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State Department of Education
1937-1943,
1948

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ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

Yenching University, Peiping, China

Located at

N. Y.

for year ending June 30, 1935

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1936

Type of control (check one): State.....; city or district.....; county.....; church..... If church, affiliated with what religious denomination? *Congregational*.....; private, independent of church.....

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts.....*190*
 architecture....., education.....*190*, medicine....., applied science.....*190*, graduate.....*190*, law.....*Public Affairs*.....*190*,
 pharmacy..... Number of Saturday sessions.....*38*

Item 2 Faculty and employees

Acting Chancellor: C. W. Luh, Ph.D. Names of officers June 30, 1935

President.....J. Leighton Stuart, D.D., Litt.D.
 Registrar.....Han Ch'ing-lien, B.A. (Acting)
 Secretary.....Dean, Graduate Yuan: C. W. Luh, Ph.D.
 Deans—liberal arts.....School of Religion: ~~xxxxxx~~ Chao Tze-ch'en, Litt.D.
 architecture.....College of Arts & Letters: ~~xxxxxx~~ Y. P. Mei, Ph.D.
 education.....College of Natural Science: ~~xxx~~ Stanley D. Wilson, Ph.D.
 medicine.....College of Public Affairs: ~~xxxxxx~~ Harry B. Price, M.A. (Acting)
 College for Women: ~~xxxxxx~~ Miss M. B. Speer, M.A.

How many officers of instruction were employed full time: men.....*80* women.....*20* total.....*100*

How many on part time: men.....*48* women.....*8* total.....*56*

Those employed part time were the equivalent of how many full time: men.....*8* women.....*2* total.....*10*

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men.....*7* women.....*2* total.....*10*

"Faculty

Course	Professors		Assist. Prof.		Lecturer		Instructor		Assistant		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts.....												
Applied science.....												
Graduate Yuan			included in the three undergraduate colleges									
Research School												
Education.....												
School of Religion	3		2	1	1						6	1
College of Arts & Letters	22	1	6	3	25	3	3		6	5	62	12
College of Natural Sciences	8	1	3	1	1	3	8	2	2	5	22	12
College of Public Affairs	7		4	1	19	1	1		7	1	38	3
Total	40	2	15	6	46	7	12	2	15	11	128	28
University Total	<i>42</i>		<i>21</i>		<i>53</i>		<i>14</i>		<i>26</i>		<i>156</i>	

STUDENT

Theological (B. D.), etc. and use blank sheet if more columns are needed.

	Arts & Let.			Nat. Sci.			Pub. Aff.			Sch. of Reli.			Short C.			Spe. & Aud.			Total
	M	W	T.	M.	W.	T.	M.	W.	T.	M.	W.	T.	M.	W.	T.	M.	W.	T.	
Freshman, 1st Yr.	41	19	60	75	13	88	27	11	38										
Sophomore 2nd Yr.	35	29	82	45	29	74	66	20	86										
Junior, 3rd Yr.	33	26	59	42	18	60	44	12	56										
Senior, 4th Yr.	32	22	54	24	15	39	34	12	46										
Total										15	5	20							
Unclassified	2		2													2	1	3	
Auxiliary & Spe.	2	3	5		3	3											1	1	
Graduate	17	5	22	16	4	20	7	1	8										
AND TOTAL	180	104	284	202	82	284	178	56	234	15	5	20				2	2	4	826

Number of students preparing to teach: men.....women.....

Item 4 Degrees conferred

	First Degrees on									
	B.A.	aB.S.								
Men.....	57	29								
Women.....	30	21								
Total since last report.....	87	50								

	Higher Degrees						
	On Examination						
	M.A.	M.S.	Ph.D.				Total
Men.....	7	3					10
Women.....	3	0					3
Total since last report.....							

a If B.S. is conferred in more than one course, give number of students receiving degrees in each course.

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eded. If course does not lead to a degree, indicate by crossing out degree. Under "Unclassified" report all students not taking a regular course. De

Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total

Completion of Courses in Residence

																	Total

Of the above how many received liberal arts college degrees with a major in:	First Degrees (Bachelor)		Master's Degrees		Doctor's Degrees	
	Men	Women	Men	Women	Men	Women
Agriculture						
Commerce and business.....						
Education						
Engineering						
Fine arts (NOT music).....						
Home economics						
Industrial arts						
Journalism						
Library science						
Music						
Nursing						
Predentistry			x x x	x x x	x x x	x x x
Prelaw			x x x	x x x	x x x	x x x
Premedicine			x x x	x x x	x x x	x x x

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Number of students graduated this year with or without degrees having specialized in teaching:

Recipients of honorary degrees conferred without examination

[illegible]

Item 6 Library

Number of volumes in library 305,439; pamphlets..... Is your library free to the public for reference? no for lending? yes, by inter-library loan arrangement Number of volumes issued for home use 24,321
This should state entire circulation for the year. One book lent 10 times counts 10 not 1.

Item 7 Miscellaneous

Give number of years in each course: liberal arts 4, applied science 4, architecture....., graduate 1, education 4, law....., medicine....., veterinary....., Public Affairs 4
Number of days session in summer courses None

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses						
Extension courses {correspondence						
{class extension.....						
Secondary or academic.....						

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

ss.

being duly sworn, deposes and says that he is the presiding officer of.....
for which the foregoing report is made. This said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

^aPresident of.....

Subscribed and sworn to

before me this.....day of.....1936

Notary Public

^a Or corresponding officer.

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Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

YENCHING UNIVERSITY, PEIPING, CHINA

FOR THE YEAR ENDING JUNE 30, 1937

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1937.

Explanations Applicable to the Financial Report

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education. Table 1 represents a report drawn from the credit side of the balance sheet and is designed to show the nature and amount of the several classes of funds utilized by the institution. Table 2 shows the changes in the several classes of funds during the fiscal year. It is important that the balance of each class of funds shown in table 2 should agree with the amount of that class as reported in table 1. Table 3 shows the current income of the fiscal year and table 4 shows the current expenditures of the fiscal year.

Should any interpretation of tables 1 or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports, a copy of which has already been sent to your institution by the committee. For your guidance in preparing these tables and in preparing tables 3 and 4 the explanations of items are given on the last page of this report.

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	*LIABILITIES ^b	TOTAL
Current funds (item 1)			
General	\$ 5,905.53	\$ -	\$ 5,905.53
Restricted (net deficit)	-	1,687.71*	1,687.71*
Endowment funds (item 2)	2,173,651.50	-	2,173,651.50
Funds functioning as endowment (item 3)	-	-	-
Annuity funds (item 4)	2,000.00	-	2,000.00
Loan funds (loanable principal) (item 5)	5,574.94	-	5,574.94
Plant funds			
Funds invested in plant (item 6a)	2,566,216.67	-	2,566,216.67
Plant funds unexpended (item 6b)	111,817.83	-	111,817.83
Agency funds	-	-	-
Undesignated funds	-	-	-
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES	\$4,865,166.47	\$ 1,687.71	\$4,863,478.76

^a Funds owned by the institution and utilized in its activities.
^b Funds borrowed by the institution and utilized in its activities.
 * Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1—General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$. The accumulated deficit should appear as a minus quantity in reporting current general fund balances in table 2, item 1.

TABLE 2—SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

			TOTAL
Balance, beginning of year			
General (unrestricted) funds		\$ 3,726.53	
Restricted funds		2,958.57	\$ 767.96
Current income (See table 3)			
Educational and general	\$ 300,976.00		
Auxiliary enterprises and activities	-		
Other noneducational income	18,407.33	319,383.33	
Current expenditures (See table 4)			
Educational and general	298,797.00		
Auxiliary enterprises and activities	-		
Other noneducational expenditures	17,136.47	315,933.47	
Excess or deficiency of income for year			3,449.86
Other additions and deductions (net)			-
Balance at end of year			4,217.82
Consisting of ²⁰			
General (unrestricted) funds		5,905.53	
Restricted funds (net deficit)		1,687.71	

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds¹

	ITEM 2 ENDOWMENT FUNDS	ITEM 3 FUNDS TEMPORARILY FUNCTIONING AS ENDOWMENT	ITEM 4 ANNUITY FUNDS	ITEM 5 LOAN FUNDS
Balance (invested and uninvested) in funds at beginning of year	\$ 206,440.19	\$ -	\$ 7,000.00	\$ 5,574.94
Additions during year:				
Receipts from:				
Public appropriations	25,238.00			
Private gifts and grants				
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds				
TOTAL	\$ 231,678.19	\$ -	\$ 7,000.00	\$ 5,574.94
Deductions during year (specify)	*58,026.69	-	**5,000.00	-
Balance at end of year²⁰	\$ 173,651.50	\$ -	\$ 2,000.00	\$ 5,574.94

*Losses on sales of securities and transfers to Plant Section.

**Transferred to endowment.

TABLE 2 — Continued

Item 6a Statement of Funds Invested in Plant²

		TOTAL
Value of plant at beginning of year.....	\$,565,716.67	
Additions during year	500.00	
TOTAL	\$,566,216.67	
Deductions during year	=	
Value of plant at end of year (Details given below).....		2,566,216.67
Less: Endowment funds invested in plant		
Loans outstanding against plant.....		
Net invested in plant at end of year ²⁰		2,566,216.67
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds		\$206,450.63
Value of all buildings		2,210,532.25
Value of all equipment, including libraries		149,233.79
Value of all dormitories, included above		438,773.38

Item 6b Statement of Unexpended Plant Funds³

Receipts for Capital Outlay — Plant Extension		TOTAL
Balance in designated plant funds at beginning of year.....		\$108,765.81
Receipts during year:		
Public appropriations and tax levies:		
Federal	\$.....	
State		
County		
City and district		3,000.00
Private gifts, grants, and benefactions		552.02
Other sources (earnings and profits on investments)		
Transfers or expenditures from current funds (not loans):		
From educational and general funds		
From auxiliary enterprises and activities funds		
Other receipts for plant extensions (describe):		
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).		\$112,317.83

Expenditures for Capital Outlay — Plant Extension ³ (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment)		TOTAL
From plant funds or all funds for:		
Land	\$.....	
New buildings		
Additions to existing buildings		
Improvements other than buildings		
New equipment .....(balance in current accounts).....	500.00	
From educational and general funds (if not included above).....		
From auxiliary enterprises and activities funds (if not included above).....		\$.....500.00
Loans paid from plant funds		
Balance in Designated Plant Funds at close of year ²⁰		\$111,817.83

Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5.

TABLE 3—CURRENT INCOME^{4, 5}

Income for Educational and General Purposes		US\$	TOTAL
Student fees ⁶ (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items (21 to 28))			
1	Resident departments	\$ 41060	\$ 41060
2	Extension and/or correspondence departments		
Endowment ⁷ (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):			
3	From federal endowment (1862 and other land grants)	47843	
4	From other endowment for general purposes	46734	94577
5	From other endowment for restricted purposes		
Receipts from other public sources for current expenses: ⁸			
6	Federal appropriations		
7	State appropriations and tax levies		
8	County appropriations and tax levies		
9	City or district appropriations or tax levies		
Gifts and grants from private sources (including foundations, for current expenses):			
10	Permanent (recurring) grants from churches and boards	53312	
11	Other grants (not automatically recurring) from churches and boards	41873	
12	Estimated salary equivalent of nonsalaried personal service rendered	24000	
13	Other gifts	4032	123217
Sales and services of educational departments (gross income): ⁹			
14	Agriculture		
15	Dental school		
16	Others (itemize)		
Receipts from other sources for educational and general purposes: ¹⁰			
17	Interest on current funds		
18	Net income from rented property (excluding residence halls)	42122	42122
19	Other sources		
20	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$	\$ 300976
Income for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)			TOTAL
21	Residence halls	\$	
22	Dining halls		
23	Student hospital or infirmary		
24	College bookstore		
25	Athletics (if handled separately from physical education budget) excluding shares of visiting teams		
26	Student unions		
27	Other activities		
28	TOTAL (Transfer total to table 2.)		\$ 300,976.00
Income to be Used for Noneducational Purposes ¹² (excepting auxiliary enterprises and activities and capital outlays)			TOTAL
Income from investments (interest):			
29	For annuities to beneficiaries (usually from funds subject to annuity)	\$	
30	For fellowships, scholarships, and other student aid (not loans) when NO service is required in return		\$
31	From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return		
32	Other receipts for noneducational purposes		18,407.33
33	TOTAL (Transfer total to table 2.)		\$ 18,407.33
34	TOTAL CURRENT INCOME		\$ 319,383.33

TABLE 4 — EXPENDITURES FOR CURRENT PURPOSES⁴

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		US\$	TOTAL
General administration and expense: ¹³			
35	General administrative offices	\$ 60729	\$ 60729
36	General expense		
Resident instruction and departmental research: ¹⁴			
37	Colleges, schools and departments (including nonbudgeted research)	148907	
38	Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.		148907
Organized research, separately budgeted: ¹⁵			
39	Agricultural experiment station		
40	Bureau of educational research		
41	Engineering experiment station		
42	Others Graduate study & research in Chinese studies	29577	29577
Extension (all extension services and correspondence courses): ¹⁶			
43	Agricultural		
44	Engineering		
45	General university extension and correspondence courses		
46	Others		
47	Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	19157	19157
Operation and maintenance of physical plant, and other general services: ¹⁸			
48	Physical plant	40427	40427
49	Other general services		
50	TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$	\$ 298797
Amount included above expended for:			
51	Administrative and professional salaries	\$	
52	Other personal services (clerical, operation, and maintenance)	\$	
53	For capital outlays (new equipment)	\$	
	Surplus		2179
			300976
Expenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.			TOTAL
54	Residence halls	\$	
55	Dining halls		
56	Student hospital or infirmary		
57	College bookstore		
58	Athletics (if handled separately from physical education budget) excluding shares of visiting teams		
59	Student unions		
60	Other activities		
61	TOTAL (Transfer total to table 2.)		\$ 298,797.00
Amount included above expended for:			
62	Salaries and wages for personal services	\$	
63	Capital outlay (new equipment)	\$	
Expenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outlays)			TOTAL
64	Annuities	\$	
65	Interest on loans		17,136.47
66	Financial campaigns		
67	Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	\$	
68	TOTAL (Transfer total to table 2.)	\$	17,136.47
69	TOTAL EXPENDITURES FOR CURRENT PURPOSES	\$	315,933.47

Table 2

¹ **Statement of nonexpendable funds** (items 2, 3, 4, 5). This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds, or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

² **Plant values** (table 2 item 6a). This schedule includes a statement showing the change in value of plant and its gross and net value at the end of the year as well as the value of grounds, buildings, and equipment separately when available. Plant item should be carried in the accounts at cost until disposed of. If any other basis of valuation is used, that should be noted in this report.

³ **Statement of unexpended plant funds** (table 2, item 6b). It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

Table 3

⁴ **Basis of reporting receipts and expenditures.** Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

⁵ **Statement of current receipts.** In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

⁶ **Student fees** (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting

refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee.

⁷ **Endowments** (lines 3 to 5). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

⁸ **Public appropriations and tax levies** (lines 6 to 9). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

⁹ **Sales and services of educational departments** (lines 14 to 16). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

¹⁰ **Other sources** (lines 17 to 19). All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

¹¹ **Statement of auxiliary enterprises and activities** (lines 21 to 28). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the Department of Physical Education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

¹² **Income to be used for noneducational purposes** (lines 29 to 33). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

(a) Annuities to beneficiaries of annuity gift funds.

(b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

Table 4

¹³ **General administration and expense** (lines 35 and 36). Under this heading should be included all expense of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

¹⁴ **Resident instruction and departmental research** (lines 37 and 38). Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses. There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

¹⁵ **Organized research** (lines 39 to 42). Include here as separate units such organizations for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

¹⁶ **Extension** (lines 43 to 46). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

¹⁷ **Libraries** (line 47). Under this heading should be included the total expenditures of the institution for library purposes, including both the general library and all departmental libraries. **These should be included:** Salaries, other

operating expenses, purchase of books and binding. Law libraries should be included here if possible.

¹⁸ **Operation and maintenance of physical plant and general services** (lines 48 to 49). Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case **less amounts charged to service enterprises** or other items.

¹⁹ **Noneducational expenses** (lines 64 to 67). Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

(a) **Annuities.** Here include amount paid to beneficiaries of annuity funds.

(b) **Interest on loans.** Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) **Financial campaign.** Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) **Fellowships, scholarships, student aid and prizes.** Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

²⁰ The balance of each class of fund as reported in table 2 should agree with balance reported in table 1.

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

} ss.

being duly sworn, deposes and says that he is the presiding officer of
for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

.....
President of

Subscribed and sworn to

before me this.....day of.....1937

.....
Notary Public

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RECEIVED
UNIVERSITIES
AUG - 9 1937
JOINT OFFICE

303.4705

0162

PEIPING, CHINA

American Office

150 Fifth Avenue

New York

GEORGE G. BARBER, *President*

MRS. JOHN H. FINLEY, *Vice President*

SIDNEY D. GAMBLE, *Vice President*

FRANKLIN H. WARNER, *Vice President*

E. M. McBRIER, *Treasurer*

B. A. GARSIDE, Secretary and Assistant Treasurer

C. A. EVANS, *Assistant Secretary and Assistant Treasurer*

OFFICERS OF THE UNIVERSITY

C. W. LUH
Chancellor

J. LEIGHTON STUART
President

MARGARET B. SPEER
Dean of the Women's College

STEPHEN I. O. TSAI
Controller

AFFIDAVIT OF SECRETARY OF BOARD OF TRUSTEES

STATE OF NEW YORK)
) ss
COUNTY OF NEW YORK)

B. A. Garside, being duly sworn, deposes and says that he is the Secretary of the Board of Trustees of Yenching University, for which the attached report is made, that this said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true, and that an exact copy of this report has been filed with the permanent records of the institution.

Secretary of Board of Trustees
Yenching University

Subscribed and sworn to before me this th day of
September, 1937.

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

NY office file

Yenching University, Peking, China Located at N. Y.

for year ending June 30, 1938

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1937

Type of control (check one): State.....; city or district.....; county.....; church..... If church, affiliated with what religious denomination?.....; private, independent of church...Originally founded by mission

Item 1 boards; now conducted by controlling boards made up of mission representatives & coopted members

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts.....170....., architecture....., education.....170....., medicine.....170....., applied science.....170....., graduate.....170....., law....., veterinary....., pharmacy..... Number of Saturday sessions.....34.....

Item 2 Faculty and employees

Names of officers June 30, 1937

President J. Leighton Stuart, D.D., Litt.D.

Registrar.....

Secretary Dean, Graduate Yuan: C. W. Luh, Ph.D.

Deans — ~~Library~~ School of Religion:.....applied science: Chao Tze-chen, Litt.D.

architecture College of Arts & Letters:.....graduate Y. P. Mei, Ph.D.

education College of Natural Sciences law Stanley D. Wilson, Ph.D.

medicine College of Public Affairs: veterinary Gideon Chien, B.A.

College for Women: Miss Ruth Stahl, M.S.B.

How many officers of instruction were employed full time: men.....71.....women.....20.....total.....91.....

How many on part time: men.....6.....women.....1.....total.....7.....

Those employed part time were the equivalent of how many full time: men.....3.....women.....1.....total.....3½.....

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men.....7.....women.....3.....total.....10.....

FACULTY

Course	Professors		<u>FACULTY</u> assistant professors		Instructors and tutors		Lecturers		Other staffs on teaching force		Total	
	Professor	Assist. Prof.	Lecturer	Instructor	Assistant	Total						
Liberal arts.....	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	M.	W.
Applied science.....												
Graduate Yuan.....	Included in the three undergraduate Colleges											
Research School.....	Included in the three undergraduate Colleges											
School of Religion.....	3			1	2						5	1
College of Arts & Letters.....	15	1	5	4	11	2	2	2	4	1	37	10
College of Natural Sciences.....	7	2	2	1	3	2	6		2	4	20	9
College of Public Affairs.....	3		2		6		1	1	3		15	1
Total.....	28	3	9	6	22	4	9	3	9	5	77	21
University Total.....											<u>98</u>	

* Excluding data for summer and university extension courses which should be reported under item 7.

* Besides the above there were men and women employed in organized research work.

B614:Ap37-100(15248)*

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ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

NY office file

Yenching University School of Education Located at N. Y.
for year ending June 30, 1938

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1937

Type of control (check one): State.....; city or district.....; county.....; church..... If church, affiliated with what religious denomination?; private, independent of church... **Originally founded by mission**

Item 1 **boards; now conducted by controlling boards made up of mission representatives & coopted members**

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts.....170....., architecture....., education.....170....., medicine.....170....., applied science.....170....., graduate.....170....., law....., veterinary....., pharmacy..... Number of Saturday sessions.....34.....

Item 2 Faculty and employees

Names of officers June 30, 1937 8

President J. Leighton Stuart, D.D., Litt.D.

Registrar

Secretary Dean, Graduate Yuan: C. W. Luh, Ph.D.

Deans — ~~Research School of Religion~~ applied science: Chao Tze-chen, Litt.D.

architecture College of Arts & Letters: graduate Y. P. Mei, Ph.D.

education College of Natural Sciences law: Stanley D. Wilson, Ph.D.

medicine College of Public Affairs: veterinary: Gideon Ch'ien, B.A.

College for Women: Miss Ruth Stahl, M.S.B.

How many officers of instruction were employed full time: men.....71.....women.....20.....total.....91.....

How many on part time: men.....6.....women.....1.....total.....7.....

Those employed part time were the equivalent of how many full time: men.....3.....women..... $\frac{1}{2}$total.....3 $\frac{1}{2}$

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men.....7.....women.....3.....total.....10.....

Faculty

Course	Professors		Instructors and tutors		Lecturers		Other staff on teaching force		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts.....										
Applied science.....										
Graduate Yuan.....	Included in the three undergraduate Colleges									
Research School.....	Included in the three undergraduate Colleges									
School of Religion	3			1	2				5	1
College of Arts & Letters	15	1	5	4	11	2	2	2	4	1
College of Natural Sciences	7	2	2	1	3	2	6		2	4
College of Public Affairs	3		2		6		1	1	3	
Total	28	3	9	6	22	4	9	3	9	5
University Total										<u>98</u>

a Excluding data for summer and university extension courses which should be reported under item 7.

b Besides the above there were men and women employed in organized research work.

STUDENT

	Arts & Let.			Nat. Sci.			Pub. Aff.			Sch. of Reli.			Short Cou.			Spe. & Aud			Total
	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	
Freshman, 1st Yr.	31	17	48	70	24	94	49	14	63	3	3	6							211
Sophomore 2nd Yr.	19	19	38	26	9	35	21	10	31	1	1	2							104
Junior, 3rd Yr.	29	17	46	32	8	40	37	9	46										131
Senior, 4th Yr.	16	20	36	12	18	30	25	5	30										91
Total	95	73	168	140	59	199	132	38	170			8							541
Unclassified																			
Auxiliary & Spe.	1		1	2	1	3													4
Graduate	13	5	18	13	1	14	6	1	7										34
GRAND TOTAL	109	78	187	155	61	216	138	39	177			8							584

Number of students in military drill.....

Number of students preparing to teach: men.....women.....total.....

Item 4 Degrees conferred

	First Degrees on									
	B.A.	aB.S.								
Men.	31	20								
Women.	15	18								
Total since last report.	46	38								

	Higher Degrees						
	On Examination						
	M.A.	M.S.	Ph.D.				Total
Men.	6	6	no				12
Women.	1	1	no				2
Total since last report.	7	7					14

a If B.S. is conferred in more than one course, give number of students receiving degrees in each course,

ended. If course does not lead to a degree, indicate by crossing out degree. Under "Unclassified" report all students not taking a regular course. Do

Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total

Completion of Courses in Residence

																	Total
																	51
																	33
																	84

Of the above how many received liberal arts college degrees with a major in:	First Degrees (Bachelor)		Master's Degrees		Doctor's Degrees	
	Men	Women	Men	Women	Men	Women
Agriculture						
Commerce and business						
Education	2	5	1			
Engineering						
Fine arts (NOT music)						
Home economics		3				
Industrial arts						
Journalism	4	1				
Library science						
Music		1				
Pre-Nursing		7				
Predentistry			x x x	x x x	x x x	x x x
Prelaw			x x x	x x x	x x x	x x x
Premedicine	12	4	x x x	x x x	x x x	x x x

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Item 5 Graduates

Number of students graduated this year without degrees: none

Liberal arts, men....., women.....; applied science, men....., women.....; architecture, men....., women.....; graduate, men....., women.....; education, men....., women.....; law, men....., women.....; medicine, men....., women.....; veterinary, men....., women.....

Number of students graduated this year with or without degrees having specialized in teaching:

	Men	Women		Men	Women
Preschool work			Agriculture		
Kindergarten		1	Commerce and business.....		
Kindergarten-primary			Home economics		3
Primary grades (1, 2 and 3).....			Industrial arts		
Intermediate grades (4, 5 and 6).....			Physical education or health.....		
Junior high schools (7, 8 and 9 or equivalent)			Public school art.....		
Elementary grades (1 to 8 or equivalent)....			Public school music.....		
Senior or regular high schools (9 to 12 or equivalent)	1	4	School administration		
Rural schools			School supervision		
Not specialized by type of school.....			Educational research		

Recipients of honorary degrees conferred without examination

[illegible]

Item 6 Library

Number of volumes in library 322,874; pamphlets..... Is your library free to the public for reference? No..... for lending? Yes, by inter-library loan arrangement..... Number of volumes issued for home use 23,632.....
This should state entire circulation for the year. One book lent 10 times counts 10 not 1.

Item 7 Miscellaneous

Give number of years in each course: liberal arts.....4....., applied science.....4....., architecture....., graduate.....1....., education.....4....., law....., medicine....., veterinary....., Public Affairs.....4.....
Number of days session in summer courses.....None

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses						
Extension courses {						
Secondary or academic.....						

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

ss.

being duly sworn, deposes and says that he is the presiding officer of.....
for which the foregoing report is made. This said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

^aPresident of.....

Subscribed and sworn to

before me this.....day of.....1937

Notary Public

^a Or corresponding officer.

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MEMORANDUM FOR THE RECORD

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ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

YENCHING UNIVERSITY, PEKING, CHINA

FOR THE YEAR ENDING JUNE 30, 1938

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1938.

Explanations Applicable to the Financial Report

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education. Table 1 represents a report drawn from the credit side of the balance sheet and is designed to show the nature and amount of the several classes of funds utilized by the institution. Table 2 shows the changes in the several classes of funds during the fiscal year. It is important that the balance of each class of funds shown in table 2 should agree with the amount of that class as reported in table 1. Table 3 shows the current income of the fiscal year and table 4 shows the current expenditures of the fiscal year.

Should any interpretation of tables 1 or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports, a copy of which has already been sent to your institution by the committee. For your guidance in preparing these tables and in preparing tables 3 and 4 the explanations of items are given on the last page of this report.

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	*LIABILITIES ^b	TOTAL
Current funds (item 1)			
General (net deficit)	\$ 5,905.53	\$ 6,713.25*	\$ 5,905.53
Restricted	2,197,637.70		2,197,637.70
Endowment funds (item 2).....			
Funds functioning as endowment (item 3).....	2,000.00		2,000.00
Annuity funds (item 4).....	5,574.94		5,574.94
Loan funds (loanable principal) (item 5).....			
Plant funds			
Funds invested in plant (item 6a).....	2,566,216.67		2,566,216.67
Plant funds unexpended (item 6b).....	100,717.61		100,717.61
Agency funds			
Undesignated funds			
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES.....	\$ 4,878,052.43	\$ 6,713.25	\$ 4,871,339.20

^a Funds owned by the institution and utilized in its activities.
^b Funds borrowed by the institution and utilized in its activities.
 * Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1—General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$. The accumulated deficit should appear as a minus quantity in reporting current general fund balances in table 2, item 1.

TABLE 2—SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

			TOTAL
Balance, beginning of year			
General (unrestricted) funds (net deficit)		\$ 5,905.53	
Restricted funds		1,687.71	\$ 4,217.82
Current income (See table 3)			
Educational and general	\$ 290,414.00		
Auxiliary enterprises and activities	2,900.00		
Other noneducational income	10,732.83	304,046.83	
Current expenditures (See table 4)			
Educational and general	290,414.00		
Auxiliary enterprises and activities	2,900.00		
Other noneducational expenditures	15,759.37	309,072.37	
Excess or deficiency of income for year.....			5,025.54*
Other additions and deductions (net).....			807.72*
Balance at end of year.....			
Consisting of ²⁰			
General (unrestricted) funds (net deficit)		5,905.53	
Restricted funds		6,713.25*	

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds¹

	ITEM 2 ENDOWMENT FUNDS	ITEM 3 FUNDS TEMPORARILY FUNCTIONING AS ENDOWMENT	ITEM 4 ANNUITY FUNDS	ITEM 5 LOAN FUNDS
Balance (invested and uninvested) in funds at beginning of year	\$ 2,173,657.50	\$ -	\$ 2,000.00	\$ 5,574.94
Additions during year:				
Receipts from:				
Public appropriations	23,982.20			
Private gifts and grants				
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds				
TOTAL	\$ 2,197,637.70	\$ -	\$ 2,000.00	\$ 5,574.94
Deductions during year (specify)	\$ 2,197,637.70	\$ -	\$ 2,000.00	\$ 5,574.94
Balance at end of year ²⁰				

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TABLE 2 — Continued
Item 6a Statement of Funds Invested in Plant²

	TOTAL
Value of plant at beginning of year.....	\$2,566,216.67
Additions during year	
TOTAL	\$2,566,216.67
Deductions during year	
Value of plant at end of year (Details given below).....	\$2,566,216.67
Less: Endowment funds invested in plant	
Loans outstanding against plant.....	
Net invested in plant at end of year ²⁰	\$2,566,216.67
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)	
Value of grounds	\$206,450.63
Value of all buildings	2,310,532.25
Value of all equipment, including libraries	149,233.79
Value of all dormitories, included above	438,773.38

Item 6b Statement of Unexpended Plant Funds³

Receipts for Capital Outlay — Plant Extension	TOTAL
Balance in designated plant funds at beginning of year.....	\$111,817.83
Receipts during year:	
Public appropriations and tax levies:	
Federal	\$.....
State	
County	
City and district	
Private gifts, grants, and benefactions	
Other sources (earnings and profits on investments) <i>Loss on Investment</i>	11,100.22*
Transfers or expenditures from current funds (not loans):	
From educational and general funds	
From auxiliary enterprises and activities funds	
Other receipts for plant extensions (describe):	
Loans for plant extension	
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).	\$100,717.61.
* (Deduction)	
Expenditures for Capital Outlay — Plant Extension ³ (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment)	TOTAL
From plant funds or all funds for:	
Land	\$.....
New buildings	
Additions to existing buildings	
Improvements other than buildings	
New equipment	
From educational and general funds (if not included above).....	
From auxiliary enterprises and activities funds (if not included above).....	\$.....
Loans paid from plant funds	
Balance in Designated Plant Funds at close of year ²⁰	\$100,717.61.

Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5.

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TABLE 3—CURRENT INCOME^{4, 5}

U. S. Currency

Income for Educational and General Purposes		TOTAL
Student fees ⁶ (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items (21 to 28))		
1 Resident departments	\$ 27,167	\$ 27,167
2 Extension and/or correspondence departments		
Endowment ⁷ (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):		
3 From federal endowment (1862 and other land grants)	53,933	
4 From other endowment for general purposes	48,095	102,028
5 From other endowment for restricted purposes		
Receipts from other public sources for current expenses: ⁸		
6 Federal appropriations		
7 State appropriations and tax levies		
8 County appropriations and tax levies		
9 City or district appropriations or tax levies		
Gifts and grants from private sources (including foundations, for current expenses):		
10 Permanent (recurring) grants from churches and boards	52,266	
11 Other grants (not automatically recurring) from churches and boards	35,306	
12 Estimated salary equivalent of nonsalaried personal service rendered	24,000	
13 Other gifts	20,644	132,216
Sales and services of educational departments (gross income): ⁹		
14 Agriculture		
15 Dental school		
16 Others (itemize)		
Receipts from other sources for educational and general purposes: ¹⁰		
17 Interest on current funds	280	
18 Net income from rented property (excluding residence halls) Exchange	28,723	29,003
19 Other sources		
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$ 290,414	\$ 290,414
Income for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL
21 Residence halls		\$
22 Dining halls		
23 Student hospital or infirmary		
24 College bookstore		
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		
26 Student unions		2,900
27 Other activities Religious Activities		
28 TOTAL (Transfer total to table 2.)		293,314 2900 ⁰⁰
Income to be Used for Noneducational Purposes ¹² (excepting auxiliary enterprises and activities and capital outlays)		TOTAL
Income from investments (interest):		
29 For annuities to beneficiaries (usually from funds subject to annuity)	\$	
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return		\$
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return		
32 Other receipts for noneducational purposes		10,732.83
33 TOTAL (Transfer total to table 2.)		\$ 10,732.83
34 TOTAL CURRENT INCOME		\$ 304,046.83

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TABLE 4 — EXPENDITURES FOR CURRENT PURPOSES¹ U.S. Currency

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
General administration and expense: ¹³		
35 General administrative offices	\$ 48,801	
36 General expense	18,618	\$ 67,419
Resident instruction and departmental research: ¹⁴		
37 Colleges, schools and departments (including nonbudgeted research)	145,695	
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.		145,695
Organized research, separately budgeted: ¹⁵		
39 Agricultural experiment station		
40 Bureau of educational research		
41 Engineering experiment station		
42 Others Graduate study & research in Chinese studies	24,864	24,864
Extension (all extension services and correspondence courses): ¹⁶		
43 Agricultural		
44 Engineering		
45 General university extension and correspondence courses		
46 Others		
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	20,855	20,855
Operation and maintenance of physical plant, and other general services: ¹⁸		
48 Physical plant	31,581	31,581
49 Other general services		
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$ 271,796	\$ 290,414
Amount included above expended for:		
51 Administrative and professional salaries	\$	
52 Other personal services (clerical, operation, and maintenance)	\$	
53 For capital outlays (new equipment)	\$	

Expenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.		TOTAL
54 Residence halls	\$	
55 Dining halls		
56 Student hospital or infirmary		
57 College bookstore		
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		
59 Student unions		2,900
60 Other activities Religious Activities		293,314 ²⁹⁰⁰⁰
61 TOTAL (Transfer total to table 2.)		
Amount included above expended for:		
62 Salaries and wages for personal services	\$	
63 Capital outlay (new equipment)	\$	

Expenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outlays)		TOTAL
64 Annuities	\$	
65 Interest on loans		15,758.37
66 Financial campaigns		
67 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	\$	
68 TOTAL (Transfer total to table 2.)	\$ 15,758.37	
69 TOTAL EXPENDITURES FOR CURRENT PURPOSES		309,072.37

Table 2

¹ **Statement of nonexpendable funds** (items 2, 3, 4, 5). This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds, or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

² **Plant values** (table 2 item 6a). This schedule includes a statement showing the change in value of plant and its gross and net value at the end of the year as well as the value of grounds, buildings, and equipment separately when available. Plant item should be carried in the accounts at cost until disposed of. If any other basis of valuation is used, that should be noted in this report.

³ **Statement of unexpended plant funds** (table 2, item 6b). It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

Table 3

⁴ **Basis of reporting receipts and expenditures.** Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

⁵ **Statement of current receipts.** In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

⁶ **Student fees** (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting

refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee.

⁷ **Endowments** (lines 3 to 5). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

⁸ **Public appropriations and tax levies** (lines 6 to 9). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

⁹ **Sales and services of educational departments** (lines 14 to 16). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

¹⁰ **Other sources** (lines 17 to 19). All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

¹¹ **Statement of auxiliary enterprises and activities** (lines 21 to 28). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the Department of Physical Education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

¹² **Income to be used for noneducational purposes** (lines 29 to 33). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

(a) Annuities to beneficiaries of annuity gift funds.

(b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

Table 4

¹³ **General administration and expense** (lines 35 and 36). Under this heading should be included all expense of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

¹⁴ **Resident instruction and departmental research** (lines 37 and 38). Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses. There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

¹⁵ **Organized research** (lines 39 to 42). Include here as separate units such organizations for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

¹⁶ **Extension** (lines 43 to 46). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

¹⁷ **Libraries** (line 47). Under this heading should be included the total expenditures of the institution for library purposes, including both the general library and all departmental libraries. These should be included: Salaries, other

operating expenses, purchase of books and binding. Law libraries should be included here if possible.

¹⁸ **Operation and maintenance of physical plant and general services** (lines 48 to 49). Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other items.

¹⁹ **Noneducational expenses** (lines 64 to 67). Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

(a) **Annuities.** Here include amount paid to beneficiaries of annuity funds.

(b) **Interest on loans.** Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) **Financial campaign.** Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) **Fellowships, scholarships, student aid and prizes.** Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

²⁰ The balance of each class of fund as reported in table 2 should agree with balance reported in table 1.

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

} ss.

being duly sworn, deposes and says that he is the presiding officer of
for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

.....
President of

Subscribed and sworn to

before me this.....day of.....1937

.....
Notary Public

MEMORANDUM

0178

AFFIDAVIT OF ASSISTANT TREASURER OF BOARD OF TRUSTEES

STATE OF NEW YORK)
COUNTY OF NEW YORK) SS:

Mr. Joseph I. Parker, being duly sworn, deposes and says that he is the Assistant Treasurer of the Board of Trustees of Yenching University, for which the attached report is made, that this report has been prepared by the proper officer of the institution and in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true, and that an exact copy of this report has been filed with the permanent records of the institution.

Assistant Treasurer of the Board of Trustees
Yenching University

Subscribed and sworn to before me this day of February, 1939.

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

YENCHING UNIVERSITY

Located at PEIPING, CHINA

XXXX

for year ending June 30, 1938⁹

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1938

Type of control (check one): State.....; city or district.....; county.....; church..... If church, affiliated with what religious denomination?..... Originally founded by mission boards, now conducted by controlling boards made up of mission board representatives and co-opted members.

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts....., architecture....., education....., medicine....., applied science....., graduate....., law....., veterinary....., pharmacy..... Number of Saturday sessions.....

Item 2 Faculty and employes

Names of officers June 30, 1938⁹

President..... J. Leighton Stuart, D.D., Litt.D.

Registrar.....

Secretary.....

Deans — ~~Research School of Religion:~~ ~~Chao Tze-chen, Litt.D.~~ ~~Henry H. C. Chou, Ph.D.~~ ~~Stanley D. Wilson, Ph.D.~~ ~~Gideon Chen, B.A.~~ ~~Miss Margaret B. Spear, M.A.~~

~~College of Arts & Letters:~~ ~~College of Natural Sciences:~~ ~~College of Public Affairs:~~ ~~College for Women:~~

How many officers of instruction were employed full time: men.....89.....women.....26.....total.....115.....

How many on part time: men.....14.....women.....7.....total.....21 plus 2 Honorary lecturers in School of Religion

Those employed part time were the equivalent of how many full time: men.....7.....women.....3.....total.....10.....

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men.....11.....women.....3.....total.....14.....

FACULTY

	Professor		Assist.Prof.		Lecturer		Instructor		Assistant		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	M	W
Graduate Yuan			included in the three undergraduate colleges.									
Research School												
School of Religion	2			1	2	1					4	2
College of Arts & Letters	17	1	5	2	17	5	3	1	6	3	48	12
College of Natural Sciences	7	2		1	2	4	6		6	2	21	9
College of Public Affairs	2		3	1	8	2	1		2		16	3
Total	28	3	8	5	29	12	10	1	14	5	89	26
University Total											115	

a Excluding data for summer and university extension courses which should be reported under item 1.

b Besides the above there were men and women employed in organized research work.

Item 3 Students

Insert in blank spaces under items 3 and 4 any other courses, Theological (B. D.), etc. and use blank sheet if more columns are

STUDENT

	Arts & Let.			Nat. Sci.			Pub. Aff.			Sch. of Relig.			Short Course	Spe. & Aud.	Total
	M	W	T	M	W	T	M	W	T	M	W	T			
Freshman, 1st yr	60	58	118	125	37	162	93	27	120	2	1	3			403
Sophomore, 2nd Yr	33	20	53	42	21	63	61	16	77						193
Junior, 3rd Yr.	16	18	34	26	10	36	41	10	51	2		2			123
Senior, 4th Yr.	27	16	43	20	8	28	35	11	46						117
Total	136	112	248	213	76	289	230	64	294						831
Unclassified)										3	3	6			6
Short Course										2	1	3			8
Auxiliary & Spe.	1	2	3		2					2	1	3			
Graduate	16	2	18	14	2	16	8	1	9						43
RAND TOTAL	153	116	269	229	78	307	238	65	303	9	5	14			893

Item 4 Degrees conferred

	First Degrees on									
	B.A.	aB.S.								
Men.	51	26								
Women.	25	12								
Total since last report.	76	38								

	Higher Degrees						
	On Examination						
	M.A.	M.S.	Ph.D.				Total
Men.	7	3					10
Women.	3	-					3
Total since last report.	10	3					13

a If B.S. is conferred in more than one course, give number of students receiving degrees in each course.

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ed. If course does not lead to a degree, indicate by crossing out degree. Under "Unclassified" report all students not taking a regular course. Do

[illegible]

Completion of Courses in Residence

[illegible]

Of the above how many received liberal arts college degrees with a major in:	First Degrees (Bachelor)		Master's Degrees		Doctor's Degrees	
	Men	Women	Men	Women	Men	Women
Agriculture						
(Commerce and business) Economics	15	2				
Education	2	9	1	-		
Engineering						
Fine arts (NOT music)						
Home economics	-	5				
Industrial arts						
Journalism	5	-				
Library science						
Music						
Pre-Nursing		3				
Predentistry			x x x	x x x	x x x	x x x
Prelaw			x x x	x x x	x x x	x x x
Premedicine	10	2	x x x	x x x	x x x	x x x

303.4705

0183

Number of students graduated this year with or without degrees having specialized in teaching:

Recipients of honorary degrees conferred without examination

[illegible]

Item 6 Library

Number of volumes in library 336,647, pamphlets..... Is your library free to the public for reference? No for lending? yes, but interlibrary loan Number of volumes issued for home use 25,613
This should state entire circulation for the year. One book lent 10 times counts 10 not 1.

Liberal arts 4
Applied science 4
Graduate 2
Education 4
Public Affairs 4

Item 7 Miscellaneous

Give number of years in each course: liberal arts 4, applied science 4, architecture.....
graduate 2, education 4, law....., medicine....., veterinary.....,
Number of days session in summer courses None

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses						
Extension courses { correspondence						
{ class extension						
Secondary or academic						

Affidavit of presiding officer

~~STATE OF NEW YORK~~

~~COUNTY OF~~

ss.

Republic of China
Province of Hopo
City of Peking,
Embassy of the

United States of America

J. Leighton Stuart

being duly sworn, deposes and says that he is the presiding officer of Yenching University
for which the foregoing report is made. This said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

J. Leighton Stuart

President of Yenching University

Subscribed and sworn to
before me this 13th day of June 1939

James B. Pilcher
James B. Pilcher
Second Secretary of Embassy
of the United States of America.

a Or corresponding officer.



0184

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Universities, colleges and professional and technical schools

*See letter for
Davis Cummings
6/10/39*

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

YENCHING UNIVERSITY

FOR THE YEAR ENDING JUNE 30, ~~1938~~ 1939.

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1938.

Explanations Applicable to the Financial Report

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education. Table 1 represents a report drawn from the credit side of the balance sheet and is designed to show the nature and amount of the several classes of funds utilized by the institution. Table 2 shows the changes in the several classes of funds during the fiscal year. It is important that the balance of each class of funds shown in table 2 should agree with the amount of that class as reported in table 1. Table 3 shows the current income of the fiscal year and table 4 shows the current expenditures of the fiscal year.

Should any interpretation of tables 1 or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports, a copy of which has already been sent to your institution by the committee. For your guidance in preparing these tables and in preparing tables 3 and 4 the explanations of items are given on the last page of this report.

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	*LIABILITIES ^b	TOTAL
Current funds (item 1)	U.S. Dollars		
General	\$ 5,905 ⁵³	\$ —	\$ 5,905 ⁵³
Restricted	6,713 ²⁵	68,907 ⁴² *	68,907 ⁴² *
Endowment funds (item 2).....	2,197,637 ²⁰	—	2,197,637 ²⁰
Funds functioning as endowment (item 3).....	2,000 ⁰⁰	—	2,000 ⁰⁰
Annuity funds (item 4).....	5,574 ⁸⁴	—	5,574 ⁸⁴
Loan funds (loanable principal) (item 5).....	—	—	—
Plant funds			
Funds invested in plant (item 6a).....	2,566,216 ⁶⁷	—	2,566,216 ⁶⁷
Plant funds unexpended (item 6b).....	100,717 ⁶¹	—	100,717 ⁶¹
Agency funds	—	—	—
Undesignated funds	—	—	—
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES.....	\$4,872,146 ⁹²	\$68,907 ⁴² *	\$4,803,239 ⁵⁰

^a Funds owned by the institution and utilized in its activities.^b Funds borrowed by the institution and utilized in its activities.

* Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1—General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$. The accumulated deficit should appear as a minus quantity in reporting current general fund balances in table 2, item 1.

TABLE 2—SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

			TOTAL
Balance, beginning of year			
General (unrestricted) funds		\$ 5,905 ⁵³	
Restricted funds		* 6,713 ²⁵	* 807 ⁷²
Current income (See table 3)			
Educational and general	\$ 279,971 ⁰⁰		
Auxiliary enterprises and activities	2,900 ⁰⁰		
Other noneducational income	81 ³⁰	282,951 ²⁰	
Current expenditures (See table 4)			
Educational and general	348,052 ⁰⁰		
Auxiliary enterprises and activities	2,900 ⁰⁰		
Other noneducational expenditures	100	351,052 ⁰⁰	
Excess or deficiency of income for year.....			* 68,089 ²⁰
Other additions and deductions (net).....			* 68,907 ⁴²
Balance at end of year.....			
Consisting of ²⁰			
General (unrestricted) funds		* 68,907 ⁴²	
Restricted funds	* deficit		

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds¹

	ITEM 2 ENDOWMENT FUNDS	ITEM 3 FUNDS TEMPORARILY FUNCTIONING AS ENDOWMENT	ITEM 4 ANNUITY FUNDS	ITEM 5 LOAN FUNDS
Balance (invested and uninvested) in funds at beginning of year	\$ 2,197,637 ²⁰	\$ —	\$ 2,000 ⁰⁰	\$ 5,574 ⁸⁴
Additions during year:				
Receipts from:				
Public appropriations				
Private gifts and grants				
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds				
TOTAL	\$ —	\$ —	\$ —	\$ —
Deductions during year (specify)				
Balance at end of year ²⁰	\$ 2,197,637 ²⁰	\$ —	\$ 2,000 ⁰⁰	\$ 5,574 ⁸⁴

TABLE 4 — EXPENDITURES FOR CURRENT PURPOSES⁴

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
General administration and expense: ¹³		
35 General administrative offices	US\$ 86,946	\$ 86,946
36 General expense		
Resident instruction and departmental research: ¹⁴		
37 Colleges, schools and departments (including nonbudgeted research)		
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.	146,542	146,542
Organized research, separately budgeted: ¹⁵		
39 Agricultural experiment station		
40 Bureau of educational research		
41 Engineering experiment station		
42 Others H.Y.I.	30,503	30,503
Extension (all extension services and correspondence courses): ¹⁶		
43 Agricultural		
44 Engineering		
45 General university extension and correspondence courses		
46 Others		
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	12,731	12,731
Operation and maintenance of physical plant, and other general services: ¹⁸		
48 Physical plant	71,330	71,330
49 Other general services		
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	US\$ 348,052	
Amount included above expended for:		
51 Administrative and professional salaries	\$	
52 Other personal services (clerical, operation, and maintenance)	\$	
53 For capital outlays (new equipment)	\$	
Expenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.		
		TOTAL
54 Residence halls	\$	
55 Dining halls		
56 Student hospital or infirmary		
57 College bookstore		
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		
59 Student unions		
60 Other activities Religious		2,900
61 TOTAL (Transfer total to table 2.)	US\$ 350,952	
Amount included above expended for:		
62 Salaries and wages for personal services	\$	
63 Capital outlay (new equipment)	\$	
Expenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outlays)		
		TOTAL
64 Annuities	\$ 100 ⁰⁰	
65 Interest on loans		
66 Financial campaigns		
67 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	\$	
68 TOTAL (Transfer total to table 2.)	\$ 100 ⁰⁰	
69 TOTAL EXPENDITURES FOR CURRENT PURPOSES	\$ 351,052 ⁰⁰	

Table 2

¹ **Statement of nonexpendable funds** (items 2, 3, 4, 5). This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds, or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

² **Plant values** (table 2 item 6a). This schedule includes a statement showing the change in value of plant and its gross and net value at the end of the year as well as the value of grounds, buildings, and equipment separately when available. Plant item should be carried in the accounts at cost until disposed of. If any other basis of valuation is used, that should be noted in this report.

³ **Statement of unexpended plant funds** (table 2, item 6b). It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

Table 3

⁴ **Basis of reporting receipts and expenditures.** Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

⁵ **Statement of current receipts.** In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

⁶ **Student fees** (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting

refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee.

⁷ **Endowments** (lines 3 to 5). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

⁸ **Public appropriations and tax levies** (lines 6 to 9). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

⁹ **Sales and services of educational departments** (lines 14 to 16). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

¹⁰ **Other sources** (lines 17 to 19). All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

¹¹ **Statement of auxiliary enterprises and activities** (lines 21 to 28). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the Department of Physical Education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

¹² **Income to be used for noneducational purposes** (lines 29 to 33). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

(a) Annuities to beneficiaries of annuity gift funds.

(b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

TABLE 2 — Continued
Item 6a Statement of Funds Invested in Plant²

		TOTAL
Value of plant at beginning of year.....	\$2566,216 ⁶⁷	
Additions during year		
TOTAL	\$	
Deductions during year		
Value of plant at end of year (Details given below).....		\$2,566,216 ⁶⁷
Less: Endowment funds invested in plant		
Loans outstanding against plant.....		
Net invested in plant at end of year ²⁰		\$2,566,216 ⁶⁷
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds		\$206,450 ⁶³
Value of all buildings		2,210,532 ⁷²
Value of all equipment, including libraries		149,233 ⁷²
Value of all dormitories, included above		438,773 ⁷²

Item 6b Statement of Unexpended Plant Funds⁸

Receipts for Capital Outlay — Plant Extension		TOTAL
Balance in designated plant funds at beginning of year.....		\$100,717 ⁶⁴
Receipts during year:		
Public appropriations and tax levies:		
Federal	\$	
State		
County		
City and district		
Private gifts, grants, and benefactions		
Other sources (earnings and profits on investments)		
Transfers or expenditures from current funds (not loans):		
From educational and general funds		
From auxiliary enterprises and activities funds		
Other receipts for plant extensions (describe):		
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).		\$100,717 ⁶⁴

Expenditures for Capital Outlay — Plant Extension ⁸ (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment)		TOTAL
From plant funds or all funds for:		
Land	\$	
New buildings		
Additions to existing buildings		
Improvements other than buildings		
New equipment		
From educational and general funds (if not included above).....		
From auxiliary enterprises and activities funds (if not included above).....		\$
Loans paid from plant funds		
Balance in Designated Plant Funds at close of year ²⁰		\$100,717 ⁶⁴

Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5.

TABLE 3—CURRENT INCOME^{4, 5}

Income for Educational and General Purposes		TOTAL
Student fees ⁶ (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items (21 to 28))		
1 Resident departments	US \$ 48,633	\$ 48,633
2 Extension and/or correspondence departments		
Endowment ⁷ (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):		
3 From federal endowment (1862 and other land grants)	48,206	
4 From other endowment for general purposes	39,778	87,984
5 From other endowment for restricted purposes		
Receipts from other public sources for current expenses: ⁸		
6 Federal appropriations		
7 State appropriations and tax levies		
8 County appropriations and tax levies		
9 City or district appropriations or tax levies		
Gifts and grants from private sources (including foundations, for current expenses):		
10 Permanent (recurring) grants from churches and boards	52,436	
11 Other grants (not automatically recurring) from churches and boards	34,583	
12 Estimated salary equivalent of nonsalaried personal service rendered	22,400	
13 Other gifts	13,828	123,247
Sales and services of educational departments (gross income): ⁹		
14 Agriculture		
15 Dental school		
16 Others (itemize)		
Receipts from other sources for educational and general purposes: ¹⁰		
17 Interest on current funds		
18 Net income from rented property (excluding residence halls)	20,107	20,107
19 Other sources		
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$	\$ 279,971

Income for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL
Deficit		68,081
21 Residence halls		
22 Dining halls		
23 Student hospital or infirmary		
24 College bookstore		
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		
26 Student unions		
27 Other activities		2,900
28 TOTAL (Transfer total to table 2.)	US \$ 150,868	

Income to be Used for Noneducational Purposes ¹² (excepting auxiliary enterprises and activities and capital outlays)		TOTAL
Income from investments (interest):		
29 For annuities to beneficiaries (usually from funds subject to annuity)	\$ 81.30	
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return		
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return		
32 Other receipts for noneducational purposes		
33 TOTAL (Transfer total to table 2.)		\$ 81.30
34 TOTAL CURRENT INCOME		\$ 150,868

282,952³⁰

Table 4

¹³ **General administration and expense** (lines 35 and 36). Under this heading should be included all expense of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

¹⁴ **Resident instruction and departmental research** (lines 37 and 38). Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses. There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

¹⁵ **Organized research** (lines 39 to 42). Include here as separate units such organizations for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

¹⁶ **Extension** (lines 43 to 46). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

¹⁷ **Libraries** (line 47). Under this heading should be included the total expenditures of the institution for library purposes, including both the general library and all departmental libraries. These should be included: Salaries, other

operating expenses, purchase of books and binding. Law libraries should be included here if possible.

¹⁸ **Operation and maintenance of physical plant and general services** (lines 48 to 49). Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other items.

¹⁹ **Noneducational expenses** (lines 64 to 67). Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

(a) **Annuities.** Here include amount paid to beneficiaries of annuity funds.

(b) **Interest on loans.** Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) **Financial campaign.** Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) **Fellowships, scholarships, student aid and prizes.** Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

²⁰ The balance of each class of fund as reported in table 2 should agree with balance reported in table 1.

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

ss.

Republic of China
Province of Hopei
City of Peiping,
Embassy of the
United States of America

J. Leighton Stuart

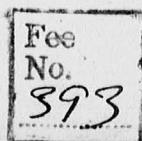
being duly sworn, deposes and says that he is the presiding officer of Yenching University for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

J. Leighton Stuart

President of Yenching University

Subscribed and sworn to

before me this 13th day of June, 1939



James B. Pilcher
James B. Pilcher, Notary Public
Second Secretary of Embassy of the
United States of America.

0192

303.4705

0193

STATE OF NEW YORK)
: SS
COUNTY OF NEW YORK)

J. I. Parker, being duly sworn, deposes and says that he is the Assistant Secretary of the Board of Trustees of Yenching University, for which the attached report (in two sections) is made, that both sections of this report have been signed by the President of the institution, Dr. J. Leighton Stuart, that the report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true, and that an exact copy of this report has been filed with the permanent records of the institution.

Assistant Secretary

Subscribed and sworn to before me this day
of September, 1939.

0194

Note: See letter of 7/15/40
fr. Galt.

Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

YENCHING UNIVERSITY

Located at Peking, China

N.Y.

FOR THE YEAR ENDING JUNE 30, 1940

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1940.

Type of control (check one): State; city or district; county; church
If church, affiliated with what religious denomination?; private, independent of
church Originally founded by Mission boards with a Board of Trustees made up of
Mission board representatives and coopted members.

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions
.....; number of Saturday sessions

Item 2 Faculty and employees

Names of officers of faculty June 30, 1940

President J. Leighton Stuart, D.D., Litt.D. Dean See page 4
~~Reg. Dir. of Studies: C.T. Lin, Secretary Ph.D.~~

Number of officers employed in general administration (president, deans, registrars, financial officers,
librarians and other officers, excluding clerks) men 13 women 2 total 15

a No. of officers of instruction

	Men	Women	Total	
Full professors.....	32	5	37	How many officers of instruction were em- ployed full time: men <u>94</u> women <u>23</u> total <u>117</u>
Adjunct, associate and ass't professors	14	2	16	
Instructors and tutors.....	12	9	21	How many on part time: men <u>31</u> women <u>10</u> total <u>41</u>
Lecturers.....	40	11	51	
Other assistants on teaching force.....	27	6	33	Those employed part time were the equiva- lent of how many full time: men <u>11</u> women <u>4</u> total <u>15</u>
bTotal	125	33	158	

a Excluding data for summer and university extension courses which should be reported under item 7.

b Besides the above there were men and women employed in organized research work.

Item 3 Students. Number and classification of students

STUDENT

	Arts & Let.			Nat. Sci.			Pub. Aff.			Sch. of Relig.			Short Cours			Spe & Aud.	Total
	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	M	
Freshman, 1st yr	34	47	81	85	23	108	44	11	55	1	1	2					246
Sophomore, 2nd Y	60	54	114	101	33	134	93	23	116	1	1	2					366
Junior, 3rd yr.	38	13	51	39	15	54	70	15	85								190
Senior, 4th yr.	15	22	37	14	9	23	40	10	50								110
Total	147	136	283	239	80	319	247	59	306	2	2	4					912
Unclassified short course										4	5	9					9
Auxiliary & Spe.	2	2	4							2	1	3					7
Graduate	17	2	19	24	3	27	7	1	8								54
GRAND TOTAL	166	140	306	263	83	346	254	60	314	8	8	16					982

Number of students preparing to teach: men.....women..... total.....

Item 4 Degrees conferred

	aFirst degrees on completion of courses in residence								aHigher degrees							
	B.A.	B.S.						Total	M.A.	M.S.	Ph.D.					Total
Men	60	26						86	7	8						15
Women	33	16						49	1	0						1
Total since last report.....	93	42						135	8	8						16

Of the above how many received liberal arts college degrees with a major in:	First Degrees (Bachelor)		Master's Degrees		Doctor's Degrees	
	Men	Women	Men	Women	Men	Women
Agriculture						
(Commerce and business).....	25	3				
Education	3	5				
Engineering						
Fine arts (NOT music)						
Home economics	0	5				
Industrial arts						
Journalism	6	1				
Library science						
Music	0	2				
Pre-Nursing	0	6				
Predentistry			x x x	x x x	x x x	x x x
Prelaw			x x x	x x x	x x x	x x x
Premedicine	8	1	x x x	x x x	x x x	x x x

a Insert in blank spaces any other degrees.

Summer

Extension

Secondary

Affidavit

STATE OF

COUNTY OF

the president made. That the state permanent

Subscribed

me this 13

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5 Graduates

None

Number of students graduated without degrees: men..... women..... total.....

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

6 Library

Number of volumes in library 358,208 vols.; pamphlets..... Is your library free to the public
reference? No..... for lending? Yes^x..... Number of volumes issued for home use 52,946 vols.

Should state entire circulation for the year. One book lent 10 times counts 10 not 1.

^xby inter-library loan

7 Miscellaneous

Give number of years in each course: liberal arts.....4....., applied science.....4....., Public Affairs 4
ate.....2....., education.....4....., law....., medicine....., veterinary.....,

Number of days summer courses were in session.....

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses						
Extension courses { correspondence						
{ class extension						
Secondary or academic						

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

ss.

Republic of China
Province of Hopei
City of Peiping
Embassy of the United States
of America

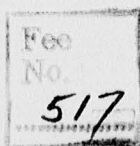
SS:

..... HOWARD S. GALT, Acting President, being duly sworn, deposes and says that he is
the presiding officer of YENCHING UNIVERSITY for which the foregoing report is
made. That said report has been prepared in accordance with the instructions of the New York State Education Department, and
that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the
permanent records of the institution.

Subscribed and sworn to before

me this 13th day of July 1940 Acting President of Yenching University
H. Merrell Benninghoff,

Second Secretary of Embassy at Peiping, China.



0197

Deans: Graduate Yuan: C. W. Luh, Ph.D.
School of Religion: J. F. Li, Th.D. (Acting)
College of Arts & Letters: Henry H. C. Chou, Ph.D.
College of Natural Sciences: Chenfu F. Wu, Ph.D. (Acting)
College of Public Affairs: Gideon Chen, B.A.
College for Women: Miss Margaret B. Speer, M.A.



0198

30313705

Universities, colleges and professional and technical schools

*Note: See letter of
7/15/40 for Galt*

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

YENCHING UNIVERSITY, PEKING, CHINA

FOR THE YEAR ENDING JUNE 30, 19~~40~~

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 19~~40~~

Explanations Applicable to the Financial Report

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education. Table 1 represents a report drawn from the credit side of the balance sheet and is designed to show the nature and amount of the several classes of funds utilized by the institution. Table 2 shows the changes in the several classes of funds during the fiscal year. It is important that the balance of each class of funds shown in table 2 should agree with the amount of that class as reported in table 1. Table 3 shows the current income of the fiscal year and table 4 shows the current expenditures of the fiscal year.

Should any interpretation of tables 1 or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports, a copy of which has already been sent to your institution by the committee. For your guidance in preparing these tables and in preparing tables 3 and 4 the explanations of items are given on the last page of this report.

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	*LIABILITIES ^b	TOTAL
Current funds (item 1)			
General	\$.....	\$ 68,955.97*	\$ 68,955.97*
Restricted	2,207,933.35		2,207,933.35
Endowment funds (item 2).....			
Funds functioning as endowment (item 3).....	2,000.00		2,000.00
Annuity funds (item 4).....	5,574.94		5,574.94
Loan funds (loanable principal) (item 5).....			
Plant funds			
Funds invested in plant (item 6a).....	2,566,216.67		2,566,216.67
Plant funds unexpended (item 6b).....	101,574.90		101,574.90
Agency funds			
Undesignated funds			
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES.....	\$4,883,299.86	\$68,955.97*	\$4,814,343.89

^a Funds owned by the institution and utilized in its activities.
^b Funds borrowed by the institution and utilized in its activities.
 * Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1--General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$. The accumulated deficit should appear as a minus quantity in reporting current general fund balances in table 2, item 1.

TABLE 2—SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

			TOTAL
Balance, beginning of year			
General (unrestricted) funds		\$ 68,907.42*	\$ 68,907.42*
Restricted funds			
Current income (See table 3)			
Educational and general	\$335,854.00		
Auxiliary enterprises and activities			
Other noneducational income	51.45	335,905.45	
Current expenditures (See table 4)			
Educational and general	335,854.00		
Auxiliary enterprises and activities			
Other noneducational expenditures	100.00	335,954.00	
Excess or deficiency of income for year.....			48.55*
Other additions and deductions (net).....			68,955.97*
Balance at end of year.....			
Consisting of ²⁰		68,955.97*	
General (unrestricted) funds			
Restricted funds			

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds¹

	ITEM 2 ENDOWMENT FUNDS	ITEM 3 FUNDS TEMPORARILY FUNCTIONING AS ENDOWMENT	ITEM 4 ANNUITY FUNDS	ITEM 5 LOAN FUNDS
Balance (invested and uninvested) in funds at beginning of year	\$2,197,637.70	\$.....	\$ 2,000.00	\$ 5,574.94
Additions during year:				
Receipts from:				
Public appropriations				
Private gifts and grants	10,295.65			
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds				
TOTAL	\$2,207,933.35	\$.....	\$ 2,000.00	\$ 5,574.94
Deductions during year (specify)				
Balance at end of year ²⁰	\$2,207,933.35	\$.....	\$ 2,000.00	\$ 5,574.94

*Deficit

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TABLE 2 — Continued

Item 6a Statement of Funds Invested in Plant²

		TOTAL
Value of plant at beginning of year.....	\$2,566,216.67	
Additions during year	\$.....	
TOTAL		
Deductions during year		\$2,566,216.67
Value of plant at end of year (Details given below).....		
Less: Endowment funds invested in plant		
Loans outstanding against plant.....		\$2,566,216.67
Net invested in plant at end of year ²⁰		
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds		\$206,450.63
Value of all buildings		2,210,532.25
Value of all equipment, including libraries		149,233.79
Value of all dormitories, included above		438,773.38

Item 6b Statement of Unexpended Plant Funds³

Receipts for Capital Outlay — Plant Extension		TOTAL
Balance in designated plant funds at beginning of year.....		\$100,717.61
Receipts during year:		
Public appropriations and tax levies:		
Federal	\$.....	
State		
County		
City and district		
Private gifts, grants, and benefactions		857.29
Other sources (earnings and profits on investments)		
Transfers or expenditures from current funds (not loans):		
From educational and general funds		
From auxiliary enterprises and activities funds		
Other receipts for plant extensions (describe):		
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).		\$101,574.90

Expenditures for Capital Outlay — Plant Extension ³ (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment)		TOTAL
From plant funds or all funds for:		
Land	\$.....	
New buildings		
Additions to existing buildings		
Improvements other than buildings		
New equipment		
From educational and general funds (if not included above).....		
From auxiliary enterprises and activities funds (if not included above).....		
Loans paid from plant funds		\$101,574.90
Balance in Designated Plant Funds at close of year ²⁰		

Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5.

TABLE 3—CURRENT INCOME^{4, 5}

Income for Educational and General Purposes		TOTAL
Student fees⁶ (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items (21 to 28))		
1 Resident departments	\$38 225.00	
2 Extension departments		\$ 38 225.00
Endowment⁷ (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):		
3 From federal endowment (1862 and other land grants)	47967.00	
4 From other endowment for general purposes	53415.00	101 382.00
5 From other endowment for restricted purposes		
Receipts from other public sources for current expenses:⁸		
6 Federal appropriations		
7 State appropriations and tax levies		
8 County appropriations and tax levies		
9 City or district appropriations or tax levies		
Gifts and grants from private sources (including foundations, for current expenses):		
10 Permanent (recurring) grants from churches and boards	30500.00	
11 Other grants (not automatically recurring) from churches and boards	19867.00	
12 Estimated salary equivalent of nonsalaried personal service rendered	24000.00	
13 Other gifts and gain by exchange	92780.00	167 147.00
Sales and services of educational departments (gross income): ⁹		
14 Agriculture		
15 Dental school		
16 Others (<i>itemize</i>)		
Receipts from other sources for educational and general purposes:¹⁰		
17 Interest on current funds		
18 Net income from rented property (excluding residence halls)	29100.00	29 100.00
19 Other sources		
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$	\$358 54.00
Income for Auxiliary Enterprises and Activities¹¹ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL
21 Residence halls	\$	
22 Dining halls		
23 Student hospital or infirmary		
24 College bookstore		
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		
26 Student unions		
27 Other activities		
28 TOTAL (Transfer total to table 2.)		255 200.00
Income to be Used for Noneducational Purposes¹² (excepting auxiliary enterprises and activities and capital outlays)		TOTAL
Income from investments (interest):		
29 For annuities to beneficiaries (usually from funds subject to annuity)	\$ 51.45	
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return		\$ 51.45
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return		
32 Other receipts for noneducational purposes		
33 TOTAL (Transfer total to table 2.)	\$	\$ 51.45
34 TOTAL CURRENT INCOME		\$ 335 905.45

0202

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES⁴

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
General administration and expense: ¹³		
35 General administrative offices	\$ 70291.00	
36 General expense		\$ 70291.00
Resident instruction and departmental research: ¹⁴		
37 Colleges, schools and departments (including nonbudgeted research)	195617.00	
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.		195617.00
Organized research, separately budgeted: ¹⁵		
39 Agricultural experiment station		
40 Bureau of educational research		
41 Engineering experiment station		
42 Others (Harvard-Yenching Institute)	27048.00	27048.00
Extension (all extension services and correspondence courses): ¹⁶		
43 Agricultural		
44 Engineering		
45 General university extension courses		
46 Others		
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	19593.00	19593.00
Operation and maintenance of physical plant, and other general services: ¹⁸		
48 Physical plant	23305.00	23305.00
49 Other general services		
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$	\$335854.00
Amount included above expended for:		
51 Administrative and professional salaries	\$	
52 Other personal services (clerical, operation, and maintenance)	\$	
53 For capital outlays (new equipment)	\$	
Expenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		
		TOTAL
54 Residence halls		\$ 100.00
55 Dining halls		
56 Student hospital or infirmary		
57 College bookstore		
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		
59 Student unions		
60 Other activities		
61 TOTAL (Transfer total to table 2.)	\$	
Amount included above expended for:		
62 Salaries and wages for personal services	\$	
63 Capital outlay (new equipment)	\$	
Expenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outlays)		
		TOTAL
64 Annuities	\$	100.00
65 Interest on loans		
66 Financial campaigns		
67 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	\$	
68 TOTAL (Transfer total to table 2.)	\$	100.00
69 TOTAL EXPENDITURES FOR CURRENT PURPOSES		\$ 335954.00

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Table 2

¹ **Statement of nonexpendable funds** (items 2, 3, 4, 5). This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds, or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

² **Plant values** (table 2 item 6a). This schedule includes a statement showing the change in value of plant and its gross and net value at the end of the year as well as the value of grounds, buildings, and equipment separately when available. Plant item should be carried in the accounts at cost until disposed of. If any other basis of valuation is used, that should be noted in this report.

³ **Statement of unexpended plant funds** (table 2, item 6b). It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

Table 3

⁴ **Basis of reporting receipts and expenditures.** Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

⁵ **Statement of current receipts.** In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

⁶ **Student fees** (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting

refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee.

⁷ **Endowments** (lines 3 to 5). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

⁸ **Public appropriations and tax levies** (lines 6 to 9). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

⁹ **Sales and services of educational departments** (lines 14 to 16). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

¹⁰ **Other sources** (lines 17 to 19). All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

¹¹ **Statement of auxiliary enterprises and activities** (lines 21 to 28). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the Department of Physical Education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

¹² **Income to be used for noneducational purposes** (lines 29 to 33). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

- (a) Annuities to beneficiaries of annuity gift funds.
- (b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

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Table 4

¹³ **General administration and expense** (lines 35 and 36). Under this heading should be included all expense of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

¹⁴ **Resident instruction and departmental research** (lines 37 and 38). Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses. There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

¹⁵ **Organized research** (lines 39 to 42). Include here as separate units such organizations for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

¹⁶ **Extension** (lines 43 to 46). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

¹⁷ **Libraries** (line 47). Under this heading should be included the total expenditures of the institution for library purposes, including both the general library and all departmental libraries. These should be included: Salaries, other

operating expenses, purchase of books and binding. Law libraries should be included here if possible.

¹⁸ **Operation and maintenance of physical plant and general services** (lines 48 to 49). Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other items.

¹⁹ **Noneducational expenses** (lines 64 to 67). Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

(a) **Annuities.** Here include amount paid to beneficiaries of annuity funds.

(b) **Interest on loans.** Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) **Financial campaign.** Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) **Fellowships, scholarships, student aid and prizes.** Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

²⁰ The balance of each class of fund as reported in table 2 should agree with balance reported in table 1.

Affidavit of presiding officer

~~STATE OF NEW YORK~~

COUNTY OF

ss.

Republic of China

Province of Hopei

City of Peiping

Embassy of the United States of America

HOWARD S. GALT

SS:

being duly sworn, deposes and says that he is the presiding officer of YENCHING UNIVERSITY for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

Howard S. Galt

Acting

President of Yenching University

Subscribed and sworn to

before me this 13th day of July

1940

H. Merrell Benninghoff
H. Merrell Benninghoff

Notary Public

Second Secretary of Embassy of the
United States at Peiping, China.



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Universities

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

YENCHING UNIVERSITY

Located at Peking, China. ~~NYXX~~for year ending June 30, 1937~~41~~

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1937

Type of control (check one): State.....; city or district.....; county.....; church..... If church, affiliated with what religious denomination?.....; private, independent of church..... Originally founded by mission boards, now conducted by controlling boards made up of mission board representatives and elected members.....

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts....., architecture....., education....., medicine....., applied science....., graduate....., law....., veterinary....., pharmacy..... Number of Saturday sessions.....

Item 2 Faculty and employes

Names of officers June 30, 1937

President J. Leighton Stuart, D.D., Litt.D.
 Registrar Director of Studies: C. T. Lin, Ph.D.
 Secretary Dean, Graduate Yuan: C. W. Luh, Ph.D.
 Deans — ~~Liberal arts~~ School of Religion: ~~Applied science~~ Chao Tze-ch'en, M.A., B.D., Litt.D.
~~Architecture~~ College of Arts & Letters: ~~Education~~ Henry H. C. Chou, Ph.D.
~~Education~~ College of Natural Sciences: ~~Law~~ Stanley D. Wilson, Ph.D.
~~Medicine~~ College of Public Affairs: ~~Veterinary~~ Gideon Ch'en, B.A.
 College for Women: Miss Margaret B. Spear, M.A.

How many officers of instruction were employed full time: men 104 women 32 total 136
 How many on part time: men 18 women 10 total 28

Those employed part time were the equivalent of how many full time: men..... women..... total.....

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men..... women..... total.....

"Faculty

Course	Professors		Adjunct, associate and ass't professors		Instructors and tutors		Lecturers		Other ass'ts on teaching force		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
FACULTY												
Liberal arts.....												

Applied science.....	Professor		Assist. Prof.		Lecturer		Instructor		Assistant		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Graduate Yuan												
Research School												
School of Religion	5 ^x				2	1			1		8 ^x	1
College of Arts and Letters	14	4	7	2	24	7	8	7	15	7	68 ^x	27
College of Natural Sciences	8	3	1	1	6	1	6	2	6	3	27	10
College of Public Affairs	5	1	6	1	4	1		1	6		21	4
Total	30	8	14	4	36	10	14	10	28	10	122	42
University Total	38		18		46		24		38		164	

^xTwo teachers in both the College of Arts & Letters and the School of Religion.
 Duplicates

University total

^a Excluding data for summer and university extension courses which should be reported under item 7.
^b Besides the above there were men and women employed in organized research work.

B614-Ap37-100(15248)*

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Item 3 Students

Insert in blank spaces under items 3 and 4 any other courses, e. g. Theological (B. D.), etc. and use blank sheet if more columns are ne

		STUDENTS																	
		Arts (B.A.)			Science (B.S.)														
C		Men	Women	Arts & Let.			NAT. SCI.			PUB. AFF.			SCH. RELIG.			TOTAL			Total
				M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	
Freshman,	Freshmen 1st yr	45	61	106	98	20	118	75	16	91	6		6	224	97	321			
	Sophomore 2nd yr	30	46	76	70	20	90	35	6	41	1	1	2	136	73	209			
S	Junior, 3rd yr	64	48	112	68	22	90	66	23	89		1	1	200	94	294			
Junior, 3d	Senior, 4th yr	42	16	58	34	8	42	66	13	79				142	37	179			
Senior, 4th	Total....	181	171	352	270	70	340	244	58	302	7	2	9	702	301	1003			
Total	Short Course										8	3	11	8	3	11			
Unclassified	Auxiliary & Spe.	2		2	1	1	2				5	2	7	8	3	11			
Graduate.	Graduate	22	4	26	24	3	27	7	1	8				53	8	11			
Grand	GRAND TOTAL	205	175	380	295	74	369	251	59	310	20	7	27	771	315	1086			

Number of above total attending full time: men.....women.....total.....; on part time: men.....women.....
 total..... Those attending part time were the equivalent of how many full time: men.....women.....total.....
 Number of students in military drill.....
 Number of students preparing to teach: men.....women.....total.....

Item 4 Degrees conferred

		First Degrees on													
		B.A.	aB.S.												
Men.		106	42												
Women.		27	17												
Total since last report.		133	59												

		Higher Degrees							
		On Examination							Total
		M.A.	M.S.	Ph.D.					
Men.		6	9						15
Women.		2	1						3
Total since last report.		8	10						18

a If B.S. is conferred in more than one course, give number of students receiving degrees in each course,

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[illegible][illegible]

Of the above how many received liberal arts college degrees with a major in:	First Degrees (Bachelor)		Master's Degrees		Doctor's Degrees	
	Men	Women	Men	Women	Men	Women
Agriculture						
Commerce and business.....						
Education						
Engineering						
Fine arts (NOT music).....						
Home economics						
Industrial arts						
Journalism						
Library science						
Music						
Nursing						
Predentistry			x x x	x x x	x x x	x x x
Prelaw			x x x	x x x	x x x	x x x
Premedicine			x x x	x x x	x x x	x x x

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Item 6 Library

Number of volumes in library 385,444 pamphlets..... Is your library free to the public for reference? No for lending? Yes by inter-library loan. Number of volumes issued for home use 65,813.
This should state entire circulation for the year. One book lent 10 times counts 10 not 1.

Item 7 Miscellaneous

Give number of years in each course: liberal arts.....4, applied science.....4, architecture....., graduate.....2....., education.....4....., law....., medicine....., veterinary.....,
Number of days session in summer courses.....

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses						
Extension courses {						
Secondary or academic.....						

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

ss.

being duly sworn, deposes and says that he is the presiding officer of.....
for which the foregoing report is made. This said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

**President of*.....

Subscribed and sworn to

before me this.....day of.....1937

Notary Public

a Or corresponding officer.

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ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

YENCHING UNIVERSITY

FOR THE YEAR ENDING JUNE 30, 1941

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1941.

Explanations Applicable to the Financial Report

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education. Table 1 represents a report drawn from the credit side of the balance sheet and is designed to show the nature and amount of the several classes of funds utilized by the institution. Table 2 shows the changes in the several classes of funds during the fiscal year. It is important that the balance of each class of funds shown in table 2 should agree with the amount of that class as reported in table 1. Table 3 shows the current income of the fiscal year and table 4 shows the current expenditures of the fiscal year.

Should any interpretation of tables 1 or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports. For your guidance in preparing these tables and in preparing tables 3 and 4 the explanations of items are given on the last page of this report.

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TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	*LIABILITIES ^b	TOTAL
	(1)	(2)	(3)
Current funds (item 1)			
General	\$	\$ 68,955.97*	\$ 68,955.97*
Restricted	2,208,381.77		2,208,381.77
Endowment funds (item 2)			
Funds functioning as endowment (item 3)	2,000.00		2,000.00
Annuity funds (item 4)	5,574.94		5,574.94
Loan funds (loanable principal) (item 5)			
Plant funds			
Funds invested in plant (item 6a)	2,567,216.67		2,567,216.67
Plant funds unexpended (item 6b)	104,860.89		104,860.89
Agency funds			
Undesignated funds	4,888,034.27	\$ 68,955.97*	4,819,078.30
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES			

^a Funds owned by the institution and utilized in its activities.
^b Funds borrowed by the institution and utilized in its activities.
 * Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1--General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$. The accumulated deficit should appear as a minus quantity in reporting current general fund balances in table 2, item 1.

TABLE 2—SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

			TOTAL
Balance, beginning of year			
General (unrestricted) funds		\$ 68,955.97*	\$ 68,955.97*
Restricted funds			
Current income (See table 3)	\$ 238,201.00		
Educational and general			
Auxiliary enterprises and activities		238,201.00	
Other noneducational income			
Current expenditures (See table 4)	238,201.00		
Educational and general			
Auxiliary enterprises and activities		238,201.00	
Other noneducational expenditures			
Excess or deficiency of income for year			
Other additions and deductions (net)			68,955.97*
Balance at end of year			
Consisting of ²⁰		68,955.97*	
General (unrestricted) funds (Transfer to table 1)			
Restricted funds (Transfer to table 1)			

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds¹

	ITEM 2 ENDOWMENT FUNDS	ITEM 3 FUNDS TEMPORARILY FUNCTIONING AS ENDOWMENT	ITEM 4 ANNUITY FUNDS	ITEM 5 LOAN FUNDS
Balance (invested and uninvested) in funds at beginning of year	2,207,933.35		2,000.00	5,574.94
Additions during year:				
Receipts from:				
Public appropriations	510.00			
Private gifts and grants				
Earnings and profit on investment credited to principal account	738.42			
Transfers from current funds to nonexpendable funds	2,209,181.77		2,000.00	5,574.94
TOTAL	\$ 2,208,381.77	\$	\$ 2,000.00	\$ 5,574.94
# Deductions during year (specify)	800.00			
Balance at end of year ²⁰ (Transfer to table 1)	\$ 2,208,381.77	\$	\$ 2,000.00	\$ 5,574.94

* Deficit

[2] # Educational Fund for Foreign Children

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TABLE 2 — Continued
Item 6a Statement of Funds Invested in Plant²

		TOTAL
	2,566,216.67	
Value of plant at beginning of year.....	\$ 1,000.00	
Additions during year	\$ 2,567,216.67	
TOTAL		
Deductions during year		\$ 2,567,216.67
Value of plant at end of year (Details given below).....		
Less: Endowment funds invested in plant (Transfer the total of these.....		
Loans outstanding against plant two items to table 1, column 2).....		\$ 2,567,216.67
Net invested in plant at end of year ²⁰ (Transfer to table 1, column 1).....		
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds		\$ 206,450.63
Value of all buildings		2,210,532.25
Value of all equipment, including libraries		150,233.79
Value of all dormitories, included above		438,773.38

Item 6b Statement of Unexpended Plant Funds³

		TOTAL
Receipts for Capital Outlay — Plant Extension		
Balance in designated plant funds at beginning of year.....		\$ 101,574.90
Receipts during year:		
Public appropriations and tax levies:		
Federal	\$	
State		
County		
City and district		1,000.00
Private gifts, grants and benefactions.....		3,285.99
Other sources (earnings and profits on investments)		
Transfers or expenditures from current funds (not loans):		
From educational and general funds		
From auxiliary enterprises and activities funds		
Other receipts for plant extensions (describe):		
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).		\$ 105,860.89

		TOTAL
Expenditures for Capital Outlay — Plant Extension³ (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)		
From plant funds or all funds for:		
Land	\$	
New buildings		
Additions to existing buildings		
Improvements other than buildings		
New equipment Library	1,000.00	
From educational and general funds (if not included above).....		\$ 1,000.00
From auxiliary enterprises and activities funds (if not included above).....		
Loans paid from plant funds		\$ 104,860.89
Balance in Designated Plant Funds at close of year ²⁰ (Transfer to table 1, column 1).....		

Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5.

TABLE 3—CURRENT INCOME^{4, 5}

Income for Educational and General Purposes		TOTAL	
	US\$	US\$	
Student fees ⁶ (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 21 to 28)			
1 Resident departments	\$ 24,313.00		
2 Extension departments		\$ 24,313.00	
Endowment ⁷ (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):			
3 From federal endowment (1862 and other land grants)	50,379.00		
4 From other endowment for general purposes	56,845.00	107,224.00	
5 From other endowment for restricted purposes			
Receipts from other public sources for current expenses: ⁸			
6 Federal appropriations			
7 State appropriations and tax levies			
8 County appropriations and tax levies			
9 City or district appropriations or tax levies			
Gifts and grants from private sources (including foundations, for current expenses):			
10 Permanent (recurring) grants from churches and boards	21,110.00		
11 Other grants (not automatically recurring) from churches and boards	10,551.00		
12 Estimated salary equivalent of nonsalaried personal service rendered	7,800.00		
13 Other gifts	50,341.00	89,802.00	
Exchange profits			
Sales and services of educational departments (gross income): ⁹			
14 Agriculture			
15 Dental school			
16 Others (itemize)			
Receipts from other sources for educational and general purposes: ¹⁰			
17 Interest on current funds			
18 Net income from rented property (excluding residence halls)	16,862.00	16,862.00	
19 Other sources			
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$	\$238,201.00	
Income for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL	
21 Residence halls		\$	
22 Dining halls			
23 Student hospital or infirmary			
24 College bookstore			
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams			
26 Student unions			
27 Other activities			
28 TOTAL (Transfer total to table 2.)		\$238,201.00	
Income to be Used for Noneducational Purposes ¹² (excepting auxiliary enterprises and activities and capital outlays)		TOTAL	
Income from investments (interest):			
29 For annuities to beneficiaries (usually from funds subject to annuity)	\$		
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return		\$	
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return			
32 Other receipts for noneducational purposes			
33 TOTAL (Transfer total to table 2.)		\$	
34 TOTAL CURRENT INCOME		\$	

TABLE 4 — EXPENDITURES FOR CURRENT PURPOSES⁴

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
	US\$	US\$
General administration and expense: ¹³		
35 General administrative offices	\$41,099.00	
36 General expense		\$ 41,099.00
Resident instruction and departmental research: ¹⁴		
37 Colleges, schools and departments (including nonbudgeted research)	133,121.00	
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.		133,121.00
Organized research, separately budgeted: ¹⁵		
39 Agricultural experiment station		
40 Bureau of educational research		
41 Engineering experiment station		
42 Others Harvard-Yenching Institute	31,477.00	31,477.00
Extension (all extension services and correspondence courses): ¹⁶		
43 Agricultural		
44 Engineering		
45 General university extension courses		
46 Others		
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	14,187.00	14,187.00
Operation and maintenance of physical plant, and other general services: ¹⁸		
48 Physical plant	18,317.00	
49 Other general services		18,317.00
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$	\$238,201.00
Amount included above expended for:		
51 Administrative and professional salaries	\$	
52 Other personal services (clerical, operation and maintenance)	\$	
53 For capital outlays (new equipment)	\$	
Expenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL
54 Residence halls	\$	
55 Dining halls		
56 Student hospital or infirmary		
57 College bookstore		
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams		
59 Student unions		
60 Other activities		
61 TOTAL (Transfer total to table 2.)		\$238,201.00
Expenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outlays)		TOTAL
62 Annuities	\$	
63 Interest on loans		
64 Financial campaigns		
65 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	\$	
66 Other purposes	\$	
67 TOTAL (Transfer total to table 2.)	\$	
68 TOTAL EXPENDITURES FOR CURRENT PURPOSES	\$	

Table 2

¹ Statement of nonexpendable funds (items 2, 3, 4, 5). This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds, or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

² Plant values (table 2, item 6a). This schedule includes a statement showing the change in value of plant and its gross and net value at the end of the year as well as the value of grounds, buildings, and equipment separately when available. Plant item should be carried in the accounts at cost until disposed of. If any other basis of valuation is used, that should be noted in this report.

³ Statement of unexpended plant funds (table 2, item 6b). It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

Table 3

⁴ Basis of reporting receipts and expenditures. Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

⁵ Statement of current receipts. In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

⁶ Student fees (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting

refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee.

⁷ Endowments (lines 3 to 5). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

⁸ Public appropriations and tax levies (lines 6 to 9). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

⁹ Sales and services of educational departments (lines 14 to 16). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

¹⁰ Other sources (lines 17 to 19). All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

¹¹ Statement of auxiliary enterprises and activities (lines 21 to 28). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the Department of Physical Education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

¹² Income to be used for noneducational purposes (lines 29 to 33). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

(a) Annuities to beneficiaries of annuity gift funds.

(b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

Table 4

¹³ **General administration and expense** (lines 35 and 36). Under this heading should be included all expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

¹⁴ **Resident instruction and departmental research** (lines 37 and 38). Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses. There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

¹⁵ **Organized research** (lines 39 to 42). Include here as separate units such organizations for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

¹⁶ **Extension** (lines 43 to 46). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

¹⁷ **Libraries** (line 47). Under this heading should be included the total expenditures of the institution for library purposes, including both the general library and all departmental libraries. These should be included: Salaries, other

operating expenses, purchase of books and binding. Law libraries should be included here if possible.

¹⁸ **Operation and maintenance of physical plant and general services** (lines 48 to 49). Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other items.

¹⁹ **Noneducational expenses** (lines 64 to 67). Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

(a) **Annuities.** Here include amount paid to beneficiaries of annuity funds.

(b) **Interest on loans.** Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) **Financial campaign.** Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) **Fellowships, scholarships, student aid and prizes.** Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

²⁰ The balance of each class of fund as reported in table 2 should agree with balance reported in table 1.

To whom should we write regarding this report if questions arise?

Name Position

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

} ss.

being duly sworn, deposes and says that he is the presiding officer of
for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

.....
President of

Subscribed and sworn to

before me this.....day of.....1941

.....
Notary Public

RECEIVED
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HW JOINT OFFICE

0220

0220

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

YENCHING UNIVERSITY IN CHENG TU

Located at Chengtu, W. China

MAY

for year ending June 30, 1943

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1943

Type of control (check one): State.....; city or district.....; county.....; church..... If church, affiliated with what religious denomination?.....; private, independent of church..... Originally founded by mission boards, now conducted by controlling boards made up of mission board representatives and coopted members.

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts..... 380....., architecture....., education....., medicine....., applied science....., graduate....., law....., veterinary....., pharmacy..... Number of Saturday sessions..... 38....., Natural Science 380, Public Affairs 380.

Item 2 Faculty and employees

Names of officers June 30, 1943

President (Acting) Dr. Y. P. Mei
 Registrar Tu Ying Kuang
 Secretary Hsiung Te-yuan
 Deans — liberal arts Dr. Y. P. Mei
 architecture.....
 education.....
 medicine.....
 public affairs Dr. Wu Chi-yu

natural

applied science Mr. Ralph Lapwood

graduate

law

veterinary

How many officers of instruction were employed full time: men..... 37..... women..... 20..... total..... 57.....

How many on part time: men..... 18..... women..... 4..... total..... 22.....

Those employed part time were the equivalent of how many full time: men..... 9..... women..... 2..... total..... 11.....

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men..... 15..... women..... 8..... total..... 23.....

"Faculty

Course	Professors		Adjunct, associate and ass't professors		Instructors and tutors		Lecturers		Other ass'ts on teaching force		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts and science.....	3	1	1	1	1	1	9	4	2	1	16	8
Architecture												
Graduate												
Education												
Law												
Medicine												
Veterinary												
Natural Science		1	1		2	2	5	3	3	2	11	8
Public Affairs	3	1	1			1	6	2			10	4
.....												
^b Total	6	3	3	1	3	4	20	9	5	3	37	20
Duplicates												
University total												

^a Excluding data for summer and university extension courses which should be reported under item 7.

^b Besides the above there were men and women employed in organized research work.

Item 3 Students

Insert in blank spaces under items 3 and 4 any other courses, e. g. Theological (B. D.), etc. and use blank sheet if more columns are needed

Classes	Arts (B.A.)			Science a(B.S.)														
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year.....	91	35	126															
Sophomore, 2d year....	90	28	118															
Junior, 3d year.....	33	20	53															
Senior, 4th year.....	28	22	50															
Total.....	242	105	347															
Unclassified.....	13	3	16															
Graduate.....																		
Grand total.....	255	108	363															

Number of above total attending full time: men.....women.....total.....; on part time: men.....women.....total.....
total..... Those attending part time were the equivalent of how many full time: men.....women.....total.....

Number of students in military drill.....

Number of students preparing to teach: men.....women.....total.....

Item 4 Degrees conferred

	First Degrees on									
	B.A.	aB.S.								
Men.....	16									
Women.....	15									
Total since last report.....	31									

	Higher Degrees							
	On Examination							Total
	M.A.	M.S.	Ph.D.					
Men.....								
Women.....								
Total since last report.....								

a If B.S. is conferred in more than one course, give number of students receiving degrees in each course.

ded. If course does not lead to a degree, indicate by crossing out degree. Under "Unclassified" report all students not taking a regular course. De

Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total

Completion of Courses in Residence

																		Total

Item 5 Graduates

Number of students graduated this year without degrees:

Liberal arts, men....., women.....¹; applied science, men....., women.....; architecture, men....., women.....;
graduate, men....., women.....; education, men....., women.....; law, men....., women.....; medicine, men.....,
women.....; veterinary, men....., women.....

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

do not include summer school or university extension students in the following classifications; data for these should be reported under item 7.

[illegible]

Item 6 Library

Number of volumes in library 3500; pamphlets..... Is your library free to the public for reference?..... No for lending?..... No..... Number of volumes issued for home use.....

This should state entire circulation for the year. One book lent 10 times counts 10 not 1.

Item 7 Miscellaneous

Give number of years in each course: liberal arts....., applied science....., architecture.....,
graduate....., education....., law....., medicine....., veterinary.....,,,

Number of days session in summer courses.....

*This is the number of books in the Yen-ching library at Chengtu. At the time when the library in Peiping was taken over by the Japanese on Dec. 8, 1941, it had 385,444 volumes.

		Number of teachers			Number of students		
		Men	Women	Total	Men	Women	Total
Summer courses							
Extension courses	{correspondence						
	{class extension.....						
Secondary or academic.....							

To whom should correspondence regarding this report be addressed?

Name Position.....

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

} ss.

being duly sworn, deposes and says that he is the presiding officer of
for which the foregoing report is made. This said report has been prepared in accordance with the instructions of the New
York State Education Department, that the statements therein he verily believes to be in all respects true and that an
exact copy of this report has been filed with the permanent records of the institution.

.....
a President of.....

Subscribed and sworn to

before me this.....day of.....1943

.....
Notary Public

.....
a Or corresponding officer.

MEMORANDUM

0226

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

YENCHING UNIVERSITY

FOR THE YEAR ENDING JUNE 30, 1943

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1943

Explanations Applicable to the Financial Report

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education. Table 1 represents a report drawn from the credit side of the balance sheet and is designed to show the nature and amount of the several classes of funds utilized by the institution. Table 2 shows the changes in the several classes of funds during the fiscal year. It is important that the balance of each class of funds shown in table 2 should agree with the amount of that class as reported in table 1. Table 3 shows the current income of the fiscal year and table 4 shows the current expenditures of the fiscal year.

Should any interpretation of tables 1 or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports. For your guidance in preparing these tables and in preparing tables 3 and 4 the explanations of items are given on the last page of this report.

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	CODE	FUNDS ^a (1)	*LIABILITIES ^b (2) (8X29)	TOTAL (1)+(2) (8X39)
Current funds (item 1)				
General	8199	\$.....	\$.....	\$.....
Restricted	8299	.....	.....	.....
Endowment funds (item 2).....	8399	2,035,023.04	.....	2,035,023.04
Funds functioning as endowment (item 3).....	8499	.....	.....	.....
Annuity funds (item 4).....	8599	1,507.10	.....	1,507.10
Loan funds (loanable principal (item 5).....	8699	.....	.....	.....
Plant funds				
Funds invested in plant (item 6a).....	3799	2,538,939.74	.....	2,538,939.74
Plant funds unexpended (item 6b).....	5899	128,636.25	.....	128,636.25
Agency funds	8999	.....	.....	.....
Undesignated funds	8099	.....	.....	.....
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES.....	8X19	4,704,106.13	\$.....	\$4,704,106.13

^a Funds owned by the institution and utilized in its activities.^b Funds borrowed by the institution and utilized in its activities.

* Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1—General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$..... The accumulated deficit should appear as a minus quantity in reporting current general fund balances in table 2, item 1.

TABLE 2—SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

	CODE			TOTAL
Balance, beginning of year				
General (unrestricted) funds	1001		\$.....	
Restricted funds	1002			\$.....
Current income (See table 3)				
Educational and general	1099	\$216,240.17		
Auxiliary enterprises and activities	1199	67,109.65	283,349.82	
Other noneducational income	1299			
Current expenditures (See table 4)				
Educational and general	2099	162,779.13		
Auxiliary enterprises and activities	2199		241,423.41	
Other noneducational expenditures.....	2299	78,644.28		41,926.41
Excess or deficiency of income for year.....	6199			
Other additions and deductions (net).....	7199			41,926.41
Balance at end of year.....	8999			
Consisting of²⁰			15,402.46	
General (unrestricted) funds (Transfer to table 1).....	8199		26,523.95	
Restricted funds (Transfer to table 1).....	8299			

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds¹

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING (8499) AS ENDOWMENT	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 LOAN FUNDS (8699)
Balance (invested and uninvested) in funds at beginning of year	\$.....	\$.....	\$.....	\$.....
Additions during year:				
Receipts from:				
Public appropriations				
Private gifts and grants				
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds				
TOTAL	\$.....	\$.....	\$.....	\$.....
Deductions during year (specify)				
Balance at end of year²⁰ (Transfer to table 1).....	\$.....	\$.....	\$.....	\$.....

TABLE 2 — Continued

Item 6a Statement of Funds Invested in Plant²

	TOTAL	CODE
Plant is now occupied by the Japanese	2,539,939.74	
Value of plant at beginning of year.....		3011
Additions during year	2,539,939.74	3021
TOTAL	1,000.00	3099
Deductions during year	2,538,939.74	3031
Value of plant at end of year (Details given below).....		3041
Less: Endowment funds invested in plant (Transfer the total of these.....		
Loans outstanding against plant two items to table 1, column 2).....		3051
Net invested in plant at end of year ²⁰ (Transfer to table 1, column 1).....	2,538,939.74	3799
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds	207,714.83	3791
Value of all buildings	2,208,661.98	3792
Value of all equipment, including libraries	122,562.93	3793
Value of all dormitories, included above	438,773.38	3794

Item 6b Statement of Unexpended Plant Funds³

	TOTAL	CODE
Receipts for Capital Outlay — Plant Extension		
Balance in designated plant funds at beginning of year.....	\$ 126,829.22	4011
Receipts during year:		
Public appropriations and tax levies:		
Federal	\$	
State		
County		
City and district		4021
Private gifts, grants and benefactions.....	807.03	4022
Other sources (earnings and profits on investments)		4023
Transfers or expenditures from current funds (not loans):		
From educational and general funds		4031
From auxiliary enterprises and activities funds	1,000.00	4041
Other receipts for plant extensions (describe):		
Loans for plant extension		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).	\$ 128,636.25	4999

	TOTAL	CODE
Expenditures for Capital Outlay — Plant Extension³ (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)		
From plant funds or all funds for:		
Land	\$	
New buildings		
Additions to existing buildings		
Improvements other than buildings		
New equipment		
From educational and general funds (if not included above).....	\$	5051
From auxiliary enterprises and activities funds (if not included above).....	\$	5052
Loans paid from plant funds	\$	5899
Balance in Designated Plant Funds at close of year ²⁰ (Transfer to table 1, column 1).....		

Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5.

TABLE 3—CURRENT INCOME^{4, 5}

Income for Educational and General Purposes		TOTAL	CODE
Student fees ⁶ (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 21 to 28)			
1 Resident departments	\$ 7,093.42	\$ 7,093.42	1019
2 Extension departments			
Endowment ⁷ (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):			
3 From federal endowment (1862 and other land grants)	42,000.00		
4 From other endowment for general purposes	40,047.84	82,047.84	1029
5 From other endowment for restricted purposes			
Receipts from other public sources for current expenses: ⁸			
6 Federal appropriations			
7 State appropriations and tax levies			
8 County appropriations and tax levies			1049
9 City or district appropriations or tax levies			
Gifts and grants from private sources (including foundations, for current expenses):			
10 Permanent (recurring) grants from churches and boards	23,192.00		
11 Other grants (not automatically recurring) from churches and boards	70,288.19		
12 Estimated salary equivalent of nonsalaried personal service rendered	*11,000.00		
13 Other gifts	22,618.72	127,098.91	1039
Sales and services of educational departments (gross income): ⁹			
14 Agriculture			
15 Dental school			1049
16 Others (itemize)			
Receipts from other sources for educational and general purposes: ¹⁰			
17 Interest on current funds			
18 Net income from rented property (excluding residence halls)			1049
19 Other sources			
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$ 216,240.17	\$ 216,240.17	1099
Income for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL	CODE
21 Residence halls			1111
22 Dining halls			1112
23 Student hospital or infirmary			1121
24 College bookstore			1122
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams ..			1123
26 Student unions			1124
27 Other activities			1125
28 TOTAL (Transfer total to table 2.)			1199
Income to be Used for Noneducational Purposes ¹² (excepting auxiliary enterprises and activities and capital outlays)		TOTAL	CODE
Income from investments (interest):			
29 For annuities to beneficiaries (usually from funds subject to annuity)	\$		
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return	2,155.00	\$ 2,155.00	1211
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return		19,954.65	1212
32 Other receipts for noneducational purposes		45,000.00	1213
33 TOTAL (Transfer total to table 2.)		\$ 67,109.65	1299
34 TOTAL CURRENT INCOME		\$ 283,349.82	1999

*This sum does not include payments made to the accounts of members of faculty in internment camps.

TABLE 4 — EXPENDITURES FOR CURRENT PURPOSES⁴

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
General administration and expense: ¹³			
35 General administrative offices	\$ 31,457.11		
36 General expense	2,432.32	\$ 33,889.43	2019
Resident instruction and departmental research: ¹⁴			
37 Colleges, schools and departments (including nonbudgeted research)	72,552.52		
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.		72,552.52	2029
Organized research, separately budgeted: ¹⁵			
39 Agricultural experiment station			
40 Bureau of educational research			
41 Engineering experiment station			2029
42 Others			
Extension (all extension services and correspondence courses): ¹⁶			
43 Agricultural			
44 Engineering			
45 General university extension courses	4,079.04	4,079.04	2049
46 Others			
47 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	11,055.99	11,055.99	2049
Operation and maintenance of physical plant, and other general services: ¹⁸			
48 Physical plant	13,990.12		
49 Other general services	27,212.03	41,202.15	2039
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$ 162,779.13	162,779.13	2099
Amount included above expended for:			
51 Administrative and professional salaries	\$ 78,596.54		
52 Other personal services (clerical, operation and maintenance)	\$ 3,298.58		
53 For capital outlays (new equipment)	\$ 18,033.45		
Expenditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL	CODE
54 Residence halls	\$		2111
55 Dining halls .....	.....		2112
56 Student hospital or infirmary .....	.....		2121
57 College bookstore .....	.....		2122
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....	.....		2123
59 Student unions .....	.....		2124
60 Other activities .....	.....		2125
61 TOTAL (Transfer total to table 2.)	\$		2199
Expenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outlays)		TOTAL	CODE
62 Annuities	\$		2211
63 Interest on loans .....	.....		2212
64 Financial campaigns .....	.....		2213
65 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	\$ 33,644.28		2214
66 Other purposes (Temporary buildings on rented property)	\$ 45,000.00		2215
67 TOTAL (Transfer total to table 2.)	\$ 78,644.28		2299
68 TOTAL EXPENDITURES FOR CURRENT PURPOSES	\$ 241,423.41		2999

Table 2

¹ Statement of nonexpendable funds (items 2, 3, 4, 5). This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds, or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

² Plant values (table 2, item 6a). This schedule includes a statement showing the change in value of plant and its gross and net value at the end of the year as well as the value of grounds, buildings, and equipment separately when available. Plant item should be carried in the accounts at cost until disposed of. If any other basis of valuation is used, that should be noted in this report.

³ Statement of unexpended plant funds (table 2, item 6b). It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

Table 3

⁴ Basis of reporting receipts and expenditures. Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

⁵ Statement of current receipts. In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

⁶ Student fees (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting

refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee.

⁷ Endowments (lines 3 to 5). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

⁸ Public appropriations and tax levies (lines 6 to 9). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

⁹ Sales and services of educational departments (lines 14 to 16). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

¹⁰ Other sources (lines 17 to 19). All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

¹¹ Statement of auxiliary enterprises and activities (lines 21 to 28). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the Department of Physical Education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

¹² Income to be used for noneducational purposes (lines 29 to 33). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

(a) Annuities to beneficiaries of annuity gift funds.

(b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

Table 4

¹³ **General administration and expense** (lines 35 and 36). Under this heading should be included all expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

¹⁴ **Resident instruction and departmental research** (lines 37 and 38). Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses. There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

¹⁵ **Organized research** (lines 39 to 42). Include here as separate units such organizations for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

¹⁶ **Extension** (lines 43 to 46). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

¹⁷ **Libraries** (line 47). Under this heading should be included the total expenditures of the institution for library purposes, including both the general library and all departmental libraries. These should be included: Salaries, other

operating expenses, purchase of books and binding. Law libraries should be included here if possible.

¹⁸ **Operation and maintenance of physical plant and general services** (lines 48 to 49). Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other items.

¹⁹ **Noneducational expenses** (lines 64 to 67). Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

(a) **Annuities.** Here include amount paid to beneficiaries of annuity funds.

(b) **Interest on loans.** Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) **Financial campaign.** Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) **Fellowships, scholarships, student aid and prizes.** Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

²⁰ The balance of each class of fund as reported in table 2 should agree with balance reported in table 1.

To whom should we write regarding this report if questions arise?

Name Position

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

} ss.

being duly sworn, deposes and says that he is the presiding officer of
for which the foregoing report is made. That said report has been prepared in accordance with the instructions
of the New York State Education Department, that the statements therein he verily believes to be in all respects
true and that an exact copy of this report has been filed with the permanent records of the institution.

.....
President of

Subscribed and sworn to

before me this.....day of.....1943

.....
Notary Public

030315

0234

The University of the State of New York
The State Education Department

1945-46

Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

.....Yenching University.....Located at.....Peiping, China.....N. Y.

FOR THE YEAR ENDING JUNE 30, 1946

To the New York State Education Department

Explanations Applicable to the Financial Report

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education.

Table 1 shows the current income of the fiscal year and table 2 the current expenditures. These two tables should be completed first and certain summary amounts carried to table 3 which is a summary statement of current income, expenditures and surplus. Table 4 is a statement of nonexpendable funds, showing additions, deductions and obligations incurred resulting in net worth of such funds. Table 5 is an abbreviated balance sheet of current funds. Table 6 is a statement of funds invested in plant. Tables 7 and 8 cover receipts and disbursements for plant extension. Table 9 is a statement of student loan fund operations. Detailed notes are provided on pages 6 and 7.

File one copy of this report with the Bureau of Statistical Services, State Education Department, Albany 1, New York, as soon after July 1, 1946, as possible and retain one copy for the files of the institution.

0235

TABLE 1—CURRENT INCOME^{1, 2}

Income for Educational and General Purposes		TOTAL	CODE
Student fees ³ (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 17 to 24)			
1 Resident departments	\$ 4,519.65		
2 Extension departments		\$ 4,519.65	1019
Endowment earnings ⁴ (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):			
3 From general federal endowment (1862 and other land grants) <i>restricted purposes</i>	11,500.00		
4 From other endowment <i>general purposes</i>	11,032.27	22,532.27	1029
Receipts from other public sources for current expenses: ⁵			
5 Federal appropriations			
6 State appropriations and tax levies			
7 Local appropriations or tax levies			1049
Gifts and grants from private sources (including foundations, for current expenses):			
8 Permanent (recurring) grants from churches and boards	74,151.13		
9 Other grants (not automatically recurring) from churches and boards	82,759.18		
10 Estimated salary equivalent of nonsalaried personal service rendered	6,000.00		
11 Other grants <i>(not automatically recurring) from churches and boards</i> <i>OTHER GIFT</i>	30,738.00	193,668.31	1039
Sales and services of educational departments (gross income): ⁶			
12 Agriculture			
13 Dental and/or medical clinic or hospital			
14 Others (itemize)			1049
Receipts from other sources for educational and general purposes: ⁷			
15 Other sources	56,412.73	58,092.93	1049
16 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 3.)	\$	\$ 278,813.16	1099
Income for Auxiliary Enterprises and Activities ⁸ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL	CODE
17 Residence halls	\$ 440.10		1111
18 Dining halls			1112
19 Student hospital or infirmary	30.51		1121
20 College bookstore			1122
21 Athletics (if handled separately from physical education budget) excluding shares of visiting teams			1123
22 Student unions			1124
23 Other activities	3,903.50		1125
24 TOTAL (Transfer total to table 3.)	\$ 4,374.11		1199
Income To Be Used for Noneducational Purposes ⁹ (excepting auxiliary enterprises and activities and capital outlays)		TOTAL	CODE
Income from investments (interest):			
25 For annuities to beneficiaries (usually from funds subject to annuity)	\$		
26 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return		\$	1211
27 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return			1212
28 Other receipts for noneducational purposes		6,000.00	1213
29 TOTAL (Transfer total to table 3.)		\$ 6,000.00	1299
30 TOTAL CURRENT INCOME		\$ 289,187.27	1999

How much of the above income was received from the Federal Government under provisions of Public Laws 16 and 346 for tuition fees \$..... for supplies and materials \$..... (Report cash receipts only)

TABLE 2 — EXPENDITURES FOR CURRENT PURPOSES¹

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
General administration and expense: ¹⁰			
31	General administrative offices.....	\$ 41,093.17	
32	General expense	3,445.89	2019
Resident instruction and research: ¹¹			
33	Colleges, schools and departments (including nonbudgeted research).....	98,455.46	
34	Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.....	3,836.74	102,292.20
35	Organized research, separately budgeted ¹²		
36	Other instruction or research.....	26,151.65	2029
Extension (all extension services and correspondence courses): ¹³			
37	Agricultural		
38	Engineering		
39	General university extension courses.....		
40	Others	200.00	2049
41	Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁴	1,046.30	2049
Operation and maintenance of physical plant and other general services: ¹⁵			
42	Physical plant	26,902.21	
43	Other general services.....	37,467.93	2039
44	TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 3.).....	\$ 258,599.35	2099
Amount included above expended for:			
45	Administrative and professional salaries.....	\$	
46	Other personal services (clerical, operation and maintenance).....		
47	Expenditures accounted for by contributed services.....	10,161.29	10,161.29
<i>For Capital outlays (new equipment)</i>			

Expenditures for Auxiliary Enterprises and Activities ⁸ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL	CODE
48	Residence halls	\$	2111
49	Dining halls	491.30	2112
50	Student hospital or infirmary.....		2121
51	College bookstore	2,139.44	2122
52	Athletics (if handled separately from physical education budget) excluding shares of visiting teams....		2123
53	Student unions		2124
54	Other activities	2,674.50	2125
55	TOTAL (Transfer total to table 3.).....	\$ 5,305.24	2199

Expenditures for Noneducational Purposes ¹⁶ (except auxiliary enterprises and capital outlays)		TOTAL	CODE
56	Annuities	\$ 3,438.44	2211
57	Interest on loans.....	3,394.28	2212
58	Financial campaigns	45.56	2213
59	Fellowships, scholarships and other student aid NOT involving services to institution or repayment.....	194.66	2214
60	Other purposes	7,063.51	2215
61	TOTAL (Transfer total to table 3.).....	\$ 14,141.15	2299
62	TOTAL EXPENDITURE FOR CURRENT PURPOSES.....	\$	2999

TABLE 3 — SUMMARY OF CURRENT INCOME, EXPENDITURES AND SURPLUS

	CODE			TOTAL
Balance, beginning of year				
General (unrestricted) funds	1001		\$.....	
Restricted funds	1002			\$.....
Current income (See table 1)				
Educational and general	1099	\$278,813.16		
Auxiliary enterprises and activities	1199	4,374.11		
Noneducational income	1299	6,000.00	289,187.27 (1999)	
Current expenditures (See table 2)				
Educational and general	2099	238,599.35		
Auxiliary enterprises and activities	2199	5,305.24		
Noneducational expenditures	2299	14,141.15	258,045.74 (2999)	
Excess or deficiency of income for year	6199	31,141.53		31,141.53
Other additions and deductions (net)	7199			31,141.53
Balance at end of year	8999			
Consisting of				
General (unrestricted) funds	8199	28,721.71		
Restricted funds	8299	2,419.82		

TABLE 4 — STATEMENT OF NONEXPENDABLE FUNDS¹⁷

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING (8499) AS ENDOWMENT	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 STUDENT LOAN FUNDS (8699)
Balance (invested and uninvested) in funds at beginning of year	\$.....	\$.....	\$.....	\$.....
Additions during year:				
Receipts from:				
Public appropriations				
Private gifts and grants				
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds				
TOTAL	\$.....	\$.....	\$.....	\$.....
Deductions during year (specify)				
Balance at end of year	\$.....	\$.....	\$.....	\$.....
Obligations due other institutional funds	\$.....	\$.....	\$.....	\$.....
Obligations due outside agencies	\$.....	\$.....	\$.....	\$.....
Net worth of funds (subtract obligations)	\$.....	\$.....	\$.....	\$.....

TABLE 5 — STATEMENT OF CURRENT FUNDS (Balance sheet)

ASSETS	CODE	AMOUNT	LIABILITIES	CODE	AMOUNT
Cash	7001	\$.....	Payables to outside sources	9001	\$.....
Receivables (net)	7002		Due to other funds	9002	
Temporary investments	7003		Deferred income	9003	
Supplies and work in process	7004		Reserves	9004	
Prepaid expense	7005		Restricted current funds	9005	
Due from other funds	7006		Other	9006	
Other	7007		Surplus (if any)	9007	
Deficit (if any)	7008				
TOTAL	7099	\$.....	TOTAL	9099	\$.....

TABLE 6 — STATEMENT OF FUNDS INVESTED IN PLANT¹⁸

VALUE OF PLANT		TOTAL	CODE
Value of plant at beginning of year.....		\$.....	3011
Value of additions during year.....			3021
Total		\$.....	3099
Value of deductions during year.....			3031
Value of plant at end of year as detailed below:			3199
Grounds	\$.....		3101
Buildings			3102
Equipment, including libraries			3103
Improvements other than buildings (utility lines etc.).....			3104
Endowment on other institutional funds invested in plant.....			3051
Net invested in plant at end of year (subtract).....			3999

TABLE 7 — RECEIPTS FOR PLANT EXTENSION

Receipts for Plant Extension		TOTAL	CODE
Balance in designated plant funds at beginning of year.....		\$.....	4010
Receipts during year designated for plant purposes:			
Governmental sources:			
Federal	\$.....		
State			
Local			4020
Church			4021
Individuals, foundations, corporations			4022
Other sources (earnings and profits on investments).....			4023
Transfers or expenditures from current funds (not loans):			
From educational and general funds.....			
From auxiliary enterprises and activities funds.....			4031
Other receipts for plant extensions (describe):			4041
Loans for plant extension			
From institutional sources			
From other sources.....			
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).		\$.....	4999

TABLE 8 — DISBURSEMENTS FOR PLANT EXTENSION¹⁹

(If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 2. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)		TOTAL	CODE
From plant funds or all funds for:			
Land	\$.....		
New buildings			
Additions to existing buildings			
Improvements other than buildings			
New equipment			
From educational and general funds (if not included above).....			
From auxiliary enterprises and activities funds (if not included above).....		\$.....	5051
Loans paid from plant funds			5052
Balance in Designated Plant Funds at close of year.....		\$.....	5899

TABLE 9 — STATEMENT OF STUDENT LOAN FUND OPERATIONS

		TOTAL	CODE
Amount of student notes at beginning of year.....	\$.....		8011
Student loans made during year.....		\$.....	
Amount of repayments by students.....			8021
Charged off as noncollectible			
Amount of student notes at end of year		\$.....	8099

NOTES

Table 1

¹ Basis of reporting receipts and expenditures. Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

² Statement of current receipts. In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

³ Student fees (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee. Receipts from the Federal Government to pay fees of students attending under provisions of Public Laws 16 and 346 should be reported under item 5, federal appropriations.

⁴ Endowments (lines 3 and 4). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

⁵ Public appropriations and tax levies (lines 5 to 7). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

⁶ Sales and services of educational departments (lines 12 to 14). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

⁷ Other sources. All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

⁸ Statement of auxiliary enterprises and activities (lines 17 to 24). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities.

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the department of physical education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

⁹ Income to be used for noneducational purposes (lines 25 to 28). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

(a) Annuities to beneficiaries of annuity gift funds.

(b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

Table 2

¹⁰ General administration and expense (lines 31 and 32). Under this heading should be included all expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

¹¹ Resident instruction and research (lines 33 to 36). Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses.

There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under line 35.

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¹³ **Extension** (lines 37 to 40). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

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¹⁵ **Operation and maintenance of physical plant and general services** (lines 42 and 43). Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other items.

¹⁶ **Noneducational expenses** (lines 56 to 60). Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

(a) **Annuities.** Here include amount paid to beneficiaries of annuity funds.

(b) **Interest on loans.** Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) **Financial campaign.** Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) **Fellowships, scholarships, student aid and prizes.** Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 33. Prizes paid from departmental or general funds may be considered educational expense and included in line 33.

Tables 3-9

¹⁷ **Statement of nonexpendable funds** (items 2, 3, 4, 5). This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds, or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

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¹⁹ **Statement of unexpended plant funds** (tables 7 and 8). It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

To whom should we write regarding this report if questions arise?

Name Position

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

} ss.

being duly sworn, deposes and says that he is the presiding officer of
for which the foregoing report is made. That said report has been prepared in accordance with the instructions
of the New York State Education Department, that the statements therein he verily believes to be in all respects
true and that an exact copy of this report has been filed with the permanent records of the institution.

.....
President of

Subscribed and sworn to
before me this.....day of.....1946

.....
Notary Public

The University of the State of New York
The State Education Department

1947-48

Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

YENCHING UNIVERSITY

.....Located at.....N. Y.

FOR THE YEAR ENDING JUNE 30, 1948

To the New York State Education Department

Explanations Applicable to the Financial Report

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education.

Table 1 shows the current income of the fiscal year and table 2 the current expenditures. These two tables should be completed first and certain summary amounts carried to table 3 which is a summary statement of current income, expenditures and surplus. Table 4 is a statement of nonexpendable funds, showing additions, deductions and obligations incurred resulting in net worth of such funds. Table 5 is an abbreviated balance sheet of current funds. Table 6 is a statement of funds invested in plant. Tables 7 and 8 cover receipts and disbursements for plant extension. Table 9 is a statement of student loan fund operations. Detailed notes are provided on pages 6 and 7.

File one copy of this report with the Bureau of Statistical Services, State Education Department, Albany 1, New York, as soon after July 1, 1948 as possible and retain one copy for the files of the institution.

0243

TABLE 1 — CURRENT INCOME^{1, 2}

Income for Educational and General Purposes		US\$	US\$ TOTAL	CODE
Student fees³ (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 17 to 24)				
1	Resident departments	\$ 18,684.86		
2	Extension departments		\$ 18,684.86	1019
Endowment earnings⁴ (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):				
3	From federal endowment (1862 and other land grants).....	65,891.36	65,891.36	1029
4	From other endowment.....			
Receipts from other public sources for current expenses:⁵				
5	Federal appropriations			
6	State appropriations and tax levies.....			
7	Local appropriations or tax levies.....			1049
Gifts and grants from private sources (including foundations, for current expenses):				
8	Permanent (recurring) grants from churches and boards.....	66,496.44		
9	Other grants (not automatically recurring) from churches and boards.....	87,529.86		
10	Estimated salary equivalent of nonsalaried personal service rendered.....	44,000.00		
11	Other gifts	22,767.64	220,793.94	1039
Sales and services of educational departments (gross income): ⁶				
12	Agriculture			
13	Dental and/or medical clinic or hospital.....			
14	Others (itemize)			1049
Receipts from other sources for educational and general purposes:⁷				
15	Other sources	76,632.46	76,632.46	1049
16	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 3.).....	\$	\$ 382,002.62	1099

Income for Auxiliary Enterprises and Activities ⁸ (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL	CODE
17	Residence halls	\$	1111
18	Dining halls		1112
19	Student hospital or infirmary.....		1121
20	College bookstore		1122
21	Athletics (if handled separately from physical education budget) excluding shares of visiting teams.....		1123
22	Student unions		1124
23	Other activities		1125
24	TOTAL (Transfer total to table 3.).....	\$	1199

Income To Be Used for Noneducational Purposes ⁹ (excepting auxiliary enterprises and activities and capital outlays)		TOTAL	CODE
Income from investments (interest):			
25	For annuities to beneficiaries (usually from funds subject to annuity).....	\$	
26	For fellowships, scholarships and other student aid (not loans) when NO service is required in return.....	\$	1211
27	From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return.....		1212
28	Other receipts for noneducational purposes.....		1213
29	TOTAL (Transfer total to table 3.).....	\$	1299
30	TOTAL CURRENT INCOME	\$	1999

How much of the above income was received from the Federal Government under provisions of Public Laws 16 and 346 for tuition fees \$..... For supplies and materials \$..... (Report cash receipts only)

TABLE 2 — EXPENDITURES FOR CURRENT PURPOSES¹

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
General administration and expense: ¹⁰			
31 General administrative offices.....	\$39,023.53		
32 General expense	40,248.28	\$ 79,271.61	2019
Resident instruction and research: ¹¹			
33 Colleges, schools and departments (including nonbudgeted research).....	127,506.74		
34 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc.....			
35 Organized research, separately budgeted ¹²	38,749.77	166,256.51	2029
36 Other instruction or research.....			
Extension (all extension services and correspondence courses): ¹³			
37 Agricultural			
38 Engineering			
39 General university extension courses.....			2049
40 Others			
41 Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁴	19,700.58	19,700.58	2049
Operation and maintenance of physical plant and other general services: ¹⁵			
42 Physical plant	51,872.93		
43 Other general services.....	22,707.78	74,580.71	2039
44 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 3.).....		\$ 339,809.41	2099
Amount included above expended for:			
45 Administrative and professional salaries.....	\$.....		
46 Other personal services (clerical, operation and maintenance).....			
47 Expenditures accounted for by contributed services.....			

Expenditures for Auxiliary Enterprises and Activities ⁸ (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL	CODE
48 Residence halls	\$.....		2111
49 Dining halls			2112
50 Student hospital or infirmary.....			2121
51 College bookstore			2122
52 Athletics (if handled separately from physical education budget) excluding shares of visiting teams.....			2123
53 Student unions			2124
54 Other activities	5,216.26		2125
55 TOTAL (Transfer total to table 3.).....	\$ 5,216.26		2199

Expenditures for Noneducational Purposes ¹⁶ (except auxiliary enterprises and capital outlays)		TOTAL	CODE
56 Annuities	\$ 1,150.22		2211
57 Interest on loans.....			2212
58 Financial campaigns			2213
59 Fellowships, scholarships and other student aid NOT involving services to institution or repayment.....	10,581.11		2214
60 Other purposes	11,682.05		2215
61 TOTAL (Transfer total to table 3.).....	\$ 356,707.70		2299
62 TOTAL EXPENDITURE FOR CURRENT PURPOSES.....	\$.....		2999

TABLE 3— SUMMARY OF CURRENT INCOME, EXPENDITURES AND SURPLUS

	CODE		TOTAL
Balance, beginning of year			
General (unrestricted) funds	1001	\$ 27,535.67	\$ 27,535.67
Restricted funds	1002		
Current income (See table 1)			
Educational and general	1099	\$ 382,002.62	
Auxiliary enterprises and activities	1199		
Noneducational income	1299	382,002.62	
		(1999)	
Current expenditures (See table 2)			
Educational and general	2099	339,809.41	
Auxiliary enterprises and activities	2199	5,216.26	
Noneducational expenditures	2299	11,682.03	356,707.70
		(2999)	
Excess or deficiency of income for year	6199		25,294.92
Other additions and deductions (net)	7199		52,830.59
Balance at end of year	8999		
Consisting of			
General (unrestricted) funds	8199	39,916.97	
Restricted funds	8299	12,913.62	

TABLE 4— STATEMENT OF NONEXPENDABLE FUNDS¹⁷

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING AS ENDOWMENT (8499)	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 STUDENT LOAN FUNDS (8699)
Balance (invested and uninvested) in funds at beginning of year	\$ 2,563,243.03		\$	\$
Additions during year:				
Receipts from:				
Public appropriations	63,100.00			
Private gifts and grants				
Earnings and profit on investment credited to principal account	760.10			
Transfers from current funds to nonexpendable funds				
TOTAL	\$ 2,627,103.13		\$	\$
Deductions during year (specify)	2,712.18			
Balance at end of year	\$ 2,624,390.95		\$	\$
Obligations due other institutional funds	\$ 2,624,390.95		\$	\$
Obligations due outside agencies	8,017.26	8,017.26		
Net worth of funds (subtract obligations)	\$ 2,616,373.69	8,017.26	\$	\$

TABLE 5— STATEMENT OF CURRENT FUNDS (Balance sheet)

ASSETS	CODE	AMOUNT	LIABILITIES	CODE	AMOUNT
Cash	7001	\$	Payables to outside sources	9001	\$
Receivables (net)	7002		Due to other funds	9002	
Temporary investments	7003		Deferred income	9003	
Supplies and work in process	7004		Reserves	9004	
Prepaid expense	7005		Restricted current funds	9005	
Due from other funds	7006		Other	9006	
Other	7007		Surplus (if any)	9007	
Deficit (if any)	7008				
TOTAL	7099	\$	TOTAL	9099	\$

TABLE 6 — STATEMENT OF FUNDS INVESTED IN PLANT¹⁸

VALUE OF PLANT		TOTAL	CODE
Value of plant at beginning of year.....		\$2,518,291.93	3011
Value of additions during year.....			3021
Total		\$2,518,291.93	3099
Value of deductions during year.....			3031
Value of plant at end of year as detailed below: (code 3099 minus 3031).....		2,518,291.93	3199
Grounds	\$207,714.83		3101
Buildings	2,136,343.31		3102
Equipment, including libraries	149,233.79		3103
Improvements other than buildings (utility lines etc.) Repairs	25,000.00		3104
Endowment or other institutional funds invested in plant and loans against plant.....			3051
Net invested in plant at end of year (subtract code 3051 from 3199).....		2,518,291.93	3999

TABLE 7 — RECEIPTS FOR PLANT EXTENSION

Receipts for Plant Extension		TOTAL	CODE
Balance in designated plant funds at beginning of year.....		\$176,432.90	4010
Receipts during year designated for plant purposes:			
Governmental sources:			
Federal	\$.....		
State			4020
Local			4021
Church			4022
Individuals, foundations, corporations		4,535.53	4023
Other sources (earnings and profits on investments).....			
Transfers or expenditures from current funds (not loans):			
From educational and general funds.....			4031
From auxiliary enterprises and activities funds.....			4041
Other receipts for plant extensions (describe):			
Loans for plant extension:			
From institutional sources		- 6,001.32	
From other sources Losses and adjustments		\$174,967.11	4999
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).			

TABLE 8 — DISBURSEMENTS FOR PLANT EXTENSION¹⁹

(If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 2. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)		TOTAL	CODE
From plant funds or all funds for:			
Land	\$.....		
New buildings			
Additions to existing buildings			
Improvements other than buildings			
New equipment		\$.....	5010
From educational and general funds (if not included above).....		\$.....	5050
From auxiliary enterprises and activities funds (if not included above).....		\$.....	5051
Loans paid from plant funds		\$.....	5052
TOTAL DISBURSEMENTS		\$.....	5053
Balance in Designated Plant Funds at close of year (code 4999 minus 5053).....		\$174,967.11	5899

TABLE 9 — STATEMENT OF STUDENT LOAN FUND OPERATIONS

		TOTAL	CODE
Amount of student notes at beginning of year.....	\$.....		
Student loan notes restored.....			
Student loans made during year.....		\$.....	8011
Amount of repayments by students.....			
Charged off as noncollectible			8021
Amount of student notes at end of year		\$.....	8099

NOTES

Table 1

¹ Basis of reporting receipts and expenditures. Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

² Statement of current receipts. In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

³ Student fees (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee. Receipts from the Federal Government to pay fees of students attending under provisions of Public Laws 16 and 346 should be reported under item 5, federal appropriations.

⁴ Endowments (lines 3 and 4). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

⁵ Public appropriations and tax levies (lines 5 to 7). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

⁶ Sales and services of educational departments (lines 12 to 14). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

⁷ Other sources. All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

⁸ Statement of auxiliary enterprises and activities (lines 17 to 24). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities.

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the department of physical education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

⁹ Income to be used for noneducational purposes (lines 25 to 28). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

(a) Annuities to beneficiaries of annuity gift funds.

(b) Fellowships, scholarships and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

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(a) **Annuities.** Here include amount paid to beneficiaries of annuity funds.

(b) **Interest on loans.** Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) **Financial campaign.** Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) **Fellowships, scholarships, student aid and prizes.** Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 33. Prizes paid from departmental or general funds may be considered educational expense and included in line 33.

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Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal or both can be loaned to be paid back with or without interest at some future date.

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The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

To whom should we write regarding this report if questions arise?

Name Dwight W Edwards Position Executive Secretary of
Administrative Committee of Yenching
University

Affidavit of presiding officer

REPUBLIC OF CHINA.....
PROVINCE OF Kiangsu.....
CITY OF SHANGHAI..... } ss. }
CONSULATE GENERAL OF THE }
UNITED STATES OF AMERICA }

Dwight W Edwards

being duly sworn, deposes and says that he is the presiding officer of Yenching University
for which the foregoing report is made. That said report has been prepared in accordance with the instructions
of the New York State Education Department, that the statements therein he verily believes to be in all respects
true and that an exact copy of this report has been filed with the permanent records of the institution.

Dwight W Edwards

acting for the President of Yenching University

Subscribed and sworn to
before me this 22 day of November 1948

Allen R. Turner

ALLEN R. TURNER

Vice Consul of the United States ~~Notary Public~~
of America at Shanghai, China

AMERICAN CONSUL GENERAL

Shanghai



NOV 22 1948

FEE NO. 16736

Universities

The University of the State of New York
The State Education Department
1947-48

FORM S-5

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

YENCHING UNIVERSITY

Located at N. Y.

for year ending June 30, 1948

This annual report is required by law to be transmitted to the State Education Department on or before July 1, 1948
Type of control (check one): State.....; city or district.....; county.....; church..... If church, affiliated with what religious denomination?; private, independent of church.....

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: ~~181 days~~ 181 days,
architecture....., education....., medicine....., applied science....., graduate....., law....., veterinary.....,
pharmacy..... Number of Saturday sessions: 36 1/2 days

Item 2 Faculty and employees

Names of officers June 30, 1948

President C. W. Luh, Ph.D. (Acting for Chancellor)
Registrar Wm. H. Adolph, Ph.D., Acting President
Deans — liberal arts Director of Studies: C.T. Lin
architecture Arts & Letters: Y.P. Mei, Ph.D.
education Natural Sciences: S.D. Wilson, Ph.D.
medicine Public Affairs: Yen Ching-yueh, Ph.D. (Acting)
College for Women: Miss Ruth Stahl, B.M.
Business Manager or Finance Officer.....
Secretary Dean, School of Religion: T.C. Chao, Ph.D.
applied science Controller: Stephen Tsai, B.A.
graduate.....
veterinary.....

FACULTY OF YENCHING UNIVERSITY, FALL, 1948
Teaching Members only, 1948

College and Departments

	Professors						Assist. Profs.						Lecturers						Assistants					
	Full			Part			Full			Part			Full			Part			Full			Part		
	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T
Arts & Letters:																								
Chinese	4			4	1		1	1					2	1	2		1	1	2	1		1	1	2
Western Languages	3	2	5							1	1		1	5	6				1	1				
History	8			8	1	1	2						1	1					1	2	1			1
Philosophy	3			3									1	1										
Psychology	4			4	1		1										1	1	1					
Education	2			2	2		2												1					
Music	1	1	2				1	1					1	1					1					
Journalism	1			1									1	1		2	2		1					
Total	26	3	29	5	1	4	1	1	2	1	1		6	6	12	2	2	4	6	2	8	2	1	3
Natural Sciences:																								
Chemistry	1			1	1		1						1	1					2	2	4			
Biology	1	1		2									1	1		1	1		1	1				
Physics	2			2	3		3	1					2	2				5		5		1	1	
Mathematics	3			3									1	1					1	1				
Home Economics					1		1		1	2								2	2					
Total	7	1	8	5		5	1	1	2				5	5		1	1	7	6	13		1	1	
Public Affairs:																								
Political Science		1	1	2		2	2		2				1	1										
Economics	1			1	3		3		1	1			1	1					1	1	1			1
Sociology	3			3	1	1	2						1	1		1	1							
Total	4	1	5	6	1	7	2	1	3				3	3		1	1		1	1	1			1
School of Religion:	4			4									4	4										
Physical Education:	2			2									1	1	2				2	1	3	1		1

GRAND TOTALS: Full Time: Profs. 48; Assist. Profs. 7; Lecturers 20
Part Time: " 18; " " 1; " 6;

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0252

Item 3 Students

Insert in blank spaces under items 3 and 4 any other courses, e. g. Theological (B. D.), etc. and use blank sheet if more columns are needed.

Classes	College Arts & Letters Liberal Arts (B.A. or B.S.)			Chinese			West Languages			History			Philosophy			Psychology		
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year.....	38	38	76															
Sophomore, 2d year.....				3	1	4	4	15	19	5	2	7	1		1	2	1	3
Junior, 3d year.....				3	1	4	9	5	14	10	7	17	2		2		4	4
Senior, 4th year.....					3	3	10	10	20	2	1	3	1		1			
Total.....	38	38	76	6	5	11	23	30	53	17	10	27	4		4	2	5	7
Unclassified.....																		
Graduate, 5th yr or more				2		2				4	3	7					1	1
Grand total.....	38	38	76	8	5	13	23	30	53	21	13	34	4		4	2	6	8

Number of above total attending full time: men.....women.....total.....; on part time: men.....women.....
total..... Number of part-time students is equivalent to how many full-time?

Note: The above figures are for the Spring semester only.

Item 4 Degrees and certificates conferred

	First Degrees on									
	B.A.	aB.S.								
Men.....	59	11								
Women.....	22	13								
Total since last report.....	81	24								

	Non-Degree Diplomas									
	R.N.									
Men.....										
Women.....										
Total since last report.....										

	Higher Degrees						
	On Examination						Total
	M.A.	M.S.	Ph.D.				
Men.....	2	1					3
Women.....	2						2
Total since last report.....	4	1					5

a If B.S. is conferred in more than one course, give number of students receiving degrees in each course.

eeded. If course does not lead to a degree, indicate by crossing out degree. Under "Unclassified" report all students not taking a regular course. D

Education			Music			Journalism			College of Natural Sciences			Mathematics			Physios			Chemistry	
Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women
									68	26	94								
2	11	13	1	4	5	33	11	44							19		19		2
4	17	21		6	6	32	11	43					1	1	19	3	22	9	3
						20	4	24				2	1	3	4		4	6	3
6	28	34	1	10	11	85	26	111	68	26	94	2	2	4	42	3	45	15	8
						x ₁		1											
															1	2	3	1	1
6	28	34	1	10	11	86		112	68	26	94	2	2	4	43	5	48	16	9

z Including Pre-Nursing Students. x Auxiliary Student.

3 Including students taking the Industrial Training Program.

Completion of Courses in Residence

																	Total
																	70
																	35
																	105

or Certificates

																	Total

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

do not include summer school or university extension students in the following classifications; data for these should be reported under item 8.

Total	Biology &			Home Economics			College of Public Affairs			Pol. Sciences			Economics			Sociology			Total		
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
							30	18	48										136	82	218
2	14	10	24		7	7				7		7	30	5	35	9	14	23	130	83	213
12	19	13	32		2	2				21	2	23	30	2	32	10	17	27	168	93	261
9	3	3	6		9	9				5	1	6	23	3	26	5	6	11	81	45	126
23	36	26	62		18	18	30	18	48	33	3	36	83	10	93	24	37	61	515	303	818
																			1		1
2	1		1							4		4							13	7	20
8	37	26	63		18	18	30	18	48	37	3	40	83	10	93	24	37	61	529	310	839
																			13	3	16
& Including Pre-Medical Students. % Including Pre-Nursing Students.																			School of Religion		
																			University total.....		
																			542	313	855

Item 5 Graduates

Number of students graduated this year without degrees:

Liberal arts, men....., women.....; applied science, men....., women.....; architecture, men....., women.....; graduate, men....., women.....; education, men....., women.....; law, men....., women.....; medicine, men....., women.....; veterinary, men....., women.....

Item 6 Years in courses

Give number of years in each course: liberal arts, applied science, architecture, graduate, education, law, medicine, veterinary,,

Item 7 Library

404,294.

Number of volumes in library.....; pamphlets.....

Item 8 Summer, extension and academic courses

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses						
Extension courses {						
Secondary or academic.....						

To whom should correspondence regarding this report be addressed?

Name Dwight W Edwards Position Executive Secretary of the Administrative Committee of Yenching University

Affidavit of presiding officer

REPUBLIC OF CHINA.....
PROVINCE OF NEW YORK.....
CITY OF SHANGHAI..... } ss.
CONSULATE GENERAL OF THE UNITED STATES OF AMERICA.....

Dwight W Edwards
Yenching University

being duly sworn, deposes and says that he is the presiding officer of.....
for which the foregoing report is made. This said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

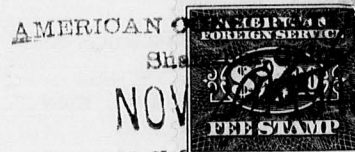
Dwight W Edwards
Yenching University
acting for the President of.....

Subscribed and sworn to
before me this 22 day of November 1948

Allen R Turner

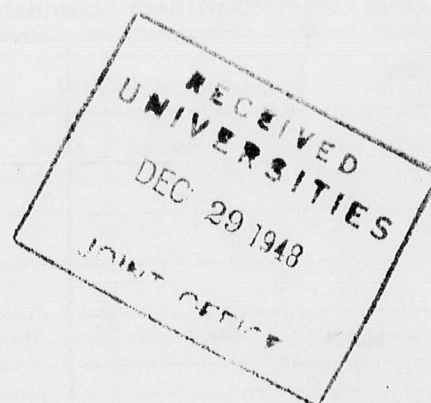
ALLEN R. TURNER
Vice Consul of the United States of America at Shanghai, China

a Or corresponding officer



FEE NO. 16737

303137705



0258

THE UNIVERSITY OF THE STATE OF NEW YORK
The State Education Department
Albany 1

August 2, 1948

Mr. Charles H. Corbett
150 Fifth Avenue
New York 11, N.Y.

re Trustees of Yenching University

Dear Sir:

Kindly send us for use in Handbook 24, information relative to the organization of the university for the current academic year. The information may be given on the blanks below or on separate sheets if necessary. We shall appreciate an early reply.

Very truly yours

Charles F. Probes
Chief, Bureau of Publications

University YENCHING UNIVERSITY

Address PEIPING CHINA

President of the University JOHN LEIGHTON STUART (ON LEAVE)*

President of Board of Trustees HENRY P. VAN DUSEN

Schools and colleges comprising the university

<u>Name of School</u>	<u>Address</u>	<u>Sex of Students Admitted</u>	<u>Name of Dean</u>
COLLEGE OF ARTS	PEIPING, CHINA	M & W	Y.P.MEI
COLLEGE OF SCIENCE	" "	"	STANLEY D. WILSON
COLLEGE OF PUBLIC AFFAIRS	" "	"	CHING-YUEH YEN (ACTING)

*

In the absence of President Stuart, who is U.S. Ambassador at Nanking, the affairs of the University are administered by a Committee of which C.W.LUH is Chairman, and DWIGHT W. EDWARDS is Executive Secretary

Dated August 3, 1948

(Signed) CHARLES H. CORBETT
Official Position RECORDING SEC'Y
UNITED BOARD FOR CHRISTIAN COLLEGES IN CHINA

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1948-49

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

YENCHING UNIVERSITY

Located at PEKING, CHINA

H/H

for year ending June 30, 1949

This annual report is required by law to be transmitted to the State Education Department on or before July 1, 1949

Item 1

Type of control (check one): State.....; city or district.....; county.....; church..... If church, affiliated with what religious denomination? Interdenominational; private, independent of church.....

Item 2 Faculty and employees

Name of officers June 30, 1949

President C.W. Luh Business Manager or Finance Officer..... Bliss Wiant.....
 Registrar H.D. Lin Secretary J.C. Yang.....
 Deans — liberal arts S.H. Chi applied science..... S.L. Lin.....
 architecture graduate C.W. Luh.....
 education law
 medicine veterinary
Public Affairs - C.H. Chao

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men..... 11 women..... 2 total..... 13Number of Members of Instructional Staff
(Excluding those employed only for summer or extension courses)

COURSES	FULL-TIME		PART-TIME		TOTAL	
	Men	Women	Men	Women	Men	Women
Liberal arts and sciences	40	13	7	5	47	18
Science.....	11	8	3	2	14	10
Architecture						
Business						
Education						
Engineering	9	0	2	0	11	0
Law						
Medicine						
Pharmacy						
Theology	4	0	2	1	6	1
Public Affairs.....	9	3	10	2	19	5
Total	73	24	24	10	97	34
Duplicates						
University total	84	26	24	10	108	36

Instructional staff employed part-time were equivalent to how many full-time: men 8; women 4; total 12

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Item 3 Students

Insert in blank spaces under items 3 and 4 any other courses, e. g. Theological (B. D.), etc. and use blank sheet if more columns are needed.

Student Classification	Liberal Arts (B.A. or B.S.)			Public Affairs			Engineering			Theology								
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Undergraduate																		
First year																		
Second year																		
Third year																		
Fourth year																		
Fifth year																		
Total	270	275	545	140	95	235	340	10	350									
Unclassified																		
Graduate	30	10	40	10	5	15				10	5	15						
Grand total	300	285	585	150	100	250	340	10	350	10	5	15						

Item 4 Degrees and certificates conferred

First Degrees on									
B.A.	aB.S.	B.S.	for engineering						
Men.....	43	19	10						
Women.....	20	8	2						
Total since last report.....	63	27	12						

Non-Degree Diplomas									
R.N.									
Men.....									
Women.....									
Total since last report.....									

Higher Degrees							
On Examination							
M.A.	M.S.	Ph.D.					Total
Men.....	2	2		6			10
Women.....	1	2		1			4
Total since last report.....	3	4		7			14

a If B.S. is conferred in more than one course, give number of students receiving degrees in each course.

303.4705

0262

or Certificates

[illegible]

None

[3]

To whom should correspondence regarding this report be addressed?

Name Position.....

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

} ss.

being duly sworn, deposes and says that he is the presiding officer of
for which the foregoing report is made. This said report has been prepared in accordance with the instructions of the New
York State Education Department, that the statements therein he verily believes to be in all respects true and that an
exact copy of this report has been filed with the permanent records of the institution.

.....
*President of.....

Subscribed and sworn to

before me this.....day of.....1949

.....
Notary Public

a Or corresponding officer

0264

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