengtu, both from sales of gold you may make outside of the Association Mission Treasurers' office, and from variations between Shanghai local currency and Chengtu local currency.

Thus far we have not attempted to distinguish remittances on the Harvard-Yenching Institute account and remittances on the general budget account. I note, however, in glancing through the list of drafts this year that draft #1016 was designated as applying on the Harvard-Yenching Institute account, so we have shown it under that heading. As a matter of convenience we have also taken the remittance sent the Associated Mission Treasurers on May 23rd, amounting to G. \$2,000 as applying to this special account.

Thus, according to our figures the balance still to be sent to the field on this year's budget is approximately \$11,821.76 silver for the general budget, and G.\$2,619.45 for the Harvard-Yenching Institute Budget.

So far as the general budget is concerned, you are familiar with the fact that our West China Executive Committee has recommended to the Board of Governors that we take another \$8,000 silver from the gain in exchange account, and apply this as a further relief to the Mission Board on their 1952 appropriations. Undoubtedly the Governors will approve this suggestion at the Annual meeting in October. This would reduce the amount still to be sent to the field on the current budget to approximately \$3,821.76 silver. Since, undoubtedly other small drafts will be coming in from the field during the year, and our office may be called upon to make disbursements in your behalf, it is obvious that this small remainder of less than \$4,000 silver should be retained here in New York to meet these disbursements. We will, therefore, send no further remittances to the Associated Mission Treasurers on the current budget account for the time being, but will wait your reply to this letter and will then restudy our current budget situation to see whether any further disbursements are called for.

The Harvard-Yenching special account still has a balance due of approximately G.\$2,619.45, unless some of the payments made in the general budget should be charged to this special account. We will send to the Associated Mission Treasurers about the end of July, a remittance of G. \$2,000 to be applied on this special account. The remainder, which we are tentatively estimating at G.\$619.45,

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Mr. O. G. Starrett

June 8, 1932.

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will be held here until we have your reply to this letter, and are able to study the matter further, and know what your wishes are.

I believe the preceding discussion will make clear the change in the Governors' policy in regard to the accounting for gain in exchange. Heretofore we have sent the full amount in gold to the field, and have left the field to hold and account for whatever gain in exchange may accrue. Since, however, this gain is the property of the Board of Governors, and since it involves a great deal of trouble, delay, and accounting, for the field to keep us constantly informed of how this account stands, it is far simpler for the Governors to keep this gain on exchange in their own hands. This was accomplished by the simple expedient of transmitting each year the amount in silver called for by the budget. This is the process we have used satisfactorily in all of our China Union Universities ~~except~~ West China, and I believe it will be found even more of a convenience to adopt this plan in West China, than in the case of our universities near the coast cities where correspondence is quicker and less subject to unforeseen delays.

This letter has grown quite long, and it may seem a formidable task to study it through and to write us on all the questions I have raised. I would urge as strongly as I can, however, that you give these matters immediate attention. It is very necessary that we have a full and accurate report from the field on all these matters in advance of the Annual Meeting on October 25th. It is even more important, for the sake of mutual harmony between our two sets of accounts that we have a clear understanding between us on all these points. I hope you will feel free to criticize any of our proposals and underlying principles, and that you will suggest any changes in procedure that would seem to simplify our accounting processes, or make for more equitable adjustments of these financial obligations.

Very sincerely yours,

B A CARSIDE

BAG:PC
Enc.

CC: Dr. Joseph Beech
Dr. Frank Anderson
Accounting Office

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File

BOARD OF GOVERNORS, WEST CHINA UNION UNIVERSITY

Status of 1952 Field Budget Appropriations
as of May 31, 1952

	<u>Gold</u>	<u>Silver</u>
(1) <u>Appropriations</u>		
a. General Budget	\$ 50,572.50	\$ 60,755.00
b. Harvard-Yenching Special	5,075.00	Actual proceeds
(2) <u>Disbursements</u>		
a. <u>General Budget</u>		
Balance from 1951	\$ 1,302.08	\$ 2,604.16
Drafts from China paid by New York, numbers 521, 530, 542, 543, 544, 545, 548, 549, 651, 652, 653, 658, 659, 665, and 1014.	2,012.21	4,024.42
Expended by New York Office on Field Account		
Diplomas	\$ 95.00	
Repairs Dental Chairs, Dr. Agnew	<u>57.35</u>	152.55
Transfer of Gain on Exchange as per G-978 (c)	4,000.00	8,000.00
Cash Remittances to Associated Mission Treasurer	<u>8,000.00</u>	<u>34,000.00*</u>
	\$ 15,466.62	\$48,983.24
Balance Due		<u>11,821.76</u>
		\$60,755.00
b. <u>Harvard-Yenching Special</u>		
Draft #1016	\$ 555.55	
Remittance Associated Mission Treasurer May 25, 1952	<u>2,000.00</u>	
	2,355.55	
Balance Due	<u>2,619.45</u>	
	\$ 5,075.00	

* Approximation of proceeds at estimated average exchange rate of 4.25 to 1

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West China Union University

Established at

Chengtu, Szechuan, China

Office of the Bursar

TRANSFER



Mei, July 30, 1932.

INDEXED

Dear Mr. Garside:

I wish to acknowledge with thanks your letter of June 8th with which you enclose a copy of the Minutes of the meeting of the Governors' Executive Committee held in New York on May 31st. I note that President Lincoln Dsang met with you.

Rec'd
Count

Before leaving Chengtu I balanced the books to June 30th and left with Dr. Beech a copy of the balance sheet to be sent to you. This showed a balance of something over \$100,000 gain in exchange. I believe that Dr. Beech has written you suggesting that this amount be left in China as an endowment fund for the University. This seems to me like a sound proposition and I hope the Board of Governors may approve of it. This will leave the matter of future gain in exchange open for later consideration. If we follow your suggestion, future gain in exchange would accumulate in New York instead of Shanghai, which would not give us the benefit of the present low price of silver.

When I get back to Chengtu, I shall be glad to prepare for you a full statement of the gain in exchange account, showing the gain on each of your remittances during the last year and a half, the loss and gain between Shanghai and Chengtu, and the disbursements we have made from the gain in exchange account. The latter include the \$8000 returned to the Missions, the salary and travel of Miss Payne, who taught Chemistry for two years in place of Dr. Stubbs, and a number of miscellaneous amounts. You understand, of course, that the \$100,000 is the net amount, after the above sums have been deducted.

Dr. Beech wrote me that he has asked you to send a remittance of \$5000 gold to the field for the Harvard-Yenching account. From your letter, I note, however, that the remittance of \$2,000 sent to the Associated Mission Treasurers on May 23rd is to apply on this account, and that you will send a further remittance of \$2,000 about the end of July. No doubt, this will be sufficient for our needs for the balance of this year. When I return to Chengtu I shall be glad to report to you what the various remittances on this account have netted in silver.

Your plan of asking the Associated Mission Treasurers to report to you direct what each remittance exchanges for is a good one. In this way you will know practically as soon as we do how much we receive in Shanghai for each remittance sent to the field.

I agree absolutely that our books ought to be audited at least once a year, but this is difficult in a place where there are no public auditors. Those capable of auditing accounts are all so busy with their own work that they are loathe to give the necessary time. As long as I am in the bursar's office, however, it is my intention to balance the books every three months. If you would like to have copies of the balance sheets, I shall be glad to send them to you. You do not mention Mr. Albertson in your letter; is he

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not returning this fall?

I am looking forward to receiving from you the statement requested some time ago which will enable us to reconcile our land and building accounts with yours. When this is done, the books will be in fairly good shape, and any desired information can be readily supplied.

Mrs. Starrett and I are having a delightful vacation at Mt. Omei. Professor Piper, of Syracuse University, is also here. We expect to be back in Chengtu by August 20th, and I promise to have the information you desire in your hands well before the meeting of the Board of Governors the latter part of October. Thank you for writing to me so fully.

Sincerely yours,

O. G. Starrett

O. G. Starrett.

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

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not returning this letter

I am looking forward to receiving from you the statement requested
some time ago which will enable us to reconcile our land and building ac-
counts with yours. When this is done, the books will be in fairly good
shape, and any desired information can be readily supplied.

Mrs. Stewart and I are having a delightful vacation at Mt. Oust.
Professor Egan, of Syracuse University, is also here. We expect to be
back in Chicago by August 20th, and I promise to have the information you
desire in your hands well before the meeting of the Board of Governors the
latter part of October. Thank you for writing to me so fully.

Sincerely yours,
C. E. Stewart
C. E. Stewart

Mr. E. A. Gunder, Secretary and Treasurer,
Union University,
150 Fifth Avenue,
New York City.

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West China



Union University

BURSAR'S OFFICE

CHENG TU, WEST CHINA

TRANSFER

August 30, 1932.

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



Dear Mr. Garside:

INDEXED

In harmony with my letter to you of July 30th, I am sending you herewith a full statement of the gain in exchange account. Two or three items need a bit of explanation.

In your letter of February 3rd, you report the gain in exchange as of December 31, 1930, as \$47,811.04. This included, however, the estimated gain on the gold which was then in Shanghai. My present statement shows the actual amount on hand at the end of 1930, together with the actual amount received by each sale of gold. You will note that over \$33,000 gold was exchanged into silver during the year 1931.

Last year the exchange rate between Shanghai and Chengtu was unfavorable and we lost rather heavily. This year, however, it has swung to the other extreme; we are now getting a premium of from \$15 to \$20 per \$100, so we may be able to recover most of last year's losses. Last year the item of difference in exchange on foreign goods bought in China was rather heavy, partly because of Mr. Taylor's method of payment. I am running a gold account in Shanghai, from which we make payments for foreign goods, but Mr. Taylor made all his payments in silver. Miss Payne has finished her two year term, so there will be no further payments on her account. \$8000 was transferred from the gain in exchange account to current budget funds in accordance with your letter of February 3rd. The item of \$160 transferred to current budget is an error and should be adjusted on the 1932-33 accounts, but I had to include it in order to make the present statement agree with the balance sheet which Dr. Beech sent you.

The Harvard-Yenching account on our books is as follows:

Balance, December 31, 1930	\$ 15738.57
1931 - G\$5000	19400.
1932 - 1000	4659.70

*Mr. Garside
10/1/32*

The 1930 balance according to the statement attached to your letter of February 3rd is only \$10,148.57. Was something charged to the account in New York which has not been reported here? I'll be glad if you can give me any light on this point.

The gain in exchange reported on the attached statement is only on appropriation for current budget, and does not include Harvard-Yenching or any other special funds. Hoping you will find everything clear and satisfactory, I am

Sincerely yours,
O. G. Starrett
O. G. Starrett.

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Union University

West China



CHENGTOU, WEST CHINA

MURKIN'S OFFICE

August 30, 1932



Mr. A. G. ...
China Union University,
New York City

INDEXED

In reply to your letter of July 30th, 1932, regarding your request for a full statement of the fund in exchange account. Two of these statements are attached for your information.

The first statement is for the year 1931 and the second for the year 1932. The first statement shows a balance of \$1,000.00 and the second shows a balance of \$1,500.00. The total amount of the fund is \$2,500.00. The fund is used for the purchase of books and other educational materials.

The fund is maintained in a separate account in the name of the Union University. The balance of the fund is reported in the attached statement. The fund is used for the purchase of books and other educational materials.

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West China Union University

Statement of Gain in Exchange Account.

Sent with Mr. Starrett's letter of August 30, 1932.

Balance reported by Mr. Albertson for December 31, 1930, exclusive of estimated gain on gold held in Shanghai Silver
\$ 26921.12

1931 - Itemized gain, G\$2000	4000 +	5260.29	9260.29
2000		5447.29	
2000		4583.86	
2000		4742.21	
2000		4451.89	
3000	6000	8335.48	14,735.48
2000		5542.70	
1000		27175 1	
2000		5507.83	
2000		4646.84	
2000		4910.93	
2000		5073.16	
2000		4528.07	
2000		4315.61	
5435.13		12644.30	82697.97

1932 - Itemized gain, G\$2000		4035.88	
2000		4522.57	
2000		4934.90	
1000		2494.69	
1000 (kept in gold)		-----	15988.04

Other receipts:

1931 - 1 year's interest @ 7% on \$20,000 fixed deposit	1400.
1932 - Net gain, one-half year, on transferring \$21253.71 from Shanghai to Chengtu	2043.34
Total	\$ 129050.47

Payments:

1931 - Net loss on transferring \$87530.03 from Shanghai to Chengtu	\$ 5364.67
To make up difference in exchange on foreign goods bought in China, freight, duty, etc.	7275.72
Miss Payne's Salary	3826.
1932 - To make up difference in exchange on foreign goods bought in China, freight, duty, etc.	635.44
Miss Payne's Salary, 8 Months	1633.34
Returned to Mission Boards	8000.
Applied on Current Budget	160.
Total	\$ 26895.17

Gain in exchange on hand, as reported on balance sheet of June 30, 1932 \$ 102155.30

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Of the above sum, \$100,000 is on fixed deposit in Shanghai, as follows:

Raven Trust Company, @7%, due May 20, 1933	\$ 1811.25
Raven Trust Company, @ 7%, due	32100.
Underwriters Savings, @ 7%, due May 4, 1933	4400.
Underwriters Savings, @ 7%, due August 9, 1933	41688.75
Underwriters Savings, @ 6%, due December 18, 1932	20000.

On the second half of 1932, we have received from the Board of Governors G\$1000, on which there was a gain in exchange of \$2659.69.

In addition to the interest which has been included in the account above, we have received the following sums which are ~~included~~ contained in an account called, "Working Capital":

1931 - One year's interest @ 7% on \$10,000	\$ 700.
1932 - One year's interest @ 3½% on \$4400	154.
One year's interest @ 5% on \$1725	86.25
One year's interest @ 7% on \$32100	2306.67*

*This amount was reported after the 30th of June, and hence will appear in the accounts of 1932-33,

O. G. Starrett,

Acting Bursar.

Chengtu,
August 29, 1932.



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Of the above sum, \$100,000 is on fixed deposit in Shanghai, as follows:

\$ 1811.25	Raven Trust Company, @ 7% due May 30, 1933
32100.	Raven Trust Company, @ 7% due
4400.	Underwriters Savings, @ 7% due May 4, 1933
41688.75	Underwriters Savings, @ 7% due August 9, 1933
50000.	Underwriters Savings, @ 6% due December 18, 1932

On the second half of 1932, we have received from the Board of Governors \$100,000, on which there was a gain in exchange of \$259.69.

In addition to the interest which has been included in the account above, we have received the following sums which are ~~known~~ contained in an account called, "Working Capital":

\$ 700.	1931 - One year's interest @ 7% on \$10,000
174.	1932 - One year's interest @ 7% on \$4400
86.25	One year's interest @ 7% on \$175
2306.67*	One year's interest @ 7% on \$32100

*This amount was reported after the 30th of June, and hence will appear in the accounts of 1932-33.

O. G. Starnett,

Acting Treasurer.

Chengtu,
August 29, 1932.

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October 17, 1932. #2

ack. 1/18/33

Mr. O. G. Starrett,
West China Union University,
Chengtu, Szechwan, China

My dear Mr. Starrett:

Your letters of May 10th and July 30th have too long been lying on my desk without suitable acknowledgment. The delay has been due primarily to the necessity of my digging again through our West China plant accounts in search of information you request. This present letter will deal only with the subject of plant accounts, leaving other matters for separate letters.

Clearance of West China Plant Accounts by Board of Governors on September 29 and 30, 1931. I was very much dismayed to learn from your letters that you had not yet been able to put through the entries on the field accounts which would finally clear up the long standing difficulties in connection with our West China plant accounts. I thought that the conferences between Dr. Beech, Dr. Albertson, and myself, followed by the actions of the Governors at the Annual Meeting in September 1931, had finally disposed of these troublesome matters. I had, therefore, dismissed these matters from my mind, and it has been quite a struggle to review the whole situation again.

Probably you already have in mind most of the history of our efforts to clear these accounts, but I will summarize this history here, as briefly as I can, so as to be sure that we have a mutual understanding as to the bases on which we worked in making the final clearance last year.

On May 4, 1929 I sent Mr. Albertson a letter, which undoubtedly is in your files, summarizing the efforts made by our office for a number of months in an attempt to analyze and clarify our West China plant accounts. To this letter was attached an analysis showing how these accounts stood on our books, so far as we were able to work them out at that time. (I happen to have an extra copy of this statement attached to my letter of May 4, 1929, so I am enclosing it herewith for your use in case the letter to Mr. Albertson is not easily available.)

The figures we had used in this statement, touching the field accounts, are taken from a "West China Union University Schedule - Buildings" sent us by Mr. Albertson on August 9, 1927 giving the cost of the several buildings up to June 30, 1927. Undoubtedly you have a copy of this schedule in your files there at the University.

On the basis of our letter and statement of May 4, 1929 Mr. Albertson drew up on the field a new analysis of building and property accounts under date of April 30, 1930. I am sure that this also you will have available in your files.

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Mr. O. G. Starrett

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October 17, 1932.

During 1930 and 1931 Dr. Beech, Mr. Albertson, and I, had a number of conferences in which we tried to reconcile and complete the plant accounts for the field and home base, using as our basic material the tabulation attached to my letter of May 4, 1929, and Mr. Albertson's analysis of April 5, 1930.

This was the material on which my report of August 31, 1931, with its attached proposed revision of plant accounts, was based.

In attempting to reconcile the field accounts and the home base accounts, we were confronted with three primary difficulties:-

The first problem was that of diverse currency. Your accounts in Chengtu are kept in local currency, our accounts here are kept in gold. During the period in which funds were transmitted to the field for building purposes, exchange rates fluctuated widely. In many instances it was absolutely impossible to tell exactly how much local currency was received from each individual remittance, and we were compelled in some places to use average rates of exchange.

The second problem was that of tracing individual contributions for designated plant objectives, from the time they were handed over by donors until they were actually expended for the material and labor which went into the buildings themselves. Often the identity of individual contributions was lost at some stage of the transfer, and we were forced to break up general remittances as best we could.

The third problem, and the most difficult of all, was that of reconciling the totals of plant funds received, with the totals expended. We discovered that the amount actually expended by the field, as shown in Mr. Albertson's report of April 5, 1930, was substantially larger than the amounts we had transmitted from New York for plant objectives, plus what the field accounts showed, ^{had} ~~and was~~ received in China for certain building purposes. Further examination indicated that in a number of cases the field had, during the period when construction was going forward rapidly, used for plant purposes, larger or smaller amounts of money which our New York records indicated was intended for current expenses. It was not possible to get full details as to just what and where such transfers of funds from current to plant purposes were made, and about all we could do was to ascertain the total difference between what the field had spent, and what our books showed to have been sent out, or received in China, for plant purposes. This difference came to G.\$13,595.32. What we did, therefore, was to consider that the G.\$13,595.32 had, during past years, been transferred on the field accounts from current funds to plant funds.

This is the point which apparently was clear neither to you nor to Dr. Beech, at the time Dr. Beech wrote his letter of May 3rd, 1932, and you wrote your letter of May 9th. Dr. Beech went over all this material with us in 1930 and 1931, and I am quite sure that he understood the reason for these entries at that time, though no doubt, the details had become quite hazy in his mind by the time he went over these accounts with you. It is quite true, as you state in the last sentence of your letter of May 9th, that you do not have any such sums on hand at the present time; and it is probably true also that your field accounts do not have any record of current funds ever having been taken for plant purposes. I understand that in the early days all the University plant funds and current funds were not always kept absolutely distinct, and that it was quite possible that funds which New York thought of as current were used by the field for plant purposes, without any realization that such use was different from what was intended here in the West.

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October 17, 1952.

With these general explanations, let me try to describe briefly the procedure which Dr. Busch, Mr. Albertson, and I, used in setting up the revision of plant accounts as of July 31, 1951. I am enclosing for your ready reference a copy of the Treasurer's Report as of August 31st, in which is contained the full details of this revision.

Let us take one building as an illustration of the process followed. The first building on our list is the Whiting Memorial Administration Building, and this will serve as a very good illustration. You will notice this contains six items of expenditure totaling G.\$49,254.66.

The first largest item, G.\$48,604.78 is taken from Mr. Albertson's report as of April 5th, 1950 (page IX).

The next two items of G.\$12.10 and G.\$67.69 are for expenditures made in New York, and will be found on (page 9) of the tabulation originally sent with my letter of May 4, 1929.

The fourth item, Ricker's Salary, is G.\$1,656.48 is based on Mr. Albertson's analysis of April 5, 1950, on (page 19), though you will note that the figure we used was somewhat changed.

The next item is Morrison's Expenses of G.\$770.28 which also comes from Mr. Albertson's report (page 18). Here too there was a slight change ~~on~~ the field *figure*

The last item "Administration Building Entrance" G.\$145.33 is taken up in Mr. Albertson's report at the top of (page XI), where the full amount is written in Mex. as \$683.45. I do not remember by what process we ~~brought~~ *arrived* upon the figure of G.\$145.33 for this item, but I believe it was recognized by all three of us as the most equitable one possible.

Turning to the credit side of this account, we find that the money actually received for the Administration Building consisted of Mr. Morrell's contribution of G.\$25,000.00, plus interest on these funds amounting to G.\$4,556.73. This left a deficit of G.\$19,897.93. We took G.\$5,604.78 of the funds which were transferred by the field from current sources; and the balance, G.\$14,093.15 was gathered from the general land and building funds held by the Board of Governors here in New York. This brought the Whiting Memorial Administration Building account into ~~balance~~ *balance* at G.\$49,254.66, and it has been set up in our New York accounts at that figure in our Complete Buildings Section. The last three pages of our July 31st proposals gives the technical details of the adjustments necessary on our New York books to clear these accounts.

In your letter of May 9th you ask us to help you in identifying on Mr. Albertson's balance sheet of December 31, 1950 the various amounts which appear in our statements of July 31, 1951. I presume that by Mr. Albertson's "balance sheet of December 31, 1950", you refer to the material contained in the Field Treasurer's Report for 1950, which was sent with Mr. Albertson's letter of April 28, 1951. I have gone with some care through the entire 38 pages of this report, but do not find anything therein that can be tied up either with our statement of July 31, 1951, or with Mr. Albertson's own plant analysis of April 5, 1950. This report shows only the details of budget expenditures and balances, various special accounts, and the balances and deficits on the plant accounts and other University accounts. Nowhere in the report is there a balance sheet of plant expenditures and plant funds.

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Mr. O. G. Starrett

-4-

October 17, 1932.

Dr. Beech, Mr. Albertson, and I, recognized, when we were working out the clearance of these plant accounts last summer, that we were not obtaining absolutely accurate figures, and we believe that at this time it will be impossible to secure complete exactness. We believed, however, that the figures we arrived at were as nearly correct as we could hope to secure, and that the logical course for both the home base and the field is to set up their accounts on this basis. Here in New York our information regarding your field accounts is so scanty, that we have no way of knowing just what adjustments you will need to make in order to bring your books in line with the adjustments made in accordance with our proposals of July 31, 1931. However, I understood, ~~with~~ ^{that} both Dr. Beech and Mr. Albertson, ~~that~~ ^{thought} such adjustments would be comparatively simple.

We sincerely hope however, that you can now bring your books in line with ours. There is really no further information we can give, nor any further documents we can supply.

Very sincerely yours,

B A GARSIDE

BAG:PW
Enc.

Proposed revision of Plant Accounts - July 31, 1931
Analysis of Plant Accounts - May 4, 1929.

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INDEXED

October 24, 1952.

Dr. Joseph Beech
Mr. O. G. Starrett
West China Union University
Chengtu, Szechwan, China

TRANSFER

ack. 1/18/33

My dear Dr. Beech and Mr. Starrett:

Re:- Budget Situation 1952-53.

This letter will deal in a preliminary way with our budget situation this year and also for the first part of 1953.

1952 Budget. Inasmuch as the Governors' action of September 29, 1951 included appropriations up to December 31, 1952, and since we are now within two months of that date and all our records have been kept on the basis of December 31st as our time for closing the fiscal year, it seems to me wiser that we let our present arrangements stand, and close our current fiscal year on December 31, 1952. Then the Governors, at their annual Meeting in Toronto this week can make their new appropriations on a six months basis ending June 30, 1953, so as to bring our records into accord with the field. *See "Budget 1952" October 20, 1952*

I am attaching hereto a tabulation showing how our Governors' accounts stand as of October 20th, on our 1952 budget account. You will note that toward our general budget appropriation of G.\$25,000 or L.C. \$50,000 we have thus far remitted G.\$20,862.22. At a flat rate of 2 to 1, this would amount to L.C.\$41,724.44. This would leave G. \$4,137.78 or L.C. \$8,275.56 still to be disbursed to complete our appropriation. Due to shortage of income, however, as will appear below, the Governors will probably be unable to send out any further substantial amounts to the field this year, if they are to avoid a deficit for nearly the amount of any such additional remittances. I believe, therefore, that the wisest course would be for the Governors to ask the field to use about L.C.\$8,000.00 of the gain on exchange which has accrued in 1952, to complete the Governors' appropriation toward this year's current budget.

In the Harvard-Yenching Special Account we have disbursed, according to our records, G.\$4,555.55, leaving G.\$719.45 still to be sent you. We would suggest that you draw a separate draft for this amount so as to bring our accounts into balance. We will, of course, follow any other method of taking care of this account that you may suggest, but it is always helpful in closing our books if we can show that our special account has been closed out at the exact figure set.

In the Governors' Budget our largest disbursements are still to be made, the major item being the clearance of expenditures made by the United Church of

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Dr. Joseph Beech
Mr. O. G. Starrett

-2-

October 24, 1932.

Canada on behalf of Mr. Albertson and Mr. Small. These adjustments are usually made at the time we close our books on December 31st.

On the income side, you will note that we are hoping to receive, before the end of the year, an additional G. \$11,050.17. As a matter of fact, however, sum of the items in this list are quite doubtful, and others will be reduced by unfavorable rates of exchange between the United States and Canada, and Great Britain.

1933 Budget. I am taking to Toronto with me tentative estimates for the six months period ending June 30, 1933, which seems to indicate that we will be able to provide the field with half of an annual appropriation - G.\$12,500 or L.C.\$25,000 - plus an additional L.C. \$2,000 which you are asking as a special grant. To provide this, however, with all the reductions of income we are now suffering, the Governors will be forced to utilize all possible gains on exchange. Even then it will be a difficult proposition, and I am not at all sure that the Governors will be willing to tackle it. I will write you further on the subject after the meeting.

Very cordially yours,

BAG:PW
Enc.

B A GARSIDE

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WLP



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TRANSFER

November 5, 1932.

Dr. Joseph Beech
Mr. O. G. Starrett
West China Union University
Chengtu, Szechwan, China

My dear Dr. Beech and Mr. Starretts:

Enclosed herewith we are sending you the Minutes of the meetings of our West China Governors in Toronto last week. A second set of this material will follow by later mail, so as to guard against one set going astray.

In this letter I will deal chiefly with financial matters and other items arising from our New York Office. No doubt Dr. Anderson will be writing you regarding the other matters dealt with in the Minutes.

Plans for President Lincoln Dsang. This item is dealt with in Minutes E1024 and G1044. Both the Executive Committee and the full Board adhered consistently to the position that the length and arrangements of Dr. Dsang's leave of absence are matters between himself and the Board of Directors, and that the Board of Governors have no formal relationship to the matter aside from their general interest in the well being of the University. However, since Dr. Dsang is in America and the Governors are anxious both that he make the maximum use of his time, and that the University be not seriously injured by his prolonged absence at a critical time, it was felt that the Governors could not avoid giving some recognition to the problems involved.

You will note that in E1024 the Executive Committee merely approved the expenditure of a small amount of money to assist Dr. Dsang with his expenses while studying in America under leave of absence granted by the Board of Directors, and avoids any judgment as to how long this leave of absence should be.

However, at the meeting of the full Board Sir Joseph Flavell expressed himself as being deeply concerned over the matter, because he feared that the absence of both Dr. Dsang and Mr. Fong might create a serious problem at the University. The trend of the Board's discussion for a while was that they could see no alternative except for Dr. Dsang to return immediately, even though this would deprive him of the opportunity of securing the Ph. D. degree which everyone recognized is of very great value to a Chinese President in these days. But, eventually it occurred to them that if they, as a Board of Governors, could assume responsibility for any loss on Mr. Fong's fellowship appropriation which might be involved by his remaining on the University campus until next summer, they might thereby assure that both Dr. Dsang and Mr. Fong would obtain the opportunity for study, which both so urgently need. Therefore, the Board reached the decision which is embodied in the proposed cablegram at the bottom of page 5 of the Governors' Minutes.

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Dr. Joseph Beech
Mr. O. G. Starrett

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October 5, 1932.

Just as I returned to my office on the morning of October 27th, expecting to dispatch this cablegram, we received your cablegram of October 26th stating that

"YOU MAY INFORM DSANG FONG PLANS TO REMAIN UNTIL JUNE."

This message seemed to make it unnecessary to send the cablegram to the field, so we are letting the decision of the Governors reach you first by mail.

We have not yet learned what effect the delay in Mr. Fong's trip to England will have on his fellowship grant. I have written to Mr. Silcock, but have had no reply. We earnestly hope that Mr. Silcock has been able to secure the postponement of Mr. Fong's fellowship with little or no loss in the amount available. If, however, it develops that the Friend's Service Council cannot keep this fellowship available for Mr. Fong next year, I am sure that the Governors will carry out the promise made in this proposed cablegram.

Gain on Exchange. This is referred to in Minutes E1029 and G1046. In view of the very critical financial condition of all the Mission Boards cooperating in the University, together with the fact that practically all of them have been utilizing surpluses accruing in their various missions from gain on exchange in order to avoid even more serious financial embarrassment, it was obvious that the individual members of the Board of Governors would be very hesitant to authorize the setting up of a reserve or endowment made up of profit on exchange from Mission Board contributions to the University. The difficulty was increased by the fact that it now seems obvious that the Board of Governors' income for 1932 will be \$5,000 or more below the requirements to meet out-budget obligations. On the other hand a very large part of the surplus from gain on exchange has accrued from income on endowment funds belonging to the University itself, and not in any sense received from the cooperating Mission Boards. It would hardly be honest, even in these desperate times, for a cooperating Mission Board to profit by gain on exchange given to West China from a purely undenominational source.

These are the factors that the Governors discussed at some length before any action was taken on your proposal that the funds now held by the field be set aside as a reserve or endowment fund. I believe that the actions taken - recommendations (1), (2), and (3) on page three of the Executive Minutes, endorsed by the full Board in Action G1046 (b), represents the largest amount of sympathetic generosity we could have from the Board of Governors. You will note that these actions provide that the field charge against this surplus from gain on exchange the outstanding bills for heating equipment for the administration building and library, and that you transfer an additional L.C. \$16,000 from this surplus as a credit toward the appropriation of the Governors for 1932-33; and that all the balance remaining in this surplus account as of December 31, 1932 be set up as a "special University endowment or reserve fund" in exactly the same way that is recommended in your President's Report.

As well as we can forecast the amount, we believe that this will give you around L. C. \$90,000 when you come to the end of the calendar year 1932. Will you please send us for our information the exact amount of this fund on December 31st, so we can make it a matter of record?

On the general subject of gain on exchange, the Board of Governors stated definitely that, for the immediate future at least, it wishes to follow the procedure I have already outlined to Mr. Starrett whereby gain on exchange will accrue here in New York rather than China. I believe we will have to agree that this is the only

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Dr. Joseph Beech
Mr. O. G. Starrett

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November 5, 1932.

logical course, inasmuch as the Governors are recognized as the owners of all gain on exchange until they take action allocating it to some specific part of the work at the University.

I will write a separate letter to Mr. Starrett discussing more in detail the technical adjustments on our accounts which these actions will necessitate.

1932-33 Budget. This is referred to in Minutes E1029 and G1046. You will note that the Governors have now brought their fiscal year back in line with that of the field, and that they have appropriated the entire amounts asked for in the revised budget estimates for 1932-33 as submitted by the field. I attach to this letter for your information, a copy of a financial statement prepared by our New York Office in advance of the meetings in Toronto. You will note that on pages three and four the 1932-33 budget is dealt with at some length, and the details as to our anticipated income and expenditure are set forth. I am very glad that the Governors found it possible to appropriate the special additional grant of L. C. \$2,000 above their normal L. C. \$25,000 for the six months' period. Since it was not possible for us to figure out exactly how much will be available within the present appropriation ending December 31, 1932 for the Harvard-Yenching budget, the Governors merely voted to appropriate up to June 30, 1933 whatever amount is required to complete the L. C. \$32,000 required for the present academic year.

I am today sending a cable to you as requested reporting the Governors' action on the budget.

You should make note of the request of the Governors', that because of the change in the fiscal year the field should take prompt action in preparing and transmitting to the Governors the budget estimates for the fiscal year 1933-34. These estimates should be in our hands by March 1st of each year, so that the Governors can take action on the budget at a meeting which will probably be held sometime in April. No doubt the field is already proceeding along this line, and you may have sent us such estimates even before this letter reaches you.

Gift of Mrs. Benjamin Moore. This is dealt with in Action G1045. The Governors agreed, after rather full discussion to authorize the transmittal of Mrs. Moore's gift to Mr. W. A. Main for conversion into silver and deposit in Shanghai until this money can be used for the purpose intended. However, the Governors felt very strongly that the deposit of these funds should be made in one of the two strong international banking corporations with branches in Shanghai - the Hongkong and Shanghai Banking Corporation, or the National City Bank of New York, and they so specified in their action. I am today writing Mr. Main authorizing him to draw this G. \$10,000 at his discretion. We have not added any interest to the original \$10,000 of this gift, because there had been no real opportunity for a safe investment of this money during the time we have been holding it, and our New York banks pay at the present time only one-half of one percent on current deposits.

Grant for Teachers' Residences. This is dealt with in Action G1045(2). The Governors likewise authorized us to transfer to Mr. Main the G. \$2,500 received some time ago for the erection of residences for Chinese teachers, this to be exchanged in silver and held in either the Hongkong and Shanghai Banking Corporation or the National City Bank subject to the requisition for the erection of teachers' houses; at the same time the necessary authorization to proceed with the erection was given. I am also writing Mr. Main today authorizing him to draw this amount today.

Associated Boards for Christian Colleges in China. This is dealt with in Minutes G1040 and G1045. Within a few days I will be sending you copies of the

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Dr. Joseph Beech
Mr. O. G. Starrett

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November 5, 1932.

Minutes of the organization meeting of the Associated Boards held in New York on October 27th. With these Minutes will be included copies of the Provisional Constitution and Provisional By-Laws adopted at that time. These documents were adopted in substantially the same form as they were presented and accepted by our West China Governors.

The formation of our Associated Boards has been a very long process, and it is still too early to make any accurate forecast as to just how effective the organization will be. We are hoping, however, that the Associated Boards will be of real value to us in securing closer cooperation among all our China college boards as they confront their similar problems of home base administration and promotion.

Need of a Secretary. This is dealt with in Action K1030. Little needs to be added to what is already said in that Minute. I believe that for a long time we have all been in agreement that there is a very urgent need for a secretary at West China who can relieve both of you of much of the routine of your correspondence and general office work, and might also be available for helping in bookkeeping and accounting. The Governors have given us cordial recognition to this need as we could have hoped for at the present time. The next move must come from you on the field. If you agree with us that the need for a secretary is substantially urgent to press the matter at this time, please write us fully and frankly as to your wishes and your suggestions. Might it be possible for you to get a suitable secretary in China—either Chinese, or also an American who might be looking for such a position? If nobody is available in China, what type of secretary should we seek to find for you in the West, what salary should we offer, and for what term should an appointment be made? Unless the economic situation continues to grow steadily worse, I believe that the Governors will be able to find support for such a secretary within their present resources - though they dare not attempt to make any authoritative statement of this just now.

I believe that this covers all the matters of general interest growing out of the Annual Meeting of the Governors in Toronto last week. We will be writing other letters on various items.

Very cordially yours,

B A GARSIDE

BAG:PW
Enc.

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TRANSFER

November 7, 1932.

ack. 1/18/33
ack. by check 2/23/33

Mr. O. G. Starrett,
West China Union University,
Chengtu, Szechwan, China

My dear Mr. Starrett:

This letter will deal with gain on exchange items.

We are enclosing herewith our October 31st financial statements. You will note from the Budget Analysis that to date our disbursements on account of the budget for the fiscal year ending December 31, 1932 are as follows:-

Item	Budgeted		Disbursed to Oct. 31		Balance to be Disbursed	
	G.\$	L.C.\$	G.\$	L.C.\$	G.\$	L.C.\$
General Budget	25,000.00	50,000.00	20,887.22	41,774.44	4,112.78	8,225.56
Harvard-Yench. Inst.	5,075.00	-	4,355.55	-	719.45	-
Governors' Budget & Home Administration	15,378.00	-	6,688.39	-	8,687.61	-
	\$45,451.00	-	\$31,931.16	-	\$13,519.84	-

However, you will note from the actions of the Board of Governors at the Annual Meeting on October 25th and 26th, that they have directed the field to transfer from your gain in exchange account to your current budget, as a credit toward the Board of Governors the sum of L.C. \$16,000, of which L. C. \$8,000 will be credited back by the Governors to the cooperating Mission Boards, and L. C. \$8,000 will be applied on the income deficit which it now appears will exist in our Governors' accounts at the close of this fiscal year on December 31st, 1932.

We suggest, therefore, that the following adjustments be made both on your books and ours:-

1. That you take L. C. \$8,000 from the gain on exchange surplus and credit it as a remittance received from the Board of Governors toward your budget for the period ending December 31st. When this is done the amount you will have received, according to our records as of October 31st, will be G.\$24,887.22 or L. C. \$49,774.44; and the amount still due you on account of the Governors' appropriation up to December 31, 1932 will be G. \$112.78 or L. C. \$225.56. Since undoubtedly we will expend more than G. \$112.78 on your behalf before the end of this calendar year, we will not make any further remittances to the field for the present. As we make payments on your behalf we will charge them to the 1932 budget appropriation until the figure of \$112.78 is reached, and will thereafter charge them as advance payments on account of the new appropriations for the six months' period ending June 30, 1933.

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November 7, 1932.

2. That you take the remaining L. C. \$8,000 (considered as equivalent to G. \$4,000) from the gain on exchange surplus, and apply it to your budget for the six months beginning January 1, 1933 as representing a remittance from the Board of Governors for this amount. Since the total of the Governors' appropriation for six months' period is L. C. \$27,000.00, this will leave L. C. \$19,000 still to be paid over to you. As soon as we close our books on December 31st I will write to Mr. Main, authorizing him to draw the major part of this L. C. \$19,000 - less any further payments we may make on this account before December 31st. We will ask him to make the local currency figures the basis of his drafts on us, even though the drafts themselves are actually drawn in gold. For example, we will authorize him to draw, let us say L. C. \$4,000, meaning that he would actually draw a draft for the equivalent of that amount in gold at the rate then prevailing, rather than have him draw on us for G. \$2,000 without our knowing just what your L. C. proceeds of that amount would produce. *pe*

As in the past, whenever payments are made on your behalf here in New York, where such payments represent purchases you have made on a gold basis, so that no current rate of exchange is involved, we will enter all such payments at our fixed exchange rate of 2 to 1. Should you have need either in Chengtu or in Shanghai for a fund in gold to cover purchases made in China in gold, please let me know how much you want and how we should transmit it to you.

This will still leave in your hands a gain or loss in exchange between Shanghai and Chengtu. It seems to me that the simplest method of handling this account would be for you to show when you close your books at the end of the fiscal year any such gain on exchange between Shanghai and Chengtu as an advance payment by the Governors on the new fiscal year; and any such loss in exchange as an amount still due from the Governors to complete their appropriation for the year just closed.

In one of your letters you state that the keeping of this gain in exchange in New York rather than in Shanghai, would deprive the University of the benefit of the favorable rate of exchange now prevailing. In a certain sense this is true, for if the value of silver should rise substantially in the near future, the University would suffer some loss through leaving this gain in New York rather than sending it to Shanghai. On the other hand, should silver decrease still further in relative value, the University would gain by a corresponding degree by retaining such surplus here in New York. That is to say, whether the University gains or loses by keeping the exchange surplus here in New York is purely a gamble on what may happen to the price of silver. No one knows which way the price of silver will move, so it is about a 50-50 proposition. Mission Boards have consistently followed the policy of avoiding any attempt to guess what the fluctuations exchange is likely to take, and of disbursing funds to their mission fields as the work requires. Our West China Board of Governors feels that the part of wisdom is for us to do the same thing in the present instance.

Very cordially yours,

B A GARSIDE

BAG:PW



West China Union University

December 15, 1932.

ack. 2/2/33

Mr. O. G. Starrett,
West China Union University,
Chengtun, Szechwan, China

My dear Mr. Starrett:

Let me acknowledge receipt of your letter of November 1st.

Gain on Exchange. It is very encouraging that the gain on exchange account has been developing so satisfactorily. We wrote you last month as to the actions taken by the Governors in regard to this fund, so will not comment more in detail now.

Charge for Dr. Morse's Books. The place where we will charge this G. \$20 has never been satisfactorily determined. The only place which we could charge it on our New York accounts would be "Home Administration - Trustees", which is in a chronic state of being overdrawn. Just now the account is carrying an unusually large deficit, because we had been meeting Dr. Dsang's expenses from this source. However, I appreciate the force of your objection to charging it against the field budget. We are therefore, putting through a journal entry at this time crediting the field account with this \$20, and charging the amount to Account 36.3 Home Administration - Trustees.

We note that the matter of the purchase of the Encyclopedia Britannica is being referred to Mrs. Lindsay. We will await her decision before taking any further steps.

We hope that the disturbances in Szechwan at the time you wrote have now died down - for the present at least. It is too much to hope for permanent peace until conditions become more stable throughout China.

Very cordially yours,

B A GARSIDE

BAG:PW

CC: Accounting Office

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January 9, 1933 *No. 2*

TRANSFER

Dr. Joseph Beech
Mr. O. G. Starratt
West China Union University
Changtu, Szechwan, China

Gentlemen:

The annual meeting of our West China Board of Governors will probably be held about the middle of April. Probably the field is already working on the budget estimates for the year 1933-34, but I am sending along such additional information as I can for your use in case it is still of any value to you. At all events it is quite important that you have the 1933-34 budget estimates in our hands not later than April 1st, so that we will have time to study the material and get action from the Governors at their annual meeting.

It is quite impossible for us at this time to say just how our finances are going to look when we tackle the problem of the 1933-34 budget. Our income from all sources has decreased somewhat as a result of the present depression, and even though conditions improve steadily during the coming months it will be a year or more before we begin to feel the effects of the up-turn. On the other hand it will compensate in part at least for this shrinkage in income.

The Governors have voted to credit the Mission Boards during the calendar year 1933 with an additional G. \$4,000 or L.C. \$8,000 on account of gain in exchange. This will reduce by that much the amounts we would expect to receive from them. Even so, some of the Mission Boards will not be able to supply the full amount we are requesting. Of course, this reduction covers only the first six months of the fiscal year beginning July 1st, 1933. Whether any continuation of this rebate for gain on exchange will be made is still an open question. I set forth below the amounts we would ask from the cooperating boards if no extension of the present rebate is made, together with the amounts we will actually receive if no further changes are made in the rates of payment.

<u>Mission Boards</u>	<u>Asked</u>	<u>Probable Receipts</u>	<u>Comments</u>
A.B. F. M. S.	\$5,520.00	\$5,000.00(?)	No definite word
N. A. B. F. M. S.	920.00	875.00(?)	" " "
Church Missionary Society	460.00	350.00	Same amount of sterling as previous
Friends Service Council	2,300.00	1,700.00	" " "
Methodists	5,520.00	2,837.00	Apprn. for 1933
M. F. M. S.	920.00	875.00(?)	No definite word
United Church of Canada	5,520.00	5,000.00(?)	" " "
" " " " Women	1,840.00	1,850.00	\$1,800 Canadian
Gain on Exchange	<u>2,000.00</u>	<u>2,000.00</u>	
	\$25,000.00	\$20,287.00	

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Dr. Joseph Beech
Mr. O. G. Starrett

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January 9, 1933

	<u>Probable Receipts</u>	<u>Comments</u>
Atherton Family	\$1,800.00	
Endowment	9,250.00	
H.-Y. Institute	11,052.64	(only part to be used for budget)
	<u>\$22,102.64</u>	
Plus Mission Board Probable Receipts	<u>20,287.00</u>	
Probable Total	<u>\$42,389.64</u>	

If it were not for the very abnormal economic situation, I would suggest to you (quite confidentially and probably in betrayal of my responsibility as an officer of the Board of Governors) that the field urge the Governors in 1933-34 to liberalize the present arrangement of G. \$25,000 at the exchange rate of 2 to 1. There is no need for any change in the part of the budget that is spent in gold anyway, but for the part converted into local currency it seems to me that the field has a clear right to ask either for a better exchange rate of 2 to 1, or else for an increased appropriation. The present economic situation is such that the Governors will probably be unable to take a more liberal stand this year, but the field might begin its efforts in that direction this year, with the hope that your attempts will bear fruit at some time in future.

Very cordially yours,

BAG:PW

B A GARSIDE

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TRANSFER

January 12, 1933

ack. by Albertson 3/10/33

Mr. O. G. Starrett
West China Union University
Chengtou, Szechwan, China

My dear Mr. Starrett:

Last week when we closed out our West China Union University accounts for the past year, there was still due you on account of the Harvard-Yenching Institute appropriation a balance of G. \$719.45. As I wrote you on November 7th, we have been able to identify only \$4,555.55 of 1 last year's disbursements as applicable to this special item of \$5,075.00 in the 1932 budget. The other disbursements on the general budget account were closed out on the basis of L.C.\$50,000.00, and all disbursements beyond that amount were charged forward as belonging to the 1933 accounts.

I am therefore, enclosing herewith a check for G. \$719.45 to cover the balance due you on the Harvard-Yenching Institute account, and thus to close out our 1932 budget accounts. I trust that this method of handling the matter is satisfactory to you. Undoubtedly you have already sent a reply to my letter of November 7th, and probably you have made suggestions for handling our accounts for the fiscal year ending June 30, 1933 in such a way as to expedite the clearance of these items. If you have any additional suggestions to make, we would be happy to follow them.

A few days ago we sent Mr. W. A. Main a check for G. \$245.26, which is to cover the interest that accrued here in New York on the Benjamin Moore Memorial Fund of \$10,000, during the time we had this money on deposit here. As you know, the principal of G. \$10,000 was drawn by Mr. Main and converted into L.C.\$49,417.25, which he then deposited about November 30th in the Hongkong and Shanghai Bank. We are asking him to convert this G. \$245.26 into local currency and to place it in the same account with the principal of this fund.

Very cordially yours,

B A GARSIDE

BAG:PW
Enc.

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West China



Union University

BURSAR'S OFFICE

CHENG TU, WEST CHINA



January 18, 1933.
ack 3-1-33 BGS

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

INDEXED

TRANSFER

Dear Mr. Garside:

I hoped that Mr. Albertson would arrive about two weeks before the end of the year, that we would use those two weeks to settle up various accounts, including the Land and Building Accounts, and that the December 31st balance sheet would be my farewell to the Bursar's Office. But he has been delayed enroute by war and rumours of war, and has not yet arrived, so the balance sheet which I enclose herewith is not so complete as I hoped it would be. There are still a number of accounts to be adjusted, including the Land and Building Accounts. I have your letter of October 17th regarding these, from which it would seem that the adjustments you made in New York were made without reference to the balances which we have on hand here on the field. Dr. Beech, however, is of the opinion that some of these balances were used, but he has no record of which ones. I hope that Mr. Albertson may be able to explain just exactly what was done. If none of our field balances were touched, then of course it is comparatively simple to make our land and building accounts correspond with yours.

I have received your letter of November 7th and the adjustments you suggested have been made. You will note from the Balance Sheet that at the end of the year we had \$100,825.33 in our Exchange Account. The items since August 30th, when I reported last, are as follows:

	Dr.	Cr.
Balance reported August 30th, 1932		104974.99
Necessary Adjustment mentioned in August 30th statement	160.00	
Gain on \$3193 transferred from Shanghai to Chengtu		590.12
Gain on Books purchased by Library for private individuals		1039.18
Interest on Fixed Deposits		3631.67
Loss on foreign purchases in China, freight, duty, etc.	250.63	
Credited Board of Governors on July-December, 1932, Appropriation	8000.	
Credited Board of Governors for extra Appropriation, July-December	1000.	
Balance on hand, December 31, 1932	100825.33	
Totals	\$ 110235.96	110235.96

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Mr. Garside - January 18, 1933 - Page 2.

Since December 31st, there have been the following credits and charges:

	Dr.	Cr.
Balance, December 31st		100825.33
Interest on Fixed Deposits		2550.72
Credited Board of Governors on Jan-June, 1933, Appropriation	9000.00	
For Heating Plants (See state- ment below)	6376.05	
Balance turned over to Board of Governors	88000.00	
Totals	103376.05	103376.05

Actually, we have on fixed deposit in Shanghai \$100,000 as follows:

Raven Trust Co.	due May 20th	\$ 1811.25
do.	due Dec. 16th	32100.
Underwriters Sav- ings Bank	due May 4th	4400.
do.	due Aug. 9th	41688.75
do.	due Dec. 18th	20000.00

I have just written to Mr. Main explaining that this money belongs to the Board of Governors and is subject to your orders. I suggested that when the next interest is paid on May 4th, he open a new current account in your name, in which the interest may be kept, subject to your instructions. You will note of course that the amount on fixed deposit is \$12000 in excess of the Exchange balance. We hope that a way may be found of making the fund up to the even sum of \$100,000; if this is impossible, however, the difference will have to be transferred from fixed deposit to our current account.

The cost of the Heating Plants for the Library and Administration Building, in addition to the G\$1419.40 charged by you to the Harvard-Yenching Fund, is as follows:

Anderson, Meyer Co. for piping, tanks, etc.	
Tls. 2280.86 equals	\$ 3299.62
Do. for Handling & Insurance, Tls. 285.53 equals	411.06
Canadian Mission Business Agency for Freight, Taxes, Handling Charges to Chungking	1098.47
Do. for Freight and charges above Chungking	1155.55
Freight & Charges, Kiating to Chengtu	288.94
Installation, Labor and material	268.98
Extras	13.05
Total	\$ 6535.67

Of the above, \$159.62 is paid from balances on hand, and the remainder, - \$6376.05, - is charged to gain in exchange. We did this in order to make the amount of gain in exchange turned over to the Board of Governors an even amount.

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Mr. Garside - January 18, 1933 - Page 3.

*Sent
1/14/33*

The above, I think, will answer in full your letters of October 20th and November 7th. In your letter of October 24th you suggest that we draw a draft for the balance of the Harvard-Yenching Special Account. It is not convenient for us to draw drafts in Chengtu and therefore it will be better for you to continue your former practice of sending checks to Mr. Main, to be sold and credited to our account. I have asked Mr. Main to carry two current accounts for us, one for general budget, and one for Harvard-Yenching funds. In sending remittances, please advise him carefully for which account the money is intended. I would think that it would also be more convenient for Mr. Main if you would send him checks on current budget instead of having him draw drafts, but that matter should be taken up with him direct.

I shall write you further regarding Plant Accounts, after Mr. Albertson has arrived.

There is an item of G\$1000 on your books for Storage Batteries; will you please let me know to what account these batteries were charged? We also need from you statements of the payments made on Hall Estate Funds for Equipment 1929 and 1930, and the Flavelle gift for Clinical Laboratories. Have you paid this money in full or do you still have balances on hand in New York? These accounts ought to be closed, but due to the frequent changes in the Bursar's office, the accounts here are somewhat confused. I am sure Mr. Albertson will be grateful to you for a clear statement showing your payments on the above accounts.

Sincerely yours,

O. G. Starrett
O. G. Starrett.

See "Field Treasurer's Reports" 12/31/32

Enclosed:

Balance Sheet of
December 31, 1932.

** I'll make up statements of these accts as they appear on our books and send them to you in a few days.*

1266

West China



Union University

BURSAR'S OFFICE

CHENG TU, WEST CHINA

TRANSFER

January 20, 1933.

ack 3-2-33 BKS

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



Dear Mr. Garside:

INDEXED

See "Budget 1933-34" January 20, 1933

I take pleasure in submitting herewith our Estimates for 1933-34. You will note that they call for an increase of \$5069 local currency over this last year. This is the minimum amount required for the payment of the regular increases in salary, - \$10 per month for those of professorial rank and \$5 per month for instructors, - to which we are obligated. It also provides for the salaries of three men who are now taking post-graduate work in Peiping and Wuchang, whom we have agreed to engage on the completion of their study. It also provides a small increase in salary for Dr. Dsang on his return to this country. In view of financial conditions in the world today, we are not asking for any increase for equipment, although several departments requested it and are in urgent need.

During the present year, the Board allowed an extra appropriation of \$2000 local currency, taken from the interest on our gain in exchange in Shanghai. In order to balance the 1933-34 budget, we are asking for \$4000 extra appropriation, to come from the same source. The interest is more than sufficient to provide this sum.

In addition to the above regular budget, the Faculty of Science makes a special request for \$300 local currency extra for the half time salary of a new teacher in Biology. The person in question graduates from the University this June and has been a student assistant in the department for two years. This teacher would be a very desirable addition to the University staff, but the item was not included in the regular budget because it represents a new worker, while all the other increases are for old and returning workers.

No doubt Dr. Beech will also be writing on this subject.

Sincerely yours,

O. G. Starrett
O. G. Starrett.

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West China University



West China

CHENGDU, WEST CHINA

UNIVERSITY OFFICE

January 20, 1933



Mr. B. A. Garidge,
China Union University,
New York City.

INDEXED

Dear Mr. Garidge:

I take pleasure in submitting herewith our estimates for 1933-34. You will note that they call for an increase of \$5000 local currency over this last year. This is the minimum amount required for the payment of the regular increases in salary - \$10 per month for those of professorial rank and \$5 per month for instructors - to which we are obligated. It also provides for the salaries of three men who are now taking post-graduate work in Peiping and Peking, whom we have agreed to engage on the completion of their study. It also provides a small increase in salary for Dr. Beach on his return to this country. In view of financial conditions in the world today, we are not asking for any increase for equipment, although several departments requested it and are in urgent need.

During the present year, the Board allowed an extra appropriation of \$2000 local currency, taken from the interest on our gain in exchange in Shanghai. In order to finance the 1933-34 budget, we are asking for \$4000 extra appropriation to come from the same source. The interest is more than sufficient to provide this sum.

In addition to the above regular budget, the Faculty of Science makes a special request for \$500 local currency extra for the half time salary of a new teacher in Biology. The person in question graduates from the University this June and has been a student assistant in the department for two years. This teacher would be a very desirable addition to the University staff, but the sum was not included in the regular budget because it represents a new worker, while all the other increases are for old and returning workers.

No doubt Dr. Beach will also be writing on this subject.

Sincerely yours,

W. G. Stratton

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West China



Union University

BURSAR'S OFFICE

CHENG TU, WEST CHINA

TRANSFER

February 2, 1933.

ack 3-11-33



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

Dear Mr. Garside:

INDEXED

In my letter of January 18th I made reference to the Hall Estate funds for equipment of 1929 and 1930 and the Flavelle gift for Clinical Laboratory Equipment, amounting to \$25,000 gold. According to records available we have received the following amounts, charged to your accounts 24x and 24w1:

To A.M.T. # July 1929	\$5000.
Draft No. #408	1000.
#409	100.
#410	800.
#411	48.50
#413	207.26
#415	125.
#418	80.
#420	20.
#421	225.
#423	60.
F424	500.
F425	1000.
F426	400.
F427	1400.
F428	184.
F431	200.
F436	250.
F437	225.
F438	175.
F439	103.
F440	1150.
F442 plus extra	836.96
F443	1300.
F445	180.
F475	90.
F477	235.50
F479	210.
F484	375.
F526	50.
Total	\$ 16530.22

This leaves a balance of \$8469.78 gold due us for money spent on the field. If you have not already done so, I suggest

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2-2-23

that the balance on hand be sent to the field and the accounts closed. We are transferring the unexpended balances to current funds. A statement should be prepared and sent to you describing the equipment which has been purchased with these funds.

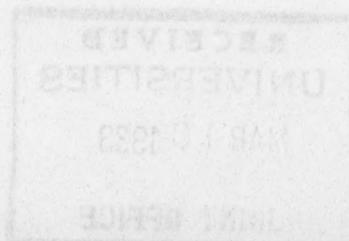
1132
1/9/50/21
I note that Draft No. 419 for \$972.25 was also charged to your account no. 24w1. Should this not be transferred to 171.2, as the money was spent for museum goods, chargeable to the Harvard-Yenching Fund?

Your letter of December 13th arrived this morning, and I note that you have transferred the charge of \$20 for Dr. Morse's books to Account 36.3. Thank you.

Fighting stopped in order to allow the soldiers as well as the people to celebrate the New Year. We hope it will not resume again. There is danger now from another source. The Communist armies have been driven across the borders from Hupeh and Shensi into Szechwan. Most of the 29th Army has left here to oppose their further advance into the province. Because of over-militarization with the resulting high taxes and oppression of the people, Szechwan presents a ripe field for Communist propaganda. It is said that the Communists are paying their soldiers \$20 per month, while the government forces give little more than food and clothing, so that many of the soldiers are turning over to the Communists.

I understand that Mr. Albertson has left Chungking, but he has not yet reached Chengtu. Registration for the fall term begins a week from today.

Sincerely yours,
O. G. Starrett
O. G. Starrett.



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that the balance on hand be sent to the field and the accounts closed. We are transferring the unexpended balance to our rent funds. A statement should be prepared and sent to you describing the equipment which has been purchased with these funds.

I note that Draft No. 419 for \$375.25 was also charged to your account No. 2441. Should this not be transferred to 171.8, as the money was spent for mass goods, charitable to the Harvard-Yenching Fund?

Your letter of December 15th arrived this morning and I note that you have transferred the charge of \$20 for Dr. Morse's books to account 267. Thank you.

Fighting stopped in order to allow the soldiers as well as the people to celebrate the New Year. We hope it will not resume again. There is danger now from another source. The Communist armies have been driven across the borders from Hunan and Szechwan into Szechwan. Most of the 20th Army has left here to oppose their further advance into the province. Because of over-militarization with the result of high taxes and oppression of the people, Szechwan presents a ripe field for Communist propaganda. It is with this that the Communists are paying their soldiers \$50 per month, while the government forces give little more than food and clothing, so that many of the soldiers are turning over to the Communists.

I understand that Mr. Albertson has in Shanghai but he has not yet received Communist registration for the fall term beginning a week from today.

Sincerely yours,
C. G. Barrett

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West China



Union University

BURSAR'S OFFICE

CHENG TU, WEST CHINA

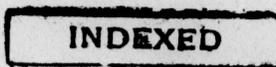
March 1, 1933.

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



TRANSFER

Dear Mr. Garside:

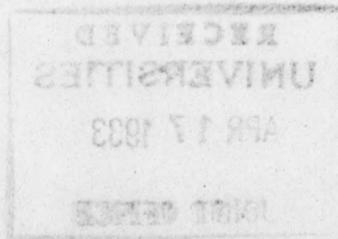


I am today turning over the books of the University to Mr. Albertson. For the past two or three weeks he has been busy working on old accounts and auditing the accounts of Mr. Taylor and myself, dating from January, 1931, to the present. The Land and Building accounts are being adjusted to agree with the accounts in your office. The books are now in good shape and there should be no further misunderstandings between the field and the New York office.

Mrs. Starrett and I are returning to the United States this spring. I expect to be in New York some time during the summer and hope to call on you.

Sincerely yours,

O. G. Starrett
O. G. Starrett.



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Yunnan University



West China

CHENGDU, WEST CHINA

BUREAU'S OFFICE

March 1, 1933



Mr. B. A. Garalde,
150 Fifth Avenue,
New York City.

Dear Mr. Garalde:

INDEXED

I am today turning over the books of the University to Mr. Albertson. For the past two or three weeks he has been busy working on old accounts and auditing the accounts of Mr. Taylor and myself, dating from January, 1931, to the present. The land and Building accounts are being adjusted to agree with the accounts in your office. The books are now in good shape and there should be no further misunderstandings between the field and the New York office.

Mrs. Starrett and I are returning to the United States this spring. I expect to be in New York some time during the summer and hope to call on you.

Sincerely yours,
O. G. Starrett

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INDEXED

March 1, 1933.
ack - 6/7/33 - by Albertson

Mr. O. G. Starrett
West China Union University
Chengtou, Szechwan, China

My dear Mr. Starrett:

Let me acknowledge receipt of your letter of January 18th with its attached balance sheet as of December 31, 1932. I am addressing this acknowledgment to you, though probably Mr. Albertson will have taken over the accounts again before this arrives.

Gain on Exchange. We are grateful for your detailed statement as to the status of the surplus from gain on exchange. It is indeed gratifying that such a substantial sum can be set aside as an endowment reserve. In checking over your detailed analysis of this account, it appears that you have taken L. C. \$2,000 of the gain on exchange surplus as it stood on December 31, 1932 to apply on the special appropriation of L.C. \$2,000 made by the Governors in the six months' budget beginning January 1, 1933. It was not the intention of the Governors to take this L. C. \$2,000 from the surplus on hand December 31st. Our thought, rather, was that this \$2,000 could be taken from the interest payments received during the period ending June 30, 1933. Apparently, therefore, this L.C. \$2,000 should be restored to the balance turned over to the Board of Governors, making this balance stand at L. C. \$90,000. This is the figure we will use tentatively in making our report to the Governors. If we have not correctly understood these entries of L. C. \$2,000, we can later revise this figure to L. C. \$88,000.

I am writing Mr. Main, supplementing the letter you have written him, and am asking him to credit income received on this L.C. \$90,000 to his account with the Bursar of West China Union University, and to notify us from time to time of the amount of interest which he has thus created. Unless some further action is taken in future, we will consider this interest deposited to the credit of your account as representing payments by the Board of Governors on their budget appropriations. Will you please record them accordingly when Mr. Main notifies you of such credits to your account? If this procedure is not satisfactory to you, please let me know.

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. \$9,482.47. According to our records here, this account should have been almost in balance, only the items appearing on our December, and possibly our November, financial statements being needed to balance the Board of Governors' account to December 31st. We realize that there will always be unadjusted items which will keep our two sets of accounts from

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March 1, 1933.

balancing exactly, but we should be able to reconcile any differences, and to adjust them at regular intervals.

I am glad to have the detailed figures as to the cost of the heating plants and the library and administration buildings. We should enter into our plant accounts the cost of these heating plants as a part of our capital expenditure. It is impossible for me to make any entry, however, until we know just what figure we should use in gold, and how this cost should be distributed between the library building and the administration building. Will you please send us a memorandum, therefore, as to what you consider a fair figure in gold covering this L. C. \$6,835.67, and how we should distribute the amount between the two buildings? We will make the proper entries in our plant accounts here, and trust that you will do the same on the field so as to keep our books in balance.

Harvard-Yenching Institute Balance 1932. On January 12, 1933, we sent you a check for \$719.45 due you on the Harvard-Yenching special account for 1932. We trust that it has reached you by this time, and that you found it convenient either to deposit it in Chengtu, or else to send it to Mr. Main for deposit there.

Remittances for Budget January to June 1933. We are at this time writing a letter to Mr. Main in regard to payments on account of the budget for the six months' period ending June 30, 1933. I trust that we are correct in estimating the amount due on the Harvard-Yenching Institute account as L. C. \$16,100.00.

Item for Storage Batteries. The item of G. \$1,000 carried on our books for storage batteries dates back to 1920. On December 31, 1920 we find the entry in our West China cash book - "by Girard Trust Company draft No.00107, July 14, 1919. Daniel S. Dye for storage batteries from special grant of \$4,000 - G. \$1,000."

This is all the information I am able to obtain regarding this item. I hope that the above information will enable you to secure the facts you need.

Hall Estate Funds for Equipment 1929-1930. Below we give a summary of receipts and expenditures for the Hall Estate Funds for equipment for 1929 and 1930, as shown on our books here:-

1. Receipts

Appropriated, 1929	\$7,500.00
Appropriated, 1930	7,500.00
	<u>\$15,000.00</u>

2. Expenditures

July 17, 1929	Draft #513	5,000.00
Jan. 2, 1930	" 408	1,000.00
" 8, 1930	" 413	207.26
" 11, "	" 410	800.00
" 11, "	" 411	48.50
March 25, 1930	" 415	125.00
April 15, 1930	" 409	100.00
April 18, "	" 418	80.00
May 2, 1930	" 421	225.00

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March 1, 1933.

Brought Forward *7,585.76

May 7, 1930	Draft #420	20.00
" 10, "	" 423	60.00
" 26, "	" 428	184.00
July 1 "	" 439	103.00
" 1 "	" 445	180.00
" 26 "	" 440	1,150.00
Nov. 7, "	" 528	50.00
		<u>\$9,332.76</u>
	Balance on Hand	<u>5,667.24</u>
		\$15,000.00

If we have correctly listed above all the charges against these funds, you still have a balance of G. \$5,667.24 to your credit. You are authorized to draw this amount at any time, either by making further purchases, or by having us transfer the funds to the field as you may direct. If there are other charges which should be placed against this account, please deduct the amount of such charges from any drafts you make, and notify us as to necessary adjustments on our records.

Fund for Clinical Laboratories. We give below the receipts and expenditures shown on our books here on account of this G. \$10,000 fund for clinical laboratories:-

1. Receipts

Nov. 13, 1929	Received from Sir Joseph Flavelle through U. C. C.	Canadian \$10,000.00	G.\$9,768.75
June 30, 1930	Interest Accrued		<u>231.25</u>
			\$10,000.00

2. Expenditures

May 14, 1930	Draft #427	\$1,400.00
" 26, "	" 426	400.00
June 2, "	" 425	1,000.00
" 16, "	" 424	500.00
July 1, "	" 436	250.00
" 1, "	" 437	225.00
" 1, "	" 431	200.00
" 19, "	" 443	1,300.00
Sept. 23, "	" 438	175.00
Oct. 20 "	Arthur H. Thomas Company	836.96
Nov. 11 "	Draft #462	183.20
March 11, 1931	" 477	235.50
" 12, "	" 475	90.00
" 26, "	" 479	210.00
April 30, "	" 484	375.00
		<u>\$7,380.66</u>
	Balance on Hand	<u>2,619.34</u>
		\$10,000.00

- 9 V. 132 9/30/31

Mr. O. G. Starrett

-4-

March 1, 1933.

You will note that according to the above there is still due you on this account a balance of G. \$2,619.34. If there are any further charges we should place against this account, will you please let us know?

The actual cash on hand in our plant accounts is not sufficient to permit us to send you this \$2,619.34, because of the fact that there is still due from the United Church of Canada G. \$2,732.19, which we disbursed in their behalf on the Medical and Dental College building. We are trying to obtain this amount from the United Church of Canada, and I hope that I may be able to give you more definite word in a short time. Until such definite word is received, we have actually available in our plant accounts only about G. \$750. You may draw on account of this fund for clinical laboratories up to G. \$750 more, but we request you not to make any drawing beyond that point at present, until we can clear with the United Church of Canada the long standing account on the Medical and Dental College building.

Very cordially yours,

BAG:FW

B A GARSIDE

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INDEXED

March 11, 1933.

Mr. O. G. Starrett
West China Union University
Chengtu, Szechwan, China

TRANSFER

My dear Mr. Starrett:

Let me acknowledge receipt of your letter of February 2nd, regarding drafts on the Hall Estate Equipment Fund 1929-30, and Sir Joseph's gift for Clinical Laboratory Equipment.

We are in agreement with your list of drafts charged against these two accounts, with one exception. In the letter I wrote you on March 1st, I gave our corresponding list of drafts. You will probably note that it checked with yours except that we include in the fund for Clinical Laboratories Draft No.462 amounting to G. \$183.20. When Draft No.462 was received on November 11, 1930, we charged it to the current account, Account #31.1. But on the basis of the Bursar's report for 1930, we transferred it by journal voucher #133 dated September 30, 1931, to the disbursement account for Clinical Laboratories. I believe we sent a copy of journal voucher #133 to the field. We also listed it in our monthly financial statements of September, 1931. We will continue for the time being to let Draft No.462 stand as a charge against the fund for Clinical Laboratories. If this is not correct, please let us know and we will charge the item back to Account #31.1 in the current fiscal period.

Your letter also calls attention to the fact that Draft No.419, for G. \$972.25 was also charged to Account #24w1. However, this charge has already been transferred to Account #171.2, as you suggest. This was done by journal voucher #132 dated September 30, 1931.

In my letter of March 1st I stated that we would be glad to transmit to the field the balances available in these two equipment accounts if you so desire. Since you request this transfer in your letter of February 2nd, we are proceeding to send to Mr. Main without further delay a check for G. \$6,367.24 as follows:-

Unexpended Balance on Hall Estate Fund for Equipment	
1929-30	G.\$5,667.24
On Account of Fund for Clinical Equipment	700.00
	<u>G.\$6,367.24</u>

You will note that I am sending only G. \$700 on account of the Clinical Fund, rather than \$750 as indicated in my letter of March 1st. The smaller amount is being sent because we find that if G.\$750 were disbursed,

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Mr. O. G. Starrett

-2-

March 11, 1935.

it would leave a small deficit in our plant cash.

In view of the present economic conditions it may be difficult to get any early action from the United Church of Canada on our account receivable from them amounting to G. \$2,732.19.

When this present remittance has been entered on our account, the Hall Estate Fund for equipment 1929-30 will be closed, and G.\$1,919.54 will still be due you on the fund for Clinical Laboratories. We will try to clear this second account as soon as funds are available.

I attach hereto a copy of the letter we are today sending Mr. Main.

We have not heard very much recently of troubles in Szechwan, but we do not know whether this means that the province has become peaceful again, or simply that you have been forced out of the news for the time being by the Japanese aggression on Jehol.

Very cordially yours,

BAG:PW
Enc.

B A GARSIDE

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West China

November 28, 1934

Mr. O. G. Starrett
87 Sherman Street
Hartford, Conn.

My dear Mr. Starrett:

Thank you very much for your letter of the 2th, enclosing a page from the North China Herald.

As soon as the minutes are written up for Monday's meeting, I will send you a copy.

Your question regarding the B & O Common is interesting. I assume that you bought it at around 30. Yesterday's price closed at $16\frac{5}{8}$, showing a half a point gain on a soft market. The B & O is one of our best systems and has been very well managed in the past. It is true that it is not on a paying basis, but a slight upward turn in rail earnings would put this in a different classification. Switching from this situation into another might get you into the same position as the man who started out to trade a cow and returned with a cane, having traded six or seven times meanwhile. Very often we sell out one fairly good situation to get into what would appear to be a better one, only to find that the new one has equally good opportunities for depreciation as the one sold.

Taking you at your word that you do not wish my recommendation but an expression as to what I would do in your case, I frankly would hold it as rails are going to advance in any upward turn of the market and will probably advance more rapidly than some other things.

Hoping to see you again shortly, I remain,

Very cordially yours,

C. A. Evans

CAB:RC

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April 18, 1935

Mr. O. G. Starrett
Hartford Seminary Foundation
87 Sherman Street
Hartford, Conn.

Dear Mr. Starrett:

Your letter of April 16th came to hand this morning, and very gladly I am giving you such information as we possess on the group of securities you list. In general, it might be stated that common stocks present a pretty good hedge against the type of legislation we are getting at the present time, which points very definitely toward greater inflation. About the only things that will protect a person in such an emergency are the holding of common stocks or commodities such as gold, silver, cotton, and the like. The owning of the latter does not ordinarily attract the average investor, and so common stocks are the only alternative.

The list that you have is excellent from that standpoint if you are looking for a considerable time ahead. If you desire to sell out now and secure the advantage of the bulge in the market which was checked yesterday, that is still another thing, and one which will require very careful study on your part before you take such a step. Looking still further ahead, the question is raised as to whether or not selling out at the present levels and holding the cash will not peg your investment to present market prices with no protection against any further shrinkage in the dollar. In our accounts, the universities that are interested in common stocks are holding them through and only selling at the present time those securities which are out of line with earnings and show profit. We are also selling some that we hold below cost as the situation in those cases is not promising.

General Motors at present levels is not an attractive buy, but for a long-term commitment it certainly warrants retention in anybody's portfolio. For the immediate future, however, prospects are that the earnings for 1935 will not reach the 1934 level of \$2.00, the earnings for the first three months being 50¢ as against 63¢ a year ago. The cash position is very strong, however, and its position is practically impregnable.

General Electric is a leader in its field, but at the present price it is not attractive. One of the factors which will influence you is the price you paid for these securities. If you are holding this at figures below the present market, you might seriously consider switching to something that will bring a little higher yield and have more of a chance of appreciation. On a long pull, however, this will give you good returns on the prin-

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Mr. O. G. Starrett

-2-

April 18, 1935

cipal, as the earnings for 1935 should run considerably ahead of 1934, which naturally would affect the price. It is, however, a good stock to hold against an inflation program.

Montgomery Ward is an outstanding purchase speculation at the present time. It pays no dividend, but the very sweeping changes that have been made in the merchandising of the organization has placed it in a position to make some smart profits in any general upward swing in business. It always maintains a strong financial position, and has strengthened this position in the last year. This, however, is strictly for a long pull, but likewise represents a good stock to hold against inflation.

The Irving Trust Company is one of the most up-to-date organizations of its kind we have. It has always maintained a strong cash position, and while the value of the real estate carried on its books might be questioned (these items representing the various branches), yet having gone through the depression with such pronounced strength, it seems inconceivable that anything could happen to this institution. At present price levels it is a good thing to maintain.

Corn Exchange Bank. This is the outstanding branch banking business in New York. While it possesses a large amount of real estate for its operation, yet it appears that these branch institutions have been reasonably appraised, and that write offs of losses during the depression have strengthened the fabric of the institution. Its dividend of \$3.00 is pretty well assured, and at present prices this stock is a good security to hold; but is hardly a good buy.

I have just talked with a brokerage house and find that the market is still selling off, but there is a feeling that there will be another bulge before the spring slump. If you feel inclined to accept your profits, if you have any on these securities, it might be advisable to get rid of them, with the understanding that in all probability July will see an opportunity to get them back at much lower figures. One must be careful in making a step of this sort, however, and not become too much engrossed in the trading end of situations of this kind. The trader to be successful must be in constant touch with the picture and have the general idea of market fluctuations in order to take advantage of new economic situations and to properly interpret the trends of the prices.

I do not know that I have helped you any, but under the circumstances, it seems to be the best that we can evolve at the present time. Let me know if we can be of further service.

Very cordially yours,

C. A. Evans

CAE:RC

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87 Sherman Street
Hartford, Connecticut
May 14, 1935

ack 5/23/35

Dear Garside:

I called at your office some months ago, but you were out making speeches and hence I missed you. I have spent the year studying at the Seminary here. There is still some question as to whether or not we shall be able to return to Chengtu. As you know, the Methodist Board is very hard up financially, but Dr. Beech and Bishop Gowdy are doing what they can to make it possible for us to go back. Since Mr. Albertson is likely to be on the job as Bursar during the next few years, I don't see that there is any particular object in my talking to you about University finances or records.

If the way does open for us to return, I shall probably inherit Mrs. Lindsay's job as Librarian and I want to spend a good deal of time on personnel work with students. I ought to be back in Chengtu for the opening of the University this fall, but I don't feel certain that the Board will act promptly enough to permit that. If I am to be in this country through the summer, I would like to take the training which is offered by the Council for the Clinical Training of Theological Students, of which, I believe, you are the Treasurer. This is a type of work for which there is a great need on the foreign field, both in the teaching of our theological students and in personnel work. Does the Council cooperate with the Mission Boards in the training of missionaries and candidates? If it doesn't, don't you think it ought to?

Homer Brown, who was Dean of Education in Chengtu and principal of the Canadian Dormitory, is on furlough and has applied for training at the Worcester State Hospital. He is to be at Worcester, if his Board approves. With the uncertainty about our return, I have not yet made application, and I realize it is getting rather late. I wrote to J. F. Peat about the proposition some weeks ago, but my letter went astray and I am writing him again today. He may be in to see you. Will you two talk the matter over and confer with Miss Grant or Dr. Dunbar if you think best, and let me know the result? I'll enclose my application in case you wish to make use of it. It would be pleasant to be at Worcester with Mr. Brown, but that is not essential.

I hope this will find you in the office and not too busy.
With best wishes, I am

Sincerely yours,
O. G. Starrett
O. G. Starrett.

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

1284

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14 Sherman Street
Hartford, Connecticut
May 14, 1935



Dear Garrison:

I called at your office of the same month ago, but you were out making speeches and since I missed you I have spent the year studying at the University. There is still some question as to whether or not you shall be able to return to America. As you know, the National Board is very hard up financially, but Dr. Reed and I hope very much that they can do it. It is possible for us to go back. Since Mr. Albertson is likely to be on the job for some time during the next few years, I don't see what there is any particular object in my coming to you about University financial resources.

If the very best goes for us to return, I shall probably leave in May. I have a job as librarian and I want to spend a good deal of time on personal work with students. I ought to be back in America for the opening of the University this fall, but I don't feel certain that the Board will not possibly choose to permit that. If I am to be in this country through the summer, I would like to have the training which is offered by the Council for the Clinical Training of Theological Students, at which, I believe, you are the president. It is a course of work for which there is a great need on the part of the churches and the training of our theological students and in personal work. Does the Council cooperate with the American Board in the training of students in the United States? If so, I would like to know more about it.

James Brown, who was born of a family in England and principal of the Canadian University, is going through and has applied for training at the American Board. He is to be in Worcester, Mass. in the coming summer. I have not yet made application, but I have written to J. F. Reed about the matter. I have now made up my mind to go, but my father is not willing to let me go. I am sure you will be as good as me. Will you two write me after you have come to the West? I don't know if you think best, but I would like to see you. I'll write you as often as I can. It would be pleasant to be in Worcester with you, but that is not essential.

I hope this will find you in the office and not too busy.
Yours,
Garrison

RECEIVED
UNIVERSITIES
MAY 15 1935
JOINT OFFICE

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Central Church
Methodist Episcopal

Ministers
FREDERICK BOHN FISHER
EDWARD SHURLEY JOHNSON
OSCAR G. STARRETT

Office
23 EAST ADAMS AVENUE

Corner Woodward and Adams Avenues
At Grand Circus Park

DETROIT :: MICHIGAN

Telephone CADillac 6477

Choir Master
GUY CHAMBERS FILKINS
Director Religious Education
MISS MADELINE HADCOCK



January 8, 1936.

Recd 1/19/36

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

Dear Mr. Garside:

Since our return from China, I have called at your office a couple of times, but was never fortunate enough to find you in. On one occasion I had a very good session with Mr. Evans regarding the finances of the West China Union University, but apparently the recommendations that we agreed on at that time were not carried out before the bank crash in Shanghai.

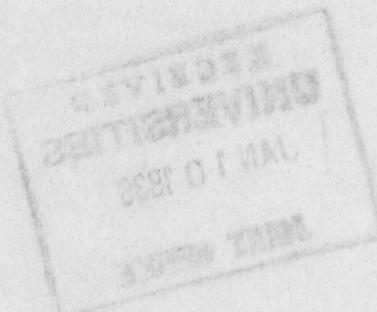
I am now in charge of the Chinese work at Central Church here in Detroit. Whether or not we ever get back to West China again is a question. We are "detained" missionaries. But in the mean time, I wish to keep informed and be of what service I can. Will you put my name on your mailing list for "The China Colleges" and any other printed material you may get out from time to time?

*noted
O.G.*

With all good wishes for the new year, I am

Sincerely yours,

O. G. Starrett
O. G. Starrett.



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Central Dispatch

Editorial Department

150 Fifth Avenue, New York City

Telephone: 437-1111

CITY CHAMBERS BUILDING
150 EAST ADAMS AVENUE
NEW YORK CITY

REDACTED JOHN FISHER
EDWARD SHURLEY JOHNSON
OSCAR G. STARRETT
21 EAST ADAMS AVENUE
NEW YORK CITY

January 8, 1936

Handwritten: 1/8/36

Mr. B. A. Gerstle
150 Fifth Avenue,
New York City.

Dear Mr. Gerstle:

Since our return from China, I have called at your office a couple of times, but was never fortunate enough to find you in. On one occasion I had a very good session with Mr. Evans regarding the finances of the West China Union University, but apparently the recommendations that we agreed on at that time were not carried out before the bank crash in Shanghai.

I am now in charge of the Chinese work at Central Dispatch here in Detroit. The way of not being able to visit China again is a question. We are "detained" missionaries. But in the mean time, I wish to keep informed and be of what service I can. Will you put my name on your mailing list for "The China Colleges" and any other printed material you may get out from time to time?

With all good wishes for the new year, I am

Sincerely yours,
Handwritten signature
O. G. Starratt

RECEIVED
UNIVERSITIES
JAN 10 1936
JOINT OFFICE

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January 13, 1936

Seen by E. B. M.
21/1/36

Rev. O. G. Starrett
Central Church
Woodward & Adams Avenue
Detroit, Michigan

My dear Mr. Starretts:

We are glad to have your good letter of January 8th. I am very sorry indeed that I happened to be out of the office the time you called. I do hope, however, that I will have the privilege of meeting you sometime soon, either here in New York or out in Detroit.

We are anxious to keep in touch with you, and will see that you are sent copies of all the material sent out from our office. I am enclosing a copy of the current issue of "The China Colleges". We will count on you to help out in all the activities of our China Colleges in the vicinity of Detroit. We were there for a brief time a little over a year ago, but since then have not been able to follow up very actively the excellent beginning we made. We hope that sometime during 1936 we can get back again.

With every good wish for the success of your work, and in the hope that you will be getting back to Chengtu before very long, I am

Very cordially yours,

B A GANESIDE

BAG:MP
Encl.

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Stuart, James L.

1926

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(Rob
Homewood) 57 Homewood Drive
Toronto, March 13 '26.

James M. Ford
150 Fifth Ave. New York.

My dear Jim.

Delighted to get your
reetings, and to know we
have such a worthy Rep.
representative in America
for the great U. S. I am
sure you are the right
man for the job.

As to any help I can
give you, I fear it will
be feeble. In the first
place we are not per-
mitted technically to do

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any such special statute.
All according to the laws
goes into the common hopper
and is then bagged out.
The person by all means
to deal with in that re-
gard is Sir Joseph. What
he says unto them, do,
and do quickly. Dr. Ew-
dick is also bound by
Board regulations, so
could not discourage you.
But Sir Joseph is one
of those "above the law,"
as he has the stuff and
the say. Moreover he
knows Canada financially
as few others. A list

3.

Friends from him would
be invaluable and quite
the right investment.

Personally I have
done a good deal of talk-
ing but have held back
from and special appeal
in view of the law which
governs all, and in view
of the fact that we are
to finish up to big time
for four billions only
after the end of March.
When that is over I
am going to try to get
the Medes and Persians

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a bit and have some
special chats. If you
have any special
literature send me
along a bit and when
I get any like leads
I'll put you wise foot.

All well here and
happy. Hope the Ya ties
are the same. Have just
had some fine sessions
of the Relig. Ed. Ass. here.

Yours in sincerest
friendship,
J. Stewart.

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March 29, 1926.

Dr. James L. Stuart,
57 Homewood Drive,
Toronto, Canada.

Dear Jim:

Granston has two very fine men lined up for the University Faculty, one in Pharmacy and one in Sociology. I have met them both. He has already secured a gift to cover the outgoing of the Pharmacist and his salary of \$75. per month. They both, I believe, are willing to take a salary of around \$125. or so per month and Earl is willing for them to share a house with him. Neither are married.

I wish you would send me a good cordial letter saying how glad you are that they are thinking of West China and that you welcome them on the missionary basis, that is, that they serve as equals in salary, house, etc. These men are not going to upset things in West China, but will come to that basis of equality gradually. However I am perfectly sure that we must recognize that principle at once if we are to have such men and without the enthusiastic cooperation of just such men we cannot build up the University that we desire.

I hope that on your return you will be able to visit Peking and talk over matters with the men there as regards policy, salary, registration of the University and all such matters. If you cannot finance that extra amount yourself or through your Board, I am sure I can discover it somewhere. What I really want in the letter from you at present is a statement from you as Vice-President, confirming the Senate Minute 1865 of last November.

Many thanks for your letter of a few days ago, in which you give me some advice concerning Sir Joseph, who is "Above the Law".

With kindest regards to the family, ever,

Sincerely,

Representative of
WEST CHINA UNION UNIVERSITY.

JMY/G

P.S. - I do wish you were to be here for the afternoon and evening of April 5th,

1294

West China



Union University

57 Humeau Road
CHENG TU, WEST CHINA
Toronto, April 26

VICE-PRESIDENT'S OFFICE

Dr. J. M. Ford,
125 West Ave.
Newport Calif.

My dear Jim. Justings most sincere and hearty on your new job in your new quarters. That letter heading looks good to me and the sub. scription under your name. May it mean many other big sub. scriptions!!

Needless to say I was delighted to hear that Earl Braden has some young prospective Chinese Pros. lined up. That is sure the right policy. We want some of the best Chinese Christians we can get to make the U.S. their own, and this will make it both Chinese and Christian. Glad to write the letter as you say, but I just have a suggestion. You are having a meeting of the Executive on Apr. 5th. Report the matter to them under "M. 1865", have the Chinese young men and Earl there to show them your goods and get their action. That would be a proof positive of what the Board mean to do. I am not sure yet that they have fully made up their mind on this. You will see they considerably modified the Denate minute (M 1865), especially definitely the phrase "appointed on the same basis as missionaries" as open to too wide an interpretation. It is difficult for anyone to write a letter unless the meaning of the motion is clearly interpreted by the Ex. Co. et?

Sorry I will not be with you for the affair of the 5th but Sir Joseph and Dr. James will be a strong Canadian team and you can march them to victory.

Yours very sincerely,
J. Stewart.

April 9, 1926

Dr. James L. Stewart
57 Homewood Drive
Toronto, Canada

Dear Jim:

It was all right for you to pass the
back to the Board of Governors on this matter
of Chinese on the faculty, and they passed a good
resolution the other day at the meeting of the
Executive Committee, but what I want particularly
is something directly from you as vice-president
and a real member of the group with whom they will
be associated, a statement as strong as you can
make it of your own feeling that we should add,
as rapidly as possible, Chinese members to the
staff, and that they should be on an equal footing
when of equal ability and training with the mis-
sionaries. If you do not want to commit yourself
on the point of salary and house perhaps you can
leave that unsaid.

My point is that I want these two young
chaps who are very enthusiastic about giving their
lives to work in West China, and who are both
mighty fine men, assurance that they will be re-
ceived in the most cordial manner.

Ever sincerely yours,

Y/P

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The United Church of Canada
SECOND GENERAL COUNCIL

AMERICAN PRESBYTERIAN CHURCH

MONTREAL

June 17th 1926.

Dr. J. M. Yand
150 Fifth Ave
New York, N.Y.

My dear Jim.

Yes, we have been all profoundly shocked by the murder of Mrs. Dibley. It seems impossible that such a thing could be done in old Chungking. We have no details as yet. Our cable from the field says she was "murdered by a mad Chinese", that is all. Another despatch via Tientsin seems to imply that she was attacked by some fellow using a sword and that her head was severed from her body.

We know that there was considerable agitation in Chungking. Three leaflets published by Lindsay show

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The United Church of Canada
SECOND GENERAL COUNCIL

AMERICAN PRESBYTERIAN CHURCH
MONTREAL

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That there was much marching of the students through the city. Moreover a Frenchman boy named Ho, who had been killed last May (25) in Shanghai had been finally brought to the capital and his coffin was being carried through the streets. The inference is therefore, (but only an inference) that some fellow was worked up to believe that he would be doing a patriotic deed if he did some foreigner to death. Poor Mrs. Dibley was then probably met with un-protected and proved an easy victim. She was weeping and so probably stopping. Another report says the fellow was stopped by soldiers who captured him and soon died.

3.

The United Church of Canada
SECOND GENERAL COUNCIL

Am here at Montreal attending our General Council. They are very busy with organization. getting Cong. Meth & Pres. politics to work together. But the spirit is decidedly willing as the prejudices have to yield.

Not much change so far as Missions are concerned. Our new church will have interests now in Africa, India, Formosa, Corea, China, Japan, South Am. and the Isles of the Seas, so you see we are after the W. I. M. The necessities a long way off both in men, money, and historic time. Sir Joseph is here but is rather preoccupied so I have not had any conversation.

My wife is busy packing up. I go to Muskoka for next week, then we go to the Lake for the first part of July, and then my wife and family go to Columbus O. and Milwaukee Wis. for the summer. I will probably hang around Toronto until the end of August and then pick up my family as we go west. We sail Sept. 16th on the Empress of Russia.

kindest regards to all the
 fa. Hia. Success to our James!

Yours truly,
 J. Stewart,

July 15th, 1926.

Dr. James L. Stewart,
57 Runewood Drive,
Toronto, Canada.

Dear Jim:

Please accept my congratulations on your latest book, "Chinese Culture and Christianity". I hope you will keep up this speed of two books a year; it will be mighty good publicity for West China and it ought to yield a few dollars per year toward the education of your younger generation.

Why didn't you tell me when you saw me a month ago that you had another book in the press? I just came upon it yesterday when a man from Revell's was in here in response to a letter concerning Dr. Speer's book on Race. Seeing your name on my letterhead, he brought in your new book and presented me with a copy and I agreed to speak of it in some of my Epworth League Institutes. Naturally I was very delighted to have a copy. I have had opportunity to merely skim a few pages, but I am tremendously pleased with your attitude and treatment.

I cannot tell you how delighted I am with your literary work. You deal with deep matters in a clear, easy way and I am sure that both your books will greatly help all their readers to better appreciate the fine points of the Chinese.

With love to the family,

Sincerely yours,

JMK/RT

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1301

57 Sunnyside Drive
Toronto, Ont.
July 20th 1926.

Dr. J. M. Ford,
Westbury Avenue
150 Fifth Ave. N.Y.

My dear Jim:

Yours is a word I
know to be true of the
know it is sincere, and
because it is most full
as from old friends. My
man thanks for your kind
words re our labial
work. I am much
greatly surprised that
you and I agree in
our attitude on this

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another occasion. If I
recall aright we nearly
always did agree on
almost every question
that came up. In fact
I recall one memorable
occasion, - one of a
student petition to be
allowed to close down
classes, - when you
and I were the only
ones that were favorable
at first, tho' the others
came around to our way
of seeing it later on.
George B. N. was also
nearly always a hidden rival.

We are still receiving
 the sad news from my
 dear Mr. Pebley and the
 attack next day on Miss
 Warden. It looks more
 and more to me like the
 action of some of the
 old secret societies such
 as the Hung Sen Chiao &c.
 How far they may have been
 incited or even abetted by
 an extreme element in the
 student party no one seems
 to know.

Our British Consul has
 "advised" all our women
 and children to leave, but

how far that is real or only a
card to get the Chinese to give
more protection, no one at
present can say. We are
still holding our passages
for Sept 16th and will
wait and see, how far the
Consul insists on others
leaving.

All well here. Had a
letter from Joe yesterday.
He plans to come home in
February. He is hoping
and working for the best
future.

Yours as usual.
J. Stewart.

West China



Union University

VICE-PRESIDENT'S OFFICE

104 Sherwood Ave Toronto
CHENG TU, WEST CHINA

October 21st '26.

Dr J.M. Yard,
Representative W.C.U.U.,
150 Fifth Ave N.Y.

My dear Jim,-

Tought I and mine were in old Cathay. Yes so thought we also. But the fates and Canton have decided otherwise. So here we are in Toronto at the above address. We got as far as Milwaukee when the wire came to stop us. The river was evidently blocked and almost all good British men, women and children were en route down river from Chungking to Shanghai. So we not only stopped but retreated, that is returned in a masterly way of course to our base. And that's that. Now word comes from the field that our Consul and our executive advise that all women and children stay home "for a year"

Yes, that's easy! But who is going to guarantee that they will come in a year? And that's another that! Needless to say while our people are still in Shanghai (You see I am stopping the blank verse form, with apologies for space) none of us think it wise to go on. However Ted Wilford has left minus his family and hopes I think to steal through somehow. We, of fainter heart, will like Wilson, Wait and See!

Got a letter recently from a man named R.M. Vanderburgh 31 SzeChwan Road Shanghai. He refers himself to you for reference. He says he has a company that think of putting my yarn of the Laughing Buddha into movie form and offers me \$300. for the rights.

1) Who is Mr Vanderburgh?
2) What is usually paid for Motion picture rights in your most honorable land of U.S? (For example, privately between you and me, I might be quite ready to accept such a sum if Mr V is a man with a missionary motive and 2) intends only to show in China. Then it would be the the story in any missionary message it may contain. But if he is merely a commercial speculator and wants the rights all round the world that would be an utterly different thing, eh?)

The answers to these things with the latest news of the U.U. campaign the B of G meeting etc will be heartily received. I leave on a six weeks campaign in Western Ontario tomorrow but letters will be duly forwarded.

Kindest regards to Mrs Yard and the family,

Yours Very Sincerely,

Stewart
Dancers are in Brandon, Johns in Lacombe,
Mrs. Leulford & family in Vancouver, Grace,
Brown, Kellys all here in Toronto; all the
Walkers and Grentons.

1306

October 28, 1923

Mr. J. L. Stewart
104 Sherwood Avenue
Toronto, Canada

Dear James:

I am sorry you have been held up but hope conditions will soon improve so that you can get back where you are needed so desperately. Dr. Franklin had a cable last week saying that the Openshaw party would leave Shanghai on October 28th for West China. That would seem to indicate that travel is now possible on the Ynagtae. I think I would be inclined to leave women and children here but from all that I have heard I see no reason why men should not return.

Now concerning your letter from Vanderburgh, he is my old colleague in the Centenary Office in China; he is the son of a missionary and an excellent man in every way. I have no idea how much is paid for the average motion picture right in America. I suppose prices range from one hundred dollars to one hundred thousand. I should think you would be quite right in limiting his use of it to China for the amount specified, stating in your contract that a new agreement would be necessary if it were sold outside of China, or perhaps you might say the Far East, specifying China, Japan, and Korea.

Vanderburgh no doubt wants it as a purely commercial matter, though he is doubtless interested in it from a missionary point of view and will expect it to be useful along those lines.

There is nothing much to report concerning the campaign. I have met some very good prospects within the last few weeks but I am not sure that I shall be able to collect enough to pay my salary this year. That fact rather disturbs Sir Joseph and Sir James. I hope you will be able to quiet their alarms if you have an opportunity to speak in an indirect fashion. I am laying foundations for large sums in

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Dr. James L. Stewart
Oct. 28, 1926

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in the future and dare not spoil my chances by asking for small amounts just now.

We are making progress toward a united campaign for all the universities in China. I see very great possibilities along that line and hope that within the year we shall be launching a really important campaign under the expert direction of some professional publicity man. The whole thing requires skill and technique as well as do other specialized professions.

With kindest regards to yourself and family,

Sincerely yours,

JMY:MD

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1308

March 8, 1927.

Dr. James L. Stewart,
104 Sherwood Avenue,
Toronto, Canada.

Dear Jim:

I have been on the point of writing you for a long time, but have not done it. I am prompted now by a cable which came from Sparling last week saying that the University was opened, with more than 100 students in attendance.

You know, of course that practically all of our people have left Chengtu. Joe Taylor, Dan Dye and Openshaw of the Baptists are left, and of our Board the Lewis', Manly's and Earl Cranston. Joe Beech reached Shanghai about three weeks ago. I do not know of his plans. I imagine he will go on to England via Suez.

The Yard family are all well and getting along nicely.

Of course under present conditions, it is almost impossible to go on with much of a campaign. I am getting a little money now and then. Of course we cannot think of launching our united campaign under present conditions in China.

With best regards to the family,

Yours as ever,

JMY:RN

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Chairman
MR. J. H. GUNDY
Toronto
Vice-Chairman
MR. JOHN W. ROSS
Montreal
Hon. Treasurer
SIR JOSEPH FLAVELLE, Bart.

The
United Church of Canada

Executive Secretaries
REV. W. T. GUNN, D.D.
REV. J. H. ARNUP, D.D.
REV. ROBERT LAIRD, D.D.

Maintenance and Extension Fund

104 Sherwood Ave.
Toronto, Ont. 16th 27.

Foreign Missions
620 missionaries, 1,650
workers, 67 main sta-
tions in eight countries
on four continents.

Home Missions
Founding the Church
in 3,692 English-speak-
ing communities, and
among racial groups in
87 missions.

Evangelism and
Social Service
Child Welfare Agencies,
Preventive and Rescue
Homes, Group Confer-
ences, Evangelistic
Missions.

Religious Education
Starting schools, train-
ing leaders for young
people and Sunday
School pupils.

Superannuation
Assuring pensions for
ministers, widows and
orphans by annual and
endowment funds.

Education
Maintaining twenty-
three historic centres
of theological and
higher education from
coast to coast.

Church Union and
Emergency
Providing expenses of
a great movement and
assisting in many pas-
toral adjustments.

Administrative
Defraying expenses of
General Council and its
Committees.

Dr. J. M. Ford
156 St. Andrew
Newport.

Dear Jim,
Many thanks for your note and
the cable news from Shanghai. That
is great. I sincerely hope the boys
can hold on there. It would be a
great triumph if they can. After the trouble
they have had at Yale in China one wonders
if there will not be more "wars" on
the coast. However C. C. C. the new
League seems to have boxed the Corps.
I wonder if our people are prepared
to have the B. G. S. out "sunder" and
on supplies and leave the real rule
to the field and major Chinese, also
to have our religion to. A few more
months should tell the tale. I am be-
lieving to think in terms of China for next
autumn.

All well in our family. The hands
of Mrs. Spaulding and Mrs. Cooper have just
arrived here. Yours in Christ
James L. Stewart

P.S. Had to see your articles in the paper. Good boy, James. Keep up the work!

Clifford M. Stubbs

1928-1941

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Wm. H. Sewell

Clifford Morgan Stubbs, M.A., D.Sc.

Clifford Morgan Stubbs, was born in the Midlands of England in November 1888, so that had he lived he would this year have been a man of 53. His father was a Presbyterian minister and his mother a saintly talented woman who died when he was 15 years of age. When he was 7 the family moved to New Zealand. Clifford Stubbs was studious and won scholarships all through his school career. He attended Canterbury College, the University of New Zealand, and by he was 21 years of age had obtained his B.A. degree and then his MA., the latter for research on "The Conductivity of Aqueous Solutions of Carbon Dioxide prepared under pressure at various Temperatures." He came as the special 1851 Exhibition Scholar of the University of New Zealand to study at Liverpool University, England, under Professor Donnan in the Muspratt Laboratory of Physical and Electrochemistry. He published work on "The Influence of Inactive Electrolytes on the Optical Activity of l-Malic acid in aqueous solution." He obtained his Liverpool M.Sc for a paper on "A Spectrophotometric Comparison of the Emissivity of Solid and Liquid Gold at High Temperatures with that of a Full Radiator." This paper and one in 1913 were presented by Professor Donnan to the Royal Society. The latter paper was a similar comparison of "the Emissivity of Solid and Liquid Copper and of Liquid Silver at High Temperatures with that of a Full Radiator." These papers and a study of "the Action of Sulphur Dioxide on Copper at High Temperatures" won for him the degree of Doctor of Science, a Degree which is much coveted and difficult to obtain in England.

While in Liverpool Dr. Stubbs had been a member of the Student Christian Movement. He had heard of the newly founded West China Union University, and in 1913 arrived in Chengtu, under appointment by the Friends Mission, he himself being a member of the Society of Friends. He soon became remarkably proficient in the Chinese language. Although when he actually started his teaching work he was naturally attached to the Chemistry Department he also served loyally the University as a whole.

This was the only Christian University and, until recently, the only modern one in this great tract of West China. The problems were, and indeed still are, many; but Clifford Stubbs was admirably suited to help in building up the institution. He had an exceedingly clear mind and a statesmanlike purpose, coupled with great vision and love and understanding for the people, both Chinese and western, among whom he worked. As opportunity came for greater cooperation with the Chinese authorities and for a greater share in the University management to pass into Chinese hands it was naturally Stubbs who was able to help.

Twice he was Vice-President, and it fell to his lot to be in office when the first Chinese Vice-President was appointed. President Dsang has frequently spoken of his appreciation of Dr. Stubbs.

Today we think of Stubbs rather particularly as a chemist, and it was naturally in this connection that I had most of my relations with him. His enthusiasm and loyalty for his subject never flagged. From

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the smallest beginnings he developed the Chemistry Department until it occupied most of the ground floor of the Biology Building. This present building, in which we are gathered today, is the logical outcome of his life and work. A good scientist, he had also the spirits of the pioneer and was able to devote himself to the trivial details which made his scientific teaching a success in this part of the world where modern science was then largely unknown. He designed laboratory furniture and fittings suitable for West China; he installed a petrol vapour machine for bunsen burners which we can still use; he put in a water system (and this at a time when plumbers were not obtainable so that the work had to be done by himself); with the help of his students and staff he wrote chemical text books as nothing of sufficient worth was available - some of these are still in use and are unequalled for their purposes as they are written specially for this environment; he investigated the possibilities of using local products and at the same time he conducted classes in both elementary and advanced chemistry. His interest in the development of a scientific spirit led him to found and actively support a Science Club among the students, where scientific questions were discussed and papers read. For some years Dr. Stubbs was dean of the Science Faculty and helped with his broad vision to shape the policy of science teaching in the University.

Stubbs was an upright man who had the faculty for friendship. He was a delightful companion. He enjoyed very thoroughly everything he did and he had a strong sense of the ridiculous. Half the spice of an adventure was for him its impromptu nature. When others were preparing to light the lamps - for there was no electricity then and settle down for the evening he would suddenly propose and carry through a trip on the river in a boat he had designed. He organised happy expeditions of both foreigners and Chinese to the hills, often during times of snow or when roads were deep in mud. During the summer holiday Stubbs with his family would retire to their small cottage away in the hills some ten or more miles beyond Kwanhsien. There they lived a happy, carefree life among their farmer neighbours, and welcomed their friends to stay with them. Around the hills Stubbs's fame had gone out among the simple country folk, not as a Doctor of Science but as a medical doctor, for he was known and loved by them all for the simple remedies he gave them and for the friendly way he shared with them their troubles and their joys.

The last time Stubbs visited England was during the years 1926-7 which marked so many important changes in China. He devoted himself to presenting the Chinese point of view and working for a better feeling between China and Britain, as relationships were strained because of the presence of the Defence Force which had been sent to Shanghai for the protection of foreigners and foreign interests there. He advocated a policy based on equality and trust; and because of his experience he was gladly listened to. He addressed, among many others, a meeting in the House of Commons on the China question.

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During this last fulough his spirit of service and love for humanity led Stubbs to work among distressed miners in Wales. Many people in Britain, as in China, learnt to know and love his quiet yet whimsical personality, his intense zeal and his will to do the right thing.

The futile tragedy enacted on Nanking Road, Shanghai, on May 30th 1925 had far reaching effect. Among them was the fact that on May 30th 1930 here on this campus a westerner was struck from his bicycle in the dark and stabbed. It was Clifford Stubbs, though the assassins had no grudge against him personally. He died on Sunday, June 1st from his wounds. His sudden death came as an arousing shock to all among whom he lived. Willing hands carried him to his home after the blows had been atruck, and students stood silyently in his garden until after midnight waiting for news. When he died classes become unthinkable and for two days the University was closed.

At his funeral, under his portrait, emblazoned in white flowers was the word VICTORY for his passing was a triumph of love as he lay there amid the witnesses of his life's influence. As Bishop Jung said: those who gathered saw "not death but life, not loss but gain, not defeat but triumph, not a wounded body but an exalted spirit." As a reminder of his spirit of self sacrificing love and of his determination to suffer, if need be, rather than deny this way of love we now have erected here by the four universities, this building which bears his name.

Sept. 1st, 1941

Wm. G. Sewell.

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West China



Union University

CHENG TU, WEST CHINA

May 16th, 1928.

The Secretaries,

Board of Governors of West China Union University.

Dear Sirs,

I enclose herewith printed Senate minutes of April 19th.

Welcome to Mr. Dsang. Mr. Dsang, the Chinese Vice-president, had only returned a few days previously from Shanghai, where he had attended on the University's behalf the meeting of the Council of Christian Higher Education, at which the important question of a correlated programme for Christian Universities in China was the main topic. On the way back Mr. Dsang was shipwrecked in the Gorges, and suffered some deprecations of bandits, but fortunately escaped without personal injury. His arrival here was delayed in consequence.

No. 2189. The Board will before long have the opportunity of meeting and hearing from Mr. Sparling, whose tenure of the foreign vice-presidency during the critical times of last year was so ably and tactfully carried out.

Nos. 2191-2. Entrance requirements and advanced standing:- In the past the majority of students who have entered the University have done so on the basis of examinations set by the West China Christian Educational Union, or the leaving-examinations of certain schools accredited by the University. Advanced standing in subjects where the student has a specially high grade has been given on the basis of the same gradings. From the present year the Educational Union is discontinuing its examinations, and experience has caused many to feel that the acceptance of standards set by others has had the effect of lowering the standard of our own work. The first of the above two Senate resolutions means that in future entrance to the ~~West China~~ University proper will only be secured on the basis of our own matriculation standards. At the meeting of the Senate on May 10th it was further resolved that even for the Preparatory Course advanced credit may be obtained only on the basis of our own examinations, and a further resolution is coming to the Senate that after the present year the same will apply to entrance.

No. 2193. Dr. Beech will receive a warm welcome back to Chengtu. It is felt that the advantage of his coming will be twofold: first, to help us in our planning for the future, and particularly as regards our registration and relations with official circles. It is hoped that he will be able to get in touch with the situation down river, as regards both relations with Chinese education, and the correlated programme of Christian Higher Education. Secondly, he is needed to link the Board of Governors more

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closely with the University on the field, and through gaining first-hand knowledge of present conditions and opportunities, to be the more able to commend our enterprise to the home constituency.

No. 2197. The Leh family library is one of the finest collections of Chinese books in West China, and it is gratifying that the owners are willing to entrust us with the use and care of it. It will be a very valuable addition to the Chinese side of our Library. The books are valued at twenty-five thousand dollars (Mex), and we have agreed to insure them for that amount against fire risks. We are to be responsible for loss through carelessness, but not for loss through civil disturbance, natural calamity, etc.

No. 2203. The need for a course in Pharmacy in West China, which is one of the great drug-producing regions of the world, and where thousands of lives are lost through the wrong preparation or use of drugs, is clearly felt. This matter has been before the Board of Governors and the United Church of Canada Mission on a previous occasion, and in view of this, and the need for care in making fresh commitments for the University, it was felt best to defer the question till Mr. Meuser's return.

I think these are the chief points arising out of the minutes. Minutes of the Executive of the Board of Governors, of Jan 25th, have been duly received by us, but the covering letter referred to in Min.669 has not yet come to hand.

I remain,
Yours sincerely,
Clifford M. Stubbs
Foreign Vice-president.

I am sending a copy of this letter to Dr. Beech.

P.S. I should be much obliged if you could kindly forward the enclosed letter to Mrs George Yaux, whose address I do not know.

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Copy for Secretary of Board of Governors.

OFFICE OF THE PRESIDENT

West China



Union University

CHENG TU, WEST CHINA

May 29th, 1928.

Dr. Joseph Beech,
150 Fifth Ave., New York City.
Dear Dr. Beech,

The question of Registration has been to the fore here again during the last month, and I am enclosing a copy of some correspondence from which you will see the present position. I also enclose translations of the regulations for the registration of private schools, issued in December last, which you have probably already seen, and of the regulations for Boards of Directors as forwarded to us through the Provincial Bureau of Education. The latter regulations differ in a few details from those a translation of which appeared in the Educational Review of January 1927.

The Senate considered the question at its last meeting, on May 17th, and directed that full information should be sent to the Board of Governors, and that the Cabinet should continue to give consideration to the matter. The Senate came to no conclusion as to the next steps to be taken as regards registration; the unanimous feeling was that it was desirable to secure time for you and the Board of Governors to consider the matter, and for you yourself to return in person to help in the necessary consideration, negotiation, and adjustments. We have not replied in writing to the last letter of the Bureau of Education, but Mr. Ch'en (whose work in this connection is invaluable) went in personally to see the responsible people, and explained to them the difficulty we had in taking immediate steps owing to the absence of the President, and to the organization of our Founders, the Board of Governors. I think the decision may therefore be held over for a few months, but our feeling is that early action is required, and that we cannot delay indefinitely. I would therefore urge that you yourself plan to get out to China as soon as possible in the autumn; and that you bring the present position before the Executive of the Board of Governors, as I suppose a meeting of the Board so early is out of the question, so that when you do come we may be in a position to go ahead with as little delay as possible. I gather the Board has already agreed to the principle of registration, and it is a question of properly safeguarding the conditions and details.

As I personally see these regulations, there is nothing that is not reasonable about them, and I believe the Nationalist authorities genuinely desire to find a place for missionary institutions within the national system, and not by hard regulations make it impossible for us to continue. Not that the regulations will not demand some important changes, chief of which is the regulation that the Principal must be a Chinese, also the considerable administrative powers given to him, the fact that his appointment must be approved by the proper Educational Authority;

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also there is the requirement that the Chairman of the Board of Directors (corresponding to our Senate) should be a Chinese.

As I interpret the feeling among the Chinese here on the subject of the Presidency, it is that while our own development and the march of events in China alike make it desirable that the title of President, and the administrative headship on the Field should be held by a Chinese, this in no wise is opposed to the continuing value and need of your services, under whatever name it may be, as heading up the contribution from Christians in the West, and as a liaison officer between the Field and the Base in Western lands. Need I add, what you probably know, that one hears from them only the warmest expressions toward you personally.

I wonder if you could get a copy of such of the enclosed material as you think they should have made and sent to members of the Board of Governors, or to Board Secretaries. I am sending a copy of this letter and of the enclosures to Rev. Frank Anderson, but have not enough copies for others, and we are short of clerical assistance here.

The term is ending up quietly, normally, and in the usual stewing temperature. A proclamation has been issued, and a copy is hung up at our entrance gate, ordering non-interference with foreigners, and the protection of them in their lawful pursuits, in the name of the Central Government. I believe that is at present the real policy of the Govt., and while militarists who are a law unto themselves are always an uncertain factor, the local authorities and people generally certainly seem very friendly. Some days ago Dsang, Wilford and I called on DenHsiHou, to see if by next term we could not get the soldiery withdrawn from using the Campus as a drill-ground. I think he is favourable, but the other people also have to be considered. There has been no special unpleasantness the last few weeks.

Cranston and Liu are leaving this week, returning to America and Hawaii respectively for personal family reasons. While some have felt them to be too "radical", there is no doubt that that they have won a fine place in the esteem of the students, and their departure is generally regretted. We did what we could as a Cabinet to get them to remain, but they assured us that private circumstances forbade. We hope they can return, and that Cranston will bring his bride with him.

The Mcnerieff family is somewhere on the river between Suifu and here, and we hope the Bests, Agnews, and Dr. Gifford Kilborn are on their way up, though there is no recent definite news.

The currency problem is still acute. The University is paying out in local currency on a basis of one hundred and forty five per cent, this month. A few new big dollars are being minted. General Den asked the Chemistry Dept. to analyse one of them, it was practically up to the 90% standard. A number of people from the mint also came out last week, and I put on a small experiment to show how the silver and copper in the debased coinage could be separated electrolytically. All this has meant a lot of time, and with graduation day approaching, new Catalogue to be issued (in Chinese this year), a serious theft of photographic apparatus, etc., our work in the President's office has been as much as we wish.

With kind personal regards to you and Mrs. Beech,
Yours sincerely - Clifford M. Smith

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Translation of Correspondence reRegistration of the University.
Letter from Provincial Bureau of Education, April 24th, 1928.

"We have received the following dispatch from the National University, with reference to the registration of private Universities and Professional Schools. "

' It is found that very few private institutions have been registered in accordance with the regulations promulgated by the National ~~Un~~ University on Dec. 20th, 1927. We request the Provincial Educational Bureau to forward an order to private institutions of higher education, that they should register within a month of the receipt of this dispatch, according to the regulations for private Universities and Professional Schools, and other regulations affecting private institutions. Forms regarding the Board of Directors, and application forms for registration, must be filled in. Immediate action is requested, and the date of receipt of this dispatch is to be acknowledged.'

The Bureau of Education, in addition to passing on this order, requests the University to take action accordingly."

Reply by University.

"As regards the registration of our University, we have in November, 1927, already applied to the Bureau of Education to forward our application for registration. On Dec. 3rd we received your reply, as follows: 'We have ~~rec~~ received and examined your application, and find it in general accord with the regulations. We are forwarding it to the Provincial Government for examination and record, and for forwarding to the Central Government.'

On January 9th we received another letter from you saying that our application had been already forwarded to the Provincial Govt.; that the latter had replied acknowledging receipt, finding our application in general in good order, and agreeing to record it and forward to the Central Government for final approval.

According to the above, we have already applied for registration according to Government regulations. Please continue to forward our application."

From Provincial Bureau of Education, May 10th.

"We have received your letter. The application you sent in was under the old regulations, before the new regulations for private Universities and Professional Schools had been promulgated. On looking over your application, there is considerable lack of accord with the new regulations; e.g. such items as information re the institution (Art. 4), annual and special budgets, text-books, reference books, library catalogue, list of laboratory equipment, names of students - all the above have still to be sent in. Some other points in your application are not completely in accord with the new regulations. These must be corrected, so as to accord. We enclose a copy of the Regulations. Please make three copies of your application in the name of your Board of Directors."

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(Correspondence re Registration.)

From Provincial Bureau of Education, May 15th, 1928.

"We have received a dispatch from the National University, to the effect that they are sending blank forms re the organization of Boards of Directors, according to the previously promulgated regulations for Boards of Directors. The Board of Directors of a private University, in making application for foundation or registration, or in making its annual report, must use these forms. Forms for Middle and Primary Schools are determined by the provincial or local educational authorities. Twenty copies of the forms are being sent, and the head of the Bureau is requested to take immediate action, and forward these forms to the Boards of Directors of private Universities and Professional Schools.

These ~~✓~~ forms will be forwarded to you on arrival. In the mean time we enclose a copy of the regulations for Boards of Directors." (Appended).

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REGULATIONS FOR THE REGISTRATION OF PRIVATE SCHOOLS.

(Issued by the Nationalist Government, Nanking,
December 20, 1927.)

I. Regulations for the registration of private colleges and
Professional schools.

Article 1. All private colleges and professional schools shall register with the National University.

Article 2. The application for registration shall be made by the board of directors of each institution and, together with the necessary documents, presented to the provincial educational authorities, who, after a careful investigation of the institution concerned, shall forward them to the National University together with their comments as a basis for further consideration.

Article 3. A private college or professional school shall have been functioning for at least three years and shall have fulfilled the following conditions before making application for registration:

A. Finance

(1) The institution shall have a definite amount of property or capital funds, the interest of which is sufficient to meet its current expenses. or,

(2) In addition to a certain amount of property or capital funds it shall have other definite income, the total receipts bring sufficient to meet its current expenses. or,

(3) If it does not possess a definite amount of property or capital funds, it shall have definite income sufficient to meet its current expenses.

B. Equipment

The institution shall own suitable campus, buildings, athletic field, library and laboratories.

C. Staff

All the members of the staff shall be fully qualified and at least one-third of them shall be full-time teachers. The president shall be a Chinese.

Article 4. In applying for registration an institution shall submit the following information, together with a map of the campus and the necessary explanations:

1. Name of the institution. If there is a foreign name as well as a Chinese, it should be noted.
2. Type of institution.
3. Location and arrangement of grounds.
4. Historical sketch of the institution.
5. Financial resources and the annual and special budgets.
6. Organization and curricula.
7. List of textbooks and reference books - to be listed according to departments of study.
8. Complete library catalogue, or the number of books in each class or division of the library, and a complete list of laboratory equipment.
9. Name, qualifications and experience of each member of the staff.
10. Names of students and graduates.

Article 5. After application has been made, registration will be granted only when on investigation by representatives of the National University it has been found that articles 3 and 4 above have been fully complied with.

~~Article 6. If the nation~~

Article 6. If the National University considers the management of a registered institution to be unsuitable or its work unsatisfactory, registration may be withdrawn.

Article 7. Permission for the suspension of a registered institution or for any change to be made therein shall be secured from the National University through the provincial educational authorities

Article 8. A student studying in or graduated from an ~~unregist~~ unregistered institution shall have no recognized standing.

Article 9. These regulations are to take effect from the day of their promulgation.

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Regulations for the Board of Directors of a Private school.

Article 1. The founder of a private school is represented by its board of directors, who shall take full responsibility for conducting the school.

Article 2. Permission for organizing the board of directors can be secured by the founder through a petition to the responsible educational authority. The following items shall be included in the petition.

1. Name.
2. Aim of the school
3. Location of the office of the board.
4. Regulations regarding its organization, powers and duties.
5. Regulations regarding the meetings of the founders, and the meetings of the board.
6. Regulations regarding school property, capital and other income.

The petition for permission to organize the board of directors of primary and secondary schools shall be presented to the city or district educational bureau, through which it will be reported to the provincial educational bureau. The petition for permission to organize the board of directors of colleges and professional schools shall be presented to the provincial educational bureau, through which it will be reported to the central educational committee. In reporting to the higher educational authority, the local authority is required to make a careful investigation of the school concerned, and to give its opinion, as a basis for further examination by the higher authority.

Article 3. The board of directors thus organized by permission from the responsible educational authority in accordance with Article 1, shall apply within a month to the responsible educational authority for registration. The board after being registered shall report to the educational authority of the place where the office of the board is located. The items to be included in the application for registration are as follows:-

1. Name.
2. Location of the office.
3. The date of the permission secured for the organization of the board.
4. Detailed account of ~~school~~ school property, capital and other income.
5. The name, place, occupation and address of the directors.

Any change to be made regarding the above items 2, 4, and 5 shall be reported, within one month, to the responsible educational authority who will then appoint representatives to places where the office of the board is located.

Article 4. The duties and rights of the board of directors are confined to the following. In special cases, exception may be made through special permission of the responsible educational authority.

I. The board of directors shall take full responsibility for school finance, as follows:-

1. Planning for school finance.
2. Examination of the budget and of accounts.
3. Protection and maintenance of school property.
4. Supervision of financial matters.
5. Other financial matters.

(Regulations for Board of Directors, p. 2)

II. with regard to school administration, the board shall elect a president or principal to take full responsibility, free from any direct interference from the board. The principal elected must be approved by the responsible educational authority. In case of his failure in his duties, the board may elect another person to take his place.

Article 5. The board of directors shall report within thirty days after the end of each fiscal year to the responsible educational authority, regarding the following matters, together with a list of school property.

1. The general condition of the school
2. Outstanding activities of the last fiscal year.
3. Receipts and expenditures of the last fiscal year, with a detailed account.

Article 6. The educational authority, in case ^{of} necessity, may investigate what the board is doing and its financial condition.

Article 7. In case of the dissolution of the school, the board of directors shall report within days to the responsible educational authority, who will then appoint representatives to act with the school authority in liquidating the school property. When this has been done, they shall present a report to the educational authority.

Article 8. If school property is without an owner, after the dissolution of the school, it may be disposed of by the responsible educational authority.

Article 9. In case of dispute regarding the assets and liabilities of the board of directors, an appeal shall be made to the legal court for liquidation.

Article 10. The dissolution of the board requires the approval of the responsible educational authority.

Article 11. Without consent from the responsible educational authority, the board may not dissolve or change (the grade of) a school that it has established.

Article 12. In special circumstances foreigners may be members of the board of directors, but it shall have a majority of Chinese members. The chairman of the board shall ^(Ka) Chinese.

Article 13. These regulations shall take effect from the day of their promulgation.

West China



Union University

CHENG TU, WEST CHINA

May 30th, 1928.

Rev. Prof. Frank Anderson, M. A., D. D.,
199, Regent Street,
London, Ont.
Dear Dr. Anderson,

At the last meeting of the Senate we had before us certain correspondence on the subject of Registration, and it was the Senate's special wish that the Board of Governors and Dr. Beech should be kept fully informed of the situation, a matter we should of course in any case have seen the importance of.

I have written to Dr. Beech on the subject, and as the information in my letter is the same as we should send to the Board, I am enclosing a copy, which please take as being equally intended for the information of the Board. Perhaps you will be able to bring it up at an Executive Committee meeting before Dr. Beech returns to China. We feel that though, by the courtesy of the friendly provincial educational authorities, we are likely to be allowed to defer action till later, when we have had an opportunity to consult with the Board of Governors and the President, still this extension of time is by no means to be taken as unlimited, and we should decide on our action as soon as possible, especially while we have such good will as now exists between ourselves and the Government.

The other enclosures show the conditions attaching to registration, etc. I am only sending this material to you and Dr. Beech, if you feel that others should have it will you kindly take steps accordingly?

I remain,

Yours sincerely,

Clifford M. Stubbs

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July 27 1928.

Dr. Clifford M. Stubbs,
President's Office,
West China Union University,
Chengtu, Szechwan, China.

Dear Dr. Stubbs,

I have just received your letter to Dr. Beech of
May 29th together with that to myself dated May 30th and other
papers relating to the matter of Registration.

I am sorry that the matter has been reopened
in this way so soon. I have written to Dr. Beech, and asked
him to let me know what action he thinks the Board of
Governors or the Executive Committee should take in the matter.
I am sorry that we could not have had the subject before us
in this form at the recent Meeting of the Executive. As you
will see by the Minutes which I sent to Mr. Simkin the
Annual Meeting of the Board is to be on Oct. 30th. No
doubt, you will hear from Dr. Beech shortly about it. Mean-
while I do not think that there is anything further that I
can add. I pray that you may be given a right Judgment in
all things.

With kind regards,

Yours very sincerely,

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WEST CHINA UNION UNIVERSITY
CHENG TU, WEST CHINA
PRESIDENT'S OFFICE

Aug. 4th, 1928.

Dear Dr. Anderson,

I am enclosing a copy of a letter I have just written to Mr. Albertson, not as an official communication to the Board of Governors, but in order to keep you informed as to our position here with regard to the scheme for the Correlation of Christian colleges in China, and a joint campaign for support at Home. I expect you have been discussing this problem from the point of view of the Home Base.

Yours sincerely,

E. M. Shubb

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677 to Bd. of Gov.

(as at) Union University,
Chengtu,
Aug. 4th, 1928.

Dear Mr. Albertson,

I have received your letters of June 27th and 29th, and July 9th, dealing mainly with the approaching meeting of the Council of Higher Education, and the question of a correlated programme, particularly in its bearing on our own University. Much as we look forward to your early return here, I feel sure you were right to remain in Shanghai in order as far as possible to represent us at this meeting.

As I understand it, the relation of our University to the whole scheme of Correlation is rather undefined and anomalous in comparison with other Christian institutions in China. Our Chinese Vice-president, Mr. Chang, and Mr. D. Fei, represented us at the Conference held last January, and Mr. Chang on his return in April gave the Senate an account of what had taken place. Yet I think neither the Senate (which plays the part of our Board of Directors on the Field) nor the Board of Governors at Home has ever placed itself on record as desiring to participate in the correlation scheme. Personally, I certainly hope we shall do so, and I think the general sentiment of the Senate would be favourable. But we have really never discussed it as a concrete proposition. We may have been at fault in not making a bigger effort to keep our circumstances and views on this matter before Mr. Cressy and the Council. Our remoteness is a big drawback. Seldom can any one go from here to represent us in person. I had hoped that Mr. Sparling in passing through Shanghai would have had a good talk with Mr. Cressy about it; but as you do not mention this I presume some circumstance prevented it. Even the time taken in correspondence is a difficulty; I remember a circular came from Mr. Cressy asking for a reply for a certain meeting, which was already past when the letter reached us. Another factor which has made us slow in making definite recommendations, is the absence of President Beech in America; we expect him back early in the autumn, with the definite purpose of sharing with us the view of the Board of Governors, and helping us to right decisions on the large questions of policy at present before the University, including Registration and Correlation.

Now as to the more detailed points raised in your letter. I think you have, in consultation with Mr. Cressy, done all that could be done at the moment in making a general outline of our needs for the proper development of the University for the next five years. I can of course only give my individual opinion; the Senate cannot meet till September, and then it would probably prefer to await Dr. Beech before making an authoritative statement. I am in general agreement myself with what you have drawn up. By way of comment there are one or two points I would note. As regards the building programme, in view of the important place the School of Medicine plays in the University, and our contribution to West China, I think the medical faculty feel that the provision of a hospital in proximity to the Medical School is an important need. The plant for water and lighting is also important. The extra hostel accommodation needed will depend on our student body. In view of the large provision of University grade education by national authorities in Chengtu, it may well be

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that Mr. Cressy's figure of 300 is nearer the mark than 600, particularly if students in the precollegiate course are not included. As I sense the educational situation up here, it will be for us to make our contribution by the quality rather than number of our students. I question whether in any case we ought to plan for more than 500 students altogether.

I think there is some force in a criticism not infrequently heard, that property, a fine campus and already extensive and fine buildings, have been overemphasized in our University by comparison with the teaching staff and equipment. We have no doubt looked to the future, and shall be glad of those who planned and spent money on this material side of things. But I feel it may be in part a foreign tendency there may be danger of over-stressing; and I certainly do feel most strongly that the greatest need educationally at present is to improve the quality and standards of our teaching. I do not believe we ought to attempt in all departments of instruction which a University may take up, to ~~emulate~~ emulate the best that is done in Government or other institutions. While certain courses in Arts for instance, which are proper to a University, should be offered and well taught, I think we ought to concentrate our strength on those parts of our work where we are most qualified to offer a distinctive contribution to West China; I should name Medicine, Science, a Christian philosophy of life and English as a path to the appreciation of the best values in Western thought and civilization. My list is not necessarily exhaustive. We should also aim at a very considerable strengthening of our Chinese ~~staff~~ staff. In drawing up our needs for the future therefore, I would therefore stress the need of endowment for Chinese teachers, and their residences and also to provide an adequate annual sum for maintaining scientific and medical laboratory work at a high level. To get equipment up here costs more than to any other institution in China, and it is likely that we are spending less in proportion on it than others. It might be good to have a definite income earmarked for such equipment, as when other needs are pressing I think there is a regrettable tendency to economise here.

Of course we must realise that participation in a Correlation scheme means not merely waiting gratefully for the plans of a greatly increased endowment to fall into our mouths, but that there are reciprocal obligations, and that we must be ready if necessary to submit interests of which we are parentally fond to the well-considered judgment of a wider circle of Christian educators. In view of our remoteness, I hope we would always be given special opportunity to lay our own feelings before such. A ray of hope came in one ~~one~~ of the circular letters from Mr. Cressy, speaking of his aim to visit all the Christian institutions of higher learning, but apparently, for reasons for which we must forgive him, he does not include West China in this category.

Thank you for sending the article by Dr. Fitch re Hangchow. I think however that at the last meeting of the Board of Governors, at which I was present, it was clear that they were prepared to accept the condition of voluntary religious instruction, and have provisionally approved registration knowing this condition exists.

Yours sincerely,

Clifford M. Stubb

West China



Union University

Budget

CHENG TU, WEST CHINA
Aug. 5th, 1928.

Rev. Prof. Frank D. Anderson, D.D.
London, Ontario.
Dear Dr. Anderson,

You will, I hope, have received some days ago Senate minutes of May 10th, and 17th, and June 7th and 14th, which I left instructions were to be forwarded to you and other members of the Board of Governors as soon as they came from the printers. I wrote to you some weeks ago explaining the delay in printing, and in the meantime forwarding a copy of the Budget in case the Board should be meeting at an early date. Copies of the printed minutes have now been forwarded to me at the hills where I am spending part of the summer, and in case yours have miscarried I send a duplicate set herewith.

Minute 2212. The Scattergood Middle School building and the Chapel are the property of the Board of Governors, and not of the Middle School Management Committee which administers the (very inadequate) funds provided by the missions for the current expenses of the School. The Senate felt it would be reasonable to ask the Board if it would undertake the keeping of the buildings in repair. From the last Financial Statement of the Board we gather there is special income (Dr. Coles' legacy? - my memory is not clear) - available for the upkeep of buildings; and also there is danger that in the financial difficulties the Middle School is undergoing, due to decrease in students, change to New System, etc., an inadequate sum would be available for the proper repair of the buildings. I hope the Board will agree to this. You will see an item of G\$100 has been included in the Budget, under Property Maintenance, for this purpose.

Minute 2216 - Budget. I believe Mr. Small, the Acting-Bursar, has written to the Board of Governors explaining various items in the Budget. The form in which he has arranged the Budget does not in all respects correspond with the statement I sent you, but the total asked from the Board is the same to within a few dollars. One error has crept in; the item under Property Committee maintenance for Furniture, \$200, should be \$250, and the item General Furniture under Special Furniture Estimates on p.5 should be omitted, being really the same item appearing in two places. Under Income, on p.6, the senate asked that an explanation of the Decrease in the amount for rents should be given; it is due to the fact that as the building programme is going forward, land formerly drawing rent is being of necessity taken out of cultivation.

As to the Budget in general: the amount asked from the Board seems large in comparison with the \$16000 actually granted this year. But, as Mr. Small has probably pointed out, the amount asked for includes a large item of \$4800 (or \$4550 according to my correction) under the head of Special Furniture. The senate cannot find from the current budget an amount adequate for the furnishing of the buildings recently completed or nearing completion. The Library building, in which the West China

General Conference was held as long ago as January 1925, has been lying practically empty and unused, a temptation to the military who are ever on the look-out for barracks! The Biology and Preventive Medicine building, of earlier date, is still incompletely furnished. The Cadbury Education Building is almost completed, and will need furnishing. Finally there is the Medical-Dental building, the proper furnishing of which is a big item. In this case I understand the United Church of Canada Mission have made some undertaking re equipment, about which Mr. Small will no doubt have written. In any case the Senate feels that these considerable items of capital expense cannot come from the current budget, and hope the Board can provide special funds for the purpose.

Even with these items deducted, however, the Budget is still \$10000 larger than the grant last year. I can only emphasize that it was drawn up most carefully, not as an expression of what it would be nice to have were funds available, but of what is necessary for our work to be adequately carried on. The items were gone over carefully by the Budget Committee, department by department, and cuts made where possible, the exception perhaps being the Medical-Dental estimates, where it is difficult for a committee of laymen to adjudicate, but where the Faculty themselves made some cuts. I do not of course say we cannot carry on on less; but a cut to the region of last year's grant involves the impossibility of doing work of the standard we ought to. There are three general reasons for the increase.

(1) General increase in costs. We have more buildings, more to keep in repair, and for which to provide apparatus; more servants. All wages and salaries are having to be increased to correspond with the rise in the cost of living, and to correspond with increased experience and qualifications of the Chinese staff. All materials are increasing in price, particularly imported articles, owing to heavy freight and duty. As an extreme example, owing to the extortionate taxation, gasoline which ~~was~~ three years ago cost \$14 a case delivered in Chengtu, now runs to \$45.

(2) Increase in Chinese staff. We are still conspicuous among the Christian Universities in China by the low proportion of Chinese on our full-time staff. In pursuing the policy of making our institution truly indigencous, it is important to remedy this. One difficulty in the past has been lack of suitable men available; but now with the increase in our own graduates, some of whom have been to Peking and other places for further study, it is more possible to find men. Owing to the great reduction in foreign staff which the University underwent last year, it was necessary to employ a number of outside teachers by the hour, and the funds necessary were provided partly by making cuts in other parts of the Budget, and partly by special contributions which were secured from some of the Boards for the purpose. We need increased grants to meet this item this year. In fact, one may say in general, that as so many of the foreign staff are not returning to the University, it is clear that their places must be taken by Chinese, with an increased drain on the University budget. (I do not overlook the fact that a few Chinese are supported by missions.)

(3) Need of Apparatus and Equipment. Inspection of the Science and Medical estimates will show that this need accounts for a considerable

part of the increase. But it is essential to our doing our proper work as a University. As I am more familiar with Science than Medicine, I will give an example on the former side. We have on our staff an Organic Chemist, Mr. Sewell, well qualified to undertake research. He became interested in the subject of Chinese wood-oil, which is exported in large quantities from Szechwan to Western countries, but in connection with the qualities of which (of industrial importance) there are some questions which have never been solved, and which need to be solved on the spot. Mr. Sewell began to take up this question, but was soon faced with the fact that our scientific laboratories were without a refractometer, an instrument necessary for the research, and commonly found in the laboratories of any University in the West. So the opportunity for us to make a contribution to research, such as other Universities in China have been doing along various lines, and which incidentally would be of great value to our name as an institution, as well as to the students in our laboratory, is lost. I have heard the criticism from various sources that our University has overemphasized buildings and grounds, in comparison with the standard of its work. Adequate laboratory equipment is necessary if we are to prove this criticism untrue. Personally I think that it would be a good thing if the Board, in making its grant, could earmark some special funds for the purpose, which would be in line with the feeling expressed by Dr. Beech and the Board last year, that other charges must not be allowed to encroach on this important item.

I think we here realize the difficulty of the Board, while the Boards are facing their present difficulties, of having an increased asking like this come along. We simply lay the case before you. It may be possible that some funds which have in the past been used for other purposes may be diverted - perhaps, if I may be allowed to mention a case, the salary of the Secretary of the Educational Union, now that the day of usefulness of the Union seems to have passed (it is virtually ceasing to function this year), might be so applied. But the need for a still further increase, and even more so in the future, will remain. Can special sources, special endowments be found? It seems to relate to the question of the correlated campaign for Chinese Christian Colleges which no doubt the Board will be discussing. Please do the best you can for us - I am sure you will.

Minute 2217. The Board will be glad to see that Chinese members of the Senate are hoping to make a beginning in securing some funds for their Alma Mater.

Minute 2220. I think in my last letter I wrote to you fully about the developments of the Registration question - or was it my last but one? At the end of June a Nationalist order came along that all Colleges were to provide military drill for their students. This was probably a repercussion of the Tsinan incident, and whether it will be enforced is somewhat uncertain; detailed instructions have not yet come along. If it is enforced it will raise serious questions for those whose principles are opposed to the introduction of any form of militarism into our education.

Minute 2221. The Board will be glad to hear of this class of fourteen graduates, which included some promising men. Next year there should be

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for the first time some women among the graduates.

Minutes 2229 and 2233. Considerable time was given during the June meetings of the Senate to the question of the classification of our teaching staff. The reasons which lay behind the taking up of this matter were, first, to bring ourselves into line with the practice in universities generally, including other Christian institutions in China. This is especially important now that the correlation scheme is making the definition of academic standards, and the comparison of one institution with another, necessary. Second, it will give our teachers a recognized standing when they go abroad or to other institutions. Third, it enables the fixing of salary scale for Chinese staff to be put on a less arbitrary basis than hitherto. Fourth, We hope it will tend to stimulate teachers to seek a higher standing. The classes and definitions set forth in the first minute are based on the standards of certain institutions down River, and on the National University standards. The chief difficulty inevitably came in applying these standards for the first time. The list as given in Min. 2236 is the result of a good deal of careful consideration. For the time being none have been named as full professors, the whole tendency has been to hasten slowly, and full professors, whose position we have unquestionably a number of teachers qualified to fill, will be appointed in due time. Two or three of the foreign members of the staff and Senate were a good deal opposed to the whole scheme, feeling that as we had continued so long to work together without distinctions of rank we could well go on doing so. But I do not feel the motive was a matter of "face", but the more efficient working of the University. Three members, at their own special request, were listed as Instructors, though the Senate judged them worthy of a higher status.

The printing of the minutes of the meeting of June 21st has been deferred, as the meeting, which was a prolonged one, lapsed for want of a quorum. The last minute⁽²²⁴⁴⁾ was at that time under rediscussion, as the Chinese members of the Senate objected to the publication of the list in our minutes, preferring it should simply be placed on file. The majority of the Senate were I think quite ready to agree, and just at that juncture we ceased to be a Senate. So the Cabinet consider it is best to postpone printing till the Senate has again met, but I am sending a copy of the minutes for the Board's information. I have already mentioned Minute 2236. Min. 2237 is an important step in standardising our scale of salaries - which is really a very low scale compared with other institutions.

That is all I need say about the minutes. I do not think there is anything else eventful to report. Mr. Dsang, the Chinese Vice-president, is working on the annual report of the Senate to the Board of Governors. I think it most desirable that the main part at least of this report should come this year from him. The Board will more and more wish to be in touch with the Chinese approach to our problems. I hope it will be in good time for the meeting of the Board, if, as foreshadowed in January minutes of the Executive, this is not held till Dr. Beech has reported from West China.

With kind regards,

Yours sincerely,

Clifford M. Stubbs

West China



Union University

CHENG TU, WEST CHINA

Oct. 29th, 1928.

To the Secretaries,
Board of Governors of W.C.U.U.
Dear Friends,

I send herewith copies of the minutes of the last meeting of the Senate, on Oct. 4th.

Min. 2252. The enrollment of students has slightly increased since these figures were recorded, and now stands at ~~444~~ about 250 in the case of the University. We feel that the increase over last term is both encouraging, and as many as we wish to have just at present, as fully one third are new students, and require some assimilating.

Min. 2257. It may be of interest to you to know that the Mr. Chang named in this minute is the first whole-time Chinese teacher (I mean of course teacher of Chinese language and literature) that we have ever had. His employment is part of the effort we are making to raise the standard of the work we are doing in that department. He has held high educational and official position, seems a man of culture ~~444~~ and popular with the students, and working hard on his job. I was interested in chatting with him the other night to hear him say how much more he enjoys the life here than as an official. He is living in a house on the campus.

Min. 2262. This action is in line with the endeavour we are making to raise the standard of our work, by setting our own standards for entrance.

Minutes 2266-7. I regret to say we have recently have word from the Rockefeller Foundation that they are no longer offering scholarships for teachers to study abroad, except in the case of those from institutions supported by the China Medical Board.

Min. 2268. These supplemental grants were made necessary by certain unforeseen or urgent needs. Some of them are for furnishings for new buildings, to enable these, at the minimum of cost, to be brought into use; we have already asked the Board of Governors for appropriations for this purpose in next year's budget. Funds for these extra grants seemed to be available, partly from the special fund for Chinese teachers, and partly from some gifts to the University through the Methodist Episcopal Mission, reported by Dr. Lewis, and on account of which he advanced the money. Some of these gifts were designated for special objects such as scholarships, etc. A few days ago, however, Dr. Lewis informed us that as no funds had been transmitted from his Home Board on account of these gifts, he thought he may have been in error in advancing the funds, which were perhaps being paid direct to the Board of Governors, instead of, as he had supposed, to the University here. As Dr. Lewis had given us the information six months previously, and some of the money had already been appropriated and spent, this communication from him was rather a shock. The Bursar is writing to the M.E.M. to ascertain the real position, in the hope that the funds may after all be available here. In the mean time I am letting you have the above information, so that if the matter comes

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up you may be clear how the situation has arisen. In the mean time the grants are standing, as we can finance them for the time being from certain balances in hand.

The work of the term is progressing quietly and satisfactorily. A week or so ago one of the incidents which unfortunately arise occasionally and generate misunderstandings took place, in a collision on a muddy road on a wet day between a middle school student and one of our foreign teachers, resulting in the former sitting down in the mud. I think there is no doubt that the fault was with the student in refusing to give the teacher room to pass; but in the hypersensitive atmosphere in China to-day it is easy for trouble-makers, of whom unfortunately we always seem to have some in our midst, to attempt to make capital of race-superiority and the like. It cost a number of us, particularly Vice-president Dsang, a lot of time and anxiety, but eventually the incident was settled amicably. I am glad to say that the University students took a good attitude, and refused to be drawn into an agitation of a one-sided kind which magnified what was really a very small incident.

Quite a number of our foreign faculty have returned or are shortly due. Dr. and Mrs. Williams, of the M.E.M., are welcome additions to the medical staff. The Morses, Kilborns, and Lindsays are others shortly due.

Our relations with official circles continue very friendly. On the National Commemoration day, Mr. Dsang and I went with our students in procession to the celebration in the park. We two had places on the platform. While to the military leaders the observance may have been more or less a formality, there was no doubt of the real enthusiasm of the Kuomintang leaders present; I felt quite thrilled with the enthusiasm for a Cause which has captured the imagination of some at least.

Dr. Beech seems to have disappeared from the map, but we are looking for word any day of his arrival in China.

Yours sincerely,

Clifford M. Smith

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The following article appeared in "The North-China Herald", dated June 24, 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 through-out 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 student coming on 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.

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

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 inestimable 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 so 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.

Her eyes shone as she told me of her wonder and surprise when she got to the 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.

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

Dear Friends,

Well, Clifford is gone, and it seems like a dream. 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 where I 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

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Copy of letter to Friends Service Council from
Robert L. Simkin, Chengtu, China. Dated June 3, 1930.

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virulent streptococcic pus from the lung. The patient rallied very satisfactorily 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!

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, S.C.Yang, Dr. Du. Tu 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 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 it was simply banked with flowers, while above it was an excellent crayon enlargement of Clifford 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: "There shall we find their equals?"

I was asked to lead the meeting at the grave. Dryden Phelps, Liu Dsi Min, Tang 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 good-will. 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.

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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 1, 1930, as the result of wounds inflicted by assassins on the evening of May 30.

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 the University Dean of Studies, Mr. S.H. Fang. Finding that the Dean had already retired he 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 the 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 easternmost of the three irrigation ditch bridges saw by his flash light 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 easternmost bridge, made out by the flash light that it was someone lying hurt.

Meanwhile another dormitory servant returning 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

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and the head badly bruised. One of the students raised the man's head carefully and was shocked as to 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 on the University campus.

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

On the road near by there was picked up a fan and a carrying pole. It is 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 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 in 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.

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.

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Dr. Stubbs-3

There his father had three or four charges during the next fourteen years. Clifford was studious at school and won scholarships all through his course. When twenty-one he graduated with an 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 life 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 2, 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 centres 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.

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 such a life 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 signifi-

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Dr. Stubbs-4

cance 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 the One who is the "Way". Enmity went its greatest length in the enormity of this crime, grace comes to transform evil and take away thought of revenge. 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 sympathy 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 Gospel.

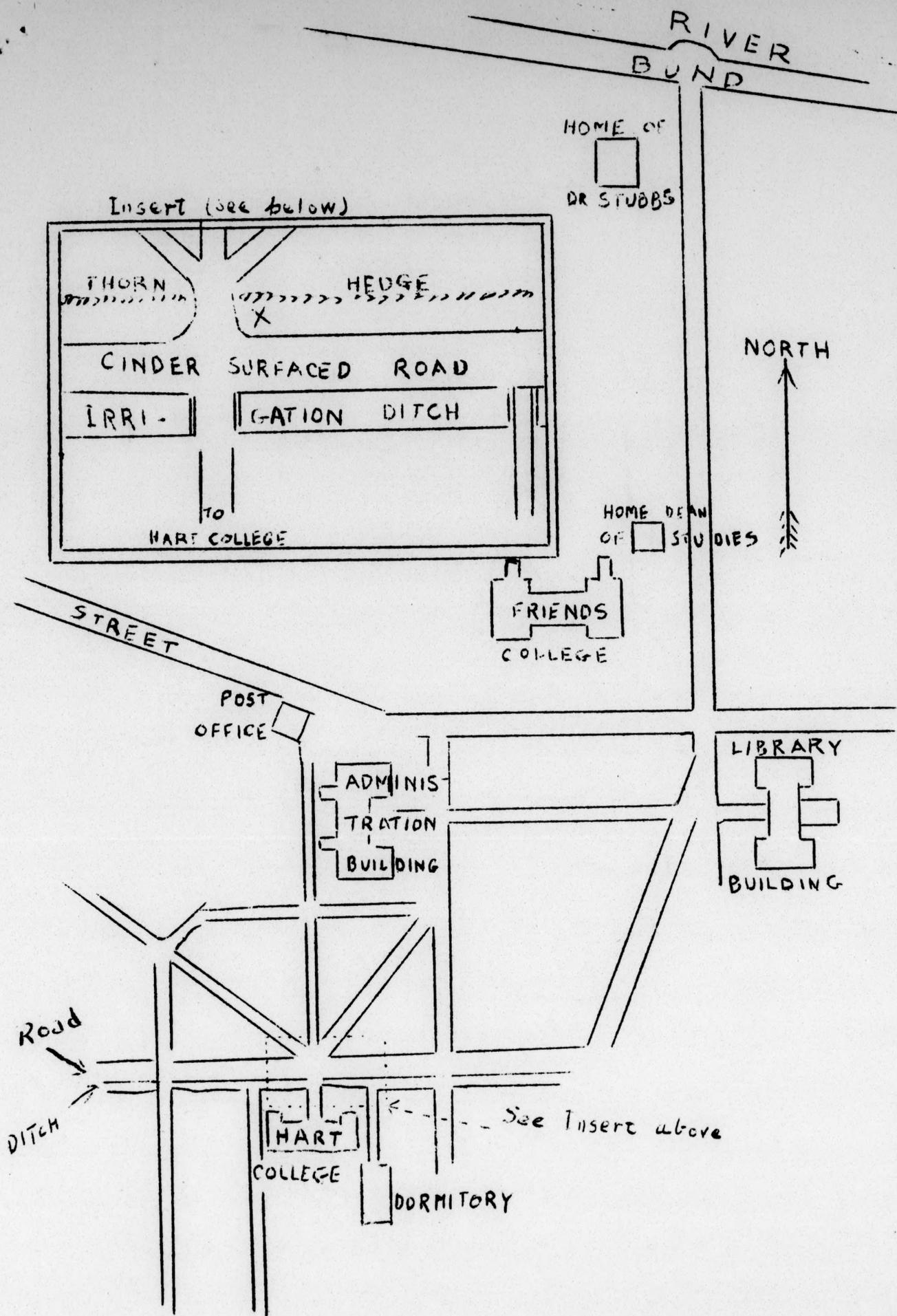
And now, Oh Christ, one of thine own has tasted death distressing. A wooden pole, the badge of toil, on calloused shoulders pressing, was used to strike him to the earth, and hatred then assailed him. Let love, Oh God, and grace shine forth, Thy grace that so availed him.

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.

June, 1930

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LETTER RECEIVED IN NEW YORK FROM MR. W. B. ALBERTSON

Dated Chengtu, Szechuan, China
June 11th, 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 sightseers. Such surreptitious 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, perpetrators unknown, communists suspected. Officials sympathetic, acting firmly. Inform Associated Press, Beech, five co-operating Mission Boards."

On Monday we sent the following message:

Gnohzhayvc Stubbs Exlokbeatb Jupyfpress Garside
Ulahtjupyf Yekeyiseul Xionvadeed Uvzefnautd
Ilbyvupsem Ceodtnyzub.

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6-11-30

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
Anazvoviem 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 telegram 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,

(Signed) W. B. Albertson

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You are invited to attend the
Opening of
The Stubbs Memorial
on the West China Union University Campus
Monday, September 1st, 1941, at two o'clock

This invitation will admit one guest.

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茲訂于民國三十年九月一日午後二時
為四校新建蘇道璞紀念堂舉行開幕典
禮敬請

光臨

齊魯大學
金陵大學
金陵女子大學
華西大學
全啓

地址：華西大學蘇道璞紀念堂

2914583

I 大會秩序

(一) 主席致開會詞

金陵大學陳裕光校長

Pres. Y.K.Cheng
U. of N.

(二) 講述蘇道璞博士
略歷

華西大學化學系徐維理主
任

Sewell

(三) 來賓致詞

(一) 張主席岳軍

governor
Chang

(二) 吳承洛司長

DR
Wu Cheng Lo
Chin. Chem. Soc.

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茶	來	祈	揭	答	獻	讀	主	
	賓		幕		堂	聖	席	
點	觀	禱	禮	詞	禮	經	致	
							詞	

II 揭幕典禮

Dedication Service

楊少荃先生	張主席為蘇道璞紀念堂揭	華西大學張校長代表四大	蘇繼賢工程師奉贈蘇道璞	齊魯大學劉世傳校長	金陵女子大學吳貽芳校長
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Unveiled Memorial Tablet by Gov. Chang

Bldg. Rm. on behalf of W.C.U.V.

Small Pres. Liu Chee / Pres. Wu Yu Fang yunling

OPENING OF THE STUBBS MEMORIAL CHEMISTRY BUILDING

It was a very happy coincidence that the Chinese Chemical Society decided to hold its ninth annual meeting in Chengtu and so enabled the official opening ceremonies of the Stubbs Memorial Chemistry Building to be held during this period. This building, named after one of the first Western chemists to come to West China to aid in the creation of Chinese chemistry, was erected through the co-operation and financial assistance of the four universities now located on the West China campus. They are the University of Nanking, Cheeloo University, Ginling Women's College and West China Union University. In addition certain financial assistance came direct from the Associated Boards of China Christian Colleges.

The building was begun in the spring of 1939 and completed in the spring of 1941. Delays were numerous caused by the difficult building conditions which have prevailed in Chengtu. The building is approximately 180 feet long with a width of 43. In addition at both ends and in the middle there is a projection or wing so that here the total width is increased to 86 feet. The building has a basement and two floors, plus a large spacious attic for storage purposes. There are fifteen student and research laboratories, of which one offers locker accommodation for 215 students. Another is slightly smaller with a 163 lockers. There are twenty two offices, most of which are provided with a laboratory bench and running water. Six lectures rooms are available, ranging in capacity from 150 students to thirty. In addition there are 8 rooms used for storage of chemicals and apparatus and their distribution. One of the vital necessities for any science building is a library and this is provided on the corner of the third floor where a large reading room provides space for sixty student with a stackroom large enough for future expansion.

Fortunately, some local supplies of piping and electrical wiring were available and the building is consequently equipped with running water, waste pipes and electric light and power. Waste pipes have been constructed out of local lead. Desk troughs and sinks are of stone cut to the correct shape and size.

Total costs for the building including all the furnishings are about \$350,000, a figure which is amazing low considering the rapid increase in the prices of all commodities during the last two years.

At present the building is used jointly by the Departments of Chemistry and Chemical Engineering of the four universities mentioned above. After the War, it is expected that this building will offer adequate facilities for the growth and development of the Department of Chemistry of The West China Union University.

Much of the credit for the successful planning and equipping of the building must go to the wisdom and experience of the following chemists, Drs. Chester, Hsueh and Tai whose aid and assistance, it is pleasure to acknowledge.

Roy C. Spooner

A speech given at the Chemistry-Building at the unveiling of a memorial tablet to the late Dr. C. M. Stubbs. by General Ch'ang Ch'uan, Chairman of the Szechwan Provincial Government.

The University of Nanking, Ginling Woman's College, Cheeloo University and the East China Union University have all united in bearing the expense of erecting this imposing Chemistry Building, in memory of the Dr. C. M. Stubbs.

Dr. Stubbs, a loyal friend of the Chinese people, taught in the W. C. U. U. for more than ten years. Although it was most unfortunate that he met his death at the hands of brigands, yet everyone who knew him was deeply impressed by him. With regard to Dr. Stubbs' life and contribution, we have already been informed in detail. I have the great honour of attending this memorial service and would like to give my own impressions.

Dr. Stubbs was a Christian and a scientist. A real Christian has a central faith, namely in altruism. When he seeks benevolence he does so in the spirit of helping others. When he seeks wisdom, it is also in the same spirit. Dr. Stubbs came to China and became a friend of the Chinese people. It was by this faith he taught in the West China Union University. Such a spirit may well be called the manifestation of the highest spirit in humanity.

Generalissimo Chiang Kai Shek has a famous saying which exhibits this spirit. "The purpose of living is to improve the livelihood of all mankind, and the meaning of life is to create life that will continue in the future". This was the view of life that all the saints and heroes of the past had. And it is also the view of life of all real Christians. Because he has a faith that transcends the present world, and possesses a universal love, the faith and aim in life of a true Christian from the point of view of dimensions extends to all men, and in respect of time, continues to all ages. His personal affairs of happiness and sorrow, life and death, all become of no account, and for this reason he can endure what others cannot endure, and do things that others cannot do. In the eyes of the Christian, sin is foolishness. What most people regard as hateful, he looks upon as pitiful. He regards the murderer as more to be pitied than the man he has murdered. He has only benevolence therefore and no hatred; he desired only to help, and has no thoughts of revenge. When the murderer of Dr. Stubbs was caught, Mrs. Stubbs was told of the fact. She said, "I myself am already a widow, I do not want to add to the number of widows". And when Dr. Stubbs' son heard the distressing news he resolved to come to China to save souls of the murderers. Such facts as these reveal the spirit of Christianity which maintains equal treatment for enemy and friends, and such a spirit was to be seen in Dr. Stubbs' family. All the more therefore does this cause us think that Dr. Stubbs is worthy of great respect.

The "continuous life" which he has created is not linked up with his material existence . Although we are living now in evil times and when men are killing one another, yet we can continue to be very hopeful for the future. This is because mankind has still got this splendid spirit in the hidden recesses of the heart.

Through the death of Dr.Stubbs, the Church has lost a true believer; the scientific world a great scholar; China a faithful friend; and the West China Union University a good teacher. When we think of his life therefore we are all the more dismayed at his death.

Dr.Stubbs was a famous chemist. The day when this memorial building is completed, is the very day when the Chinese Chemistry Association hold their annual meeting in Chengtu. This constitutes a great challenge to all the Chinese scientists who attend this meeting. We who remember Dr.Stubbs should emulate his example, and never forget why this building was erected.

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