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UBCHEA ARCHIVES
COLLEGE FILES
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Financial records
Misc. 1935-1943

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WEST CHINA UNION UNIVERSITY

All-inclusive Summary Statement of Accounts 1935-6

Expenditure:

Administration:	General	16243.94	
	Mission Salaries	13620.00	
	Harvard-Yenching	<u>1666.39</u>	31530.33
Maintenance:	General	9642.00	
	Mission Salary	6000.00	
	Residential Colleges	5713.00	
	Mission residences	<u>3000.00</u>	24355.00
College of Arts:	General	13509.01	
(inc. Educn.)	Harvard-Yenching staff	11755.90	
	Govt. salary grant	4000.00	
	Mission salaries	<u>51804.00</u>	81068.91
College of Science:	General	18117.61	
	Govt. grant	2550.00	
	Mission salaries	<u>22500.00</u>	43167.61
College of Medicine & Dentistry:	General	18218.05	
	Govt. grant	5962.00	
	" " salary	4000.00	
	Mission salaries	<u>82676.00</u>	
	Hospitals and Clinics	110856.05	
		<u>192587.39</u>	303443.44
Library:	General	5460.00	
	Harvard-Yenching	9954.11	
	Govt. grant - Arts books	<u>1703.00</u>	17117.11
Museum:	Research etc.	755.85	
	Purchases	10633.55	
	Mission salary	<u>8100.00</u>	19489.40
Religion		995.00	
Student Boarding A/c		13968.41	
Studio		1233.80	
Book Store		4862.80	
Agriculture: Dairy, poultry, etc.		<u>2500.00</u>	<u>23560.01</u>
			<u>\$543731.81</u>

SUMMARY STATEMENTS OF WEST CHINA UNION UNIVERSITY

ACCOUNTS FOR THE YEAR 1936-1938

Income:

	Budget Grant division as per % of Governors, Expenditure Oct. 1935.	Other Sources	Dr. Bal.	Cr. Bal.
Board of Governors		\$50000.00		
Rents		2250.00		
Fees		16500.00		
Harvard-Yenching		28990.00		
Government Grant		18215.00		
Student Health				
Surplus tra. to Admin.	15942.74	115955.00		301.18
Board of Governors and Mission Salaries		184700.00		
Residential Colleges upkeep		5713.00		
Mission Residences upkeep		3000.00		865.89
Hospitals & Clinics - Receipts	206,844.38			812.93
less balance held	14,256.99	192587.39		
Students' Board A/c - Receipts	13,889.60			782.56
add to be collected	78.81	13968.41		2225.67
Studio - Receipts	1,372.67			1083.71
less balance held for supplies	138.87	1233.80		24.93
Book Store - Receipts	3,215.22			
add balance of books for sale	1,647.58	4862.80		8275.98
Agriculture - Dairy, poultry		2500.00		
Total Expenditure	543,731.81			
" Income	524,520.40			
Deficit	\$19,211.41			

Note: As credit balances are held for the Department concerned, some in progress being spent (as library) and others to be spent (for salaries) the credits are not available to reduce the debit which stands at \$19,211.41 GROSS.

Chinese Department Teaching	4000.00
Book purchases	1703.00
Special Dyeing	2820.00
Medicine - equipment	5282.00
Dentistry - teaching	4082.00
	18815.00

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SUMMARY STATEMENT OF WEST CHINA UNION UNIVERSITY

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ACCOUNTS FOR THE YEAR 1935-1936

	Expenditure	Budget Grant division as per Bd. of Governors,		Other Sources	Dr. Bal.	Cr. Bal.
		Oct. 1935.				
Administration		10878.00				
inc. Athletics		800.00				
Student Health		1150.00			2796.72	
Surplus tra. to Admin.	✓ 15942.76	1455.00		819.22	1455.00	301.18
		<u>14283.00</u>			<u>1341.72</u>	
Operation & Maintenance	✓ 9642.00	9642.00				
College of Arts, inc. Education	✓ 12643.21	4200.00) 5350.00)	2010.00	1948.21		865.80
College of Science	✓ 17304.68	14700.00	1642.07	1775.54		812.93
College of Med. & Dent.						
Medicine	✓ 11876.28	9159.00	2496.94	982.90		762.56
Dentistry	✓ 3353.54	4961.00		618.21		2225.67
Library: Not H-Y	✓ 4376.29	5460.00				1083.71
Religion	✓ 970.07	995.00				24.93
		<u>76108.83</u>	<u>68750.00</u>	<u>6968.23</u>	<u>6666.58</u>	<u>6275.98</u>
Income:						
Board of Governors	50000.00					
Rents	2250.00					
Tuition and Fees	<u>16500.00</u>					
		<u>68750.00</u>				
National Government Grant of \$18215.00 distributed thus:						
		Chinese Department Teaching	4000.00			
		Book purchases	1703.00			
		Special Dyeing	2550.00			
		Medicine - equipment	5962.00			
		Dentistry - teaching	<u>4000.00</u>			
			<u>18215.00</u>			

Note: As credit balances are held for the Department concerned, some in process of being spent (as Library) and others to be spent (for salaries) the credits are not available to reduce the debit which stands at \$6666.58 gross.

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SUMMARY OF ACCOUNTS FOR THE YEAR 1935-36.

ADMINISTRATION:

	<u>Expenditure</u>	<u>Budget Grant</u>	<u>Dr. Bal.</u>	<u>Cr. Bal.</u>
Board of Directors	349.08	300.00	49.08	
President's Office	3608.54	3525.00	83.54	
Secretary's Office	1430.38	1548.00		117.62
Bursar's Office	1004.21	1000.00	4.21	
Dean of Discipline's Office (From M.E.M.)	1849.60	1944.00) 140.00)		234.40
Committee on Studies: Dean's Office	854.44	962.00		107.56
Registrar's Office (Sale of Exam. paper)	2818.86	2719.00) 12.20)	87.66	
Committee on Publications	838.32	790.00	48.32	
General Affairs	153.71	120.00	33.71	
Athletic Committee	1260.20	800.00	460.20	
Student Health (Sale of Drugs)	1775.42	1150.00) 667.02)		41.60
	<u>15942.76</u>	<u>15677.22</u>	<u>766.72</u>	<u>501.18</u>
		<u>Net Dr. Bal.</u>	<u>265.54</u>	

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COLLEGE OF ARTS.

Department I. Department of Chinese.

SEE under Report of Harvard-Yenching Institute and
of Government Grants.

Department II. Department of Foreign Languages.

	<u>Expenditure</u>	<u>Budget Grant</u>	<u>Dr. Bal.</u>	<u>Cr. Bal.</u>
English	200.00)			
French	167.50)	660.00		292.50

Department III.

Philosophy	200.00	750.00		550.00
Education	3116.16)			
Grant in aid. Agr.	200.00)	3150.00	166.16	
" Goucher Sch.	1500.00	1500.00		
" Dewey	700.00)			
Cont. W.F.M.S.	700.00)	1400.00		
Fine Arts	440.00	440.00		

Department IV.

Dept. of History,		300.00*	1754.80	
Polit. & Soc. Science	3254.80	1200.00		
<u>Administration</u>	1587.25	250.00)		
C.M.S. Salary	1587.25	1310.00)	27.25	
Salary - S.H.F.	577.50	600.00)		22.50
	<u>12643.21</u>	<u>11560.00</u>	<u>1948.21</u>	<u>865.00</u>
			<u>Net Dr. Bal.</u>	<u>1083.21</u>

* Grant for Economics, not included on page 8 of detailed a/c.

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COLLEGE OF SCIENCE.

	<u>Expenditure</u>	<u>Budget Grant.</u>	<u>Dr. Bal.</u>	<u>Cr. Bal.</u>
Biology	5981.41	4244.00)		
Other sources		311.50)	1425.91	
Chemistry	5734.63	4840.00)		
Other sources		545.00)	349.63	
Physics & Mathematics	1633.40)	2158.00)		
Other sources	3446.95)	2788.00)		304.90
Other sources		447.25)		
Pharmacy	508.29	600.00)		
Other sources		338.32)		430.03
Miscellaneous		78.00*		78.00
	<hr/>			
Other sources	17304.68	14700.00)		
		1642.07)		
		16342.07	1775.54	812.93
	<hr/>			
		<u>Net Dr. Bal.</u>	<u>962.61</u>	

* Budget Grant not entered on page 11 of detailed a/c.

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COLLEGE OF MEDICINE & DENTISTRY.

(a) College of Medicine.

	<u>Expenditure</u>	<u>Budget Grant</u>	<u>Dr. Bal.</u>	<u>Cr. Bal.</u>
(1) Administration	224.66	155.00)		
Other sources		29.80)	39.86	
(2) Anatomy	1022.95	700.00	322.95	
(3) Bio-chemistry	1299.52	780.00)		
Other sources		502.59)		43.07
(4) Lab. Tech. English	43.80	40.00	3.80	
(5) Medicine	229.88	195.00	34.88	
(6) Obstetrics & Gyn.	140.70	230.00		89.30
(7) Ophthalmology	120.15	195.00		74.85
(8) Otolaryngology		195.00		195.00
(9) Pathology	1132.45	1010.00	122.45	
(10) Surgery	114.00	195.00		81.00
(11) Pediatrics	6.25	40.00		33.75
(12) Physiology & Pharm.	1046.92	1165.00)		
Other sources		127.51)		245.51
(13) Public Health	200.00	155.00)		
Other sources		38.04)	6.96	
(14) Salaries	6295.00	5410.00)		
Other sources		1739.00)	452.00	
	<u>11876.28</u>	<u>9159.00</u>	<u>982.90</u>	<u>762.56</u>
Other sources		<u>2496.94</u>		
		<u>11655.94</u>		

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(b) College of Dentistry.

	<u>Expenditure</u>	<u>Budget Grant</u>	<u>Dr. Bal.</u>	<u>Cr. Bal.</u>
(1) Salaries 1828.16 less rfd. <u>45.00</u>	1783.16	3603.00		1819.84#
(2) Administration	94.17	185.00		90.83
(3) Pathology	479.36	390.00	89.36	
(4) Lab. Technology	696.55	390.00	306.55	
(5) Dental Surgery	300.30	78.00	222.30	
(6) Anatomy		62.00*		62.00*
(7) Clinical Laboratory		155.00*		155.00*
(8) Physiology		58.00*		58.00*
(9) Health & Hygiene		40.00*		40.00*
	<u>3353.54</u>	<u>4961.00</u>	<u>618.21</u>	<u>2225.67</u>
		<u>Net Cr. Bal.</u>		<u>1607.46</u>

variation due to fact that on detailed a/c refund has been added to grant, instead of being subtracted from expenditure.

* do not appear on detailed a/c

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LIBRARY.

	<u>Expenditure</u>	<u>Budget Grant</u>	<u>Dr. Bal.</u>	<u>Cr. Bal.</u>
(1) Administration	2066.28	2520.00		453.72
(2) Departments:				
A. Arts	501.46	550.00		48.54
B. Education	211.43	220.00		8.57
C. Religion	127.07	220.00		92.93
D. Science	481.32	550.00		68.68
E. Medicine	758.06)	1000.00)		241.94)
F. Dentistry	230.67)	350.00)		119.33)
Coll. of Med. & Dent.		50.00)*		50.00)*
	<hr/>			
	2310.01	2940.00		629.99
	<hr/>			
<u>Total (1) & (2)</u>	<u>4376.29</u>	<u>5460.00</u>		<u>1083.71</u>

* Not entered on detailed a/c.

RELIGION.

Salaries, Conference, Stationery, etc.	970.07	995.00		24.93
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BOARD OF DIRECTORS. July 1935 - June 1936.

Travel : C.H. Yang & C.B. Rape		\$320.00
Entertainment		11.28
Minutes		16.20
Telegram		<u>1.60</u>
		\$349.08
Budget Grant		<u>300.00</u>
	<u>Dr. Balance</u>	<u>49.08</u>

PRESIDENT'S OFFICE. July 1935 - June 1936.

Salary & Allowance: L.G. Dsang			2820.00
Entertainment: Alumni Association	30.00		
Graduation	33.00		
General	127.81		
Invitation Cards, etc.	<u>45.00</u>	235.81	
Functions: Scrolls	63.15		
Flags, shields, etc.	16.90		
Presents	7.50		
Newspaper & Magazine	<u>23.00</u>	110.55	
Postage			186.64
Stationery: Notepaper, envs. cards	112.55		
Letter & Chit Books	13.60		
Miscellaneous	<u>63.25</u>	189.40	
Miscellaneous: University flags	2.70		
Newspaper	28.40		
Tips	10.18		
Typewriter repairs	6.00		
Seal (H.D.R.)	4.60		
Magazine	7.00		
Fares	5.26		
Sundries	<u>2.00</u>	66.14	
			3608.54
Budget Grant			<u>3525.00</u>
	<u>Dr. Balance</u>		<u>83.54</u>

WEST CHINA UNION UNIVERSITY. SALARY LIST 1936-7 SUMMARY.

Administration	2758.00	33096.00
Arts	6385.00	76707.00
Science	3018.25	36219.00
Medicine	6125.50	73506.00
Dentistry	1818.00	21816.00
Library	253.00	3036.00
Museum	730.00	8760.00
Studio	884.50	1014.00
Research		400.00
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	21972.25	254554.00
	<hr/>	<hr/>

See also Hospital Report
for salaries of Nurses, etc.

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WEST CHINA UNION UNIVERSITY. SALARY LIST 1936-7.

<u>Administration:</u>	<u>Per month.</u>	<u>Per year.</u>
L.G. Dsang	235.00	2820.00
S.H. Fang	175.00	2100.00
B.C. T'ang	120.00	1440.00
K.T. Chen	70.00	840.00
S.D. Hwa	120.00	1440.00
D.K. Chang	55.00	660.00
J. Beech	500.00	6000.00
W.B. Albertson	410.00	4920.00
W. Small	500.00	6000.00
Miss Robertson	225.00	2700.00
Dzen Djen-shien	22.00	264.00
Tien Dji-hen	10.00	120.00
Ma Djong-mie	30.00	360.00
Wu Deh-guin	24.00	288.00
Djang Gien-chen	24.00	288.00
Wang Fu-tang	17.00	204.00
Yu Min-geo	80.00	960.00
Siang Yeh-ren	50.00	600.00
Hwang Djen-choen	15.00	180.00
Ke Min-tao (Dr.)	40.00	480.00
Miss Chiu	24.00	288.00
Djou Djung-hsin	12.00	144.00
	<hr/>	<hr/>
	2758.00	33096.00

Arts:

Mrs. Anderson		
B.B. Chapman, say	300.00	3600.00
F. Dickinson	480.00	5760.00
Miss Fosnot	215.00	2580.00
Miss Foster	220.00	2640.00
Miss Hansing	210.00	2520.00
Mrs. Kilborn		
Mrs. Lindsay		
Mrs. Morse		
J.E. Moncrieff	575.00	6900.00
Mrs. Moncrieff		
Mrs. Mullett		
Mrs. Peterson		
D.L. Phelps	490.00	5880.00
H.D. Robertson	410.00	4920.00
R.L. Simkin	400.00	4800.00
F.A. Smalley	432.00	5184.00
G.W. Sparling	465.00	5580.00
Miss Streeter	120.00	1440.00
Miss Thexton		
L. Walmsley		
Mrs. Spooner		

carried forward
 4317.00 51804.00

brought forward	4317.00	51804.00
<u>Department I. (H-Y)</u>		
Djong Dji-gu	200.00	2400.00
Du Feng-fu	110.00	1320.00
Chen Chia-yu	85.00	1020.00
Djen Deh-K'un	150.00	1800.00
Liu Shan-yu	68.00	816.00
Li Pei-fu	24.00	288.00
Li Pin-yuin	24.00	288.00
Gung Siang-lung	72.00	864.00
Pen Yüin-sen	48.00	576.00
Djou Shao-han	48.00	576.00
Tao Liang-sen	48.00	576.00
Pan Sei-dju	160.00	1920.00
Liu Li-hsien	50.00	600.00
<u>Department II.</u>		
Mme. Yuan	16.00	192.00
Mrs. Kao Yoh-lin	27.00	324.00
Miss Pu Choen-hwa	42.00	504.00
<u>Department III.</u>		
Liu Dsi-chiaï	150.00	1800.00
Hwang Fang-kan	20.00	240.00
Sen Liang-king	16.00	192.00
<u>Department IV.</u>		
D.S. Lo	120.00	1440.00
Tien Dji-hen	12.00	240.00
Dju Shih-tseh	300.00	3600.00
Shen Sei-twan	150.00	1800.00
Yang Yu-dji	40.00	480.00
Giang Wen-kung	20.00	240.00
Lo Yu-tung	18.00	216.00
Liu Li-hsien	50.00	600.00
	<hr/>	<hr/>
	6585.00	76707.00

Science:

Miss Downer	225.00	2700.00
D.S. Dye	345.00	4140.00
Mrs. Dye		
E.N. Meuser	525.00	6300.00
W.G. Sewell	410.00	4920.00
Mrs. Sewell		
R.C. Spooner	370.00	4440.00

Biology:

Djang Min-djuin	135.00	1620.00
Hwang Mien	92.50	1110.00
Li Min-liang	100.00	1200.00
Yu Han	100.00	1200.00
Miss Pen Dah-sei	50.00	600.00

Chemistry:

Kao Yoh-lin	90.00	1080.00
Djou Shao-djin	30.00	360.00
Shi Ru-tsong	30.00	360.00
Du Djong-ho	15.00	180.00
Wang Han-shin	25.00	300.00
Miss Shiao Ngni-gu	50.00	600.00

Pharmacy:

Shie Chen-ka	500.00	600.00
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Mathematics:

Djang Shao-li	120.00	2400.00
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Physics:

Djou Yuin-wen	62.50	750.00
Wang Ti-ren	55.00	660.00
Wu Gwe-chang	85.00	1020.00

	3018.25	36219.00
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Medicine:

H.G. Anderson	235.00	2820.00
A.E. Best	470.00	5640.00
H.B. Collier	370.00	4440.00
W. Crawford	435.00	5220.00
E.R. Cunningham	405.00	4860.00
G. Cunningham		
L.G. Kilborn	450.00	5400.00
J.E. Lenox	320.00	3840.00
J.H. Lechler	235.00	2820.00
S.H. Liljestrand	500.00	6000.00
M. Manly	200.00	2400.00
J. Millar	175.00	2100.00
W.R. Morse	345.00	4140.00
R.A. Peterson	300.00	3600.00
E.C. Wilford	490.00	5880.00
T.H. Williams	400.00	4200.00
N. Parfit	223.00	2676.00
J. Parfit		

Physics & Pharmacy:

Feng Da-ran	100.00	1200.00
Pen Dzi-fu	85.00	1020.00

Anatomy:

Yen Yin	70.00	840.00
Beh Yin-tsai	70.00	840.00

Surgery:

Yang Tze-kae	87.50	1050.00
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Pathology:

Djou Shu-deh	70.00	840.00
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Bio-chemistry:

Lan Tien-ho	90.50	1080.00
Mrs. Agnew		

	6125.50	73506.00
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Dentistry:

R.G. Agnew	410.00	4920.00
G. Campbell	300.00	3600.00
A.W. Lindsay	360.00	4320.00
H. Mullett, say	400.00	4800.00
E. Sharevitch	70.00	840.00
Hsia Yao-shan	70.00	840.00
Shu Boo-fun	24.00	288.00
Djang Tseh-ruh	23.00	276.00
Fuh Hai-yuin	23.00	276.00
Pen Shui-dji	18.00	216.00
Den Chen-man	40.00	480.00

Clinic:

Chang Shu-lin	80.00	960.00
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	1818.00	21816.00
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Library: H-Y.

Den Gwang-lu	37.50	450.00
Yon Chiu-chen	65.00	780.00
Du Yuin-deh	22.00	264.00
Dai Yuin-hoh	14.00	168.00

General:

Mrs. Chapman		
Den Gwang-lu	37.50	450.00
Kwang Gwang-yu	55.00	660.00
Dwan Chih-chang	22.00	264.00
	<hr/>	<hr/>
	253.00	3 036.00
	<hr/>	<hr/>

Museum:

Dr. D.C. Graham	675.00	8100.00
Mrs. Graham	55.00	660.00
Li Min-guin	<hr/>	<hr/>
	730.00	8760.00
	<hr/>	<hr/>

Studio - H-Y

Gin Sei-lien	62.50	750.00
Gin Djen-chwan	22.00	264.00
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	84.50	1014.00
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<u>Research - H-Y - Pang Chang-ho</u>		400.00
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HOSPITALS BOARD REPORT SUMMARY 1935.

Income:	<u>Income.</u>	<u>Expenditure.</u>
Hospital for Men	74317.00	69082.00
Hospital for Women and Children	47273.54	44908.13
Dental Hospital	14018.33	12974.00
Dental Clinic (Campus)	7196.55	6242.45
Eye, Ear, Nose & Throat Hospital	42091.09	48992.55
School of Midwifery	6821.45	6460.00
Dispensary	8126.21	3928.13
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	\$206844.38	192587.39
Balance		14256.99
		<hr/>
	\$206844.38	206844.38
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HOSPITALS BOARD REPORT 1935.

Hospital for Men.

<u>Income:</u>		<u>Expenditure:</u>	
Grants from Home Mission	\$7014.	Staff salaries	\$13997.
In-Patients' fees	29932.	" food	2332.
Out-patients' fees	8285.	Patients' food	8104.
Operations	4037.	Fuel	2699.
X-ray	5039.	Light & power	3044.
Electro-therapy	661.	O.P.D.	3928.
Pharmacy sales	5781.	Drugs & instruments	16596.
C.P.O.	1000.	Bedding and clothing	1054.
Donations	375.	Repairs	2802.
Sundry income, out-calls, &c.	4107.	Fixtures & furnishings	210.
		Pathological laboratory	468.
		X-ray Dept.	2074.
		School of nursing	802.
		Sundries	10971.
			69082.
		Balance	5235.
	<u>\$74317.</u>		<u>\$74317.</u>

Hospital for Women and Children.

In-patients' fees	31317.79	Support of patients	11890.09
Dispensary & Gynecology	3497.80	Native salaries & wages	3372.02
Drugs and supplies	4212.10	Drugs & supplies	12663.92
		Upkeep of hospital	6674.73
		Fuel and light	5307.30
			44908.13
		Balance	2365.41
	<u>\$47273.54</u>		<u>\$47273.54</u>

Dental Hospital

Fees and Assessments	14018.33	Expenditures	12974.00
		Balance	2044.33
	<u>\$14018.33</u>		<u>\$14,018.33</u>

Dental Clinic (Campus)

Receipts	\$7196.55	Expenditure	\$6242.45
		Balance	954.10
	<u>\$7196.55</u>		<u>\$7196.55</u>

Eye, Ear, Nose & Throat Hospital.

Full Pay patients	7412.20	Salaries	12578.67
Part Pay patients	5002.60	Wages	2879.55
Operations	7874.70	Supplies	957.86
Laboratory receipts	2362.52	Miscellaneous	1134.42
Attendants' fees	649.80	Repairs	496.94
Spec. Registration	8812.68	Labor	666.07
Ordinary Registration	4677.73	Light	3349.13
Special Medicine n	6321.83	Refund	1058.10
Ordinary Medicine	2252.88	Equipment	1911.91.
Refractions	426.80	Gauze	925.27
Miscellaneous	807.95	Drugs	1553.65
Staff food	2347.90	Fuel	1904.02
Ultraviolet treatments	141.50	Food	5946.47
		Taxes, rents	197.44
		Printing	497.73
		Sent to S'hai for drugs, etc.	11639.46
		Suspense Account	<u>1205.86</u>
	<u>49091.09</u>		48992.55
Bal. Dec. 31, 1934	<u>2179.16</u>	Bal. Jan. 1, 1936	<u>2277.70</u>
	<u>\$51270.25</u>		<u>\$51270.25</u>

School of Midwifery.

Students' fees	1030.30	Expenditures	6660.00
Patients' fees	4941.90	Balance	360.75
Sale of drugs & supplies	184.65		
Contributions	<u>664.60</u>		
	<u>\$6821.45</u>		<u>\$6821.45</u>

Dispensary.

Fees	4897.23	Expenditure	3928.13
Sundry income, sale of drugs, bandages	<u>3228.98</u>	Balance	<u>4198.08</u>
	<u>\$8126.21</u>		<u>\$8126.21</u>

Student Board Account.

<u>Income:</u>	\$13889.60	<u>Expenditure :</u>	\$13968.41
Balance	<u>78.81</u>		
	\$13968.41		\$13968.41

Photo Studio.

Income	1373.67	Salaries:	
		Gin Shi-tien 750.	
		Gin Djen-chuen 264.	1014.00
		Materials etc.	<u>219.80</u>
			1233.80
		Balance	<u>139.87</u>
	<u>\$1373.67</u>		\$1373.67

Book Store.

Receipts	3215.22	Purchase of books	4862.80
Unsold books on hand	<u>1647.58</u>		
	\$4862.80		\$4862.80

Agricultural Projects. (Estimated)

Receipts	2500.00	Dairy expenditure	2100.00
		Poultry "	300.00
		Garden "	<u>100.00</u>
	<u>\$2500.00</u>		\$2500.00

0262

Recd attached to M. Robertson 11/13/39

UNION MIDDLE SCHOOL
STATEMENT OF RECEIPTS AND EXPENDITURES
August 1st, 1938 - July 31, 1939

RECEIPTS:

Bank Balance August 1, 1938		89.80	
Fees and tuitions		19,568.60	
Board of Education		900.00	
Mission grant:			
Friends Service Council	342.00		
U.C.C.M.	500.00		
M.E.M.			
Baptist	300.00		
C.M.S.	<u>280.00</u>	1,422.00	
Examination fees		305.00	
Laboratory fees		174.00	
Graduating certificates		62.90	
Sale of books		88.00	
Rent		55.00	
Light		16.50	
Bank interest		32.31	
Loan from F.S.C. Mr. R.L. Simkin		<u>3,500.00</u>	\$26,214.11

EXPENDITURES:

Salaries		19,156.34	
Wages		610.10	
Travelling expense		90.50	
Scholarships		285.60	
Laboratory fees		301.92	
Athletics		524.10	
Printing		265.32	
Stationery and postage		624.68	
Graduating certificates		62.40	
Library books and magazines		790.63	
Repairs		199.75	
Light and heat		184.10	
Student activities		314.30	
Medical expense		233.00	
Entertainment		53.58	
Incidentals		388.70	
Bank interest on overdraft		101.64	
Bank overdraft 1937-38 account		<u>2,000.00</u>	<u>\$26,186.66</u>
Balance on hand:			27.45
Cash		3.90	
In bank		<u>23.55</u>	
		<u>27.45</u>	<u>27.45</u>

BALANCE SHEET

Assets		Liabilities	
Cash on hand	27.45	Loan from F.S.C.	3,500.00
Advance to M.E.M. Dorm.	100.00	Building Funds	650.00
Deficit	4,022.55		
	<u>\$4,150.00</u>		<u>\$4,150.00</u>

0263

According to the appeal sent to the Missions through the Board of Governors for NC\$3,000 annually the amounts to be contributed annually by the co-operating missions are U.C.C.M., M.E.M., and A.B.F.M.S. - \$750 each; F.S.C. - \$450; C.M.S. - \$300.

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01 07 11 15 19 23 27

WEST CHINA UNION UNIVERSITY SENIOR MIDDLE SCHOOL.

Budget Estimates 1939-40.

EXPENDITURE:

Salaries - Administrative	\$7,536.00	
Teaching	8,000.00	\$15,536.00
<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>		
Current Expenses - General	3,830.00	
Equipment	600.00	
Furniture, repairs	400.00	4,830.00
<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>		
Grants to the University -		
Science lab.	500.00	
Physical Examination	840.00	1,340.00
<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>		
		\$21,706.00
<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>		

INCOME:

Fees - Fall Term 400 students at \$21.00		8,400.00
Spring Term 440 " " "		9,240.00
Rent of Residence		60.00
Bank Interest		50.00
Government Grant		1,800.00
Grants from Missions -		
Friends Service Council	342.00	
U.C.C.M.	500.00	
M.E.M.	500.00	
A.B.F.M.S.	300.00	
C.M.S.	280.00	1,922.00
<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>		
		\$21,472.00
Deficit		234.00
<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>		
		\$21,706.00
<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>		

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UNION MIDDLE SCHOOL

Financial statement July 31st to October 31st 1939.

Receipts:

Fees and receipts on hand July 31st	6,734 95	
Deposit made by Miss Hutchinson ?	1,677 00	
Friends Service Council (Mr. Yang)	375 00	
Bd. of Education - for spring 1939	900 00	
" " subsidy conference	21 00	9,707 95

Expenditures:

Salaries of staff	3,787 50	
Wages of servants	156 40	
Office expense and supplies	178 94	
Entertainment	81 63	
Printing	199 05	
Light and heat	14 56	
Materials supplies and expense	81 14	
Equipment	3 00	
Repairs	5 60	
Student activities	529 96	
Laboratories	7 00	
Interest on Loan	46 49	5,091 27
		4,616 68

Final Statement

Total receipts (above)	9,707 95	
Reserve for building fund	650 00	10,357 95
Deficit:		
Gift to principal	3,000 00	
Current expenses (1938-9)	1,022 55	4,022 55
Account Rec. - M.E.M. for Dorm. Adv.	100 00	
	4,122 55	
Expenses for three months (above)	5,091 27	9,213 82
Balance on hand November 1, 1939.....	C\$	1,144 13

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Statement of financial condition at the close of June 30, 1940.

ASSETS:

Cash on hand:			
In vaults		C\$	8177 91
In banks:			
Associated Mission Treasurers			89,162 75
" " " (US\$ a/c)			12,997 60
Hongkong & Shanghai Bank. Corp. (Sh.)			157 81
" " " (Hongkong)			747 52
Bank of China (Shanghai)			1,149 92
" (Chungking)			8,146 20
" No. 188 (Chengtu)			57 95
" No. 180 (Chengtu)			9,723 83
" No. 4 (Chengtu)			103,919 85
Shanghai Com. & Sav. Bank (Chengtu)			4,424 46
Central Bank of China (Chengtu)			26,873 21
Postal Remittance & Sav. Bank (Chengtu)			22,636 68
Treasurer, Board of Governors			36,940 50
			325,116 19

Investments:			
Bank of China (Thompson Sch.)			650 00
" (Student End.)			1,225 50
" (Dr. Beech a/c)			5,650 76
" (current)			76,000 00
Young Brothers Co. (Stubbs sch.)			900 00
" (Moorehouse fd)			484 00
" (Liu Tsu-ren)			300 00
" (Current)			2,000 00
Kincheng Banking Corp. (Current)			5,000 00
Central Bank of China (Current)			5,000 00
Shanghai Com. & Sav. Bank (Current)			50,000 00
			147,210 26

Accounts receivable:			
General			756 70
Sage account			8,329 31
United Hospital - purchases abroad			551 64
Jesus Study Group - advance			1,085 08
Middle School			5,350 44
University studio			287 36
Kunming office - advance			1,180 00
Canadian Business agency - advance			2,121 40
University of Nanking			561 60
National Central University			1,290 28
Ginling College			271 94
			21,785 75

Departmental accounts - advanced for 1940-1941:			
Chemistry storeroom			25 54
Chemical Pharmacal Laboratories			2,119 86
Medical equipment: due to fire			2,598 09
Huata Press: Arts and science section			186 01
" Medical & Dental section			1,608 54
Agriculture - old dairy account			594 85
Tanning Project 1940			1,237 21
Machine shop			2,811 47
Fellowships and grants in aid			750 50
Insurance for staff - Kwang account			295 00
University Health Clinic			1,104 45
Friends dormitories			1 72

West China Union University
Financial statement June 30, 1940

2.

ASSETS - continued:

Departmental accounts - advanced for 1940-1941 continued:

C.M.S. dormitories	52 81	
Methodist dormitories	155 90	
Kweh scholarships	394 00	
July payroll, other expenses etc.	16,703 47	
Old accounts for uncollected fees	<u>4,209 43</u>	34,848 85

Property funds:

Dental Building (due to fire)	10,905 12	
Dental Clinic building	770 00	
Chemistry Building	18,638 63	
Chemistry Building equipment	<u>29,155 81</u>	59,469 56

Capital funds:

Pollard fund invested in Post Office Building		<u>1,000 00</u>
---	--	-----------------

Total assets at end of June 30, 1940..... C\$ 589,430 61

LIABILITIES:

1940-1941 accounts reserved in 1939-1940:

College of Arts - equipment	5,580 00	
College of Medicine and Dentistry - equip.	4,957 06	
Research fund - C.C.S.R.	5,314 73	
Leper Hospital - maintenance	<u>11,061 09</u>	26,912 88

Special grants and projects:

Pharmacy "A" project	19,717 71	
Pharmacy "B" project	2,712 11	
Pharmacy "C" project	4,063 59	
Biological supplies	21,319 58	
Special fund for the dairy barn	5,985 88	
Dyeing project	370 88	
Tanning project - "old"	4,367 98	
Womans' college	2,214 74	
Baptist college	250 89	
U.C.C.M. College	81 78	
Income tax account	<u>1,277 59</u>	62,362 73

Students funds and scholarships:

Grants and scholarships (other than Un.)	2,346 98	
Student deposits	803 66	
Student relief funds	210 00	
Student associations	491 75	
Scholarships - general	1,896 92	
" Luke Hsiao	12 00	
" Pollard	258 00	
" Joy Wallace	1,614 41	
" Stubbs	174 53	
" J.E.Thompson	<u>77 27</u>	7,885 52

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West China Union University
Financial statement June 30, 1940

3.

Capital Funds:

Endowment - in - China	35,063 43	
Endowment - in - China (Student fund)	2,840 50	
Wesleyan endowment - for free beds	20,000 00	
Maria Boddie Scholship	1,000 00	
Pollard Scholarship	1,000 00	
Stubbs Memorial Scholarship	900 00	
Thompson Scholarship	650 00	61,453 93

Accounts Payable:

General (inc. \$,000. for Dr. Best account)	8,719 36	
Accommodation accounts	7,495 37	
Cheeloo University	28,678 90	
Public Health Center - Wenkiang	19,000 00	
Central Technical Institute (tanning)	111 68	64,005 31

Property and Buildings:

Land	824 05	
Special property accounts	355 26	
Alterations and changes - balance	269 36	
Hospital Buildings	187,301 85	
University truck	974 14	
Tuberculosis Sanitorium	3,583 81	
Leper Hospital	8,663 66	
Pharmacy Building	8,355 55	210,327 68

Special funds in reserve:

China Foundation (Medical)	39,767 87	
Sustaining funds	63,206 79	
Surplus funds - old account	6,646 78	
Designated gifts	16,049 00	
Restricted grants	29,865 31	
Interest and exchange	946 81	156,482 56

Total liabilities C\$ 589,430 61

Auditor's Statement:

We have audited the books of West China Union University including the above balance sheet dated June 30, 1940 and have obtained all the information and explanations we have required. In our opinion such balance sheet is properly drawn up so as to exhibit a true and correct view of the state of the University's affairs according to the information and explanations given to us and as shown by the books of the University.

Ernest Hibbard
Ernest Hibbard

Gordon Smith
Gordon Smith

Chengtou, Sze.
November 8th 1940.

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West China Union University - Trial Balance after closing
June 30, 1940.

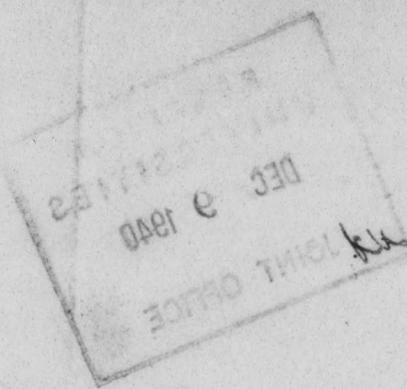
No. 3060	College of Arts equipment		5,580 00
3171	Chemistry stockroom	25 54	
3172	Pharmaceutical Laboratories "A"		19,717 71
3173	Chemical Pharmaceutical Lab.	2,119 86	
3174	Pharmaceutical Laboratories "B"		2,712 11
3175	Pharmaceutical Laboratories "C"		4,063 59
3178	Biological Supplies project		21,319 58
3270	College of Med. and Dent. equip.		4,957 06
3287	College of Med. and Dent. replacement	2,598 09	
340	Cheeloo University		28,678 90
3510	Union Middle School	5,350 44	
3622	Kunming agency	1,180 00	
3640	Public Health - Wenkiang		19,000 00
450	Dean Sage account	8,329 31	
471	Inst. of Chinese Cult. Research		5,314 73
4810	Huata Press - Arts and Sc.	186 01	
4820	Huata Press - Med and Dent	1,608 54	
483	University Studio	287 36	
5210	Agricultural projects	594 85	
5220	Dairy Barn balance		5,985 88
530	Dyeing course - income		370 88
540	Tanning course - balance		4,367 98
5401	Tanning account (new project)	1,237 21	
560	Tanning school		111 68
570	Machine shop	2,811 47	
612	Fellowships for staff	750 50	
613	Insurance	295 00	
6272	Student Health Center (deficit)	1,104 45	
6252	Scholarships - not University		2,346 98
6263	Jesus Study Group	1,085 08	
6270	Leper Hospital - maintenance		11,061 09
640	Student deposits		803 66
641	Student relief		210 00
642	Student associations		491 75
645	Student endowment		2,840 50
700	Student fees (old accounts)	4,209 43	
7110	Woman's College		2,214 74
7210	Baptist College		250 89
7310	C.M.S. College	1 72	
7410	Friends College	52 81	
7510	Methodist College	155 90	
7610	Canadian College		81 78
7810	United Hospital	551 64	
801	Accounts receivable	756 70	
8011	New York office	36,940 50	
8012	Income tax		1,277 59
8013	Canadian Business Agency	2,121 40	
8021	Restricted income		29,865 31
8023	Funds for special purposes		16,049 00
8025	Sustaining funds		63,206 79
8026	China Foundation equipment		39,767 87
8030	Accounts Payable		8,719 36
8031	Surplus and deficit		6,646 78
804	Accommodation accounts		7,495 37
805	Scholarship funds - general		2,896 92
8051	" Dr. Luke Hsiao		12 00
8052	" Gweh	394 00	
8053	" Pollard		258 00
8054	" Joy Wallace		1,614 41
8055	" Stubbs		174 53

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West China Union University
 Trial balance after closing
 June 30, 1940

		2.	
No.			
8056	Scholarships - Thompson		77 27
8060	Capital funds - scholarships		2,550 00
8061	Endowment in China		35,063 43
8062	Endowment - Wesleyan		20,000 00
8121	University of Nanking	561 60	
8122	National Central University	1,290 28	
8123	Ginling College	271 94	
821	Land		824 05
8220	University property accounts - gen.		355 26
8222	Alterations and changes		269 36
8223	Post office building	1,000 00	
8230	Hospital buildings funds		187,301 85
8238	University truck		974 14
8240	Tuberculosis Sanitarium		3,583 81
8241	Leper hospital building		8663 66
8243	Dental wing - due to fire	10,905 12	
8244	Dental clinic building	770 00	
8311	Chemistry building	18,638 63	
8314	Chemistry building furnishings	29,155 81	
8315	Pharmacy building		8,355 55
901	Cash	8,177 91	
902	Associated Mission Treasurers	89,162 75	
903	Associated Mission Treas. US\$ a/c	12,997 60	
905	Central Bank	26,873 21	
906	Bank of China Shanghai	1,149 92	
907	Bank of China Chungking	8,146 20	
908	Bank of China Nop 4	103,919 85	
909	Bank of China No. 180	9,723 83	
909A	Bank of China No. 188	57 95	
910	Postal Remittance & Savings Bank	22,636 68	
911	Shanghai Com and Sav Bank	4,424 46	
912	Hongkong & Shanghai Bank Corp	157 81	
914	Hongkong & Shanghai Bank Corp HK	747 52	
920	Investments	147,210 26	
921	Interest and exchange		946 81
9413	Budget reserves	16,703 47	
		589,430 61	589,430 61



0271

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2720

No.	Description	Amount
2413	Budget reserves	
2412	Interest and exchange	
240	Investments	
214	Hongkong & Shanghai Bank Corp HK	
212	Hongkong & Shanghai Bank Corp	
211	Shanghai Com and Sav Bank	
210	Postal Remittance & Savings Bank	
209A	Bank of China No. 183	
209	Bank of China No. 180	
208	Bank of China No. 4	
207	Bank of China Chungking	
206	Bank of China Shanghai	
205	Central Bank	
203	Associated Mission Treas. US\$ s/c	
202	Associated Mission Treasurers	
201	Cash	
215	Pharmacy building	
214	Chemistry building furnishings	
211	Chemistry building	
214	Dental clinic building	
213	Dental wing - one to five	
211	Leper hospital building	
210	Tuberculosis Sanitarium	
213	University truck	
220	Hospital buildings funds	
223	Post office building	
222	Alterations and changes	
220	University property accounts - gen.	
221	Land	
213	Shanghai College	
212	National Central University	
211	University of Nanking	
202	Endowment - Wesleyan	
201	Endowment in China	
200	Capital funds - scholarships	
206	Scholarships - Thompson	

289,430 61	
147,210 26	
717 22	
157 21	
4,124 16	
15,636 68	
27 95	
2,723 82	
102,219 27	
2,146 20	
1,149 92	
26,273 21	
12,997 60	
89,162 75	
8,177 21	
29,152 21	
18,638 63	
770 00	
10,902 12	
882 66	
2,482 21	
974 14	
127,301 25	
269 26	
252 26	
252 26	
824 02	
271 24	
1,290 28	
261 60	
20,000 00	
25,063 43	
2,250 00	
77 27	

S.

West China Union University
Trial balance after closing
June 30, 1940

RECEIVED
ASSETS
DEC 9 1940
JOINT OFFICE

2720

West China Union University - Reconciliation with treasurer, Bd. of Governors
June 30, 1940.

Overdraft July 1, 1939		US\$1,939.94
Total amount invoices paid in New York	US\$ 9,357.73	
Less refunds	388.84	
	<u>8,968.89</u>	
Total drafts for current needs	7,830.72	16,799.61
Against appropriation for current expenses		US\$18,739.55
Appropriation for the year, to be used in U.S. dollars		12,500.00
Amount to be covered by the field, or through adjustment		US\$ 6,239.55

Under date of June 10, 1940 request for transfer of following:

Authorization No. 3906	5.00	
Sage account	247.48	
Harvard-Yenching special \$1,000, balance	500.00	
Harvard-Yenching current \$33,000, balance	1,480.80	
Authorization No. 3910	500.00	
Current appropriation \$35,000, balance	674.60	
Payment from Cheeloo University	<u>5,000.00</u>	US\$ 8,407.88

Additions per letter of June 24, 1940 to Mr. Robertson:

Cheng Teh-k'un family allowance, C\$1,000	108.10	
General scholarships, two years income	15.91	
Hodgkin Memorial fund, balance to June 30	990.24	
Current funds - gift in 1937-1938	<u>25.00</u>	1,139.25

Balance due the field - not including Sustaining funds -		US\$ 9,547.13
Less over-expenditures above stated		<u>6,239.55</u>
Balance due on June 30, 1940		US\$ 3,307.58

Sustaining funds:

Balance due for 1937-1938 grant	3,709.50	
Balance due for 1939-1940 grant	<u>8,328.17*</u>	12,037.67

US\$15,345.25

Also held in New York for Hospital Building equipment

Total amount available in New York		<u>1,847.63</u>
		US\$17,192.88

*On June 29th draft No. 716 for US\$800.00 drawn against the 1939-40 grant.

NOTE. In giving the total of drafts drawn provision was made for the drafts that were still outstanding according to the June 30, statement.

Outstanding drafts per New York report, June 30, 1940

Feb. 3, 1940	No. 981	Victoria Peterson	US 71.03	(pd in July)
13, 1940	982	Methodist Board	433.30	
17, 1940	984	" "	427.48	(pd in July)
May 2, 1940	703	Hsin Ho Trading Co.	17.00	
14, 1940	706	" "	288.00	
30, 1940	707	Kelly & Walsh Ltd.	5.55	(pd in July)
30, 1940	708	Rondon & Co.	300.00	
June 3, 1940	709	American Express Co.	100.00	(pd in July)
7, 1940	710	Fannie C. Timberlake	101.15	
17, 1940	711	Gordon R. Jones	161.53	
17, 1940	712	Hsin Ho Trading Co.	31.50	
17, 1940	713	J.L. Whang	69.77	
29, 1940	714	T.R. Wang	169.34	
29, 1940	715	T.H. Lan	60.00	
			<u>US\$2,235.65</u>	

NOTE: RECEIVED ATTACHED to Nov. 20, 1940- from Robertson

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NOTE: RECEIVED ATTACHED to Nov. 20, 1940 - from Robertson

Date	No.	Name	Amount
29, 1940	715	T.H. Jan	80.00
29, 1940	714	T.R. Wang	169.34
17, 1940	713	J.L. Wang	89.77
17, 1940	712	Hain Ho Trading Co.	31.50
17, 1940	711	Gordon R. Jones	161.53
7, 1940	710	Fannie C. Timberlake	101.15
June 3, 1940	709	American Express Co.	100.00
30, 1940	708	Rendon & Co.	300.00
30, 1940	707	Kelly & Walsh Ltd.	5.55
14, 1940	706	"	288.00
May 2, 1940	703	Hain Ho Trading Co.	17.00
17, 1940	984	"	427.48
13, 1940	982	Methodist Board	433.30
Feb. 3, 1940	981	Victoria Peterson	71.03

NOTE: In giving the total of drafts drawn provision was made for the drafts that were still outstanding according to the June 30, 1940 statement. Outstanding drafts per New York report, June 30, 1940

*On June 29th draft No. 716 for US\$300.00 drawn against the 1939-40 grant. Total amount available in New York Also held in New York for Hospital Building equipment

Balance due for 1939-1940 grant 8,328.17*
Balance due for 1937-1938 grant 3,709.50

Balance due on June 30, 1940 US\$ 3,307.58
Less over-expenditures above stated US\$ 6,239.55
US\$ 9,547.13

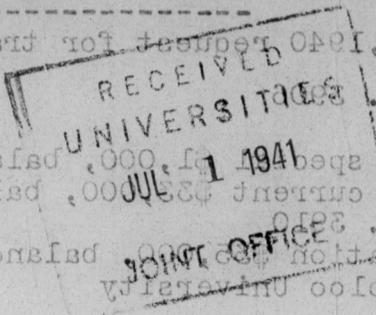
Current funds - gift in 1937-1938 25.00
Hodgkin Memorial fund, balance to June 30 980.24
General scholarships, two years income 15.91
Cheng Teh-k'un family allowance, C\$1,000 108.10

Additional per letter of June 24, 1940 to Mr. Robertson:
Payment from Cheelo University 5,000.00
Current appropriation 674.80
Authorization No. 3210
Harvard-Yenching current \$3,000, balance 1,480.80
Harvard-Yenching spent \$1,000, balance 500.00
Sage account 247.48
Authorization No. 3210
Under date of June 10, 1940 request for transfer of following: 5.00

Amount to be covered by the field, or through adjustment US\$ 6,239.55
Appropriation for the year, to be used in U.S. dollars 12,500.00
Against appropriation for current expenses US\$ 8,739.55
Total drafts for current needs 16,799.61

Total amount invoices paid in New York US\$ 9,557.73
Less refunds 388.84
Overdraft July 1, 1939 US\$ 1,939.94

West China Union University - Reconciliation with Treasurer, Bd. of Governors June 30, 1940



4720

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Reports & Statements Received attached to letter
WEST CHINA UNION UNIVERSITY
 Chengtu, Szechuen

of 10-23-41 from
 H. D. Robertson

Report of the financial condition on June 30, 1941.

ASSETS:

Cash on hand:			
In vaults		C\$	16,436 49
In Banks:			
Associated Mission Treasurers			21,411 53
Central Bank of China - Chengtu			6,653 36
Bank of China, - Shanghai			149 92
" " Chungking			4,874 47
" No. 4 Chengtu			11,114 58
" 180 Chengtu			102,178 89
" 1830 Chengtu			120 98
Postal Remittance & Sav. Bank - Chengtu			46,207 46
Shanghai Com. and Sav. Bank - Chengtu			18,913 74
Hongkong & Shanghai Banking Corp - Shanghai			1,596 35
" " Hongkong			233 75
China Foundation - Shanghai			635 78
New York Office			72,553 90
			303,081 20
Investments:			
Thompson Scholarship (Bank of China)			650 00
Student Endowment "			1,225 50
" (Govt. bonds)			1,615 00
Current funds (Bank of China)			6,000 00
" (Kincheng B. Corp.)			5,000 00
Kwang Beh hsiun (Bank of China			888 00
Wesleyan End. Funds ("			20,000 00
Beech fund (Kincheng Bank Corp)			20,000 00
" (Govt. bonds)			10,000 00
Endowment in China (Bank of China			35,063 43
Maria Boddie Scholar.(")			1,000 00
			101,391 93
Accounts receivable:			
General			2,147 32
Canadian Business Agency			2,121 40
Library changes - joint funds			765 33
Kunming agency			2,740 00
			7,774 05
Departmental accounts advanced for 1941-42:			
College of Arts:			
Social sciences			860 51
Philosophy			722 00
Western languages			1,138 40
			2,720 91
College of Science:			
Biology			1,363 70
Chemistry			2,260 70
Mathematics and Physics			7,368 48
			10,992 88
College of Medicine and Dentistry:			
Anatomy			1,771 29
Biochemistry			4,207 24
Prosthodontology			637 53
Odontology			1,167 38
Pathology			7,848 77
Oral Biological Sciences			608 87
Physiology and Pharm.			1,623 81

H. D. Robertson

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West China Union University
 Financial Statement,
 June 30, 1941.

2.

Departmental accounts for 1941-1942 - continued:

College of Medicine and Dentistry - cont;		
Animal house	42 61	
Internal medicine	102 28	18,009 78
Projects and special accounts;		
Chemistry storemoom	502 38	
Pharmacial laboratories "A"	20,402 45	
Biological Supplies	9,432 24	
Electric light - Medical College	6,525 28	
University studio	132 86	
Agricultural short course	4,344 69	
Hyeing project	1,350 98	42,690 88
Residential colleges;		
Fees account (city dorm.)	1,430 06	
Baptist	5,682 42	
C.M.S.	1,499 43	
U.C.C.M.	599 09	
Freshmen	5,499 13	14,710 13
University Middle School		6,769 30
Scholarships:		
Gweh (overspent)		394 00
Accommodation accounts:		
National Central University	2,094 38	
University of Nanking	136 30	
Ginling College	280 94	2,511 62
Property funds:		
Residences on Tong Hang Tz	40,000 00	
Chemistry building construction	72,142 54	
Chemistry building furnishings	67,165 64	
Pharmacy building	15,349 43	194,657 61
Capital funds:		
Investment in Post office building		1,000 00
Total assets June 30, 1941.....	C\$	706,704 29

LIABILITIES:

Accounts Payable:		
General	13,516 36	
Income tax	3,630 22	
Central Hanover Bank and Trust (overdraft)	6,322 16	23,468 74
Departmental expenses reserved for 1941-1942:		
College of Fine Arts:		
Fine Arts	1,453 50	
Equipant	4,984 60	6,438 10
College of Science:		
Printing	500 00	
Pharmacy	731 18	1,231 18
College of Medicine and Dentistry:		
Hygiene and public health	2,696 61	
Obstetrics and Gynecology	1,845 29	
Ophthalmology	397 20	

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West China Union University
 Financial Statement
 June 30, 1941

3.

Departmental expenses reserved for 1941-1942;
 College of Medicine and Dentistry - continued:

Otolaryngology	394 80	
Surgery	771 60	
Equipment (Dentistry)	<u>250 13</u>	6,555 63
Projects and special accounts;		
Science laboratory fees	6,281 83	
Pharmaceutical laboratories "C"	3,478 89	
Transportation	112 82	
Library - C.C.S. Chinese book	2,070 98	
" C.C.S. Western books	2,693 07	
Research Institute	5,314 73	
Huata Press	2,424 41	
Tanning Project No. 1	4,788 44	
" 2	1,483 09	
" Central Tech Inst	111 68	
Machine Shop	<u>1,180 42</u>	29,940 36
Residential colleges;		
Friends	190 18	
Womans College	2,125 85	
Methodist	<u>552 32</u>	2,868 35
Fellowships		650 50
Accommodation accounts;		
General	6,932 56	
Public Health Project - Wenkiang	780 02	
Cheeloo University	17,916 47	
United Hospital	<u>1,837 90</u>	27,466 95
Scholarships and student accounts;		
General scholarships	8,755 16	
Dr. Luke Hsiao	12 00	
Pollard	258 00	
Joy Wallace	2,101 91	
Stubbs	112 53	
J.E. Thompson	19 27	
Wesleyan	7,144 35	
Grants for students - relief aid	28,214 15	
Student deposits	2,897 63	
" relief	1,240 00	
" organizations	<u>322 75</u>	51,077 75
Property funds;		
Barn for Madame Chiang's herd	4,220 80	
Land	824 05	
Staff residence fund	2,397 70	
Admn and Library building Heating installation	2,834 98	
Library repairs and changes	8,106 79	
Hospital building funds	100,056 90	
Truck	30,122 07	
T.B. Sanitarium	5,915 41	
Leper hospital	2,001 10	
Centre black - College of M and D	<u>3,809 40</u>	160,289 20

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West China Union University
Financial Statement
June 30, 1941

4.

Capital funds:		
Endowment in China	35,063 43	
Wesleyan endowment	47,621 50	
Beech endowment	70,250 00	
Students endowment	4,675 50	
Scholarships:		
Pollard fund	1,000 00	
Stubbs Memorial fund	1,900 00	
J.E.Thompson Memorial fund	650 00	
Maria Boddie Fund	1,000 00	162,160 43
Reserve and restricted funds;		
Funds for restricted purposes	47,728 45	
Sustaining funds	54,628 87	
China Foundation funds	6,290 70	
Surplus account	67 92	
Reserves for 1941-1942 budget	59,594 81	
Leper hospital maintenance account	10,927 87	
Jesus Study Group fund	46,127 18	
Interest and exchange	9,391 33	234,757 10
Total liabilities June 30, 1941.....		C\$ 706,704 29

Statement of auditors:

We have audited the books of West China Union University including the above balance sheet dated June 30, 1941 and have obtained all the information and explanations we have required. In our opinion such balance sheet is properly drawn up so as to exhibit a true and correct view of the University's financial affairs according to the information and explanations given to us and as shown by the books of the university. All bank accounts have been verified and all receipts and expenditures are recorded in a true and satisfactory manner.

Ernest Hilburn

October 14, 1941

Gordon K. Smith

Chengtu, Szechuen, China

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West China Union University - Trial Balance after closing
June 30, 1941.

3043	Fine Arts supplies and expense		1,453 50
3044	Social Sciences "	860 51	
	Philosophy	722 00	
3047	Western languages "	1,138 40	
3060	General equipment all dept. Arts		4,984 60
3113	Science printing		500 00
3161	Biology expense and supplies	1,194 78	
3164	Pharmacy "		555 38
3161	Biology equipment	168 92	
3162	Chemistry equipment	2,260 70	
3163	Mathematics and Physics equipment	7,368 48	
3164	Pharmacy equipment		175 80
3170	Lab. fees and deposits		6,281 83
3171	Chemistry storeroom	502 38	
3172	Pharmaceutical laboratories "A"	20,402 45	
3173	" " "C"		3,478 89
3178	Biological supplies	9,432 24	
3050	Medical electricity account	6,525 28	
3252	Biochemistry supplies and expense	4,207 24	
3254	Hygiene and public health		2,696 61
3256	Obstetrics and Gynecology		1,845 29
3257	Ophthalmology		397 20
3258	Otolaryngology		394 80
3259	Prosthodontology	637 53	
3261	Dentology supplies	1,167 38	
3262	Pathology	7,848 77	
3263	Oral Biological sciences	608 87	
3264	Physiology and Pharm	1,623 81	
3265	Surgery		771 60
3266	Animal House operation	42 61	
3270	Equipment - College of M&D		250 13
3271	Anatomy equipment	1,771 29	
3275	Internal medicine equipment	102 28	
340	Cheeloo University		17,916 47
3510	Middle School	6,769 30	
3614	Library projects	765 33	
3620	Transportation account		112 82
3622	Running agency	2,740 00	
3640	Wenkiang public health		780 02
4357	Library CUS Chinese books		2,070 98
4358	" " Western books		2,693 07
471	Research Institute		5,314 73
4820	Huata Press		2,424 41
483	University studio	132 86	
510	Agr. short course	4,344 69	
5220	Madame Nhiang's barn account		4,220 80
530	Dyeing project	1,350 98	
540	Tanning - (old)		4,788 44
5401	" (new)		1,483 09
560	" Central Tech Inst		111 68
570	Machine Shop		1,180 42
612	Fellowships and grants		650 50
6252	Scholarships and grants		28,214 15
6263	Jesus Study group		46,127 15
640	Student deposits		2,897 63
641	Student relief		1,240 00
642	Student associations		322 75
645	Student endowment		4,675 50
700	Fees - clearance account	1,430 06	
7110	Womans college		2,125 85

West China Union University
 Trial balance after closing
 June 30, 1948

7210 Baptist College	5,682 42	
7310 C.H.S. College	1,499 43	
7410 Friends College		190 18
7510 Methodist College		552 32
7610 U.C.C.M. College	599 09	
7710 Freshman College	5,499 13	
7810 United Hospital		1,837 90
801 Accounts receivable	2,147 32	
8011 New York office	72,553 90	
8012 Income tax		3,630 22
8013 Canadian Business agency	2,121 40	
8021 Restricted funds		7,130 66
8023 Special funds		40,597 79
8025 Sustaining funds		54,628 87
8026 China Foundation account		6,290 70
8030 Accounts payable		13,516 36
8031 Surplus and deficit		67 92
804 Accommodation account		6,932 56
805 Scholarship account		9,755 16
8051 Dr. Luke Hsiao scholarship		12 00
8052 Gweh scholarship	394 00	
8053 Pollard scholarship		258 00
8054 Joy Wallace scholarship		2,101 91
8055 Stubbs memorial scholarship		112 53
8056 J.E.Thompson memorial scholarship		192 7
8057 Wesleyan scholarship		7,144 35
8060 Capital scholarship funds		3,550 00
8061 Endowment in China		35,063 43
8062 Wesleyan endowment		47,621 50
8063 Wesleyan Beech endowment fund		70,250 00
8121 University of Nanking	136 30	
8122 National Central University	2,094 38	
8123 Ginling College	280 94	
821 Land		824 05
8220 Property funds		13,339 47
8223 Post Office building	1,000 00	
8230 Hospital building funds		100,056 90
8236 Truck account		30,122 07
8240 T.B. sanitarium account		5,915 41
8241 Leper hospital building		2,001 10
8270 Leper hospital maintenance		10,927 87
8245 Centre block		3,809 40
8251 University residences	40,000 00	
8311 Chemistry building	72,142 54	
8314 Chemistry building furniture	67,165 64	
8315 Pharmacy building	15,349 43	
901 Cash	16,436 49	
902 Associated Mission Treasurers	21,411 53	
905 Central Bank Chengtu	6,653 36	
906 Bank of China Shanghai	149 92	
907 Bank of China Chungking	4,874 47	
908 Bank of China No. 4 Chengtu	11,114 58	
909 Bank of China No. 180 Chengtu	102,178 89	
909 Bank of China 1830 Chengtu	120 98	
910 Postal remittance and Savings Bank	46,207 46	
911 Shanghai Com and Sav Bank	18,913 74	
912 Hongkong & Shanghai Bank Corp	1,596 35	
914 Hongkong & Shanghai Bank Corp Hongkong	233 75	

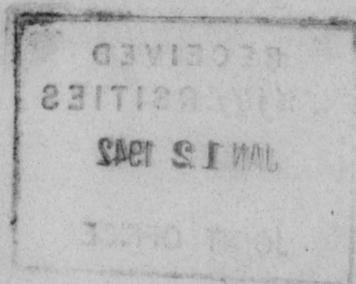
West China Union University
 Trial Balance after closing
 June 30, 1941

3.

915	China Foundation Shanghai office	635 78	6,322 16
916	Central Hanover Bank and Trust		
920	Investments	101,391 93	9,391 33
921	Interests and exchange		59,594 81
9413	Reserve accounts		
		<hr/>	<hr/>
		0\$ 706,704 29	706,704 29

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West China Union University
Trial balance after closing
June 30, 1941

3.

915 Reserve accounts	101,391 93	635 78
921 Interest and exchange	29,294 81	
920 Investments	9,391 33	
916 General Hanover Bank and Trust		6,355 16
915 China Foundation Shanghai office		
	<u>106,707 29</u>	<u>106,707 29</u>

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WEST CHINA UNION THEOLOGICAL COLLEGE
Chengtu, Szechwan
China

Treasurer's Office

May 20, 1942

Mr. C. A. Evans
150 Fifth Avenue
New York, N. Y.

Dear Mr. Evans:

Your letter of December 1st which has just arrived, reporting on the action of the Board of Governors of the West China Union University so far as this was concerned with the Union Theological College finances, has been turned over to me for answer. I will deal with the questions seriatim.

G-1633 (a) Breakdown of current expense item LC\$10,454.11

This is as follows:

Postage	\$290.20
Coal	6,180.00
Telephone	45.00
Fire Insurance	146.25
Rice	2,473.50
Religious activities	290.00
Literature	158.16
Printing	871.00
	<u>\$10,454.11</u>

There would be a certain amount of coal left over at the end of June which would be ready for use in the fall and winter. It is necessary here to buy the seasons coal at one time when the river is high and the boats can come to this city well loaded.

(b) Status of Reserve Fund

During the several years the college has been in operation there have been from time to time special gifts. These have been put into this reserve fund. This has been deposited along with some other balances in hand on fixed deposit with the Bank of China here.

(c) Method of handling current overdraft

This is an overdraft on the years workings. Inasmuch as more than one Mission was behind in its contributions, it was thought advisable to show this rather than to set it off against the reserve fund under (b). One mission, owing to change in staff and the transfer of their treasury to Chungking had overlooked their pledges. This spring by correspondence and conversations they have got the matter cleared up and have paid their arrears. Another Mission had paid its contribution to the Treasurer of the Board of Governors in New York, but the University Bursar here reported that no authority had been received to pay this money out here. These matters have now been cleared up and the money received here on the field.

0283

(d) Extent of Scholarships granted in 1940-41 as shown in the payment of LC\$236.00.

In the Scholarship account you will see that there is a balance of \$3,982.08 in hand as of June 30, 1941. Most of this money is on fixed deposit and the interest only is used. There are a number of students whose funds are insufficient to keep them going. The sum paid out is just to meet a few special cases and is given mostly in exchange for work done. With prices soaring as they are we trust that funds can be placed in the hands of the College to render assistance to needy students.

G-1634 Loan of LC\$66,496.81

A year ago the College came to the place where its accommodation for students was entirely inadequate. The Women's Boards represented in the College were very anxious to increase the number of students. It was necessary to provide accommodation for the Advanced B.D. Work. The W.F.M.S. of the M.E.M. had a fund here in Chinese currency which had been granted as an endowment fund for the support of a woman member of the staff but no one was in sight for this position, so rather than put this money out at interest they offered to deposit it with the College without interest. In this way, the College was able to build a women's dormitory which by rearrangement of rooms provided for additional women students and other additional space that was urgently needed. In this way we were able to build a building that now could not be erected to twice or thrice the sum it cost. The W.F.M.S. covered themselves in part by the expectation of a grant from their Board for this women's wing and this grant was actually made for US\$2,000. The original loan was the equivalent of US\$3,000. This covered two-thirds of the loan. The remaining indebtedness, \$1,000, is expected to come from the W.M.S. of the A.B.F.M. Their Field Council has recommended it favorably to their Home Board. The latter have accepted it and placed it upon their list in a favorable position, and we trust that before long this too will be wiped out. As you see by our statement we had just about enough cash on hand to repay the other thousand of the loan as of June 30. Of course, this would have meant using funds given for special purposes but there was a possibility of clearing the matter up if necessary.

Perhaps I should give some explanation regarding one item shown in the Trial Balance under the heading "Tang Property". A year ago there came on the market a property adjoining the present one. We were offered it at a reasonable figure. The M.E.M. Conference were much taken with the work of the College and raised, by private subscriptions, the sum of \$8,843.15 to buy this property. Just as we were negotiating for it, a member of the family of the owners who had been in the North returned and upset all the plans. Now the matter is laid down until a more favorable time when the family either meets with difficulties or becomes reconciled to each other.

G-1636 The College year is July 1st to June 30th. Inasmuch as most of the missions keep the calendar as their financial year there is sometimes difficulty in deciding which period their grant covers but inasmuch as they only pay once during the academic year, it amounts to the same thing in the end.

1942

Page 3

I would draw the attention of the Board of Governors, and the Missions to the request for endowment funds, particularly to the item for the upkeep of property. At present the buildings are in good shape, being new but with such a persistent demand for increased salaries and rising expenses such things as repairs often get thrust into the background. Any of the members who have visited West China will have been struck with the well kept condition of the campus and buildings of the Union University. It is one of the show places of the city and we wish to keep the Theological College in the same standing, hence this request for an endowment for repairs and upkeep of property. The Chinese never put anything aside for depreciation and see no reason why every penny should not be spent on current expenses.

Yours sincerely,

/s/ Ernest Hibbard
Treasurer

0285

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WEST CHINA UNION UNIVERSITY, Chengtu, China,

November 10, 1942.

Mr. C. A. Evans,
150 Fifth Avenue,
New York, U.S.A.

Dear Mr. Evans,

I am enclosing herewith the annual report of the treasurer for the fiscal year which ended June 30, 1942, in which is given the financial history of the university for the year and its financial condition at its close.

SURPLUS

The current operations for the year resulted in a surplus of C\$867 811 88. The source of the surplus is shown in the table on page 1 of the accompanying report. This total is divided between the two groups of accounts: \$808 205 64 for current budget accounts and \$59 606 24 for non-budget accounts. The seemingly large surplus for the current budget may be accounted for by certain special factors. First, a grant from sustaining funds of US\$18 211 65 arrived from New York in June, which increased the small balance by C\$340 739 97. Second, salaries had been raised by 50% in April and with the steady increase in prices a further addition was expected. Actually the change did not come into affect until after the end of June, so that the amount which had been set aside for this purpose added further to the surplus. (It may now be said that the amount proved to be far from adequate to meet the need as a special commodity grant was made to each staff member which amounted in total to \$280 000, and further increases in salaries have added approximately \$40 000 00 to the monthly payroll, before taking into account a new cost of living increment which seems inevitable.) We were fortunate, therefore, in having funds on hand to meet the extraordinary requirements, which we had foreseen in some measure.

SELF SUPPORTING ACCOUNTS

As shown by the table on page 1, the activities which the college endeavours to operate on a self-supporting basis have in large measure met that expectation. The operation of the residential colleges met running expenses for the first term. The financial management during the second term was entirely in the hands of the college principals. The change was made as a result of the increasingly large amounts involved in the running of the residences and the lack of sufficient staff in the treasurer's office to meet the situation. The Huata Press and the Electric Light Committee were allowed advances to purchase stock, before prices increased to a level where purchases would be impossible. A grant of \$20 000 had been made by the Government for work in the Tanning Course. This arrived early in July and wiped out the overdraft on June 30.

ADDITIONS TO BUILDINGS

During the past year prices of building materials have increased at a rate even above the general trend. This was largely due to the construction programs inaugurated by the city and private individuals last spring. Street widening has been in progress in many sections of the city, making necessary the construction of many new buildings. In spite of these difficulties the university building program continued to go forward. Satisfactory progress on the University Hospital was made possible to a large extent by the stocks which had been purchased in previous years. Materials for the Centre Block of the College of Medicine and Dentistry were purchased, with the expectation of starting work in the near future. A further unit added to the Tanning School residences was made possible by a grant from the Provincial Government. We are glad to report the completion of the Chemistry and Pharmacy buildings.

0286

11-10-42

Expenditures for the Chemistry building and initial furnishings during the year amounted to \$159 172 27, bringing the total to \$327 858 72. (This amount represents a total expenditure of US\$26 790 20, which should be added to the total of completed buildings in the New York records. The university is indebted to the University of Nanking, Ginling College, and Cheeloo University for the financial support received for this building and also to the Associated Boards and United China Relief for the funds made available. The Pharmacy building required C\$116 130 29 to complete. (This amount represents US\$6 112 11, which should also be recorded in the New York records for completed buildings.) These buildings were made ready for use at a most opportune time and have enabled the Universities to meet the ever increasing demand for better facilities in these departments.

AUDITOR'S REPORT OF EXAMINATION

The accounts, cash, and investments of the university have been examined and found correct by Messrs. E. Hibbard and L. Todnem. Their certificate will be found on Page 6 of the accompanying report.

Respectfully submitted,

William W. Small.

William W. Small.

0287

CHINA UNION UNIVERSITY, Chengtu, China,

November 10, 1942.

Mr. C.A. Evans,
150 Fifth Avenue,
New York, U.S.A.

Dear Mr. Evans,

dup. copy
The following are summaries on the most China
Union University Annual Report of the Treasurer
in Chengtu. It is written by the Treasurer
Mr. William Small and is dated November 10, 1942

I am enclosing herewith the annual report of the treasurer for the fiscal year which ended June 30, 1942, in which is given the financial history of the university for the year and its financial condition at its close

SURPLUS

The current operations for the year resulted in a surplus of C\$867 811 88. The source of the surplus is shown in the table on page 1 of the accompanying report. This total is divided between the two groups of accounts: \$808 205 64 for current budget accounts and \$59 606 24 for non-budget accounts. The seemingly large surplus for the current budget may be accounted for by certain special factors. First, a grant from sustaining funds of US\$18 211 65 arrived from New York in June, which increased the small balance by C\$340 739 97. Second, salaries had been raised by 50% in April and with the steady increase in prices a further addition was expected. Actually the change did not come into effect until after the end of June, so that the amount which had been set aside for this purpose added further to the surplus. (It may now be said that the amount proved to be far from adequate to meet the need as a special commodity grant was made to each staff member which amounted in total to \$280 000, and further increases in salaries have added approximately \$40 000 00 to the monthly payroll, before taking into account a new cost of living increment which seems inevitable.) We were fortunate, therefore, in having funds on hand to meet the extraordinary requirements, which we had foreseen in some measure.

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As shown by the table on page 1, the activities which the college endeavours to operate on a self-supporting basis have in large measure met that expectation. The operation of the residential colleges met running expenses for the first term. The financial management during the second term was entirely in the hands of the college principals. The change was made as a result of the increasingly large amounts involved in the running of the residences and the lack of sufficient staff in the treasurer's office to meet the situation. The Huata Press and the Electric Light Committee were allowed advances to purchase stock, before prices increased to a level where purchases would be impossible. A grant of \$20 000 had been made by the Government for work in the Tanning Course. This arrived early in July and wiped out the overdraft on June 30.

ADDITIONS TO BUILDINGS

During the past year prices of building materials have increased at a rate even above the general trend. This was largely due to the construction programs inaugurated by the city and private individuals last spring. Street widening has been in progress in many sections of the city, making necessary the construction of many new buildings. In spite of these difficulties the university building program continued to go forward. Satisfactory progress on the University Hospital was made possible to a large extent by the stocks which had been purchased in previous years. Materials for the Centre Block of the College of Medicine and Dentistry were purchased, with the expectation of starting work in the near future. A further unit added to the Tanning School residences was made possible by a grant from the Provincial Government. We are glad to report the completion of the Chemistry and Pharmacy buildings.

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Expenditures for the Chemistry building and initial furnishings during the year amounted to \$159 172 27, bringing the total to \$327 858 72. (This amount represents a total expenditure of US\$26 790 20, which should be added to the total of completed buildings in the New York records. The university is indebted to the University of Nanking, Ginling College, and Cheeloo University for the financial support received for this building and also to the Associated Boards and United China Relief for the funds made available. The Pharmacy building required C\$116 130 29 to complete. (This amount represents US\$6 112 11, which should also be recorded in the New York records for completed buildings.) These buildings were made ready for use at a most opportune time and have enabled the Universities to meet the ever increasing demand for better facilities in these departments.

AUDITOR'S REPORT OF EXAMINATION

The accounts, cash, and investments of the university have been examined and found correct by Messrs. E. Hibbard and L. Todnem. Their certificate will be found on Page 6 of the accompanying report.

Respectfully submitted,

William W. Small

William W. Small.



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penditures for the Chemistry building and initial furnishings during the year amount to \$159,172.27, bringing the total to \$327,858.72. (This amount represents a total expenditure of US\$26,790.20, which should be added to the total of completed buildings in the New York records. The university is indebted to the University of Wankang, Gaining College, and Cheeoo University for the financial support received for this building and also to the Associated Boards and United China Relief for the funds made available. The Pharmacy building required \$116,130.29 to complete. (This amount represents US\$ 112.11, which should also be recorded in the New York records for completed buildings.) These buildings were made ready for use at a most opportune time and have enabled the Universities to meet the ever increasing demand for better facilities in these departments.

AUDITOR'S REPORT OF EXAMINATION

The accounts, cash, and investments of the university have been examined and found correct by Messrs. R. Hibbard and L. Totham. Their certificate will be found on page 6 of the accompanying report.

Respectfully submitted,

William W. Small
William W. Small

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WEST CHINA UNION UNIVERSITY

CHENGTU, SZECHUEN.

FINANCIAL STATEMENTS

FOR THE YEAR JULY 1, 1941 THROUGH JUNE 30, 1942.

CONTENTS:

1. Summary of income and expenditure for 1941-1942.
2. Statement of financial condition on June 30, 1942.
3. Trial balance after closing on June 30, 1942.
4. Detailed report of budget, special and subsidiary accounts for 1941-1942.
5. Report of property accounts for 1941-1942.

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WEST CHINA UNION UNIVERSITY

Summary of
Income and expenditure
July 1941 to June 1942

Page 1.

CURRENT BUDGET ACCOUNTS:	EXPENDITURE	INCOME
Administration	179,841 22'	
Operation and mainten.	148,839 61'	
College of Arts	229,999 66'	
College of Science	321,865 41'	
College of Med.&Dent.	471,606 92'	
Library	105,963 14'	
CCS Research Institute	223,388 33'	
Student Activities	41,777 47'	
" scholarships, etc.	301,902 79	
Faculty insurance	5,043 98	2,030,228 53
Library fees		1,447 00
Mission personnel		165,000 00
Admission and spec. fees		5,098 01
Board of governors		374,200 00
H-Y Institute		232,398 03
Tuition fees		87,181 20
Ministry of Education		132,502 00
M Of E special grant		109,840 32
M of E " "		2,994 01
Provincial government		72,000 00
" special grant		3,000 00
University scholarships		35,273 53
Non-university "		284,866 20
British Boxer grant		19,960 08
Cheeloo payment		144,665 39
United Committee London		18,750 00
Joint funds		371,883 49
Sustaining funds		777,374 91
		2,838,434 17
SPECIAL NON-BUDGET ACCOUNTS:		
Huata press	67,563 78	54,879 07
Agriculture extension	36,022 68	28,523 96
Dairy barn	3,860 93	4,220 80
Dyeing course	17,016 61	21,922 14
Tanning "	13,691 38	2,343 06
Machine shop	99,436 47	95,146 04
Leper hospital	32,545 09	41,931 79
Residential colleges	354,343 29	356,551 53
Union middle school	82,862 96	78,204 85
T.B. Ward	24,042 00	26,000 00
Chemistry stockroom	33,001 91	39,800 39
Biological supplies serv.	96,493 81	89,808 05
Chemical pharm.labs.	238 00	238 00
Pharmacial labs	391,942 02	422,053 57
Frontier Research Inst.	30,994 68	47,303 00
Border expedition	14,537 55	14,537 55
Electric Lt.Comte.	90,539 89	79,417 96
Accomodation accts.	69,311 89	115,169 42
	1,458,444 94	1,518,051 18
TOTAL	3,488,673 47	4,356,485 35
Balance on hand	867,811 88	
	4,356,485 35	4,356,485 35

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West China Union University,
 Financial statement - summary - June 30, 1942

Page 2.

PROPERTY ACCOUNTS:	EXPENDITURE	INCOME
Land - wall	1,667 75	1,667 75
Medical buildings:		
hospital	181,962 95	187,668 65
Hospital equipment	78,978 24	28,455 65
Dental wing-fire	9,493 65	36,862 15
Med.&Dent.Centre block	66,578 03	84,305 72
Animal House	2,004 25	2,004 25
University residences	45,263 38	45,263 38
Tannary building	13,492 53	20,000 00
Biology building	11,945 90	11,945 90
Chemistry building & furniture	159,172 27	159,407 27
Pharmacy building	66,234 18	66,234 18
University truck	49,144 40	108,298 62
	685,937 53	752,113 52
BALANCE JUNE 30	66,175 99	
	<u>752,113 52</u>	<u>752,113 52</u>

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WEST CHINA UNION UNIVERSITY
Chengtu, Szechuen

Report on the financial condition on June 30, 1942.

ASSETS:

Cash on hand:			
In vaults		C\$	28 171 99
In banks-			
Associated Mission Treasurers			6 810 68
Central Bank of China, Chengtu			452 070 12
Bank of China, Shanghai			149 92
" Chungking			19 275 73
" no. 4 Chengtu			8 380 34
" 180 Chengtu			266 246 42
" 1830 Chengtu			120 98
Postal Remittance and Sav. Bank, Chengtu			6 769 76
Shanghai Commercial & Sav. Bank			14 858 20
Hongkong and Shanghai Bank, Shanghai			1 596 35
Hongkong and Shanghai Bank, Hongkong			772 88
China Foundation, Shanghai			635 78
Central Hanover Bank & Trust C., N.Y.			1 770 53
Kincheng Bank, Chengtu			47 109 22
New York office			535 209 27
			1 389 948 17
Investments: Misc. scholarship funds (Kincheng)			
Thompson Scholarship (Bank of China)	10 000 00		650 00
Student endowment	"		1 225 50
" " (Govt. bonds)	"		1 615 00
Current funds	(Kincheng Bank)		5 000 00
Kwang Beh-hsiun	(Bank of China)		838 00
Wesleyan endowment funds	"		20 000 00
" " (Kincheng Bank)	"		18 750 00
Beech funds	"		60 250 00
" " (Govt. bonds)	"		10 000 00
Endowment in China	(Bank of China)		35 063 43
Maria Boddie scholarship	"		1 000 00
Morse Research	"		4 000 00
			168 391 93
Accounts receivable:			
General			876 62
Canadian Business Agency			2 121 40
Kunming Agency			450 00
			3 448 02
Projects and special accounts:			
Institute of economic research			2 532 50
Biological supplies service			6 685 76
Electric light committee, Medical col.			11 121 93
Huata press			12 684 71
University studio			132 86
Agriculture extension			7 498 72
Tanning (new)			11 348 32
Machine shop			4 290 43
Jesus study groups			6 911 82
Diplomas			413 90
			63 620 95

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West China Union University,
Financial Statement,
June 30, 1942.

ASSETS: (continued)

Residential colleges:		
Fees clearance- dental internes	14 440 41	
Woman's college	315 14	
C.M.S. "	2 151 49	
Friends "	<u>606 75</u>	17 513 79
Union Middle School		4 678 21
Scholarships:		
Gweh (overspent)	394 00	
Beech	<u>1 860 00</u>	2 254 00
Property funds:		
Hospital building		17 448 39
Capital funds:		
Investment in Post Office building		<u>1 000 00</u>
TOTAL ASSETS June 30, 1942	C\$	1 668 303 46

LIABILITIES:

Accounts payable:		
General	19 047 92	
Income tax	1 461 81	
University book club	<u>2 265 50</u>	22 775 23
Departmental expenses reserved 1942-1943:		
College of Arts-		
Philosophy supplies and expense	483 10	
Equipment- general	<u>4 424 60</u>	4 907 70
College of Science-		
Printing		163 50
College of Medicine and Dentistry-		
Hygiene and public health	2 288 71	
Ophthalmology	487 30	
Otolaryngology	<u>357 05</u>	3 133 06
Projects and special accounts:		
Science laboratory fees and deposits	36 770 85	
Chemistry stockroom	6 798 48	
Pharmaceutical laboratories "B"	30 111 55	
Pharmaceutical laboratories "C"	3 478 89	
Transportation	86 747 39	
Frontier research institute	16 308 32	
Library- CCS Chinese books	2 100 38	
Library- CCS Western books	8 264 71	
Dyeing project	3 329 55	
Tanning project (old)	5 908 44	
Tanning project (Central Tech.Inst.)	<u>111 68</u>	199 930 24
Residential colleges:		
Baptist college	2 212 20	
Methodist college	2 057 82	
U.C.C.M. college	<u>1 011 60</u>	5 281 62

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West China Union University,
Financial Statement,
June 30, 1942.

LIABILITIES: (continued)

Fellowships:

2 466 18

Accommodation accounts:

General	46 734 15	
Public Health- Wenkiang	411 45	
Cheeloo University	75 419 33	
United Hospital	14 176 51	136 741 44

Scholarships and student accounts:

General	9 557 95	
Dr. Luke Hsiao	12 00	
Pollard	318 00	
Joy Wallace	2 101 91	
Stubbs	333 93	
J.E. Thompson	14 77	
Wesleyan	6 124 35	
Grants for students- relief aid	52 677 77	
Student deposits	3 136 65	
Student relief	1 676 95	
Student organizations	568 75	
Student uniforms, wallets and badges	1 727 50	
Student T.B. ward	1 958 00	80 208 53

Property funds:

Barn for Madame Chiang's herd	359 87	
Land	824 05	
Staff residence fund	17 779 65	
Admin. & library buildings heating ins.	2 834 98	
Library repairs and changes	8 106 79	
Truck	59 154 22	
T.B. sanatorium	9 403 46	
Leper hospital	563 22	
Centre block- College of Med. & Dent.	17 727 69	116 753 93

Capital funds:

Endowment in China	35 063 43	
Wesleyan endowment	47 621 50	
Beech "	70 250 00	
Morse research "	5 589 14	
Student "	7 567 50	
Scholarships-		
Pollard fund	1 000 00	
Stubbs "	1 900 00	
J.E. Thompson fund	650 00	
Maria Boddie	1 000 00	4 550 00
		170 641 57

Reserve and restricted funds:

Funds for restricted purposes	156 620 99	
Sustaining funds	134 826 96	
China Foundation funds	16 899 04	
Surplus and deficit, designated balance	265 221 84	
Reserves for 1942-1943	327 444 43	
Interest and exchange	15 464 22	
Leper hospital maintenance	8 822 98	925 300 46

TOTAL LIABILITIES June 30, 1942 C\$ 1 668 303 46

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West China Union University,
Financial Statement,
June 30, 1942.

Auditor's Statement:

We have audited the above balance sheet dated June 30, 1942 and have obtained all the information and explanations we have required. In our opinion such balance sheet is properly drawn up so as to exhibit a true and correct view of the state of the University's affairs according to the information and explanations given to us and as shown by the books of the University.

Ernest Hibbard
Ernest Hibbard

Laurence Todnem
Laurence Todnem

October 13, 1942.

West China Union University- Trial balance after closing
June 30, 1942.

3044	Social science	2 532 50	
3045	Philosophy supplies and expense	483 10	483 10
3060	Arts- equipment all departments		4 424 60
3113	Science- Dean's office printing		163 50
3170	Science- Lab.fees and deposits		36 770 85
3171	Chemistry stockroom		6 798 48
3174	Pharmacal laboratories "B"		30 111 55
3175	Pharmacal laboratories "C"		3 478 89
3178	Biological Supplies project	6 685 76	
3250A	Electric light committee	11 121 93	
3254	Hygiene and public health		2 288 71
3257	Ophthalmology		487 30
3258	Otolaryngology		357 05
340	Cheeloo University		75 419 33
3510	Union Middle School	4 678 21	
3620	Transportation account		86 747 39
3622	Kunming agency	450 00	
3640	Wenkiang public health		411 45
3662	Frontier research institute		16 308 32
4357	Library CCS Chinese books		2 100 38
4358	Library CCS Western books		8 264 71
4820	Huata press	12 684 71	
483	University studio	132 86	
510	Agriculture extension course	7 498 72	
5220	Madame Chiang's barn account		359 87
530	Dyeing project		3 329 55
540	Tanning (old)		5 908 44
5401	Tanning (new)	11 348 32	
560	Tanning (special)		111 68
570	Machine shop	4 290 43	
612	Fellowships and grants		2 466 18
6234	Student T.B.ward		1 958 00
6252	Scholarships		52 677 77
6263	Jesus study group	6 911 82	
6270	Leper hospital- maintenance		8 822 98
640	Student deposits		3 136 65
641	Student relief		1 676 95
642	Student associations		568 75
643	Diplomas	413 90	
644	Uniforms,wallets and badges		1 727 50
645	Student endowment		7 567 50
700	Fees clearance account	14 440 41	
7110	Woman's college dormitory	315 14	
7210	Baptist college		2 212 20
7310	C.M.S.	2 151 49	
7410	Friends	606 75	
7510	Methodist		2 057 82
7610	U.C.C.M.		1 011 60
7810	United Hospital		14 176 51
801	Accounts receivable	876 62	
8011	New York office (US\$28 120 25)	535 209227	
8012	Income tax		1 461 81
8013	Canadian business agency	2 121 40	

West China Union University
 Trial balance after closing
 June 30, 1942.

8021	Restricted income		94 210 45
8023	Special gifts		62 410 54
8025	Sustaining funds		134 826 96
8026	China Foundation account		16 899 04
8030	Accounts payable		19 047 92
8031	Surplus and deficit		265 221 84
8032	University book club		2 265 50
804	Accommodation account		46 734 15
805	Scholarships- general		10 557 95
8051	Dr.Luke Hsiao scholarship		12 00
8052	Gweh scholarship	394 00	
8053	Pollard scholarship		318 00
8054	Joy Wallace scholarship		2 101 91
8055	Stubbs memorial scholarship		333 93
8056	J.E.Thompson memorial scholarship		14 77
8057	Wesleyan scholarship		6 124 35
8058	Beech scholarship	1 860 00	
8060	Capital funds- scholarships		3 550 00
8061	Endowment in China		335 063 43
8062	Wesleyan endowment		47 621 50
8063	Beech endowment fund		70 250 00
8064	Morse research fund		5 589 14
821	University land		824 05
8220	Property funds		28 721 42
8223	Post office building	1 000 00	
8230	Hospital building funds	17 448 39	
8238	University truck		59 154 22
8240	T.B.sanatorium		9 403 46
8241	Leper hospital buildings		563 22
8245	Centre block medical and dental		17 727 69
901	Cash	28 171 99	
902	Associated mission treasurers	6 810 68	
905	Central bank- Chengtu	452 070 12	
906	Bank of China Shanghai	149 92	
907	Bank of China Chungking	19 275 73	
908	Bank of China no.4 Chengtu	8 380 34	
909	Bank of China no.180 Chengtu	266 246 42	
909A	Bank of China no.1830 Chengtu	120 98	
910	Postal remittance and savings bank	6 769 76	
911	Shanghai com.and savings bank Cheng.	14 858 20	
912	Hongkong and Shanghai Bank Shanghai	1 596 35	
914	Hongkong and Shanghai Bank Hongkong	772 88	
915	China Foundation Shanghai office	635 78	
916	Central Hanover Bank and Trust N.Y.	1 770 53	
917	Kincheng bank Chengtu	47 109 22	
920	Investments	168 391 93	
921	Interest and exchange		15 464 22
9413	Reserve accounts		327 444 43
		C\$ 1 668 303 46	1 668 303 46

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WEST CHINA UNION UNIVERSITY

Page

Financial report

July 1, 1941 to June 30, 1942.

EXPENDITURES:

Administration-

Office of the president and vice-chancellors:		
Salaries of staff	C\$ 44 823 24	
Office expense and supplies	5 573 49	50 396 73
Office of the bursar:		
Salaries of staff	16 631 50	
Office expense and supplies	2 510 67	
Bond for staff	196 89	19 339 06
Office of the registrar:		
Salaries of staff	26 974 15	
Office expense and supplies	12 045 60	
Admissions and special examinations	5 233 45	44 253 20
Office of the student activities director:		
Salaries of staff	26 486 00	
Office expense and supplies	8 719 80	35 205 80
Office of the business manager:		
Salaries of staff	13 571 75	
Office expense and supplies	8 204 11	21 775 86
General:		
Minutes, publicity, etc.	1 007 00	
Commencement and public functions	521 70	
Contributions and grants	1 001 37	
Travel of the President	1 650 00	
Travel- officers	1 355 20	
Entertainment and hospitality	3 335 30	8 870 57
Total cost of administration	C\$	179 841 22

Operation and maintenance*

Office of the superintendent:		
Salaries of staff	11 789 00	
Office expense and supplies	145 50	11 934 40
Academic buildings:		
Wages of servants	50 626 20	
Repairs to buildings	31 462 75	
Furniture and furnishings	4 527 00	
Telephone	3 474 00	
Light and heat	24 926 30	
Grounds and roads	4 149 45	
Taxes	28 86	
Insurance	17 710 65	136 905 21
Total cost of operation and maintenance ..	C\$	148 839 61

Instruction:

College of Arts-		
Office of the dean:		
Salaries of staff	10 075 63	
Office expense, printing, and entertainment	7 836 63	17 912 26
Salaries of instructors	243 506 36	243 506 36
Less Chinese dept. staff paid by H-Y Institute	48 621 75	194 884 61

0300

College of Arts:(continued)

Departmental expenses-

Chinese (Paid by Harvard-Yenching) \$6 292 65)

Education	3 421 53	
Fine Arts	4 287 02	
Social science and economics	4 345 44	
Philosophy	300 00	
Western languages	3 348 80	
General printing	1 500 00	17 202 79

Total for College of ArtsC\$ 229 999 66

College of Science-

Office of the dean:

Salaries of staff	6 432 30	
Office expense and supplies	1 916 31	8 348 61
Salaries of instructors		206 660 70

Departmental expenses:and equipment:

Biology	21 976 12	
Chemistry	43 172 60	
Physics and mathematics	27 988 93	
Pharmacy	9 933 45	
Agriculture- grant	3 675 00	
General	110 00	106 856 10

Total for College of ScienceC\$ 321 865 41

College of Medicine and Dentistry-

Office of the dean of Medicine:

Salaries of staff	6 072 00	
Office expense and supplies	1 628 54	
Printing	366 70	8 067 24

Office of the dean of Dentistry:

Salaries of staff	6 000 00	
Office expense and supplies	649 10	6 649 10

Salaries of instructors:

296 774 12

Departmental supplies and equipment:

Hospital gowns, transportation dental eqpt.	19 140 52	
Electricity	2 000 00	
Public health- Wenkiang station	4 807 00	
Anatomy	14 868 69	
Biochemistry	17 918 08	
Hygiene and public health	1 800 00	
Internal medicine	1 801 74	
Obstetrics and gynecology	16 323 00	
Ophthalmology	200 00	
Otolaryngology	200 00	
Prosthodontology	10 690 75	
Odontology	8 388 45	
Pathology	18 597 45	
Oral pathology and paradontology	20 540 04	
Physiology and pharmacology	15 656 63	
Surgery	3 431 30	
Animal house operation	3 752 81	160 116 46

Total for College of Medicine
and DentistryC\$ 471 606 92

0301

Library-

Salaries of staff		39 308 75	
Office expense and supplies		8 314 39	
Removal of books to safety		4 437 00	
Binding		453 00	
Periodicals:			
General	945 72		
Arts	103 18		
Science	790 71		
Medicine and dentistry	704 16	2 543 77	
Books:			
General	42 900 38		
Arts	4 066 75		
Science	3 499 58		
Medicine	25 45		
Dentistry	414 07	50 906 23	105 963 14
Division of Chinese Cultural Studies:			
(Paid by H-Y Inst.	43 643 63)		
Total for general library			C\$ 105 963 14

Chinese Cultural Studies Research Institute:

General administration		1 500 00	
Chinese department- College of Arts:			
Salaries of staff	48 621 75		
Supplies and expense	6 292 65	54 914 40	
Library:			
Salaries of staff	21 668 50		
Supplies and expense	837 39		
Maintenance of building	4 990 00		
Books and periodicals	16 147 74	43 643 63	
Museum:			
Salaries of staff	13 445 00		
Collecting & general exp.	29 365 77	42 810 77	
Research grants:			
Salaries of staff	42 596 01		
Supplies and expense	12 963 52	55 559 53	
Publications:		24 600 00	
Scholarships:		360 00	223 388 33
Total for CCS Research Institute			C\$ 223 388 33

Student Activities-

Drill instructor:			
Salaries of staff		11 943 00	
Office expense and supplies		3 296 65	15 239 65
Athletic director:			
Salaries of staff		5 216 00	
Office expense and supplies		3 795 75	9 011 75
University health clinic:			
Salaries of staff		3 022 80	
Supplies and expense		11 027 75	14 050 55
Religious activities: supplies and exp.			1 932 22
Freshman dean: office supplies and exp.			1 543 30
Student accounts:			
Deposits, associations, relief, diplomas	..15.251.62		41 777 47
Uniforms, wallets, badges, fees		34 287 91	
Scholarships- univer. & non-univer. funds		252 363 26	301 902 79
Total for student activities			C\$ 343 680 26

<u>Faculty service-</u>		
Insurance for staff		5 043 98
<u>Research and special projects-</u>		
Huata Press:		
Purchases and stock	34 800 02	
Publications	21 174 50	
Salaries	4 617 10	
Supplies and expense	6 972 16	67 563 78
Agriculture Extension Course:		
Salaries of staff	15 172 30	
Supplies and expense	12 073 71	
Wages	8 278 41	
Equipment	498 26	36 022 68
Dairy Barn: construction account		3 860 93
Dyeing Course:		
Salaries of staff	1 280 00	
Supplies and expense	14 537 89	
Apparatus	497 68	
Materials and chemicals	701 04	17 016 61
Tanning Course:(new)		
Salaries of staff	3 713 50	
Supplies and expense	6 970 08	
Wages	612 00	
Equipment	2 395 80	13 691 38
Machine shop:		
Supplies and expense	97 187 09	
Wages	1 154 00	
Apparatus	1 095 38	99 436 47
Leper Hospital:		
Maintenance	29 510 09	
Furnishings	3 035 00	32 545 09
<u>Residential Colleges-***</u>		
<u>Woman's College:</u>		
Salaries of staff	9 010 00	
Board	135 751 50	144 761 50
Baptist College:		
Wages of servants	1 645 50	
Repairs	1 417 75	
Electricity	2 289 02	
Supplies	348 70	
Furniture	246 00	
Board	22 439 84	28 386 81
C.M.S.College:		
Wages of servants	1 150 83	
Repairs	787 20	
Electricity	1 289 65	
Supplies	1 245 00	
Student activities	100 00	
Board	16 280 63	20 853 31

Residential Colleges- (continued).

Friends College:

Wages of servants	134 18	
Supplies	48 00	
Board		
	<u>17 675 00</u>	17 857 18

Methodist College:

Electricity	531 00	
Board		
	<u>30 023 50</u>	30 554 50

United Church of Canada College:

Wages of servants	504 00	
Electricity	2 267 06	
Supplies	1 191 00	
Student activities	150 00	
Board		
	<u>40 455 00</u>	44 567 06

Freshmen dormitory:

Wages of servants	140 00	
Electricity	1 767 00	
Supplies	5 503 00	
Board		
	<u>59 952 93</u>	67 362 93

Total for residential collegesC\$ 354 343 29

Subsidiary Units-

Union Middle School:

Salaries of staff	48 637 00	
Wages of servants	1 958 56	
Office supplies and expense	8 971 80	
Entertainment	2 757 45	
Printing	2 477 75	
Light and heat	4 087 93	
Supplies and expense	610 47	
Repairs and upkeep	3 116 20	
Equipment	1 850 35	
Student activities	7 975 45	
Scholarships	420 00	
	<u>82 862 96</u>	

Total for Union Middle SchoolC\$ 82 862 96

Chengtu Universities T.B.Ward:***

Board, general supplies and expense		24 042 00
-------------------------------------	--	-----------

College of Science:

Chemistry stockroom	33 001 91	
Biological supplies service	96 493 81	
Chemical pharmacal laboratories	238 00	
Pharmacal laboratories "A" and "B"		
	<u>391 942 02</u>	521 675 74

General:

Frontier research institute	30 994 68	
Border highways expedition	14 537 55	
Electric light committee	90 539 89	
Accommodation accounts		
	<u>69 311 89</u>	205 384 01

Total for subsidiary unitsC\$ 833 964 71

Grand total for current expenditures 3 488 673 47

Note:*** The T.B.Ward commenced operation in January 1942.

0304

WEST CHINA UNION UNIVERSITY

Property accounts for the year ending June 30, 1942

LAND:

New wall around property	1 667 75	
Covered by general funds	<u>1 667 75</u>	

MEDICAL BUILDINGS:

Hospital central plant-		
<u>Receipts</u>		
Balance on hand July 1, 1941	34 739 10	
Sale of firewood	3 069 20	
Internes dormitory	4 350 00	
Funds from N.Y. treasurer US\$5 500	89 370 00	
" " "for dental clinic US\$3 000	<u>56 140 35</u>	187 668 65
<u>Expenditures</u>		
Central building	173 075 86	
O.P.D.	2 970 60	
Dental clinic	2 448 10	
Office expense and part of archit. salary	<u>3 468 39</u>	<u>181 962 95</u>
Balance on hand July 1, 1942	C\$	<u>5 705 70</u>

Hospital equipment-		
<u>Receipts</u>		
Balance on hand July 1, 1941	28 455 65	28 455 65
<u>Expenditures</u>		
Equipment per Dr. Brown US\$1 000	18 710 00	
Hospital furnishings	54 018 24	
Hospital furnishings (old C.F. balance)	<u>6 250 00</u>	<u>78 978 24</u>
Overspent July 1, 1942		<u>50 522 59</u>

Dental wing- destroyed by fire-		
<u>Receipts</u>		
Balance on hand July 1, 1941		36 862 15
<u>Expenditures</u> for building and equipment		
		<u>9 493 65</u>
Balance on hand July 1, 1942	C\$	<u>27 368 50</u>

Centre block- medical and dental wing-		
<u>Receipts</u>		
Balance on hand July 1, 1941	3 809 40	
National Central university	10 000 00	
C.W. Service gift Can. \$1 635 63	30 496 32	
China Foundation	<u>40 000 00</u>	84 305 72
<u>Expenditures</u> material and construction		
		<u>66 578 03</u>
Balance on hand July 1, 1942	C\$	<u>17 727 69</u>

Animal House-		
<u>Receipts</u>		
Balance July 1, 1941	35 00	
From general funds	<u>1 969 25</u>	2 004 25
<u>Expenditures</u> on construction		
		<u>2 004 25</u>

TANNERY BUILDING:

<u>Receipts</u> grant from Provincial government	20 000 00	20 000 00
<u>Expenditures</u> material and construction		
		<u>13 492 53</u>
Balance on hand July 1, 1942	C\$	<u>6 507 47</u>

0305

West China Union University,
Property Accounts,
July 1, 1941 to June 30, 1942.

Page 15

EX-1-29
OK

UNIVERSITY RESIDENCES:

<u>Receipts</u>		
General funds	35 968 98	
Alumni gifts	4 148 40	
Sale of materials	5 146 00	45 263 38
<u>Expenditures</u> for materials and construction		<u>45 263 38</u>

CHEMISTRY BUILDING:

<u>Receipts</u>		
Joint funds for Christian Universities	124 018 67	
Sale of materials	15 393 70	159 407 27
<u>Expenditures</u>		
Building materials and construction	87 127 02	
Furnishings " , construction, installation	72 045 25	159 172 27
Balance on hand July 1, 1942	C\$	<u>235 00</u>

PHARMACY BUILDING:

<u>Receipts</u>		
Deposit by Dr. Meuser	5 000 00	
Sale of materials	3 819 00	
Transfer from Pharmacal Labs. "B"	57 415 18	66 234 18
<u>Expenditures</u> for materials and construction		<u>66 234 18</u>

BIOLOGY BUILDING:

<u>Receipts</u>		
Joint funds for Christian Universities		11 945 90
<u>Expenditures</u>		
Materials and labour for alterations		<u>11 945 90</u>

UNIVERSITY TRUCK:

<u>Receipts</u>		
Balance on hand July 1, 1941	30 122 07	
Receipts during year	78 176 55	108 298 62
<u>Expenditures</u>		<u>49 144 40</u>
Balance on hand July 1, 1942	C\$	<u>59 154 22</u>

0306

20 07 31 1941

China Union University,
City Accounts,
1, 1941 to June 30, 1942.

Rec'd
1-5-43
ap

1941

UNIVERSITY RESIDENCES:

Receipts	
General funds	35 988 98
Alumni gifts	4 148 40
Sale of materials	5 146 00
Expenditures for materials and construction	<u>45 263 38</u>
	45 263 38

CHEMISTRY BUILDING:

Receipts	
Joint funds for Christian Universities	144 013 54
Sale of materials	15 293 70
Expenditures	<u>159 172 37</u>
Building materials and construction	87 127 02
Furnishings " , construction, installation	72 045 25
Balance on hand July 1, 1942	335 00
	<u>335 00</u>

PHARMACY BUILDING:

Receipts	
Deposit by Dr. Messer	5 000 00
Sale of materials	3 819 00
Transfer from Pharmacal Labs. "B"	27 415 18
Expenditures for materials and construction	<u>66 234 18</u>
	66 234 18

BIOLOGY BUILDING:

Receipts	
Joint funds for Christian Universities	11 945 90
Expenditures	<u>11 945 90</u>
Materials and labour for alterations	

UNIVERSITY TRUCK:

Receipts	
Balance on hand July 1, 1941	30 122 07
Receipts during year	78 176 22
Expenditures	<u>49 144 40</u>
	108 238 62
Balance on hand July 1, 1942	<u>59 154 22</u>
	59 154 22

7030

WEST CHINA UNION UNIVERSITY? Chengtu, Szechuen,
November 12th, 1943.

Mr. C.A. Evans,
150 Fifth Avenue,
New York, U.S.A.

*Write
to Miss Buck
WCC
2/26/44*

*ack
2/26/44*

Dear Mr. Evans,

A great deal of time has been spent in an effort to reconcile our accounts with yours in New York as of July 1, 1943. During the past year, due to the small number of transactions, it has been relatively easy to keep everything straight. Thus it would seem that we should adjust our books to agree with yours as from July 1, 1942. A comparative statement seems the best method of showing just how the adjustments were made:

W.C.U.U. closing June 30, 1942		N.Y. Accts. Payable June 30, 1942.		Additions to WCUU	
Hodgkin reserve	1 865 24	<i>still in N.Y. books</i> Hodgkin 1937-1942	1 865 24 ✓		
Sustaining 1940-41	2 428 42	Sustaining 1938-41	5 922 05 ✓	3 493 63	
Harv-Yench. old bal.	295 88	Harv-Yench. 1939-41	2 347 73 ✓	2 051 85	
		M. Robertson and Bursar's asst.	345 00 ✓	345 00	
		Scholarships	58 72 ✓	58 72	
Sustaining 1941-42	15 828 17	Sustaining 1941-42	17 242 64 ✓		
Current	5 703 79	Harv-Yench. 1941-42	12 421 06 ✓		
" old balance	361 40				
Books H-Y special	768 35(a) ✓	<i>716.22</i>			
Fung scholarship	5 50	<i>Suspense</i>			
Theological college	613 50	<i>all deposited into N.Y. books</i>			
Pharmacy gift	250 00	<i>(*) all cleared on N.Y. books.</i>			
July 1 balance...	28 120 25	July 1 balance.....	40 202 44 ✓	5 949 20	

Having made the above additions the picture for the period July 1, 1942 to June 30, 1943 is as follows:

W.C.U.U. New York Office Account.

INCOME:

Balance as shown previously July 1 US\$28,120.25

ADD-

Adjustments with N.Y. as above 5 949 20
 Drafts cancelled #804 1 603 00
 #805 197 04
 Atherton books 110.32 ✓
7 859 56
 35,979.81

LESS-

Hodgkin reserve 1 865.24 - *still suspense N.Y. books*
 Harv-Yench. special books 768.35(a) - *o/c # 172.2 (216.22)*
 Pharmacy gift 250.00 (*) *all cleared on N.Y. books*
 Friends' Serv. Coun. 1941-42
 grant paid direct to field 1 010.00 ✓
3,893.59

Balance for current use 1942-43 32 086 22

Appropriations:

Governors 20 000 00 ✓
 Harv-Yench. regular 12 421 04 ✓
 Harv-Yench. special reserve 20 000 00 ✓
 Sustaining funds 100 000 00 ✓
 " buildings 20 000 00 ✓
 " special 12 000.00 ✓
 Scholarships 6.64 ✓
184 427 68

Deposited C.H.B.T.C. July 1942

1,513.49 218,027 39

0308

W.C.U.U. New York Office Account (contd)

EXPENDITURES:

Mission grants direct to field-			
Friends' S.C. 1942-43	1 010 00		
UCC W.M.S. Jan-June 1943	950 00		
C.M.S. 1942-43	600 00	2 560 00	
Home administration		3 817 27	
Y.N. Chang		2 000 00	
By cable		46 415 27	
Drafts		42 636 17	
C.H.B.T.C. reported monthly statements		49 500 00	
C.H.B.T.C. special deposit July 1942		1 513 49	
Cash received for reserves set up N.Y.	24 011 00		
N.Y. account 31.1		781 81	
Sustaining special appn. by cable		12 000 00	185 235 01

only 3807 27

Balance		32 792 38
ADD: Reserves carried in our account #8011		
H-Y special books	768 35	
Hodgkin	1 865 24	2 633 59

Balance Acct. #8011 July 1, 1943 (see anl. report) 35 425 97
 LESS:

Overdraft C.H.B.T.C.	11 292 58	
H-Y and Hodgkin reserves	2 633 59	13 926 17

Funds available in N.Y. July 1 for use 1943-44..... 21 499 80**

**Analysis of balance-

Sustaining	11 499 80	
Sustaining special building	10 000 00	21 499 80

New York Office W.C.U.U. Account

INCOME:

Balance Accounts Payable July 1, 1942 US\$40 202 44 ✓			Difference between W.C.U.U. (previous page) and N.Y.
ADD: Atherton books	110 32 ✓	40 312 76 ✓	
LESS: Drafts ##803 & 806	1 534 50 ✓		
Hodgkin reserve	1 865 24 ✓	3 399 74	

Balance for current use 1942-43 36 913 02 more 4 826 80

Appropriations:

Governors	20 000 00 ✓		
Harv-Yench. regular	12 421 04 ✓		Harv-Yench. res. 20 000 00 ✓
Sustaining funds	100 000 00 ✓		less
" buildings	20 000 00 ✓		
" special	12 000 00 ✓		
Scholarships	6 64	164 427 68 ✓	

Total income 201 340 70

2007 3 5 10 7

November 12, 1943.

New York Office W.C.U.U. Account

Difference between
W.C.U.U. and N.Y.

EXPENDITURES:

Mission grants direct to field					
UCC W.M.S. bal, 1941-42	393 69				
UCC W.M.S. 1942-43	1 574 76				
C.M.S. 1942-43	600 00	2 568 45	more	8 45	
Home administration		3 807 27	less	10 00	?
Y.N.Chang		500 00			
By cable		46 415 27			
Drafts	11 833 21				
Less cancelled #805	197 04	11 636 17	less	31 000 00	
C.H.B.T.C. reported monthly statements		49 500 00			
Reserves set up in N.Y.		17 246 00	less	6 765 00	?
Account 31.1		781 81			
Sustaining special appn. by cable		12 000 00			
Total expenditures		144 454 97			
Balance per above		56 885 73			
LESS: Draft cancelled	197 04				
Typing error	20 00	217 04			
Balance N.Y. (Statement Aug. 9/43)		56 668 69			

Reconciliation W.C.U.U. books with N.Y.

Balance N.Y. July 1, 1943 (Statement 8/9/43)	56 668 69			
LESS: Adjustment bal. July 1, 1942	4 826 80			
ADD: Harv-Yench. reserve		51 841 89		
		20 000 00	- Paid 10/20/43	Draft #815
		71 841 89		
? - ADD: Draft cancelled	197 04			
Differ. mission grants	8 45			
Typing error	* 10 00	225 49		
		72 067 38		
not an error } 3.807.27 is the figure used }	LESS: Home office error	* 10 00		
	Y.N.Chang outstanding	1 500 00	- Paid 10/5 - changed 10/23/44 - to be adjusted	
	Outstanding reserves	6 765 00		
	Outstanding drafts	31 000 00		
		39 275 00		
Balance per W.C.U.U. statement		32 792 38		
LESS: Reserve for overdraft C.H.B.T.C		11 292 58		
Funds available in N.Y. July 1 for use 1943-1944		21 499 80		

Many hours have been spent endeavouring to get a reconciliation between our balance on July 1, 1942 and yours on the same date; and according to your letter of May 12th you have experienced the same difficulty. It would seem that some definite adjustment would have to be made. We have made additions to some of our balances (amounting to \$ 5 949 20 see previous page) in order to bring them up to the figures you show. But as you still

November 12, 1943.

show a larger balance on hand on July 1, I would suggest that you set up a special reserve with the difference, i.e. US\$4 826 80. If in the future any outstanding drafts dated prior to July 1, 1942 are presented please charge them to this reserve. As far as I can see only by making an adjustment of this nature can we ever hope to arrive at a common balance from which to work. By taking \$ 4-826 80 out of your balance in accounts payable July 1, 1942 and making the other deductions noted on the analysis we then arrive at a common balance for current use for the period July 1, 1942 to June 30, 1943 of US\$32 086 22. Then the appropriations which make up the balance of income for the year agree with yours, with the exception of \$20 000 00 transferred from Harvard-Yenching reserve funds.

With respect to disbursements everything is straight forward, with the exception perhaps of the Mission grants made directly to the field. After receiving your letter of August 9, 1943 with the accompanying statement of appropriations and disbursements for the year, I wrote again to the Treasurer of the U.C.C. Woman's Missionary Society regarding the grants which you list as having been made to the field, as up to that time we had only received the equivalent of Canadian \$1 000 00. (We have considered this to be US\$950 00, using the discount rate of 9.5 which you did when settling with the U.C.C. for salaries of W. Small and W.W. Small.) She replied that the grant of Can. \$1 000 00 was for the period January to June 1943 as Miss Bruck's instructions only covered this period. Would you please take this matter up with Miss Buck so that a final settlement can be made. You will note that the grant is Can. \$1 000 00 indicating that they have raised the annual grant to Can. \$2000 00, the cut of 25% which has been in effect for some years having been wiped out. We received the Friends' Service Council grant for 1942-43 directly so this item should be adjusted in your accounts. We have taken the former figure of US\$1 000 00 as representing the equivalent of \$250/-/- received. The C.M.S. grant for the year agrees with your figure. When these adjustments have been made you will in effect increase our balance by \$ 8 45.

1/7/44
97.497
3.807.27

According to the original copy of the finance committee minutes that we received the amount required for Home Administration was \$ 3 817 27. In your report the amount is recorded as \$ 3 807.27. We have taken this as a typing error and continued to use the original figure, thus increasing our expenditure over yours by \$10 00.

From my letter of June 15th you will have received instruction to pay the balance of \$1 500 00 to Y.N. Chang, as the cable only indicated \$500 00.

all paid
10/5/43

The difference in our total for drafts is made up as follows:

Balance N.Y. statement	\$11 636 17
PLUS: outstanding drafts-	
- #813	1 000 00
814	10 000 00 - Paid 9/17/43
815	20 000 00 - Paid 10/20/43 - H.Y.
	<u>31 000 00</u>
Balance W.C.U.U. statement	<u>42 636 17</u>

Similarly the difference in the Reserves which you show is due to outstanding items, mentioned in my letter of May 27th, which you did not enter until after June 30:

Balance N.Y. statement	17 246 00
PLUS: Commissioner Kwoh	
	5 000 00 - ?
K. Kohn	700 00 ✓
Jesus St. Group	800 00 ✓
Ophthalmology	265 00 ✓
	<u>6 765 00</u>
Balance W.C.U.U. statement	<u>24 011 00</u>

0311

Mr. Evans

September 12, 1943.

(?) March 1942 he took a letter for you containing a complete list of the periodicals for which we wished to have the subscriptions continued. In a letter to Miss Priest written Dec. 8, 1942 in reply to her query, you indicated that you were taking care of this matter and that the periodicals were being kept in the New York office. The question arises as to the payments which must be due now. On our monthly statements only very small amounts have been charged against account 31.1 for periodicals. We estimate that the total would come to somewhere in the neighbourhood of US\$1 500 00 per year. We are carrying reserves out here in national currency to meet these bills, but we should change them soon into gold lest the rate should turn against us. As we have not drawn this gold for two years it is one reason for our fairly large balance on July 1. We would appreciate it greatly, therefore, if you could let us know the total owing up to the present time so that we may get this account cleared up.

*pay few
instead on card
statements regularly
all we pay*

In your letter of May 12th to Miss Priest you raised the question about an appropriation of \$800 for books. This is not the Atherton Fund as you suggest in the summary, but an amount set aside from Harvard-Yenching funds for special book purchases. In your monthly statements this is shown under "Current Special" account 172.3. I notice, however, that the balance you show is \$716 22. Evidently book purchases amounting to \$52 13 were made at some time and charged against this fund, which we charged directly to the general library. We will therefore reduce our balance from \$768 35 as to conform to yours. This will in effect increase the balance I have shown previously in Sustaining Funds by \$52.13. Will you please note this change which we have made since July 1. Last year NC\$15 000 00 were set aside for purchase of Western books from Harvard-Yenching funds. This is equivalent of US\$500,00. Will you please make this transfer- \$500 00 from current appropriation to Harvard-Yenching special book purchases reserve (mentioned above)- as we have already made use of the national currency equivalent here.

*Am. 83.78
Bal. 7/16/22
500.00*

*8501 OK
1/1/44*

204

This has turned out to be a long letter, but the matters dealt with seemed to require a good deal of explanation. I trust that you will let us know if there are any points which are still not clear. I think the most important thing is for us to reach a balance from which we can both work in the future. As far as I can see the only way is for you to set up a reserve with the difference of \$4 826 80 on July 1, 1942 between our accounts and yours. Then there would be funds on hand to meet any possible outstanding obligations made prior to July 1, 1942. There should be very few. From this point of common balance, namely \$32 086 22, we have complete track of all transactions and the adjustments which have to be made are straightforward enough so as to cause no confusion.

It is indeed a relief to get this letter on its way and I hope that now this ancient history has been dealt with we may keep up with current events.

Statements for July, August and September have now come to hand. We are glad to have them so promptly and I shall be writing you soon regarding matters relating to the new fiscal year which started July 1.

With best wishes for the Christmas season which is fast approaching and health and happiness for the duties of the New Year, I am

Very sincerely yours,
William W. Small
William W. Small.

RECEIVED
SEP 30 1943
JOINT OFFICE

RECEIVED
SEP 13 1943
JOINT OFFICE

0313

71 07 71 7 00 00 7

umber 12, 1943.

T. Evans

March 1942 he took a letter for you containing... In a letter... to Miss Priest written Dec. 8, 1942 in reply to her query... you were taking care of this matter and that the periodicals were being kept in the New York office. The question arises as to the payments which must be due now. On our monthly statements only very small amounts have been charged against account 31.1 for periodicals. We estimate that the total would come to somewhere in the neighborhood of \$21.50 per year. We are carrying reserves out here in national currency to meet these bills, but we should change them soon into gold lest the rate should turn against us. As we have not drawn this gold for two years it is one reason for our fairly large balance on July 1. We would appreciate it greatly, therefore, if you could let us know the total owing up to the present time so that we may get this account cleared up.

In your letter of May 13th to Miss Priest you raised the question about an appropriation of \$800 for books. This is not the Afferton fund as you suggest in the summary, but an amount set aside from Harvard-Yenching funds for special book purchases. In your monthly statements this is shown under "Current Special" account 12.3. I notice, however, that the balance you show is \$16.22. Evidently book purchases amounting to \$22.13 were made at some time and charged against this fund, which we charged directly to the general library. We will therefore reduce our balance from \$22.35 as so conform to yours. This will in effect increase the balance I have shown previously in sustaining funds by \$2.13. Will you please note this change which we have made since July 1. Last year \$15,000 were set aside for purchase of Western books from Harvard-Yenching funds. This is equivalent of \$250,000. Will you please make this transfer - \$500.00 from current appropriation to Harvard-Yenching special book purchase reserve (mentioned above) - as we have already made use of the national currency equivalent here.

This was turned out to be a long letter, but the matters dealt with seemed to require a good deal of explanation. I trust that you will let us know if there are any points which are still not clear. I think the most important thing is for us to reach a balance from which we can both work in the future. As far as I can see the only way is for you to set up a reserve with the difference of \$4,826.80 on July 1, 1942 between our accounts and yours. Then there would be funds on hand to meet any possible outstanding obligations made prior to July 1, 1942. There should be very few. From this point of common balance, namely \$32,086.22, we have complete track of all transactions and the adjustments which have to be made are straightforward enough so as to cause no confusion.

It is indeed a relief to get this letter on its way and I hope that now this ancient history has been dealt with we may keep up with current events.

Statements for July, August and September have now come to hand. We are glad to have them so promptly and I shall be writing you regarding matters relating to the new fiscal year which started...

the best wishes for the Christmas season which is a season of peace and happiness for the duties of the New Year.

Very sincerely yours,

William W. Small

William W. Small

RECEIVED
UNIVERSITIES
FEB 3 1945
JOINT OFFICE

RECEIVED
UNIVERSITIES
DEC 30 1944
JOINT OFFICE

4130

71 07 M 1 5 10 03 P

WEST CHINA UNION UNIVERSITY

Chengtú, China,
December 16th, 1943.

Mr. C. A. Evans,
150 Fifth Avenue,
New York City, U.S.A.

Dear Mr. Evans,

I am enclosing herewith the annual report of the treasurer for the fiscal year which ended June 30th, 1943, in which is given the financial history of the University for the year and its financial condition at its close.

SURPLUS

The current operations for the year resulted in a surplus of NC\$510 853 71. This total is divided between the two groups of accounts, as shown on page 1 and 2 of the accompanying financial report, \$239 090 48 for current budget accounts and \$271 763 23 for non-budget accounts. The current budget surplus has been applied to a reserve for immediate use in the fiscal year 1943-44.

CURRENT OPERATIONS

The income and expenses of the University for the year were the largest in history. In spite of the very substantial increases in salaries and the corresponding greater cost of all kinds of services and materials, the receipts were sufficient to cover all expenses and provide the surplus shown above. The increase in receipts was largely due to the additional funds received from United China Relief, though all major categories of income showed increases. The non-budgeted receipt of \$238 756 40 (£3000) from the British Relief Fund through Madame Chiang and the use of NC\$256 187 24 from Harvard Yenching reserves held in New York enabled the University to show the surplus for current budget accounts stated above.

On May the first an exchange subsidy of 50% was granted by the Government on funds from abroad. Unfortunately most of the regular annual appropriation had been used by this time and little advantage was gained from the new rate. The only two large items which were exchanged at the new rate were special funds, namely, from Harvard-Yenching reserves and the grant for dormitory accommodation. However, the Government continued to render most valuable assistance by allowing the University to purchase rice for staff subsidies at \$68 per Teo (bushel) throughout the whole year, while the market price ranged from \$82 per teo in August 1942 to \$410 in June 1943. During the period of the highest prices the rice we obtained was not as high quality as could have been obtained for the above mentioned prices, but the great assistance effected by the constant price of \$68 is plainly evident.

This year the summary of income has been divided into five major classes, indicating the sources from which funds were received. It is interesting to note the percentage which each class forms of the total: Chinese government sources 8.7 per cent; other sources in China 9.1 per cent, of which 4.9 per cent was from student fees; sources in U.S.A. other than United China Relief 24.3 per cent; sources other than China and U.S.A. 7.1 per cent; United China Relief 50.8 percent. (These

03 15

December 16th, 1943.

figures are for current budget accounts only and do not include funds for the various current projects, which are considered as self supporting items. It should also be said that for purposes of comparison with the budget figures prepared in December for the fiscal year July 1, 1943 to June 30, 1944 account would have to be taken of the new basis for calculating the item "Mission Personnel". For some years mission personnel have been included on the financial statements at a nominal figure of NC\$6 000 00 for married men and NC\$4 000 00 for single workers. The new basis changes these figures to the more nearly actual figures of NC\$140 000 00 and NC\$70 000 00 respectively. It is evident that changes in the above percentages would thus be effected.)

SELF SUPPORTING PROJECTS

As shown by the table on Page 2 of the accompanying report the activities which the University endeavours to operate on a self supporting basis have in large measure met that expectation. The work being carried on by these projects is meeting a real need and providing an opportunity for practical experience in various fields. Taken as a whole the balance on hand for the self supporting projects on July 1 was NC\$271 763 23.

BUILDING ADDITIONS

The emphasis of the building program during the past year was on the completion of sufficient units of the University Hospital to enable its services to be opened to the public and on the erection of the central section of the College of Medicine and Dentistry to provide needed accommodation for academic work in the field of medicine and science. The University Hospital was officially opened on April 10th. Only certain sections of the Hospital are now in use as sufficient funds for the completion of the buildings as a whole have not been available. Additional equipment is still required in many of the newly opened units. Considerable stocks of materials had been purchased during the previous year for the erection of the central section of the College of Medicine and Dentistry. In spite of these early purchases the tremendous increases in the cost of labour alone raised the total expenditures for the building to a point beyond calculations and work would necessarily have stopped but for the arrival of Peiping Union Medical College on the campus as one of the co-operating bodies. With the promise of financial assistance from this new institution in return for accommodation for staff and students plans for completion were immediately set in motion.

A start was made on the erection of three attached residences for staff members. House rents in the city have now reached the usual high figures which accompany a period of inflation and thus an effort has been made to provide accommodation for the senior members of the staff at least. Housing continues to be a major problem at the present time, and one which has little possibility of complete solution until after the war. Then, with the exodus of staff members of the visiting universities who reside in the vicinity of the University and the general improvement of housing conditions in the city, the situation will be automatically solved.

AUDITOR'S REPORT OF EXAMINATION

The accounts, cash and investments of the University have been examined and found correct by Messrs. L. Todnem and H. Sie. Their certificate will be found on Page 5b of the accompanying financial report.

Respectfully submitted, *William W. Smalley*

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figures are for current budget accounts only and do not include funds for the various current projects, which are considered as self-supporting items. It should also be said that for purposes of comparison with the budget figures prepared in December for the fiscal year July 1, 1948 to June 30, 1949 account would have to be taken of the new basis for calculating the item "Mission Personnel". For some years mission personnel have been included in the financial statements at a nominal figure of \$100.00 for married men and \$50.00 for single workers. The new basis changes these figures to the more nearly actual figures of \$1,000.00 and \$500.00 respectively. It is evident that changes in the above percentages would thus be effected.

SELF SUPPORTING PROJECTS

As shown by the table on page 2 of the accompanying report the activities which the University endeavours to operate on a self-supporting basis have in large measure met that expectation. The work being carried on by these projects is meeting a real need and providing an opportunity for practical experience in various fields. Taken as a whole the balance on hand for the self-supporting projects on July 1 was \$2,571,783.23.

BUILDING ADDITIONS

The appraisal of the building program during the past year has been one of sufficient units of the University Hospital to be opened to the public and on the erection of the central section of the College of Medicine and Dentistry to provide accommodation for academic work in the field of medicine. The University Hospital was officially opened on July 1st. Only certain sections of the hospital are now in use as sufficient funds for the completion of the building as a whole have not been available. Additional equipment is still required in many of the newly opened units. Considerable stocks of materials had been purchased during the previous year for the erection of the central section of the College of Medicine and Dentistry. In spite of these early purchases the tremendous increase in the cost of labour alone raised the total expenditures for the building to a point beyond calculations and work would necessarily have stopped but for the arrival of Peiping Union Medical College on the campus as one of the co-operating bodies. With the promise of financial assistance from this new institution in return for accommodation for staff and students plans for completion were immediately set in motion. A start was made on the erection of three attached residences for staff members. Home rents in the city have now reached the usual high figures which accompany a period of inflation and thus an effort has been made to provide accommodation for the senior members of the staff at least. Housing continues to be a major problem at present time, and one which has little possibility of complete solution until after the war. Meanwhile the exodus of staff members visiting universities who reside in the vicinity of the University has caused a general improvement of housing conditions in the city, which will be automatically solved.

AUDITOR'S REPORT OF EXAMINATION
The accounts, cash and investments of the University have been examined and found correct by Messrs. L. Toomes and H. S. Their certificate will be found on page 2 of the accompanying financial report.

William W. Small

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*Books & Statements
at Field West China Union University*

*See - Wm. Small's letter
dated 12-16-43*

WEST CHINA UNION UNIVERSITY

CHENGTU, SZECHUEN.

FINANCIAL STATEMENTS

FOR THE YEAR JULY 1, 1942 THROUGH JUNE 30, 1943.

CONTENTS

1. Summary of income and expenditure for 1942-1943.
2. Statement of financial condition on June 30, 1943.
3. Trial balance after closing on June 30, 1943.
4. Detailed report of budget, special and subsidiary accounts for 1942-1943.
5. Report of property accounts for 1942-1943.

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WEST CHINA UNION UNIVERSITY

Page 1.

Summary of
Income and expenditure
July 1, 1942 to June 30, 1943

CURRENT BUDGET ACCOUNTS:	EXPENDITURE	INCOME
1. Chinese Government-		
Ministry of Education		285 736 53
Szechuen Provl. Govt.		<u>135 000 00</u> 420 736 53
2. Other sources in China-		
Student fees		220 350 80
Health clinic		15 399 83
Sundry balances July 1		<u>203 149 63</u> 438 900 26
3. Sources in U.S.A. not U.C.R.-		
Board of Governors (US\$20,000,000)		
Less Home Admin. 3 817 27	at 20.25	327 700 28
Harvard-Yenching annual	12 421 04	at 20 248 420 80
Harvard-Yenching reserve	8 782 56	at 29.17 256 187 24
Joint funds	6 051 80	at 20.25 122 548 95
Co-operating universities	7 407 41	at 20.25 150 000 00
Mission personnel		<u>60 000 00</u> 1 164 857 27
4. Sources other than China and U.S.A.-		
Canadian Mission personnel		76 000 00
British Missions personnel		17 000 00
British Aid to China Fund		238 756 40
United Committee London		<u>7 567 02</u> 339 323 42
5. United China Relief-		
Balances carried over		350 000 00
Staff welfare grant		68 250 00
Appropriation 1942-43 US\$100,000.00	at 20.25	<u>2 025 000 00</u> 2 443 250 00
		4 807 067 48
1. Administration	640 544 26	
2. Operation & maintenance	333 342 74	
3. College of Arts	840 960 14	
4. College of Science	797 332 54	
5. College of Medicine and Dentistry	1 095 913 90	
6. Library	383 355 86	
7. Museum	104 510 61	
8. Chinese Cultural Inst.	126 712 71	
9. Agriculture school	70 940 67	
10. Student activities	166 361 14	
11. Faculty service	3 002 43	
12. University hospital direcotr's office	<u>5 000 00</u> 4 567 977 00	
CURRENT BALANCE July 1	<u>239 090 48</u>	
	<u>4 807 067 48</u>	<u>4 807 067 48</u>

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West China Union University
 Summary of income and expenditure
 July 1, 1942-June 30, 1943.

Page 2.

NON-BUDGET ACCOUNTS:	EXPENDITURES		INCOME	
Huata Press	166	948 20	152	852 32
Agriculture school and research	126	881 70	106	222 69
Dyeing course	54	496 53	43	429 55
Tanning course	12	817 50	16	651 68
Machine shop	198	756 24	220	569 35
Leper hospital	49	415 85	59	196 41
Electroplating research	4	861 10	21	900 00
X-ray & gelatine "	22	687 40	39	500 81
Chemistry stockroom	151	763 64	156	701 66
Pharmal laboratories	678	184 85	739	108 53
Biological sups.service	147	476 06	188	463 50
Electric light comte.	274	577 35	320	102 56
Jesus study groups	29	039 82	11	411 82
Frontier research inst.	85	873 64	99	214 33
Inst.of economic research	6	562 97		
Wenkiang public health	91	336 39	123	583 85
Joint projects	60	808 10	9	085 00
Student accounts	730	359 46	903	266 67
Chengtun universities T.B.ward	65	065 14	66	023 14
Union Middle School	322	765 89	325	157 19
University hospital	50	000 00		
NON-BUDGET				
CURRENT BALANCE July 1		271 763 23		
		<u>3 602 441 06</u>		<u>3 602 441 06</u>
PROPERTY ACCOUNTS:				
Land- wall	3	387 00	3	387 00
University hospital	411	634 93	432	469 92
University hospital equipment	539	981 09	456	812 06
College of Medicine & Dent. centre block	697	317 53	595	896 19
University residences	257	964 63	139	570 71
Youth corps building	232	356 86	225	000 00
Student dormitory	33	404 15	291	707 49
University truck	152	292 20	207	923 42
Special equipment	103	960 88	103	960 88
PROPERTY				
FUNDS BALANCE July 1		24 428 40		
		<u>2 456 727 67</u>		<u>2 456 727 67</u>

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WEST CHINA UNION UNIVERSITY
Chengtu, Szechuen.

Page 3.

Report of the financial condition on June 30, 1943.

ASSETS:

Cash on hand-			
In vaults	NC\$	64 512 80	
In banks			
Associated Mission Treasurers		6 810 68	
Central Bank of China, Chengtu		467 852 54	
Bank of China, Shanghai		149 92	
Bank of China, Chungking		15 139 02	
Bank of China, #4 Chengtu		8 763 19	
Bank of China, #180 Chengtu		491 964 52	
Postal Remittance & Savings Bank		7 096 19	
Shanghai Commercial & Savings, Chengtu		184 779 36	
Hongkong & Shanghai Bank, Shanghai		1 596 35	
Hongkong & Shanghai Bank, Hongkong		772 88	
Kincheng Bank, Chengtu		15 167 01	
Chartered Bank of India, Calcutta		10 717 85	
China Foundation, Shanghai		635 78	
New York Office (US\$35 425 97)		717 375 89	1 993 333 98
Investments-			
Miscellaneous scholarships (Kincheng)		10 000 00	
Thompson scholarship (Bank of China)		650 00	
Student endowment	"	1 225 50	
Student endowment	"	1 615 00	
Kwang Beh Hsien	"	838 00	
Wesleyan (Yü Ho Trading Co.)		18 750 00	
Beech	"	21 250 00	
Wesleyan (Bank of China)		20 000 00	
Endowment in China	"	35 063 43	
Boddie	"	1 000 00	
Morse Research	"	4 000 00	
Dyeing (U.S. Savings Certificate)		89 000 00	203 391 93
Accounts Receivable-			
General		79 779 70	
Clinical Dentistry		11 337 70	
Joint funds		51 723 10	
Museum- Yenching expense		1 240 00	
Research publication		10 000 00	154 080 50
Projects and special accounts-			
Alumni promotion		7 655 00	
Institute of Economic Research		6 562 97	
Huata Press		26 780 59	
University Studio		132 86	
Agriculture research and school		20 659 01	
Jesus Study Groups		17 628 00	
Uniforms, wallets, badges		1 062 50	
Accommodation		296 520 64	377 001 57
Scholarships-			
Gweh (overdrawn)		394 00	
Stubbs		31 07	
Beech		1 535 81	1 960 88

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West China Union University
Financial Statement
June 30, 1943.

Page 4.

ASSETS: (continued)

Union Middle School		7 608 70
Property and equipment funds-		
United Hospital	87 207 39	
Hospital Furnishings	83 169 03	
T.B. Sanatorium	596 54	
Medical & Dental- central section	101 421 34	
Staff residences	118 393 92	
Youth Corps	<u>7 356 86</u>	398 145 08
Departmental expenses-		
Dean of Arts- printing	3 475 00	
Sociology	2 006 89	
Philosophy and history	1 000 00	
Home economics	<u>4 683 80</u>	11 165 69
Capital funds-		
Post office building		<u>1 000 00</u>
TOTAL ASSETS June 30, 1943	NC\$	<u>3 147 688 33</u>

LIABILITIES:

Accounts payable-		
General	36 675 07	
University Book Club	2 262 29	
Income tax	2 733 61	
Rent	2 120 00	
Grounds and ditches- special fund	4 826 20	
Central Hanover Bank overdraft	338 777 40	
University of Nanking rent	<u>10 00</u>	387 404 57
Departmental expense reserves-		
Fine Arts	2 603 00	
College of Arts equipment	4 424 60	
Pharmacy	3 836 10	
Hygiene and public health	527 71	
Ophthalmology	487 30	
Otolaryngology	357 05	
Pathology	<u>4 000 00</u>	16 235 76
Projects and special accounts-		
Laboratory fees and deposits	102 654 23	
Chemistry stock room	4 938 02	
Pharmaceutical laboratories "B"	60 923 68	
Pharmaceutical laboratories research	12 362 00	
Research- X-ray and chemicals	16 813 41	
Research- electroplating	17 038 90	
Biological supplies service	40 987 44	
Electric light committee	45 525 21	
Transportation	63 014 87	
Wenkiang public health	32 247 46	
Frontier Research Institute	13 340 69	
Library CCS western books	21 040 53	
Tanning - old	5 908 44	
Tanning - new	3 834 18	
Tanning - special	111 68	
Machine shop	<u>17 522 68</u>	

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LIABILITIES:

Projects and special accounts- (continued)

Leper hospital	9 780 56	
Fees clearance	6 698 17	
Woman's College dormitory	<u>12 025 54</u>	486 767 69

Scholarships and student accounts-

General	26 601 03	
Dr. Luke Hsiao	12 00	
Pollard	608 00	
Joy Wallace	2 521 91	
J. E. Thompson	70 02	
Wesleyan	4 467 35	
Grants for student aid	121 706 76	
Student deposits	3 136 65	
Student relief	6 720 95	
Student organizations	2 287 75	
Student health clinic	13 382 67	
Student T.B. ward	<u>958 00</u>	182 473 09

Staff accounts-

Fellowships and grants	1 226 18	
Faculty aid	<u>2 336 41</u>	3 562 59

Property and equipment funds-

Madame Chiang's Barn	359 87	
Dyeing equipment	77 933 02	
Admin. & library heating instal.	2 834 98	
Library repairs and changes	8 106 79	
Land	824 05	
Truck	55 631 22	
Student dormitory	258 303 34	
Hospital building funds	<u>7 299 99</u>	411 293 26

Capital funds-

Endowment in China	35 063 43	
Wesleyan endowment	47 621 50	
Beech "	21 250 00	
Morse research "	5 589 14	
Student endowment	13 347 50	
Scholarships:		
Pollard	1 000 00	
Stubbs	1 900 00	
Thompson	650 00	
Boddie	<u>1 000 00</u>	127 421 57

Reserves and restricted funds-

Funds for restricted purposes	594 616 56	
Special gifts	455 478 02	
Sustaining funds	232 870 95	
China Foundation	16 895 20	
Surplus and deficit	68 150 01	
Reserves for 1943-44	149 374 73	
Interest and exchange	<u>15 144 33</u>	1 532 529 80

TOTAL LIABILITIES June 30, 1943 ..NC\$ 3 147 688 33

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West China Union University
Financial statement,
June 30, 1943.

Page 5(b)

Auditor's statement:

We have audited the above balance sheet, dated June 30, 1943, and have obtained all the information and explanations we have required. In our opinion such balance sheet is properly drawn up so as to exhibit a true and correct view of the state of the West China Union University's affairs on June 30, 1943 as shown by the books of the University.

Lawrence L. Brown

December 13, 1943.

Harry H. Liu

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West China Union University - Trial balance after closing
June 30, 1943.

165	Alumni promotion	NC\$ 7 655 00	NC\$	
228	Grounds & ditches- special			4 826 20
243	Rent			2 120 00
3013	Dean of Arts- printing	3 475 00		
3044	Sociology	2 006 89		
3043	Fine arts			2 603 00
3045	Philosophy and history	1 000 00		
3060	College of Arts- equipment			4 424 60
3144	Pharmacy department			3 836 10
3145	Home economics	4 683 80		
3170	Laboratory fees and deposits			102 654 23
3171	Chemistry stockroom			4 938 02
3174	Pharmaceutical laboratories "B"			60 923 68
3175	Pharmaceutical laboratories research			12 362 00
3176	Research- X-ray and chemicals			16 813 41
3177	Research- electroplating			17 038 90
3178	Biological supplies project			40 987 44
3250A	Electric light committee			45 525 21
3253	Clinical dentistry	11 337 70		
3254	Hygiene & public health			527 71
3257	Ophthalmology			487 30
3258	Otolaryngology			357 05
3282	Pathology- internes laboratory			4 000 00
3510	Union Middle School	7 608 70		
3615	Five Universities joint funds	51 723 10		
3620	Transportation account			63 014 87
3640	Wenkiang public health			32 247 46
3662	Frontier Research Institute			13 340 69
3663	Institute of Economic Research	6 562 97		
4358	Library CCS western books			21 040 53
446	Museum- management (Yenching)	1 240 00		
4820	Huata press	26 780 59		
483	University studio	132 86		
471	Research publication	10 000 00		
510	Agriculture research	20 659 01		
5220	Madame Chiang's barn account			359 87
530	Dyeing- equipment funds			77 933 02
540	Tanning- (old)			5 908 44
5401	Tanning- (new)			3 834 18
560	Tanning- (special)			111 68
570	Machine shop			17 522 68
612	Fellowships and grants			1 226 18
614	Faculty aid			2 336 41
6230	University health clinic			13 382 67
6234	Student T.B. ward			958 00
6252	Scholarships			121 706 76
6263	Jesus study group	17 628 00		
6270	Leper hospital			9 780 56
640	Student deposits			3 136 65
641	Student relief			6 720 95
642	Student associations			2 287 75
644	Uniforms, walletts, badges	1 062 50		
645	Student endowment			13 347 50
700	Fees clearance			6 698 17
7110	Woman's College dormitory			12 025 54
7810	United Hospital	87 207 39		

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West China Union University,
 Trial balance after closing,
 June 30, 1943.

Page 7.

801	Accounts receivable	NC\$ 79 779 70	NC\$	
8011	New York Office (US\$ 425 97)	717 375 89		
8012	Income tax		2 733 61	
8021	Restricted income		594 616 56	
8023	Special gifts		455 478 02	
8025	Sustaining funds (US\$ 499 80)		232 870 95	
8026	China Foundation		16 895 20	
8030	Accounts payable		36 675 07	
8031	Surplus and deficit		68 150 01	
8032	University Book Club		2 262 29	
804	Accommodation	296 520 64		
805	Scholarships- general		27 601 03	
8052	Dr. Luke Hsiao scholarship,	394 00		
8051	Gweh scholarship		12 00	
8053	Pollard scholarship		608 00	
8054	Joy Wallace scholarship		2 521 91	
8055	Stubbs Memorial scholarship	31 07		
8056	J.E. Thompson Memorial scholarship		70 02	
8057	Wesleyan scholarship		4 467 35	
8058	Beech scholarship	1 535 81		
8060	Capital funds- scholarships		3 550 00	
8061	Endowment in China		35 063 43	
8062	Wesleyan endowment		47 621 50	
8063	Beech endowment		21 250 00	
8064	Morse Research fund		5 589 14	
8121	University of Nanking		10 00	
821	University land		824 05	
8220	Property funds		10 941 77	
8223	Post office building	1 000 00	1 000	
8230	Hospital building funds		7 299 99	
8230A	Hospital furnishings and equipment	83 169 03		
8238	University truck		55 631 22	
8240	T.B. Sanatorium	596 54		
8245	Med. & Dent.-central section	101 421 34		
8251	Staff residences	118 393 92		
8316	Youth Corps building	7 356 86		
8317	Student dormitory		258 303 34	
901	Cash	64 512 80		
902	Associated Mission Treasurers	6 810 68		
905	Central Bank- Chengtu	467 852 54		
906	Bank of China- Shanghai	149 92		
907	Bank of China- Chungking	15 139 02		
908	Bank of China- No. 4 Chengtu	8 763 19		
909	Bank of China- No. 180 Chengtu	491 964 52		
910	Postal Remittance & Savings	7 096 19		
911	Shanghai Commercial & Savings	184 779 36		
912	Hongkong & Shanghai Bank- Shang.	1 596 35		
914	Hongkong & Shanghai Bank- Hong.	772 88		
915	China Foundation- Shanghai	635 78		
916	Central Hanover Bank & Trust, N.Y.		338 777 40	
917	Kincheng Bank- Chengtu	15 167 01		
918	Chartered Bank of India- Calcutta	10 717 85		
920	Investments	203 391 93		
921	Interest and exchange		15 144 33	
9413	Reserve accounts		149 374 73	

NC\$ 3 147 688 33 3 147 688 33

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WEST CHINA UNION UNIVERSITY

Financial Report

July 1, 1942 to June 30, 1943.

EXPENDITURES: CURRENT BUDGET

Administration-

Office of the president and vice-chancellors:		
Salaries of staff	NC\$134 302 15	
Office expense and supplies	21 811 55	NC\$156 113 70
Office of the bursar:		
Salaries of staff	53 635 50	
Office expense and supplies	10 172 52	63 808 02
Office of the registrar:		
Salaries of staff	98 093 40	
Office expense and supplies	61 967 30	
Admissions and special examinations	21 014 60	181 075 30
Office of the business manager:		
Salaries of staff	58 916 16	
Office expense and supplies	17 868 90	76 785 06
Office of the student activities director:		
Salaries of staff	78 168 58	
Office expense and supplies	6 611 60	84 780 18
General:		
University bulletin	34 762 20	
Minutes and publicity	2 264 20	
Contributions	6 980 00	
Travel of the president	4 000 00	
Entertainment and hospitality	29 975 60	77 982 00
Total cost of administration		640 544 26

Operation and maintenance-

Office of the superintendent:		
Salaries of staff	22 244 75	
Office expense and supplies	246 00	22 490 75
Academic buildings:		
Wages of servants	96 900 00	
Wages of policemen	63 623 85	
Repairs to buildings	30 665 62	
Furniture and furnishings	14 852 42	
Telephone	4 566 00	
Light and heat	63 060 90	
Insurance	30 000 00	
Grounds, roads and ditches	7 183 20	310 851 99
Total cost for operation and maintenance..		333 342 74

Instruction-

College of Arts*

Office of the dean:		
Salaries of staff	34 488 25	
Office expense and supplies	3 214 22	
Printing	4 909 50	42 611 97
Salaries of instructors:		
Total for College of Arts	750 041 97	750 041 97
Less Chinese dept. paid by H-Y Institute		

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College of Arts- (continued)

Departmental expenses-

Chinese	NC\$ 10 647 00	
Education	6 861 02	
Fine arts	7 500 00	
Sociology	5 000 00	
Philosophy and history	5 979 88	
Economics	2 508 05	
Western languages	7 643 25	
General for all departments	2 167 00	48 306 20

Total for College of Arts 840 960 14

College of Science-

Office of the dean:

Salaries of staff	23 747 00	
Office expense and supplies	3 789 40	
Printing	3 023 30	30 559 70

Departmental supplies and expense:

General for all departments	1 606 20	
Biology	21 812 00	
Chemistry	80 474 28	
Mathematics and physics	33 461 86	
Pharmacy	5 000 00	
Home economics	8 258 00	150 612 34

Departmental equipment:

Biology	6 987 29	
Chemistry	16 493 00	
Mathematics and physics	10 278 93	
Pharmacy	14 280 00	
Home economics	4 442 00	
Agriculture	6 960 00	59 441 22

Salaries of instructors 556 719 28

Total for College of Science..... 797 332 54

College of Medicine and Dentistry-

Office of the Dean of Medicine:

Salaries of staff	12 197 00	
Office expense and supplies	7 449 96	
Printing	1 182 00	20 828 96

Office of the Dean of Dentistry:

Salaries of staff	12 438 50	
Office expense and supplies	659 75	13 098 25

Salaries of instructors 826 959 11

Departmental expense and supplies:

Electricity	3 000 00	
Anatomy	30 587 70	
Biochemistry	19 324 40	
Hygiene and public health	5 000 00	
Hygiene and public health Wenkiang station	18 000 00	
Internal medicine	3 573 50	
Obstetrics and gynecology	5 300 00	
Prosthodontology	11 782 00	
Odontology	3 586 53	
Pathology	31 925 44	
Oral pathology	17 835 20	
Paradontology	3 444 50	

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College of Medicine and Dentistry-

Departmental expense and supplies: (continued)

Physiology and pharmacology	NC\$27 738 41	
Surgery	5 140 50	
Animal house operation	2 686 60	188 924 78
<u>Departmental equipment:</u>		
Hygiene and public health	1 990 00	
Obstetrics and gynecology	3 250 00	
Ophthalmology	2 920 00	
Prosthodontology	14 260 80	
Pathology	14 013 95	
Oral pathology	440 00	
Paradontology	4 300 00	
Physiology and pharmacology	4 928 05	46 102 80
Total for College of Medicine and Dentistry		1 095 913 90

Library-

General division:

Salaries of staff	142 158 60	
Office expense and supplies	21 669 68	
Maintenance of building share	8 308 10	
Binding	1 247 50	
<u>Periodicals-</u>		
General	3 219 85	
Medicine and dentistry	144 40	
<u>Books-</u>		
General	90 334 67	
Arts	3 943 88	
Science	1 439 76	
Medicine	150 00	272 616 44

Division of Chinese Cultural Studies:

Salaries of staff	65 583 50	
Office supplies and expense	1 224 00	
Maintenance of building share	8 308 10	
Chinese books	18 604 62	
Western books	17 019 20	110 739 42

Total for Library 383 355 86

Museum-

Salaries of staff	63 157 51	
Wages of servants	5 266 00	
Photography	7 596 00	
Supplies and expense	10 230 85	
Equipment	4 617 65	
Purchases	10 382 00	
Exhibitions	3 260 60	104 510 61

Chinese Cultural Institute-

Research	100 547 46	
Publications	24 365 25	
Scholarships	1 800 00	126 712 71

Agriculture school-

Salaries of staff- subsidies		70 940 67
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Student activities-

<u>Drill instructor's office:</u>		
Salaries of staff	NC\$42 366 29	
Expense and supplies	<u>10 031 50</u>	52 397 79
<u>Athletic instructor's office:</u>		
Salaries of staff	33 075 25	
Expense and supplies	<u>12 263 50</u>	45 338 75
<u>Religious activities:</u>		
Salaries of staff	8 022 00	
Expense and supplies	<u>5 218 67</u>	13 240 67
<u>Freshman'dean's office:</u>		
Salaries of staff	33 929 00	
Expense and supplies	<u>4 055 10</u>	37 984 10
<u>University health clinic:</u>		
Salaries of staff	8 748 75	
Expense and supplies	<u>6 651 08</u>	15 399 83
Division of religious studies		<u>2 000 00</u>
Total for student activities		166 361 14

Faculty service-

Group insurance 3 002 43

University hospital-

Office of the director 5 000 00

TOTAL EXPENDITURES FOR CURRENT BUDGET ACCOUNTS 4 567 977 00

EXPENDITURES: NON-BUDGET ACCOUNTS

Research and special projects-

<u>Huata Press:</u>		
Purchases and stock	67 140 63	
Publications	79 719 67	
Salaries of staff	17 848 00	
Supplies and expense	<u>2 239 90</u>	166 948 20

Agriculture school and research-

Salaries of staff	90 030 67	
Less subsidies pd.by U.U.	<u>70 940 67</u>	19 090 00
Office expense and travel	14 170 50	
Wages of farm labourers	35 630 30	
Equipment	10 327 00	
Research projects	<u>47 663 90</u>	126 881 70

Dyeing course-

Salaries of staff	9 312 00	
Supplies and expense	<u>45 184 53</u>	54 496 53

Tanning course- (new)

Supplies and expense	11 037 50	
Equipment	<u>1 780 00</u>	12 817 50

Machine shop

Supplies and expense		198 756 24
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Research and special projects- (continued)

Leper hospital:

Maintenance

NC\$ 48 501 35

Furnishings

914 50

49 415 85

Electroplating research

4 861 10

X-ray and gelatine research

22 687 40

Chemistry stockroom

151 763 64

Pharmaceutical laboratories

678 184 85

Biological supplies service

147 476 06

Electric light committee 4

274 577 35

Jesus study groups

29 039 82

Frontier research institute

85 873 64

Institute of economic research

6 562 97

Wenkiang public health

91 336 39

Joint projects for Christian Universities

60 808 10

Student accounts:

Deposits

3 600 00

Relief

7 170 60

Associations

12 947 00

Diplomas

3 195 80

Wallets, uniforms, badges

17 635 00

Government scholarships

589 206 61

University scholarships

40 321 00

Fees clearance- dental internes

56 283 45

730 359 46

Chengtu universities T.B. ward

65 065 14

Total for research and special projects

2 957 911 94

Subsidiary units-

Union Middle School:

Salaries of staff

229 567 80

Wages of servants

13 496 00

Office supplies and expense

20 123 43

Entertainment

6 680 76

Printing

16 074 20

Light and fuel

11 814 55

Maintenance supplies and expense

2 649 10

Repairs and upkeep

5 482 92

Equipment

2 415 00

Student activities

19 177 13

Health fees

5 285 00

322 765 89

University hospital:

For special teaching facilities

50 000 00

Total for subsidiary units

372 765 89

TOTAL EXPENDITURES FOR CURRENT NON-BUDGET

ACCOUNTS

3 330 677 83

GRAND TOTAL FOR CURRENT EXPENDITURES

7 898 654 83

Property accounts for the year ending June 30, 1943.

LAND:

New wall around property	NC\$	3 387 00	
Covered by general funds		<u>3 387 00</u>	

MEDICAL BUILDINGS:

University Hospital- building

Receipts:

Balance on hand July 1, 1942	NC\$	5 705 70	
Gain in exchange on U.S. funds		13 535 00	
Ginling College contribution		50 000 00	
University of Nanking contribution		100 000 00	
Friends' Ambulance Unit contribution		50 000 00	
Local gifts		1 400 00	
Dental Clinic for tower		21 288 32	
United hospital for morgue & O.P.D.		101 613 90	
Sale of materials		<u>88 927 00</u>	432 469 92

Expenditures:

Central service unit		277 044 49	
Isolation unit		1 050 00	
Morgue		18 185 00	
O.P.D.		56 195 10	
Share of architect's salary		12 544 00	
Adjustment with equipment account		<u>46 616 34</u>	411 634 93

Balance on hand July 1, 1943

20 834 99

University Hospital- equipment and furnishings

Receipts:

ABMAC grant US\$10 000 00		197 504 01	
University grant		50 000 00	
Adjustment with building account		46 616 34	
United hospitals		141 826 06	
Refund check US\$1 000 00		18 710 00	
Beech fund- from L.G. Kilborn		<u>2 155 65</u>	456 812 06

Expenditures:

Overdrawn July 1, 1942		50 522 59	
Equipment and furnishings		<u>489 458 50</u>	539 981 09

Overdrawn July 1, 1943

83 169 03

College of Medicine and Dentistry- centre block

Receipts:

Balance on hand July 1, 1942		17 727 69	
Balance from dental fire account		27 368 50	
University of Nanking contribution		50 000 00	
Yenching University contribution		120 000 00	
Friends' Ambulance Unit "		85 000 00	
China Foundation grant		60 000 00	
Sale of ambulance- old account		7 500 00	
Loans from Truck, T.B. San. & ophthalmology accounts		<u>227 000 00</u>	
Local gifts		<u>1 300 00</u>	595 896 19

Expenditures:

Building materials and labour			<u>697 317 53</u>
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Overdrawn July 1, 1943

101 421 34

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UNIVERSITY RESIDENCES:

Receipts:

From sale of land

106 900 00

Sale of materials

576 00

Rent from staff residences

32 094 71

139 570 71

Expenditures:

Building materials and labour

257 964 63

Overdrawn July 1, 1943

118 393 92

YOUTH CORPS BUILDING:

Receipts:

Special grant

225 000 00

Expenditures:

Building materials and labour

232 356 86

Overdrawn July 1, 1943

7 356 86

STUDENT DORMITORY:

Receipts:

Special grant (one half)

291 707 49

Expenditures:

Building materials

33 404 15

Balance on hand July 1, 1943

258 303 34

UNIVERSITY TRUCK:

Receipts:

Balance on hand July 1, 1942

59 154 22

Receipts during year

148 769 20

Expenditures:

Salaries of mechanics and general expense

207 923 42

(Including \$125 000 loan to Med. bldgs.)

152 292 20

Balance on hand July 1, 1943

55 631 22

SPECIAL EQUIPMENT:

Receipts:

From general funds

103 960 88

Expenditures:

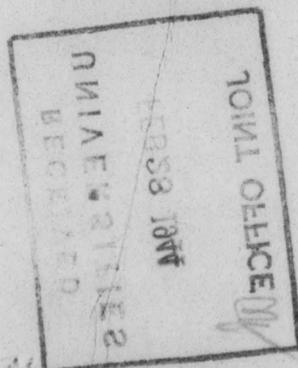
Increased dormitory accomodation

82 150 88

Additional class room furnishings

21 810 00

103 960 88



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*See State of N.Y. Dept. of Education
(for report)*

WEST CHINA UNION UNIVERSITY

Chengtou, China,
December 16th, 1943.

ack 1/2/44

Mr. C. A. Evans,
150 Fifth Avenue,
New York City, U.S.A.

Dear Mr. Evans,

I am enclosing herewith the annual report of the treasurer for the fiscal year which ended June 30th, 1943, in which is given the financial history of the University for the year and its financial condition at its close.

SURPLUS

The current operations for the year resulted in a surplus of NC\$510 853 71. This total is divided between the two groups of accounts, as shown on page 1 and 2 of the accompanying financial report, \$239 090 48 for current budget accounts and \$271 763 23 for non-budget accounts. The current budget surplus has been applied to a reserve for immediate use in the fiscal year 1943-44.

CURRENT OPERATIONS

The income and expenses of the University for the year were the largest in history. In spite of the very substantial increases in salaries and the corresponding greater cost of all kinds of services and materials, the receipts were sufficient to cover all expenses and provide the surplus shown above. The increase in receipts was largely due to the additional funds received from United China Relief, though all major categories of income showed increases. The non-budgeted receipt of \$238 756 40 (£3000) from the British Relief Fund through Madame Chiang and the use of NC\$256 187 24 from Harvard Yenching reserves held in New York enabled the University to show the surplus for current budget accounts stated above.

On May the first an exchange subsidy of 50% was granted by the Government on funds from abroad. Unfortunately most of the regular annual appropriation had been used by this time and little advantage was gained from the new rate. The only two large items which were exchanged at the new rate were special funds, namely, from Harvard-Yenching reserves and the grant for dormitory accommodation. However, the Government continued to render most valuable assistance by allowing the University to purchase rice for staff subsidies at \$68 per Teo (bushel) throughout the whole year, while the market price ranged from \$82 per teo in August 1942 to \$410 in June 1943. During the period of the highest prices the rice we obtained was not as high quality as could have been obtained for the above mentioned prices, but the great assistance effected by the constant price of \$68 is plainly evident.

This year the summary of income has been divided into five major classes, indicating the sources from which funds were received. It is interesting to note the percentage which each class forms of the total: Chinese government sources 8.7 per cent; other sources in China 9.1 per cent, of which 4.9 per cent was from student fees; sources in U.S.A. other than United China Relief 24.3 per cent; sources other than China and U.S.A. 7.1 per cent; United China Relief 50.8 percent. (These

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figures are for current budget accounts only and do not include funds for the various current projects, which are considered as self supporting items. It should also be said that for purposes of comparison with the budget figures prepared in December for the fiscal year July 1, 1943 to June 30, 1944 account would have to be taken of the new basis for calculating the item "Mission Personnel". For some years mission personnel have been included in the financial statements at a nominal figure of NC\$6 000 00 for married men and NC\$4 000 00 for single workers. The new basis changes these figures to the more nearly actual figures of NC\$140 000 00 and NC\$70 000 00 respectively. It is evident that changes in the above percentages would thus be effected.)

SELF SUPPORTING PROJECTS

As shown by the table on Page 2 of the accompanying report the activities which the University endeavours to operate on a self supporting basis have in large measure met that expectation. The work being carried on by these projects is meeting a real need and providing an opportunity for practical experience in various fields. Taken as a whole the balance on hand for the self supporting projects on July 1 was NC\$271 763 23.

BUILDING ADDITIONS

The emphasis of the building program during the past year was on the completion of sufficient units of the University Hospital to enable its services to be opened to the public and on the erection of the central section of the College of Medicine and Dentistry to provide much needed accommodation for academic work in the field of medical science. The University Hospital was officially opened on April 10th. Only certain sections of the Hospital are now in use as sufficient funds for the completion of the buildings as a whole have not been available. Additional equipment is still required in many of the newly opened units. Considerable stocks of materials had been purchased during the previous year for the erection of the central section of the College of Medicine and Dentistry. In spite of these early purchases the tremendous increases in the cost of labour alone raised the total expenditures for the building to a point beyond calculations and work would necessarily have stopped but for the arrival of Peiping Union Medical College on the campus as one of the co-operating bodies. With the promise of financial assistance from this new institution in return for accommodation for staff and students plans for completion were immediately set in motion.

A start was made on the erection of three attached residences for staff members. House rents in the city have now reached the usual high figures which accompany a period of inflation and thus an effort has been made to provide accommodation for the senior members of the staff at least. Housing continues to be a major problem at the present time, and one which has little possibility of complete solution until after the war. Then, with the exodus of staff members of the visiting universities who reside in the vicinity of the University and the general improvement of housing conditions in the city, the situation will be automatically solved.

AUDITOR'S REPORT OF EXAMINATION

The accounts, cash and investments of the University have been examined and found correct by Messers. L. Todnem and H. Sie. Their certificate will be found on Page 5b of the accompanying financial report.

Respectfully submitted, *William W. A.*

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AUDITOR'S REPORT ON EXAMINATION

The accounts, cash and investments of the University have been examined and found correct by Messrs. L. Totham and H. Sie. Their certificate will be found on page 25 of the accompanying financial report.

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JOINT OFFICE

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