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Galt, H.S. 1932 Jun-Jul

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學大京燕  
YENCHING UNIVERSITY  
Peiping China

YENCHING

Office of the Treasurer

June 1, 1932.  
C32-6-1-70.

**TRANSFER**

Mr. B. A. Garside,  
Yenching University,  
150 Fifth Avenue,  
New York City,  
U. S. A.

My dear Mr. Garside:

We wish to report to you the sale of draft No. T1294 for U.S. \$2857.00 to the Continental Bank, Peiping, at the rate of 4565 on account of Journalism Department Fund as per your authorization No. 3223. The local currency equivalent is \$13042.20.

We wish also to report to you the sale of draft No. T1295 for U.S. \$5920.48 to the Continental Bank, Peiping, at the rate of 4565 on account of Current Appropriation as per your authorization No. 3212 (part). The local currency equivalent is \$27026.99.

Very sincerely yours,

*Mary Cookingham*  
Mary Cookingham,  
Associate Treasurer.

MC:W

*Accepted 6/28/32*  
*706364a*

0716

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UNIVERSITIES  
JUN 27 1932  
LIBRARY

ANNUITY CONTRIBUTIONS FOR JUNE 1932

<u>Name of Employee</u>	<u>Contribution</u>		<u>Total</u>
	<u>Employee</u>	<u>Employer</u>	
✓ Band, William	G\$6.75	G\$6.75	G\$13.50
Barker, T. M. <i>Sept 7/31</i>	8.33	8.33	16.66
✓ Chang, Paul C.	4.25	4.25	8.50
✓ Chao, Tsu Chen	9.00	9.00	18.00
✓ Chen, Chi Tien	6.75	6.75	13.50
✓ Chou, Henry H. C.	9.00	9.00	18.00
✓ Chuan, Hsi Hsien	3.75	3.75	7.50
✓ Hsieh, Ching Sheng	3.25	3.25	6.50
✓ Hsieh, Yu Ming	9.00	9.00	18.00
✓ Hsu, Shuhsi	9.00	9.00	18.00
✓ Hwang, Tsu Tung	9.00	9.00	18.00
Jen, Tsung Chi <i>with drawn 7/1</i>	6.75	6.75	13.50
✓ Jung, Keng	9.00	9.00	18.00
✓ Ku, Chieh Kang	9.00	9.00	18.00
✓ Learmonth, B. L. L.	9.00	9.00	18.00
✓ Lew, Timothy T.	9.00	9.00	18.00
✓ Li, Bing Hua	7.93	7.93	15.86
✓ Li, Ke Hsiao	.60	.60	1.20
✓ Lochr, George R.	4.97	4.97	9.94
✓ Lu, Chih Chin	.85	.85	1.70
✓ Lu, Fu	9.00	9.00	18.00
✓ Li, Ju Chi	7.25	7.25	14.50
✓ Li, Jung Fang	9.00	9.00	18.00
✓ Luh, C. W.	9.00	9.00	18.00
✓ Mei, Yi Pao	7.50	7.50	15.00
✓ Stuart, John L.	9.00	9.00	18.00
✓ Ti, Hsin Ting	3.50	3.50	7.00
✓ Tsao, Ching Pan	5.00	5.00	10.00
✓ Wang, Fu Hou	1.62	1.62	3.24
✓ Wang Tsan Ching	5.00	5.00	10.00
✓ Wee, K. A.	6.47	6.47	12.94
✓ Wilson, Earl O.	9.00	9.00	18.00
✓ Wu, Chenfu F.	9.00	9.00	18.00
✓ Yang, David K.	8.75	8.75	17.50
✓ Yao, Yu Chuan	.57	.57	1.14
✓ Bent, Dora M. L.	5.00	5.00	10.00
✓ Boring, Alice M.	9.00	9.00	18.00
✓ Hague, Hilda L.	5.00	5.00	10.00
✓ Hancock, Ethel M.	6.75	6.75	13.50
✓ Konantz, Emma L.	9.00	9.00	18.00
✓ Ma, Roberts Mehling	5.13	5.13	10.26
			<u>G\$549.44</u>

YENCHING

學大京燕  
YENCHING UNIVERSITY  
Peiping China

TRANSFER

*file*

Office of the Treasurer

June 2, 1932.  
No. C32-6-2-71.

Mr. B. A. Garside,  
Yenching University,  
150 Fifth Avenue,  
New York City,  
U. S. A.

My dear Mr. Garside:

We wish to acknowledge receipt of your letter addressed to Dr. Galt dated May 2, 1932. We received the check for L.C.\$1404.75 which together with the G\$2000.00 which has been credited to our Account 31 completes the remittances for the Famine Relief Budget for 1931-1932. Thank you for clearing up the matter of Mr. Shen's fellowship.

We have now received the Minutes of the Annual Meeting of the Trustees held on April 14, 1932.

Sincerely yours,

*Mary Cookingham*  
Mary Cookingham,  
Associate Treasurer.

MC:W

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YENCHING

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YENCHING UNIVERSITY

Peiping China

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**TRANSFER**

Office of the Treasurer

June 2, 1932.  
No. C32-6-2-72.

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

My dear Mr. Evans:

We wish to acknowledge receipt of your two letters of April 26, E32-4-26-1 and April 27, E32-4-27-1. We have now received all the statements and cancelled checks from the Central Hanover Bank and Trust Co. I shall be glad to keep in mind your request in regard to the special contribution from the London Missionary Society.

Sincerely yours,

*Mary Cookingham*  
Mary Cookingham,  
Associate Treasurer.

MC:W

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# TRANSFER

學大京燕  
YENCHING UNIVERSITY  
Peiping China

YENCHING

INDEXED

Office of the Treasurer

June 2, 1932.  
No. C32-6-2-73.

Mr. C. A. Evans,  
Yenching University,  
150 Fifth Avenue, New York,  
N. Y., U. S. A.

My dear Mr. Evans:

*Credit  
172  
Rep 6/29/32*

We are enclosing herewith our check for \$73.85 covering the amount refunded by President Stuart after his return from America. On his statement he has listed as receipts \$1096.50 from this office and \$277.35 from your office making a total of \$1373.85. According to his statement of expenditures, details of which we suppose he has sent direct to your office, he has spent \$1300.00, leaving a balance of \$73.85.

The amount which we advanced to President Stuart from this office was \$1100.25, or \$3.75 more than the amount mentioned above. This difference covers the charges made by the American Express Co. on the travelers' checks. This item was probably omitted from the list of expenditures also. We are passing on this information in case it is of value to you in checking up the account.

Sincerely yours,

*Mary Cookingham*  
Mary Cookingham,  
Associate Treasurer.

MC:W  
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YENCHING

TRANSFER

Yenching University

June 2, 1932  
E32-6-2-1

*ack. 8/14*

Miss Mary Cookingham  
Yenching University  
Peiping, China

My dear Miss Cookingham

Enclosed find notice received from the Central Hanover Bank and  
Trust Company relative to check #516.

Very sincerely yours

Assistant Treasurer

CAE:MS  
Enc.

0725

YENCHING

TRANSFER

INDEXED

June 2, 1932.

G-32-6-2-1

Miss Mary Cookingham,  
Yenching University,  
Peiping, China

My dear Miss Cookingham:

Let me acknowledge receipt of your letter No. C32-4-29-54. With this you enclose a copy of the Department of Journalism budget for 1932-33.

We note your comments on the proposed budget. I am sending a copy of your letter, together with a copy of the budget, to Mr. Nash. We will also take up the budget, after we have heard from Mr. Nash, with the Finance Committee of the Board of Trustees, although as a matter of fact there is very little they can say in any intelligent way in regard to the plans for, or the finances of, the Department of Journalism, since we have very little information here in New York as to what the department is now doing and expects to do in the future.

I am attaching hereto the following:-

- Attached to letter to Mr. Vernon Nash of 6/2/32*
- (a) A financial statement showing the status of the Journalism Accounts at this time, and the prospects for the next two years.
  - (b) List of Journalism pledges due during the next two years.

*See "Journalism" 4/30/32*

Very cordially yours,

BAG:PC  
Enc.

CC: Mr. Nash

0726

YENCHING

TRANSFER

Yenching University

June 3, 1932  
E32-6-3-1

Miss Mary Cookingham  
Yenching University  
Peiping, China

My dear Miss Cookingham

We are enclosing herewith several bills from the Houghton Mifflin Company for books sent to the Yenching Library. These bills were sent to our office by mistake.

Very sincerely yours

Assistant Treasurer

MS

0727

YENCHING

TRANSFER

INDEXED

June 4, 1932.  
G 52-6-4-1

Miss Mary Cookingham  
Yenching University  
Peiping, China

My dear Miss Cookingham:

This is a belated acknowledgment of your letter No.C52-3-22-35.  
This deals with the transfer to the Completed Buildings Accounts of funds  
and expenditures for equipment.

I am attaching hereto a copy of our Yenching Women's College Journal  
Voucher 92, by which we create in our Completed Buildings section accounts for  
the purchase of equipment, and for the funds expended on these purchases.

I trust you will receive this letter in time to permit you to make  
the necessary adjustments on your Women's College accounts when your books  
are closed as of June 30th. Our two sets of books still show a variation of  
G.\$26.40, because of the items referred to in your letter C52-2-18-22, and in  
my letter G52-3-28-2. I have not received your acknowledgment of some of the  
letters I wrote on March 28th, so I hope the next mail will bring us information  
on which we can adjust this difference of G.\$26.40, and bring these equipment  
accounts into harmony with yours before we close our books this month.

Very cordially yours,

BAG:PC  
Enc.

0728

YENCHING

TRANSFER

INDEXED

Yenching University

June 6, 1932  
E32-6-6-1

Dr. Howard S. Galt  
Yenching University  
Peiping, China

Dear Doctor Galt

The State Department has sent us the enclosed blanks for the annual report of Yenching University for the year ending June 30, 1932. The Department is emphasizing the necessity of having the report filed promptly. Possibly they have in mind some of the experience of the past. I am quite sure you will do everything possible to have these forwarded at the earliest possible moment. Kindly send them when completed to our office, and we will forward to Albany. The number of blanks enclosed permits you to keep one for your files.

Very truly yours

Assistant Treasurer

CABLES

0729

YENCHING

TRANSFER

June 6, 1932.  
G 52-6-6-1

2018/10

Miss Mary Cookingham,  
Yenching University,  
Peiping, China

My dear Miss Cookingham:

Let me acknowledge receipt of your letters No. C-32-4-20-51,  
C32-4-20-52, and C32-4-30-56.

Letter C32-4-20-51. This requests journal entries to record gifts totaling G.\$84.06 received from Mr. Krause for Mr. Wiant's residence. We are putting through this journal entry accordingly. This will reduce somewhat the deficit on the Wiant residence, and increase by the same amount the unexpended balance in the General Residence Accounts. I presume that this is a new gift you have received recently, and actually adds to your residence cash in hand, and is not merely the belated recording of a gift received in the past.

Letter C32-4-20-52. This deals with Harvard-Yenching Institute matters. I am sorry that I inadvertently referred to the interest item of G.\$66.06 in the 1929-30 accounts as L.C. \$66.06. Our records indicate clearly that this item is a gold figure and not a local currency one. Incidentally I received not long ago a letter from the Treasurer of the Harvard-Yenching Institute stating that their Auditors had made somewhat pointed inquiries as to what had become of this G.\$66.06. I wrote him, however, assuring him that we had already taken up the matter with the field, and promised that you would report again as available when you repair your financial statements for the year ending June 30, 1932, so it is now doubly important that the item be not overlooked.

Letter C32-4-30-56. This merely acknowledges the receipt of several of our letters and requires no special comment.

Very cordially yours,

BAG:PC

0730

YENCHING

TRANSFER

INDEXED

Yenching University

June 7, 1932  
#32-6-7-1

Miss Mary Cookingham  
Yenching University  
Peiping, China

My dear Miss Cookingham

We received your letter of April 30, #57 enclosing checks for \$525.68 and \$23.84. These represent payments on the annuity for Yenching University and the Woman's College.

The 8¢ you refer to is the difference between the amount you figured in your early letters and the actual amount paid. This represents the payment on Miss Ma's policy and the adjustment was included in the schedule on page 2 of our letter of May 16. At that time we stated the balance due you would be 47¢. After including the adjustment of 8¢ in your last check, the amount is increased to 55¢. Kindly make this deduction when making your next remittance.

Very sincerely yours

Assistant Treasurer

CAE:MS

0731

YENCHING

學大京燕

YENCHING UNIVERSITY  
Peiping China

TRANSFER

Office of the Treasurer

June 8, 1932.

*ack 8-1-32*

INDEXED

Mr. B. A. Garside,  
Yenching University,  
150 Fifth Avenue,  
New York, N. Y.,  
U. S. A.

My dear Mr. Garside:

I have before me your letter of May 2nd, addressed to President Stuart and myself. This letter was accompanied by Minutes of the Annual Meeting of the Trustees, and other documents, which we have noted with much interest.

For one thing, we are pleased to note that the statement of funds in gold available for the budget for the coming year, as set down on page five of the Minutes, is slightly more advantageous than anticipated at the time our budget was prepared, or perhaps I should say than our anticipation based upon communications from New York during and following the budget-making period. We certainly appreciate the policies of the Trustees which have resulted in keeping up our gold income so well.

I am writing to reply more especially to a paragraph in your letter beginning at the bottom of the first page. You say:

"Item (C) proposes that all gain on exchange above 3.50 to 1.00 be set aside on the field as a reserve fund, from which no expenditures will be made except on the joint agreement of the Managers and the Trustees."

*(Harris)*  
*1932*  
*1932*  
*1932*

This proposal will no doubt come to the attention of the Board of Managers at the Annual Meeting soon to be held, and it may be that definite action will follow. In writing today I would like to express our Treasurer's Office point of view, namely, that we agree with this policy in principle, and are certainly ready to apply it to all funds regarding which we have no commitments. But it seems well to point out that, in view of the former freedom and responsibility of the field authorities, based on the announced policy of the Trustees, we have certain commitments which we must meet. I have in mind more especially the payment for the Wei Hsiu Yuan, the new site west of us, and the reinsulation of the heating mains. We have had, also, hanging over us during the last few weeks the threatened decrease, amounting to one-third, in the income for the College of Natural Sciences. We have had in mind that if that decrease really became effective we would try to save the situation as much as possible by assigning

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Mr. B. A. Garside - 2.

6-8-32

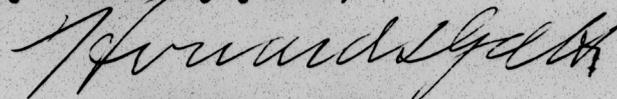
available portions of gain from exchange to that College. We suppose that such a plan would probably meet with the approval of the Trustees in such an emergency.

I am writing thus simply to report our thinking on the subject, and to say that in principle we are in sympathy with the proposal and the conservative attitude which it represents.

If there are further developments concerning this matter growing out of the Board of Managers meeting, we shall report them to you.

I hardly need to say that we were rejoiced at President Stuart's return about ten days ago, and were much interested in the account of home conditions which he gave us.

Very sincerely yours,



Howard S. Galt,

Acting Treasurer.

HSG-LC

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YENCHING

TRANSFER

Yenching University

June 8, 1932

632-6-8-1

ack. 8/16

Dr. Howard S. Galt, Treasurer  
Yenching University  
Peiping, China

My dear Dr. Galt:

Enclosed find the trial balances, cash statements, budget analyses, and copies of journal vouchers 774, 782 and 91 for the month of May 1932, for both the Yenching and Women's College accounts.

We believe everything is in order, but would call your attention to the change in set-up of the Department of Journalism. You will notice that we have deducted expenses for Professor Martin from the 1931-32 budget. At the same time, we have increased the appropriation to include the extra allowances for Mr. Wash.

Second copies of the financial statements will be forwarded in a later mail.

Very cordially yours,

Assistant Treasurer.

CAH:C  
Enc.

0735

YENCHING

TRANSFER

June 8, 1952.

(52-6-8-2)

ack. 8/16

Miss Mary Cookingham,  
Yenching University,  
Peiping, China

My dear Miss Cookingham:

In closing out the account with the Wilson-Western Sporting Goods Company we have received their check for \$22.18 which was not forwarded to you as requested, but was mailed to us and made payable to China Union Universities. We endorsed the check and have deposited same in your account at the Central Hanover Bank and Trust Company according to the enclosed copy of a letter which we sent them.

Very truly yours,

CAE:PC  
Enc.

0736

YENCHING

June 8, 1932.

Miss Mary Cookingham,  
Office of the Treasurer,  
Yenching University.

Dear Miss Cookingham:

With reference Mr. Garside's letter dated 12th May, 1932.

I am afraid I do not agree all his suggestions.  
The account stands as follows in the Field Books after eliminating  
contra entries.

New York Journal Voucher No.550	G\$8710.28	L\$20231.03
<u>Less N. Y. " " " 647</u>	<u>932.43</u>	<u>2107.30</u>
	7777.85	18123.73
<u>Add New York " " " 580</u>	35.76	89.40
	(Part)	
" " " " " 755	1066.61	4266.44
" " " " " 756	5000.00	19376.27
	<u>13880.22</u>	<u>41855.84</u>

The reasons for my not agreeing to Mr. Garside's suggestions on  
the second page of his letter are:-

- (1) That it would appear to inflate the Gold Dollar cost of  
the Dormitory.
- (2) That to cancel Journal Voucher No.756 would bring us to  
the state we were in before i.e. that the balance of Land  
Improvements & General Plans would be shown in New York  
Accounts as G\$5000.00 more than in the Field.

It would really seem that Journal Voucher No.  
580 should be cancelled as far as the amount of L\$19376.27-G\$7908.68  
is concerned as this money was never received as a gift and the  
Gold Dollar figure was merely an assumed one and actually never  
existed.

The history of the matter is this. We received  
from Dr. Stuart a sum of L\$19,376.27 which at that time was equi-  
valent to G\$7908.68. This sum was reported to New York as a gift  
but later this was found to be wrong. The amount should have been  
carried as a loan in the construction books. Later Dr. Stuart took  
G\$5000.00, with the approval of New York, of Marmon money and  
utilized it to refund the loan. As a consequence we received

Miss Cookingham,

No.2, June 8, 1932.

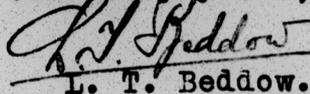
L\$21500.00 by exchanging this G\$5000.00. Dr. Stuart retained L\$2123.73 for interest and with L\$19376.27 repaid the bank loan. The intention therefore was to cancel the entry incorrectly reported to New York.

There may however be reasons, satisfactory to Mr. Garside, which would make it preferable to him to follow out the scheme set forth in his letter. In that event the field books could be brought into line with his suggestions provided that he makes the following alteration when cancelling New York Journal Voucher No.756. If he will debit the G\$5000.00 of the Marmon gift to a Suspense Loan Account and not to Land Improvement and General Plans Account, the latter account in the field books will then reconcile with the New York books. In this connection it should be pointed out that Dr. Stuart appears to be regarding the G\$5000.00 Marmon gift money as equivalent to L\$21500.00 and has paid interest at 8% per annum on the said amount during the past year. He seems to be regarding the money as a temporary loan to cover the unfulfilled pledges of Unit B.

Until you hear further from Mr. Garside on the matter, I suggest we leave the Field Books as they are at present.

Regarding the last paragraph of Mr. Garside's letter the amount of G\$1066.61 is the correct one. The typographical error was discovered after the letter notifying this entry was dispatched. Please ask Mr. Garside to accept our regrets and to amend his books.

Sincerely yours,

  
L. T. Beddow.

LTB:W

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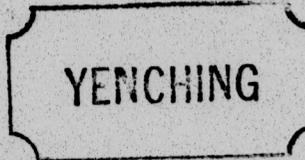
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YENCHING UNIVERSITY  
Peiping China

*ack*

Office of the Treasurer

June 10, 1932.  
No. C32-6-10-74.

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



My dear Mr. Evans:

INDEXED

We wish to acknowledge receipt of your five letters of March 28, E32-3-28-1, May 9, E32-5-9-1, May 13, May 14, E32-5-14-1, and May 14, E32-5-14-2.

We are enclosing herewith Construction Department Balance sheets as of May 31, 1932.

*sent to field 5/17/32*

E32-3-28-1: We note on the April statement of receipts for Yenching Women's College that G\$2000.00 has now been received from the Presbyterian Board. The analysis of budget as of April 30, however, does not show this item of G\$2000.00 under the heading "Balance to be disbursed". We suppose, however, that this was simply an omission in making out the report and that the money will be deposited in our account with the Central Hanover Bank and Trust Co.

*286.57 Bal sent to field 6/27/32*

In our letter to you dated March 31, C32-3-31-42 we asked you to deposit in our account in the Central Hanover Bank & Trust Co., near the end of June, the balance of this year's income for Yenching University which has not been drawn on authorizations or has not been previously deposited in our bank account. In acknowledging receipt of our letter you did not mention whether or not this arrangement was agreeable to you. If it is satisfactory we should like you to follow the same procedure in regard to the balance of the income for the Yenching Women's College and also the Department of Journalism.

We shall write you again in regard to the funds for the Department of Journalism after we have had an opportunity of discussing with Dr. Stuart financial matters in connection with this Department.

0740

Mr. C. A. Evans:

#2, C32-6-10-74, 6/10/1932

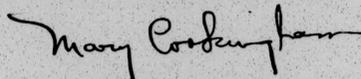
E32-5-9-1: We received on June 3 trial balance sheets, cash statements, budget analysis, and journal vouchers for Yenching University and Yenching Women's College. We were pleased to see the April statements so early in the month and we hope that our June statements will come early in August.

May 13, 1932: No comments.

E32-5-14-1: We have received Dr. Duncan's salary check and we will forward it to him on the 25th of this month.

E32-5-14-2: We have received the copies of invoices and bill of lading received from the California Spray-Chemical Corporation covering their shipment to Mr. James Hunter. We do not understand why these papers were sent to us. We have forwarded them to Mr. Hunter.

Very sincerely yours,



Mary Cookingham,  
Associate Treasurer.

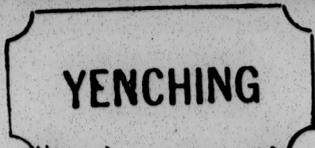
MC:W

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JOINT ORDER  
JUL 2 - 1982  
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DIVISION

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YENCHING UNIVERSITY  
Peiping China

INDEXED

TRANSFER

Office of the Treasurer

June 10, 1932.  
No. C32-6-10-75.

*Ach 7/30/32*

Mr. B. A. Garside,  
Yenching University,  
150 Fifth Avenue,  
New York City,  
U. S. A.

My dear Mr. Garside:

We wish to acknowledge receipt of your letter of May 12, 1932, G32-5-12-1, which deals with Unit B Dormitory accounts. We referred your letter to Mr. Beddow and in reply he wrote the attached letter. We trust this explanation of the accounts is clear to you. Will you please let us know your decision in regard to his suggestions? We shall make no changes in our books until we hear from you.

*l. no. 805  
7/30/32*

Very sincerely yours,

*Mary Cookingham*

Mary Cookingham,  
Associate Treasurer.

MC:W

0743

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學大京燕  
YENCHING UNIVERSITY  
Peiping China

TRANSFER

Office of the Treasurer



June 10, 1932.  
No. C32-6-10-76.

*ack 7-21-32*

INDEXED

Mr. B. A. Garside,  
Yenching University,  
150 Fifth Avenue,  
New York City,  
U. S. A.

My dear Mr. Garside:

In your letters G32-3-14-1 and  
G32-3-28-1 you gave us authorizations 3217 and 3220  
for G\$2000.00 each for Psychology Department. Dr.  
T. T. Lew wishes to spend nearly all of this money  
in gold. If it is agreeable to you will you please  
cancel both authorizations and deposit G\$4000.00 in  
our account in the Central Hanover Bank & Trust  
Co.? We shall await instructions from you before  
cancelling these authorizations.

Sincerely yours,

*Mary Cookingham*  
Mary Cookingham,  
Associate Treasurer.

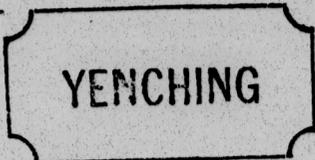
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0745



TRANSFER

Yenching University

June 10, 1932  
E32-6-10-1

*ack. 8/16*

Miss Mary Cookingham  
Yenching University  
Peiping, China

My dear Miss Cookingham

Several letters of a routine nature are before me.

Letter #55 of April 29. This refers to the enclosing of a letter which has been mailed to the Central Hanover Bank and Trust Company and about which we have written to you.

Letter #58 of May 4. This deals with certain drafts all of which have been received and paid.

Letter #60 of May 12. This letter informs us of the payments made under the Harvard-Yenching Fellowships and acknowledges the trial balance sheets for March.

Letter #64 of May 14. The nine checks enclosed in this letter have been mailed as requested.

Very cordially yours

Assistant Treasurer

CAB:MS

0746

YENCHING

TRANSFER

June 14, 1932.

432-6-14-1)

ack. 8. 0

Miss Mary Cookingham,  
Yenching University,  
Peiping, China

My dear Miss Cookingham:

Let me acknowledge receipt of the following letters:- No.C 32-5-12-59,  
No.C 32-5-12-61, No.C 32-5-14-62, No.C 32-5-14-65.

Letter No.C 32-5-12-59. We have forwarded to the Reformed Presbyterian Board the check for \$633.33 which you enclosed.

Letter No.C 32-5-12-61. This reports the sale of a number of drafts, all of which have now been accepted by our office.

Letter No.C 32-5-14-62. With this you enclose a statement of remittances received for the Harvard-Yenching Institute account up to the date of your letter. We are glad to have this information for our use during the period before we receive the final reports prepared on the field after you close your books on June 30th.

Letter No.C 32-5-14-65. We have forwarded your check to the Herman Goldberger Agency, pointing out again, however, that this Agency's account is really with the field, and that our office was merely acting informally in assisting the field and the agency.

I believe that no other items in the above letters require specific comment.

Very cordially yours,

BAG:PC

0747

學大京燕  
YENCHING UNIVERSITY  
Peiping China

TRANSFER

Office of the Treasurer

June 17, 1932.  
No. C32-6-17-77.

YENCHING

ack 7-19-32

Mr. B. A. Garside,  
Yenching University,  
150 Fifth Avenue,  
New York City,  
U. S. A.

My dear Mr. Garside:

We wish to report to you the sale  
of our draft No. T1296 for U.S. \$3079.52 to the Banque  
Belge Pour L'Etranger, Peiping, at the contract rate  
of 417½ on account of university current appropriation  
as per your authorization No. 3212 (Part). The Local  
currency equivalent is \$12857.00.

Very sincerely yours,

*Mary Copkingham*  
Mary Copkingham,  
Associate Treasurer.

*Accepted 7/11/32*  
*Paid*  
*7/14/32*

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TRANSFER

YENCHING

Yenching University

June 18, 1932

E32-6-18-1

Dr. Howard S. Galt  
Yenching University  
Peiping, China

My dear Doctor Galt

This morning's mail brought us communication from Macmillan Company enclosing statement for the Yenching account. I have called them up for the purpose of ascertaining if it is their intention of forcing you to deal through our office. There is no such desire on their part, but this occurred to us in view of the previous correspondence and also of the fact that certain balances on returned articles have not been taken care of. They are perfectly willing to trade directly with the field provided, of course, the accounts are cared for within a reasonable length of time.

I called attention to the fact that the charges on the enclosed statement would probably be paid for immediately, in fact, that without doubt there is a check in the mail at the present time. They agreed to send future communications directly to your office and to make any adjustments by mail. We are, of course, perfectly willing and anxious to do everything possible to facilitate the communications between the field and any business houses here in America. However, as we do not always have all the facts, it is usually a matter of having to take a rather defensive attitude saying we have no authority to make payments and that our only recourse is to communicate with the field.

Very cordially yours

Assistant Treasurer

CAE:MS  
Enc.

0750

YENCHING

TRANSFER

INDEXED

Yenching University

June 23, 1932  
E32-6-23-1

*ack 8/16*

Dr. Howard S. Galt  
Yenching University  
Peiping, China

My dear Doctor Galt

We are enclosing check for \$460.00 representing income on scholarships as indicated on the voucher. We are sending you these out in advance of closing our books.

Very cordially yours

Assistant Treasurer

CAE:MS  
Enc.

Copy of Voucher

"Scholarships six months ending June 30th

O. Pardee	75.00
C. Pardee	75.00
F. J. Hall	60.00
William Boyd	250.00
	<u>460.00 "</u>

0751

YENCHING

TRANSFER

Yenching University

June 23, 1932  
E32-6-23-2

*ack. 8/16*

Miss Mary Cockingham  
Yenching University  
Peiping, China

My dear Miss Cockingham

We acknowledge herewith receipt of your letters #66 and 67 dated May 28.

According to #67 we deposited on June 20, 1932 \$5,000.00 with the Central Hanover Bank and Trust Company.

We acknowledge receipt of the checks amounting to \$549.44 covering annuity payments. Mr. Shadick's application card was also received and the information passed on to the company. We will let you know later their reaction.

Very cordially yours

Assistant Treasurer

CAB:MS

0752

學大京燕  
YENCHING UNIVERSITY  
Peiping China

TRANSFER

Office of the Treasurer

June 25, 1932.  
No. C32-5-25-79.

YENCHING

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

My dear Mr. Evans:

We wish to acknowledge receipt of your letters of April 16, E32-4-16-1, May 3, E32-5-3-1, May 11, E32-5-11-1, May 16, E32-5-16-1, May 18, E32-5-18-1, May 20, E32-5-20-1, May 23, E32-5-23-1.

E32-4-16-1: We have received the shipping papers for the gymnasium equipment ordered from the Narragansett Machine Co. and the equipment has now been received and is being set up in the Warner Gymnasium.

E32-5-3-1: We note that you have not yet increased the Journalism Budget by G\$1500.00 as requested in Mr. Tsai's letter. As soon as our accounts for this month are closed we will write you in detail about the expenditures of the department. We estimate that the overdraft will amount to something between G\$1200.00 and G\$1500.00. If necessary this amount can be deducted from the remittances for the next two years. We have reported to you the sale of our draft drawn on Authorization No. 3223.

E32-5-11-1: We have inquired from the Department of Sociology as to the correct charge against G. E. Stechert & Co. and we have been informed that the bill was only L.C.\$1.45. Since G\$0.35 is sufficient to cover this bill, we are sending you a check for G\$1.10 covering the refund due on this account. Will you please forward this check to G. E. Stechert & Co.?

E32-5-16-1: Thank you for the information in regard to the Annuity adjustments. Mr. Chao in our office has checked up the details and found everything in order.

Sent  
8-8-32

0753

YENCHING

學大京燕

YENCHING UNIVERSITY  
Peiping China

Office of the Treasurer

June 25, 1932.  
G32-6-25-78.

*Acc. 7/20/32*

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

My dear Mr. Garside:

We wish to acknowledge receipt of your three letters of May 13, G32-5-13-1, May 16, G32-5-16-1, and May 23, G32-5-23-1.

*7/10 Com. to*  
G32-5-13-1: We have reported to the Faculty Executive Committee that the travel allowance between New York and Peiping has been changed to G\$400 per adult, with corresponding adjustments for children, and for staff members whose home address lies West of New York. We shall make payments in accordance with this figure beginning July 1, 1932.

*7/10 Com. to*  
G32-5-16-1: Thank you for the information in regard to the remittance of G\$185.52 from the Philadelphia Missionary Union for our Kindergarten Normal Work. We have sent a copy of your letter to Miss Myfanwy Wood in the Dean's Office of the Women's College, so that she will be informed about this gift. Our expenditures for the Kindergarten this year have amounted to over L.C.\$1000.00.

*9/10 # 806 7/30/32*  
G32-5-23-1: The charge of G\$284.34 belongs to the University Library account rather than Harvard-Yenching Institute. In case this letter reaches you early enough to transfer the charge to Account 31 we shall be glad to have this correction made. Otherwise we can easily make the adjustment on our books here.

Thank you for the copy of your letter of May 23 to Mr. Hung.

Very sincerely yours,

*Mary Cookingham*  
Mary Cookingham,  
Associate Treasurer.

MC:W

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YENCHING

學大京燕

YENCHING UNIVERSITY

Peiping, China

INDEXED

TRANSFER

Office of the Treasurer

June 25, 1932.  
No. C32-5-25-80.

*Act 7/20/32*

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

My dear Mr. Evans:

We are enclosing herewith our statement of Annuity Contributions for June, 1932 together with two checks amounting to a total of G\$549.44.

Mr. T. M. Barker will not be on our staff after June 30, 1932 and therefore no contributions will be made by this office for his annuity. We do not yet know whether he wishes to continue his contributions. We shall be glad to let you know in regard to this matter as soon as we hear from him.

Miss Alice M. Boring wishes to withdraw from the Annuity Plan even though she forfeits the money she has contributed during the last two year. We are enclosing herewith a copy of her letter and we shall be glad to hear from you just what arrangement the Sun Life Assurance Co. is willing to make in her case. We hope that the University will not lose its share of the contributions which have been made on Miss Boring's policy. Since this is a new type of request we are promising nothing to Miss Boring until we hear from you.

Sincerely yours,

*Mary Cookingham*  
Mary Cookingham,  
Associate Treasurer.

MC:W

0756

Mr. C. A. Evans,

#2, C32-5-25-79.

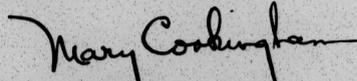
E32-5-18-1: We received policy No.46 for Roberta Mohling Ma and we have already forwarded this to her.

E32-5-20-1: No comments.

E32-5-23-1: Thank you for the remittance of G\$2000.00 from the Presbyterian Board for our Yenching Women's College Account.

We have received ten books of printed checks for our Yenching Women's College account with the Central Hanover Bank and Trust Co. Thank you for forwarding these to us.

Sincerely yours,

  
Mary Cookingham,  
Associate Treasurer.

MC:W

0757

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學大京燕  
YENCHING UNIVERSITY  
PEIPING, CHINA.

系學物生院學理  
COLLEGE OF NATURAL SCIENCES  
DEPARTMENT OF BIOLOGY

June 15, 1932.

To the Treasurer,  
Yenching University.

Dear Sir,

I am writing to ask to withdraw from the Annuity Plan on July 1, 1932. I realize that this is an irregular proceeding and that I may have to forfeit the money put in for these two years, but I consider that I have good reasons and am presenting them as follows:-

- 1 - I do not need this annuity as I am carrying an Endowment policy with the Equitable Life Assurance Society which will take care of me after 65 years of age and I have enough personal income to pay the premiums for the necessary 15 years to come.
- 2 - I started the Yenching Annuity under pressure from University authorities in order to help set the morale in favor of this plan.
- 3 - The present financial crisis in the University, especially in the Natural Science College makes it highly undesirable for any individual to ask the College to appropriate money each year for Annuity for any person who does not need it. Therefore I want to withdraw in order to save money for the Natural Science College.
- 4 - Because of the present financial crisis, I am offering to have my salary cut, and therefore I want to withdraw in order to save money for myself and be able to live on a smaller salary.

Under these circumstances, I ask to be released. If there is any possible way for the money paid both by me and the Natural Science College for 1930-31 and 1931-32 to be returned for the use of the Natural Science College this would be very desirable, but if this is not possible, I at least do not want to be any further unnecessary expense to the University.

Yours truly,

*Albee M. Berry*  
Professor of Biology.

*Copy sent to  
Sun Life Co.  
8/12/32*

*Approved  
J.S.*

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TRANSFER

學大京燕  
YENCHING UNIVERSITY  
Peiping China

YENCHING

Office of the Treasurer

June 25, 1932.  
No. C32-5-25-81.

Q-8-2-32

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

My dear Mr. Evans:

We are enclosing herewith orders No. 169 and 170 which we wish to have forwarded to the Central Scientific Co. in Chicago. We are also enclosing copies of orders No. 167 and 171 the original copies of which have been sent direct to the companies concerned by Mr. Hsieh.

*See C*

Before Mr. R. C. Stuckert left Yenching he paid to us G\$4.00 for clergy tickets which you had ordered for him. He had expected that there would be a second charge of \$4.00 for other clergy tickets which he had asked you to order through your office. Since we have paid him in full we shall be grateful to you if you will send a bill to Mr. Stuckert in America, if there is a further charge for clergy tickets for him.

Sincerely yours,  
*Mary Cookingham*  
Mary Cookingham,  
Associate Treasurer.

MC:W

*Apr 21 - Weston 4.00*  
*May 20 - Easton 4.00*

*12812*  
*Cookingham Co*  
*Cleveland Ohio*

0761

YENCHING  
學大京燕  
YENCHING UNIVERSITY  
Peiping China

TRANSFER

Office of the Treasurer

INDEXED

June 25, 1932.  
No. C32-5-25-82.

*Ack 7/20/32*

Mr. B. A. Garside,  
Yenching University,  
150 Fifth Avenue,  
New York City,  
U. S. A.

My dear Mr. Garside:

Mr. Beddow has asked us to request your office to put through the following entries;

Dr. 22b Land Improvement & General Plans G\$191.11  
Cr. 122b " " " " " G\$191.11

Being six months interest received from Dr.  
J. L. Stuart (on G\$5000 Marmon gift loaned to  
Lake Front Dormitory B. Construction A/c)  
L.C. \$860.00 for Campus Improvement. Fund.

Dr. 26t Wheeler Memorial Chapel G\$245.93  
Cr. 126t Building Fund Wheeler Bldgs. G\$245.93

Being interest on fixed deposits L.C. \$1106.70

If you find these entries in order,  
we shall appreciate your sending us the journal entries.

Sincerely yours,

*Mary Cookingham*  
Mary Cookingham,  
Associate Treasurer.

MC:W

*Dr. 807  
7/30/32*

0762

RECEIVED  
UNIVERSITY  
JUL 25 1932  
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0763

YENCHING

TRANSFER

INDEXED

Yenching University

June 29, 1932  
132-6-29-1

Dr. Howard S. Galt  
Yenching University  
Peiping, China

My dear Dr. Galt:

We are enclosing herewith a check for L.C. \$40.00 which has been received for the College of Natural Science Endowment Fund. We have credited the fund with Gold \$10.00, and are sending same to you with the hope that same can be used and are therefore charging the \$10.00 against the 1932-33 Budget.

You will find a check for Gold \$25.00 from the Woman's College representing scholarship for Miss Tian Hui Ying.

You will also find a check for 286.57 representing the balance due the field on the current budget of the Woman's College for 1931-32. No authorizations have been given to the Woman's College for the past year due to the overdraft from the previous current fiscal year. This small balance, therefore, represents the amount still due to balance the appropriation made by the Woman's Committee.

We are also enclosing a check for 56.35 representing earnings on the E. L. Richards Scholarship Fund.

We wish to acknowledge receipt of Miss Cookingham's letter No. 73 enclosing check for 73.35 representing a refund on money advanced for Dr. Stuart's travel. This has been properly credited and steps taken to make collection from the Harvard-Yenching Institute, according to action taken by the Finance Committee yesterday.

We also acknowledge receipt of Miss Cookingham's letter No. 70 informing us of the sale of two drafts. Same have been received and paid.

Very cordially yours,

Assistant Treasurer.

CAB:C  
Encs.

0764

學大京燕  
YENCHING UNIVERSITY  
Peiping China

TRANSFER

Office of the Treasurer

June 30, 1932.

*ack 8-1-32*

YENCHING

INDEXED

Mr. B. A. Garside,  
Yenching University,  
150 Fifth Avenue,  
New York, N. Y.,  
U. S. A.

My dear Mr. Garside:

Miss Cookingham left for a three-weeks portion of her summer vacation last Sunday. She expects to be in this office again from the 15th of July onward, and during that period, say for three or four weeks, I shall probably be away. We have drafted President Stuart for the second signature on local checks. Before Miss Cookingham went away we failed to make provision for a second signature for checks on our New York bank account but are proposing to call on Mr. Tsai, whose signature is still good I believe, and who usually spends his week ends at Yenching, to help out with the gold checks.

I have for acknowledgment the following letters from your office, signed either by yourself or Mr. Evans:

E32-5-3-1	May 17, unnumbered	E32-5-24-1
G32-5-25-1	E32-5-26-1	G32-5-27-1
May 31, unnumbered, Mr. Evans, two letters		
G32-6- 2-1	G32-6- 4-1	

E32-5-3-1 and G32-6-2-1.

*Journalism*  
*2400*  
*2500*  
*1000*  
*1000*

I can comment today on some of the above, leaving others for later consideration, either by myself or Miss Cookingham. The earlier of these letters gives some information regarding Journalism expenditures, and supplies us Authorization No. 3223, which has already been drawn. We are especially grateful for the information contained in the second letter, which arrived yesterday. The statement of account and forecast of the future are exactly what we want to deal intelligently with the Journalism authorities here on the field. In this connection I may report that I have before me your letter of May 17th, with enclosures, to President Stuart, and I also have your letter of May 17th addressed to myself, dealing with the advance of \$300.00 to David Lu. We have noted and accepted this arrangement, although we share your view that the method by which it was made was quite irregular. Also, the matter of the Fellow from Missouri for Yenching, which has been subject to cable communication, is, I think, considered settled satisfactorily at this end. Apparently the status of Journalism income for the approaching fiscal year will take care of these expendi-

0765

6-30-32

tures, but it may be that retrenchment will be required for the last year of the five, namely, 1933-34.

We here agree with you and Mr. Nash both regarding unsatisfactory conditions of Journalism Department administration. It seems to me, however, that the chief reasons for these unsatisfactory conditions are involved in the very essence of the whole scheme. Whether at this stage much improvement can be introduced, or not, may be a question. I have had some discussion with President Stuart over the matter and he may be making some suggestions. We here feel that the absence of Mr. Nash this year, with the special conditions which took him first to Shanghai, are largely responsible for many of the points under criticism.

Now that we have this forecast from your office as to Journalism accounts for the coming year, it may be that the field Journalism authorities may wish to revise somewhat the budget, a copy of which was sent you recently. But I feel that such a revision must wait until the early autumn, when Messrs. David Lu and White are both on the field, and we can take a comprehensive view of the whole situation.

E32-5-24-1.

*no  
count*  
The way in which the accounts of the Wilson Western Sporting Goods Company are handled in this letter I think will be quite satisfactory. We are now awaiting the refund from the Company, which will complete the affair.

G32-5-25-1.

*7/1/32  
sent  
with  
to the*  
This deals at length with residence accounts, and they require further study, either on the part of Miss Cookingham or myself. At the present moment I am not quite sure that all of your Journal entries will be satisfactory here. But of this more later.

E32-5-26-1.

*✓*  
The slight adjustment of Mr. Liu's policy I think will be made after Miss Cookingham returns to the office.

G32-5-27-1.

*✓*  
We are very glad to have this full statement of the Harvard-Yenching Institute budget and the authorizations for the same. So far as I can see they are all in order.

0766

Mr. B. A. Garside - 3.

6-30-32

Mr. Evans' two letters of May 31st start us off on the accounts of the new fiscal year, with authorizations, both for the University and for the Women's College. We appreciate having these in hand thus in good season.

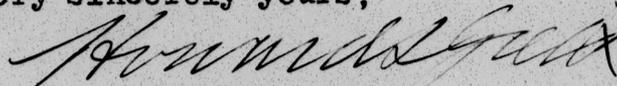
Other letters, if requiring comment, I will leave for later communication.

Upon further consideration, I foresee that we may have extra demands on our New York bank balance soon, and so I will request you to deposit on the account in the bank G\$6,000.00, being Authorization No. 3229 of July 1st.

*with  
cloud*

*Deposited  
8/2/32 to #6467*

Very sincerely yours,



Howard S. Galt,

Acting Treasurer.

HSG-LC

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TRANSFER

YENCHING

Yenching University

July 5, 1932

(32-7-5-1)

Dr. Howard S. Galt  
Yenching University  
Peiping, China

My dear Dr. Galt:

We are enclosing copy of our letter to Central Hanover Bank and Trust Co. of June 30th. You will note that a check for \$17.00 was not properly countersigned, but we authorized the bank to pay the check and trust this is agreeable to you.

Very truly yours,

CAE:W

Encls

0769

TRANSFER

YENCHING

INDEXED

July 7, 1932

(932-7-7-1)

ack. 9/3

Dr. H. S. Galt  
Yenching University  
Peiping, China

My dear Dr. Galt:

We have just received from Mr. W. C. Saeger of Harvard University a check for \$4,041.66 covering the following items in the non-departmental Harvard-Yenching Institute publication fund 1932-33:

\$2,500.00 contribution to the printing of the Sung Hui Yao by the National Library of Peiping.

666.66 first installment for printing the Shang Shu Hsueh by Professor Ku Chieh-kang.

750.00 for the printing of the Yin Chi P'ao Tsu by Professor Jung Keng.

125.00 contribution toward the deficit in the account for the printing of Mr. Min Er-chang's Collection of Biographies.

-----  
\$4,041.66

We have today authorized you to draw the first item of \$2,500. as requested by Professor William Hung on June 7th. I am enclosing herewith a confirmation copy of this cablegram. As a matter of record, it is authorization # 3232.

We authorize you to draw the remainder of this amount as follows:

Dr. H. S. Galt

-2-

July 7, 1932

On or after August 1st, 1932, you may draw after three days the sum of gold \$1541.66 to cover the last three items of Harvard-Yenching Institute remittances shown in the above tabulation. This is authorization # 3233.

Both these authorizations will be charged on our books to the Harvard-Yenching Institute account.

Very cordially yours,

*COPY TO  
William Hung  
Accounting Office*

BAG/RC

0771

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TRANSFER

INDEXED

July 11, 1952.

(32-7-11-1)

ack 9/3

Dr. Howard S. Galt,  
Yenching University,  
Peiping, China

My dear Dr. Galt:

We are enclosing trial balance and closing entries for June 30, 1952. In closing the current account we carried into accounts payable the balance on authorizations due the field and the balance due on Journalism. The outstanding drafts have been received since the close of the year. As a consequence there was a balance of \$6,811.02 due the field in Current General and \$74.37 in Journalism. As requested in your previous letter we are depositing these amounts in the Central Hanover Bank and Trust Company. We are now considering the possibility of cabling you the exact amounts that are being credited to you in that account in that bank.

To tie up the above statement with the closing accounts you will notice that Account Payable carried \$15,811.02, deducting from this \$9,000.00 authorized which came to hand after the close of the books, leaves \$6,811.02 to the field.

Under Journalism Accounts Payable carries \$2,951.37 whereas the outstanding authorization was for \$2,857.00 leaving a balance of \$74.37. The total of the current general balance and Journalism balance is \$6,885.39, which is the amount we have deposited.

We are also including the closing entries for the Women's College. On June 27th we sent the balance of \$286.57 due Current Budget directly to the field. This was before we realized that you desire to have all balances deposited in the Central Hanover Bank and Trust Company.

We cannot give any reason as to why proper notation was not made. Upon receipt of your letter of March 31st to have balances deposited in the bank, and at this time we are now unable to take the time to trace the omission, otherwise, we trust you will find everything in proper order.

Very truly yours,

CAR:PW  
Enc.

0772

TRANSFER

YENCHING

Yenching University

INDEXED

July 20, 1932

(32-7-20-1)

ack. 9/3

Dr. Howard S. Galt  
Yenching University  
Peiping, China

My dear Dr. Galt:

We are enclosing herewith a schedule of annuities purchased for members of the University during the past year, also the previous annuity.

The company is asking that the members post the amount of the annuity upon their certificates.

We are also sending the policy for Mr. Harold Ernest Shadiok, a new participant in the plan.

The company has written us regarding the extension on the policy of Dr. B. L. L. Learmonth. They state that the communication does not definitely say that Dr. Learmonth is to continue payments on his policy up to the age of 68. In view of the fact that the May remittance included payment for Dr. Learmonth, we are assuming that these payments will be made regularly and that the University has agreed to contribute in a like manner. This is not in accordance with the terms of the policy and are urging the insurance company to set aside the 65 year limitation in this particular case.

The company took the position that the letter regarding Dr. Learmonth's retirement could be construed as meaning that retirement was to be postponed three years, but that no additional premiums would be paid. We trust our instructions to the contrary will agree with the action on the field.

Very cordially yours,

CAE/RC  
Enc.

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TRANSFER

YENCHING

INDEXED

July 21, 1932

{ 32-7-21-1

2014.9/3

Dr. Howard S. Galt  
Yenching University  
Peiping, China

My dear Dr. Galt:

We are quoting the following paragraph from a letter received from the Sun Life Assurance Company:

"Upon checking over the members of the above plan we find that Emma Louise Konantz, #44, has attained the age of 65 and the first payment of annuity should be made on the 1st of August 1932. Kindly advise us what kind of annuity this member desires, or whether she wishes to postpone retirement until a later date and in the meantime continue to make contributions. The contribution by the University will terminate at the present time. On the July account we shall suspend contributions entirely for this member, and if instead of taking an annuity at the present time she desires to continue making contributions we shall make a back-charge for the necessary number of months."

We have written the company asking them to withhold payment of the annuity until we can receive definite word from the field. Kindly let us know what action is to be taken.

Very cordially yours,

GAE/RC

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YENCHING

TRANSFER

July 21, 1932.  
G 32-7-21-1

ack 8/21

Miss Mary Cookingham,  
Yenching University,  
Peiping, China

My dear Miss Cookingham:

Let me acknowledge receipt of your letters No. G 32-5-28-69 of May 28th, and No. G 32-6-10-76 of June 10th.

Letter G 32-5-28-69. This is addressed to Mr. Evans, deals particularly with the account of the Central Scientific Company, and more generally with the perennial problem of the handling of purchases through Western firms. We are forwarding the check for \$38.65 to the Central Scientific Company.

As Mr. Evans and I have frequently assured you, we appreciate the problems you face in the Field Treasurer's Office in trying to hold in line the large number of department heads and others authorized to make purchases, all of whom are naturally interested in their specific fields of work, and desirous of getting results with a minimum of red tape. Some of the dissertations we sent you on the necessity of careful handling of these accounts with Western firms are intended to provide you with ammunition you can fire at the heads of individuals who get careless about reporting their purchases or paying their bills.

Letter G 32-6-10-76. This requests us to cancel authorizations #3217 and #3220, and to deposit this G. \$4,000 to the credit of your account in the Central Hanover Bank and Trust Company. We are making this deposit accordingly.

Very cordially yours,

BAG:FW

CC: Miss Cloud

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TRANSFER

YENCHING

INDEXED

July 21, 1952.

(952-7-21-2)

Dr. Howard S. Galt,  
Yenching University,  
Peiping, China

My dear Dr. Galt:

We have now received from Mrs. Mary Barbour Blair another payment of \$1,000 to apply on the cost of the residence occupied by Dr. T. T. Lew. This makes \$7,000 in all we have received from Mrs. Blair.

According to our records as shown in my letter to Miss Cookingham of May 25, 1952 (G 52-5-25-1) Dr. Lew occupies Residence #51 for which the cost was \$10,077.11. There will thus remain a deficit of G. \$5,077.11 after this present \$1,000 has been applied. In her letter transmitting this check Mrs. Blair writes:-

"The remaining balance of \$500 will be paid when I learn that the promised repairs, etc., have been completed."

I believe that Mr. Wannamaker wrote to Dr. Stuart some time ago in regard to notifying Mrs. Blair when these repairs she refers to had been completed, so possibly the matter has already been attended to. If not, I trust that you will see that such a notification is sent as soon as the matter has been attended to, so that we may collect this final \$500 on Mrs. Blair's pledge, and coming that much nearer to clearing off the deficit in this account.

I do not know just what repairs are contemplated or how great the cost may be, but I hope that the substantial deficit already outstanding on this residence will not be greatly increased. I believe that the simplest procedure in handling the cost of such repairs would be to use the necessary funds from the residence balances you already have in hand, notifying us in due course as to the exact figures.

I do not know exactly what understanding Mrs. Blair has as to how her payments are being handled, and I am not sure whether she realizes that this large deficit is outstanding on Dr. Lew's residence, and that her gift is helping us through clearing up an embarrassing shortage of funds, rather than through providing additional money for new construction. After one or two other unfortunate misunderstandings with the lady I have become a bit cautious about raising any unnecessary questions. I am sure that in his correspondence with her, Dr. Lew will be careful not to say anything that might lead her to

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Dr. Howard S. Galt

July 21, 1932.

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feel we should have transmitted the entire amount of her gift to the field for new expenditures there.

Very cordially yours,

BAG:FW

CC: Miss McCoy

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TRANSFER

YENCHING

INDEXED

July 22, 1952.  
G 52-7-22-1

*ack 8/31*

Miss Mary Cookingham,  
Yenching University,  
Peiping, China

My dear Miss Cookingham:

I am enclosing herewith a copy of a letter to Miss Anne Cochran in which I am giving in detail our financial transactions with her. You will note that we are providing the flat outgoing travel allowance authorized by her Employment Agreement, and are also paying her salary to August 31st. I understand that Miss Cochran is not sending out any freight, but may have some excess baggage charges. Whether she should be reimbursed for excess baggage in lieu of your regular freight allowance is a question to be determined in consultation between herself and the Field Treasurer's Office.

You will note also what I say as to her salary. The graduated salary schedule adopted by the University last year is susceptible to so many varieties of interpretations, that our office here in New York always feels it wise to avoid possible conflicting interpretations, by leaving decisions on all salary matters in the hands of the field administration.

Miss Cochran has shown the very finest spirit in all of our discussions, and I am quite sure that if any adjustments are necessary in her financial estimates after she arrives in Peiping she will be quite reasonable about them.

While it takes some time to get a new policy into operation, we hope that the field will keep us fully informed as time goes on, with regard to the details of the salary and allowances we are authorized to offer new appointees whenever contracts have to be made by our New York or Boston Offices. Also, whenever University supported staff members come on furlough, you should give us full details as to the payments we should make, and should be quite sure that the staff members themselves understand, and agree with, the instructions you send us.

Very cordially yours,

BAG:PW  
Enc.

**TRANSFER**

YENCHING

INDEXED

Yenching University

July 25, 1932  
G52-7-25-1

Miss Mary Cookingham  
Yenching University  
Peiping, China

My dear Miss Cookingham:

I am attaching a copy of a letter I am today sending Miss Nellie Soo-Hoo.

You are probably familiar with the negotiations which the Yenching College Committee has been carrying on with Miss Soo-Hoo, in consultation with the field, looking to her appointment as Dean of the Woman's College. These negotiations now seem to have eventuated in Miss Soo-Hoo's engagement as Dean, though I do not know whether all the necessary formalities have as yet been completed in China.

Miss Soo-Hoo has raised the question of whether the Woman's College will pay the expenses of her journey from America to China. The policy of the Yenching College Committee, as of the Trustees of Yenching University, has consistently been that of leaving to the determination of the field all matters affecting the employment and remuneration of Chinese members of staff.

Since Miss Soo-Hoo is leaving America almost immediately, and there is not time enough for us to clear with the field this question of out-going travel, we are making an advance of \$350.00 with the distinct understanding that this does not in any way obligate the University to assume any responsibility for her travel expense. As soon as Miss Soo-Hoo reaches the field, will you please see that this matter is taken up with her through the proper channels?

Very cordially yours,

BAG/RC  
Enc.

0779

學大京燕  
YENCHING UNIVERSITY  
Peiping China

TRANSFER

Office of the Treasurer

July 28, 1932.  
No. C32-7-28-83.

ack P-31-3 ✓

YENCHING

Mr. B. A. Garside,  
Yenching University,  
150 Fifth Avenue,  
New York City,  
U. S. A.

My dear Mr. Garside:

We wish to report to you the sale of our draft No. T1297 for U.S. \$500.00 to the Chartered Bank of India, Australia, & China, Peiping, at the contract rate of 403.62 as per your authorization No. 3201 on account of Yenching Women's College account. The local currency equivalent is \$2018.10.

We wish also to report to you the sale of our draft No. T1300 for U.S. \$2500.00 on account of Special Contribution to the National Library of Peiping as per your cable authorization received on July 8. This draft was made payable to the National Library of Peiping.

Yours very sincerely,

*Mary Cookingham*  
Mary Cookingham,  
Associate Treasurer.

W

*Noted. Accty. Office*

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TRANSFER

YENCHING

Yenching University

INDEXED

July 30, 1932  
G32-7-30-1

Miss Mary Cookingham  
Yenching University  
Peiping, China

My dear Miss Cookingham:

Let me acknowledge receipt of your letter G32-6-10-75. This deals with the clearance of the Unit B Dormitory account, and has attached to it Mr. Beddow's letter of June 8th.

As I go over Mr. Beddow's letter, I see that we are not very far apart in our figures and our viewpoint regarding the Unit B Dormitory accounts. It does not make any essential difference whether the G\$5,000, or LC\$19,376.27 received from the Marnon Fund is considered as included within Journal Voucher #580 or Journal Voucher #756. We are quite willing therefore, to follow Mr. Beddow's suggestion to cancel all of Journal Voucher 580 with the exception of G\$36.76 or LC\$89.40, and to leave Journal Voucher 756 as it now stands.

The only point at which I am inclined to disagree with Mr. Beddow, is that of the gold cost of the dormitory. Not including the G\$1066.61 for improvements in the basement, Mr. Beddow's figure for the gold cost is \$12,813.61. I should say that the more accurate figure is that of G\$15,722.29 suggested in my letter of May 22th. This difference of G\$2,908.68 I have suggested should be shown as gain on exchange. Mr. Beddow feels that this would appear to inflate the gold dollar cost of the dormitory.

It has always been our general policy to base the figures for the gold cost of buildings at Yenching on the exchange ratios prevailing either at the time when funds were sent out to the field

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Miss Mary Cookingham

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July 30, 1932

designated for the construction of the building, or, if undesignated funds were utilized, through the rates prevailing at the time such funds were sent out or if this could not be determined, the rate prevailing when the construction took place. This is a logical policy to follow, for if we were to use any other rate, we would not be able to determine how much money went into all these buildings. Of course, it follows that buildings erected when gold was worth less than \$2 Max. cost more than twice as much in gold as did similar buildings erected a few years later when the value of silver had fallen more than 50%.

At the time the Unit B Dormitory was erected, the sum of LC\$19,376.27 was worth approximately G\$7,908.68, and it was only by a fortunate accident, that we were able at a later date to repay this amount by the use of G\$5,000.

However, it is not worthwhile to debate these matters at a distance of ten thousand miles, and the question is largely one of theory anyway, so we are accepting the procedure suggested by Mr. Beddow. We are attaching hereto a copy of our Yenching Journal Voucher #802, by which we make the changes suggested in Mr. Beddow's letter of June 8th, and so bring our New York accounts for the Unit B Dormitory into line with the figures you have on the field.

Very cordially yours,

BAG/RC  
Enc.

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YENCHING

TRANSFER

INDEXED

Yenching University

July 30, 1932  
G32-7-30-2

Dr. Gall

Miss Mary Cookingham  
Yenching University  
Peiping, China

My dear Miss Cookingham:

This will acknowledge receipt of the following letters:-

G32-6-25-78  
G32-5-25-80  
G32-5-25-82

G32-6-25-28 This acknowledges three of my letters. The only comment that seems to be required is regarding the charge of \$284.34 placed in Harvard-Yenching Institute account instead of the General University Library account. We are at this time putting through a journal voucher crediting the Harvard-Yenching Institute, and charging this \$284.34 to Account 31, 1932-33

G32-5-25-80 This deals with the subject of annuity contributions, and transmits your June statement of annuity payments together with two checks totalling G3549.44.

*Sep 8/9/32*

Mr. T. M. Barker was in the office a few days ago, and at that time we talked over the possibility of continuing his annuity within the Yenching University plan, during the next few years at least. I understand that while Mr. Barker is returning to the field for service in his own mission, there is a possibility that he may later return to Yenching, and that it is probable also that he will maintain some nominal connection with the University as, for example, that of a staff member absent on leave. Mr. Barker would like to continue his participation in this pension plan, and it would be possible for him to do so if he does maintain some nominal relation with the University that would enable us to keep him on our annuity list and

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Miss Mary Cookingham

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July 30, 1932

and if he could make some arrangement whereby he could pay over the entire amount of the monthly contribution, and we would merely make remittance in his behalf. I believe he will talk over these matters with you when he arrives on the field. Until we have some further word from you, we will not take any steps to remove his name from our active list.

We note Miss Boring's desire to withdraw from the annuity plan. We will take up this question with the company, and will report their decision to you. I am sorry that Miss Boring is unwilling to continue under the plan because withdrawal is not only contrary to the regulations under which we are working, but is apt to be detrimental to our relation with the company, and to the morale of the other participants in the plan.

We are putting through a journal voucher as requested, copy of which is attached hereto. (C32-5-25-82)

We have also received your letters C32-5-25-299 and C32-5-25-81 but I am leaving acknowledgment of these letters to Mr. Evans, who is away this week but will be back in the office next Monday.

Very cordially yours,

BAG/AC  
Enc.

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