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COLLEGE FILES
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Yenching
Corres.
Wiant, Bliss + Mildred
1922-1926

0517

March 30th, 1932.

Mr. Bliss W. Miant,
School of Theology,
Boston University,
Boston, Massachusetts.

My dear Mr. Miant:-

Our common friend, William Hung, and I have spoken of you many times as we travelled to and along the Pacific Coast. I am sure that he has told you of my deep interest in the possibility of your going to Peking University to carry out all the plans there that ought to open up in a wonderful way for the study, comparison and promotion of music in China. I can think of nothing more attractive anywhere in the world for a musician, especially one interested at the same time in the advancement of the Christian movement in a land filled with such opportunities as is China at the present time.

I would hope that in due time I might have the opportunity of seeing you personally. I am coming up to be at Wellesley from May 26th to the 29th to attend some important functions there in which my daughters are interested. Is it likely you would be in Boston about that time?

Hoping that before long I may have the privilege of greeting you, believe me,

Very sincerely yours,

Henry W. Luce

05 18

#2 Louisburg Square,
Boston, Mass.
March 31, 1922.

Mr. Henry W. Luce,
156 Fifth Avenue,
New York City.

My dear Mr. Luce:-

It was very gratifying to me to receive from you today a personal word in regard to the work we are so much interested in. It has been my exceeding good fortune to become an intimate friend of William Hung who has told me of the Peking University and of its officers and its plans. It offers a challenge which appeals to a young man with a life of service before him. I am willing to go wherever the way opens and if it is to China I shall be only too glad to go there. Somehow there is little attraction in this country for me-I feel like I must go into the foreign missionary work to be happy and content. Our Board of Foreign Missions has not encouraged me ever in the musical end of the work but it has never been permanently discouraging to me for one like William has come along just in time to save me from despair. The work in Peking is the most attractive which has been presented to me and I am hoping that definite arrangements can be made which will establish me in some sort of work in that city.

It is my plan to be in Boston or near Boston all summer so that I am now expecting to get in touch with you when you come this way the last of May. Let me know of your schedule about that time and I will arrange for a conference at that time.

Thanking you for your interest in me and trusting that we may consummate plans for a personal meeting, I am,

Sincerely,

Bliss M. Went.

05 19

June 23rd, 1922.

Mr. Bliss W. Wiant,
2 Louisturg Square,
Boston, Mass.

My dear Mr. Wiant:-

You will be interested to know that our Board of Trustees is asking Mr. Hung and myself to stay on yet another year. We find that a faculty of forty foreigners and thirty Chinese will take some thirty-five residences to house, and so in the face of that great need it seems almost absolutely necessary that we stay on to do this bit of work. We are going to try to put on a large campaign next year with the help of some executive force.

With reference to planning for your going there will be three things we shall have to meet. Your salary, your residence and the organ. To this end we would be glad of your co-operation just as far as you can give it and would be very grateful for any suggestions you may have as to the way we can accomplish this task in so far as you and your friends can co-operate in it. During the summer we shall be making our plans and working out our schedule and if we had your suggestions before us we could fit them into the general scheme.

You might at this time also suggest to us the names and addresses of various people to whom you think it might be well to send our pamphlet and other literature.

Hoping to hear from you before long, believe me,

Ever sincerely yours,

Henry W. Luce

MEN'S CLUB

MAGNOLIA

J U L Y 4, 1922.

Mr. Henry W. Luce,
156 Fifth Avenue,
New York, N.Y.

*Gloucester
Mass*

My dear Dr. Luce:-

I am ashamed that I have not sooner answered the letter from you of the 23rd of June but since that time there has been a reply from Dr. Jones of Foochow come to me and I have been writing back and forth to the office at 150 Fifth Avenue and it has kept me disturbed so that I could not write as I wanted to. In fact I am yet not settled but will try to answer your letter at least. On the 20th of this month I am planning on being in New York and meeting the candidate committee of the Board and talk over very thoroughly the situation which now confronts me. Dr. Jones is very anxious that I stay with him and has written to several parties in this country to whom I am to refer and with whom I am to confer. If I should go to Foochow I would go out under the Board of Trustees and so it puts another phase on the proposition. I frankly wrote Mr. Hildreth why I wanted most of all to go to Peking and in his reply he stated that he would arrange for a meeting of the candidate committee for me.

If you and Wm. Hung are to stay here in this country another year it looks as if we might go out into the field together. I anticipate this with much pleasure.

After the twentieth of this month I will be able to start some propaganda to obtain the salary, the residence and the organ for the University but until that time I think it is wise to wait. If I can enthuse my father over the proposition in spite of the fact that my brother is home now from Foochow, we will be able to do a great deal in getting the money. There are two friends who would help me if they were able to do it at this time but I do not want to tackle them until I have some definite information as to where I am going to get the sanction of the Board on it. I would appreciate anything you can do to help me out in this.

Cordially,

Ben M. Wiant.

7

Thurs. 22nd
Conclusion

7/11/22

M E M O R A N D U M

To Dr. Stuart and Dr. Luce

Concerning Bliss M. Wiant

I have a letter from Mr. Wiant, dated June 25, 1922, in which occurs the following:-

I am in Boston just for the day and while here I found two letters for me,- one from Dr. Luce and one from Dr. Jones. The former was to inform me that you will be here another year to campaign for the University and to ask me to help you to get in touch with means and people who would be interested in supporting me and in giving me a house and a pipe-organ. I will try to answer him soon. The latter is a "stunner" to me. Following is the gist of it. He has waited so long to write in order to get definite information. My name is second on the list of new teachers desired and if the Trustees grant two teachers for 1923 as they did for the past year I will be elected to the faculty. I am to get in touch with Dr. Lewis Hodous in Hartford, Conn. about further conditions. He says that Dr. Felt knows nothing of Foochow and you have been away so long that you have forgotten, so neither of you are very trustworthy when it comes to evidence here. The climate in Peking is dry, and in a real dust storm the dust collects 1/2 inch deep in a closed house. My opportunity in Foochow is greater because I would train students to go out to teach in a system of missions schools in which 27,000 boys and girls study,- this is three times the number in the system leading up to Peking U. Fukien U. excels Peking in all departments except sociology. The gleamer of the Capital fades when choosing real job is at stake. Dwellings at Fukien are as good as at Peking.

This is the core of the letter. What do you think of it? He closes by hoping I will find my lifework in Foochow and nowhere else. Suppose he will be mad when he learns the facts? Write me at once what you think to be the best method of procedure. I shall get in touch with Dr. Hodous at least.

I am attaching to this memo a copy of my reply to the above letter.

WILLIAM HUNG

0523

C O P Y

En route
Harrisburg, Pa.
July 11th 1922.

Mr. Bliss M. Wiant,
Men's Club,
Magnolia, Mass.

*File under
Wiant.*

Dear Bliss:

Because of certain change in my travelling schedule, your letter has missed me until now.

I really do not know how to advise you on your recent proposition from Fukien Christian University. Moreover, I do not understand why President Jones should remark, as you stated, that I have been away from Foochow for so long and therefore my opinion on Fukien is just as untrustworthy as that of Dr. Felt. I do not recall that I ever expressed any opinion against Fukien, and my own choice of going to Peking instead of Fukien has nothing to do with the comparative merit of the two institutions.

If I recall correctly, you had always tried to abide with your informal understanding with Fukien, and this, inspite of Dr. Felt's remarks about Foochow's weather. You did not enter into your formal and definite understanding with Dr. Stuart and Dr. Luce until you had definitely given up hope about Fukien because of your failure to hear from President Jones before a certain stated time.

Still I have nothing to say against Foochow. The fact that Paul has gone there and a great many other good people have gone there and stayed there ought to be sufficient proof that it cannot be a bad place. Now, if you and Mildred should like to reconsider Fukien, perhaps the best procedure is for you to take up the matter very frankly with Dr. Luce.

On the other hand, if you wish to stick to the definite arrangement you have made with Dr. Stuart and Dr. Luce in Boston, perhaps it is only fair to President Jones that you give him frankly the facts. Remember, however, that the most important of the facts is that neither Dr. Stuart, nor Dr. Luce nor myself have ever discouraged you about Fukien and that you would not have entered into an understanding with Peking had you had an answer from Foochow. You will recall that I was particularly careful about this matter, for it is a delicate question between friendly institutions.

Personally of course I like to have you go where I shall be. I shall miss you if you go elsewhere, and the work we have planned to do together will have to be postponed.

But that, I hope, should not interfere with what you think to be the right course to follow. The final decision must rest with you. If you think that you were right in joining Peking after you had waited so long and failed to get an answer from Fukien, I do not think, Mr. Jones would think otherwise. If, however, you think it fairer to go to Fukien, I think the matter can be talked over with Dr. Luce.

I am pretty anxious about this. Please let me know all new developments and what your own decision is. With love

Affectionately,

William Hung

W. Hung

0524

July 18th, 1922.

Mr. Jones, Esq.,
New York City,
U.S.A.

My dear Mr. Jones:-

I received your letter when I was away and at this moment I cannot place my hand upon it, so that I write entirely from memory. I have however a letter from William Hung in which he mentions again in his suggestions for you to join us in Peking.

Of course, on the part of Peking University, we do not want to do anything that is not fair, square and above board. On the other hand, since you did not hear from Foochow at the time agreed upon I think that it throws the matter open for you to make a choice without regard to any previous considerations.

As regards the relative importance for us here between Foochow and Peking, it is quite possible that neither Mr. Jones nor myself could give an absolutely unbiased opinion. I can only say for myself that having been twenty years in Shanghai in connection with the University there and ten years as secretary for the China Christian Education in China with my center at Shanghai and with work that took me all over China, I came to the conclusion that Peking was the greatest single center in China for University work. I believe that there are perhaps three or four other places in China where the work is of the greatest importance and Foochow would be one of them. Nevertheless, no city in China, not even Canton or Shanghai, can have in my estimation the radiation influence that comes from a city that is not only the capital and political center of a country but is also the literary and student of China.

I suppose you have noted that when they selected the place for the second world student Federation ever held in the Orient and the first one held in China, they selected Peking, and this meeting was held there last April. Students came to Peking city from every province in China in large numbers. Indeed every province in China is actually represented in Peking University itself. It seems to me that Peking University ought to have a national influence that could be unequalled in China. While I believe most heartily in the work at Foochow and the very great opportunity there it must in a large measure be confined to that Province, great as it is.

0525

William Hung and myself, all free to place our lives at half a dozen places in China, have within the last two years decided in favor of Peking.

I do not think the question of climate should enter in very much. Foochow has a great deal of rain and is very hot a great deal of the time. Our difficulty in North China is just the opposite. From my general knowledge of China I am inclined to think there are few places in the world more favorable for twelve months of the year. They have a good deal of rain in July and August. It is rainy and damp out from the 15th and sometimes earlier in September until Christmas every day is about a perfect day. Frost comes and drier. Our spring is the best; trying time when in May and June we are likely to have the so-called dust storms. In fact, indeed, trying, especially to the dust itself, though it is not so bad that as if an inch of dust gets inside the houses. After these storms are over we have the best weather. I don't know of that can be found anywhere else in the world.

It is also good to be that I have seen the Peking University and its departments about sociology. I am not asking you to go to Peking because there is any special reason of the kind. I think it is because it is a great place to live. I think there is a greater chance than anywhere else. I have never been away from the city without feeling the loss of a certain part of my life there. There have been many things. I have been to the university there. I think it is the best place for education, and because we have a group of people there who are very friendly in sympathy with the things you want to work out (not edit) these William Hung and myself) and because Peking, from the point of view of literature and art, is the great traditional center of China. Personally, and I trust without too much bias, I should like to see you go to Peking.

Of course, what you do for your own career that is right in your eyes; God will surely lead you to the right decision. If I can be of any service to you in any other way, in any other way, I am sure you will be free to write to me. I shall be in the city from now until August 15th and will be glad to see you and to hear of you. I am sure that you will be most happy indeed if your decision was to join us in the great work of the university at Peking.

Very sincerely yours,

BLISS M. WIAINT
ASST. PASTOR, BROADWAY BAPTIST CHURCH
79 PEARL STREET
CAMBRIDGE, MASSACHUSETTS

Feb. 6, 1923.

Pastor
AT. Rumpston
20 St Paul St
Unit. 0777-M

Unit 767-R

Dear William:-

I had the pleasure of meeting and talking with Dean Porter last Saturday afternoon at a tea given by Miss Boring at Wellesley College. For about an hour I stayed close to him and talked with him about various things relative to the work in Peking University. He surely is a fine, energetic fellow and has very winsome ways. It will be a great pleasure for me to work with such a man.

It was very gratifying news to me that you are coming here March 4-10. Will you not do me a favor? I want you to speak at one of our regular church services on the 4th. I think you owe it to me to elucidate my going to the "heathen" at our church. They do not seem to think that my going there will be of much avail and laugh up their sleeves at the idea.

On the 6th of March at noon all the men who are in Boston from China get together for a lunch hour at one of the restaurants on Tyler St., in Chinatown. I was to the last get together and enjoyed it immensely. Dr. Lenox and I were the only two who had any particular interest in North China all the rest being from Central or Southern China. I wish you and Dr. Stuart could arrange to meet this bunch of men.

I am glad to know that you were able to get your feet under the home table in Springfield and that you found everyone well-wish I might see them too.

Lovingly,

Bliss.

0527

CORRESPONDING SECRETARIES
FRANK MASON NORTH
TITUS LOWE

ASSOCIATE SECRETARY
RALPH A. WARD
CHINA

Board of Foreign Missions
Of the METHODIST EPISCOPAL CHURCH

150 Fifth Avenue
NEW YORK CITY

CABLE ADDRESS, MISSIONS' PHONE, CHELSEA 2130

PRESIDENT
BISHOP LUTHER B. WILSON
TREASURER
GEORGE M. FOWLES

April 18
1923

Dr. Eric M. North, Secretary,
Board of Trustees,
Peking University,
150 Fifth Avenue,
New York City.

My dear Doctor North:

I am writing to report for your record,
that the Rev. and Mrs. Bliss M. Wiant have been
accepted by the Board of Foreign Missions of the
Methodist Episcopal Church and are under appoint-
ment to North China with the expectation that
they will serve on the Faculty of Peking University
as a part of the Methodist quota.

Cordially yours,

Rueph A. Ward

RAW
JL

4/25/23

0528

RESIDENCES

Springfield Ohio

June 26, 1923.

Mr. H. F. Strong
156 Fifth Ave.,
New York, N. Y.

John Personall
no answer. JFS

Dear Mr. Strong:-

We finished today our intensive campaign for pledges to the Wiant Memorial Building and feel that our efforts have been immensely worth-while. I have enjoyed working with Wel for he has cooperated with us in every detail in our plan to get in touch with every center of influence in the district. He has worked very consistently for the good of the cause.

Having a machine as we did we were able to cover much more ground in a given time than otherwise we could have done it.

The field here seems ready for the harvest and I will be greatly disappointed if there is not upwards of \$20,000.00 given from our district to the cause. Some of this will perhaps be designated to some of our work such as purchasing pianos but the major part will go into a memorial building.

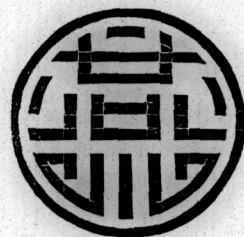
I am ready at all times to do whatever I can to further the cause which is so vital to my life.

Sincerely,

Bliss M. Wiant.

PEKING UNIVERSITY

學大京燕



Letter of
Mr. and Mrs. Bliss M. Wiant

Dec. 31, 1923

Dear friends:—

On the last day of the year one's thoughts naturally turn to the past, reflecting on the blessings of the year and gaining inspiration for the future. This last year has been crowded full of events both sad and glad; most unexpected things have happened and dreams have come true. The loss of a devoted and loving father and entrance into foreign missionary service have brought us face to face with some of life's sternest realities and called upon resources hitherto unknown. How fortunate we are to be able to experience the fellowship of Christ, our Elder Brother who has revealed to us the loving heart of our Father. His grace has been sufficient and in our weakness He has come to give strength and courage.

Our last day in America was the first day of the West Ohio Conference session and after we had departed from the home shores there was delivered to our state-room a telegram of greeting and good wishes from the brethren of the conference in session. You will never know until you experience the leaving of the home-land just what a blessing that word was for it cheered our hearts

with the thought of your prayers accompanying us every day of our journey.

The terrible disaster in Japan came on our third day out to sea and so shook up the whole Pacific basin that our trip was anything but calm. The officers aboard the ship stated that they had never known such consistently rough weather for we did not have one day of fair skies until we reached sight of land just before arriving in Yokohama. During the worst storms we were like the Psalmist who declared that "they reel to and fro like a drunk man—they are at their wits end."

It was evening when we slowly glided into the harbor of ill-fated Yokohama; the skies were all astir with the moving search-lights of the ships of many nations constantly scanning the harbor. Blinker messages were being sent from ship to ship concerning recent news of the disaster and orders for future manoeuvres. Everything was in a state of excitement. The next morning brought the distant sight of a ruined city resembling pictures of ancient Rome and Carthage. With the aid of field glasses one could see the few remaining distorted skeletons

of buildings and the utter destruction of the city. Those who were working among the ruins were burning the dead bodies in heaps and one could see the smoke rising continually. The city itself was still smouldering so that a pale gray smoke hung over the broken city as a veil to cover it from the inquisitive gaze of morbid observers. Several hundreds of refugees came aboard our ship and had tales of escape to relate bordering on the miraculous. A few of our passengers were Japanese returning to their homes if such there were. One man, a cook went ashore and after searching for his family found them and brought them aboard for they had no other home. How happy they were to be together. The eleven days between the time of the first quake and the arrival of our ship must have seemed like years to both of them.

We were three days late in reaching Shanghai and after spending a few days there came on to Peking. Due to the fact that the bandits attacked the express train last spring by night they changed the time so we would reach the bandit region in the morning and pass through by daylight. This

change made our arrival in Peking come at 1:30 A.M. but we were met at the train by friends who were new but who took us very kindly to their homes and soon we were settled comfortably.

Peking is indeed one of the most interesting and romantic cities in the world. The east and the west, the north and the south meet here as evidenced by the people one sees on the streets and other signs of cosmopolitan life. The horse and mule and donkey and camel all help to carry the burden of traffic and not the least part of the heaviest work is done by man himself. One can hear too the whistle of the locomotive and the auto-klaxon and even the little canal boat is used in its humble way. A knowledge of every major language used in Europe and Asia would not be amiss for their representatives are here both among the rich and the poor.

The buildings which were once used by the imperial family, formerly closed to the gaze of barbarous foreigners, are now all open to the public except a very small section of what is known as the "Forbidden City" where the last remnant of the Manchu line lives in seclusion. These buildings are the supreme

examples of Chinese architecture and interior decoration; they are indeed very beautiful. The most beautiful of all the buildings used by the imperial family is the "Temple of Heaven" formerly the sacred shrine of all China where the emperor went once a year and offered up to the God of Heaven a sacrifice which would atone for the sins of the whole nation. The emperor took the part of the Son of Heaven. This custom resembled the Hebrew rites of annual purification.

But we have come when China is in the state of change from the old order to the new. New foundations are being laid and it is our privilege to help with that important work. Peking University stands in the forefront of those schools which are taking the lead in providing leaders for China's new day, men and women who have a vision of a Christian social order and a willingness to give of their trained intellect and developed talents to bring about this new era. What fine young people they are! How you would all rejoice to be counted among those who are giving of their training and strength to show them the Christ-like way. Such bright, eager, intelligent faces demand the best within

one and challenge every resource of body, mind and spirit. They present quite a different attitude from that of many students in America and for that reason the work is so fascinating.

As yet we have not entered into a full-time schedule; for the first year is given over entirely to language study.

It is only through a knowledge of the language that one gets into the inner life of the people and catches the spirit of this ancient civilization. It is a very difficult task but exceedingly interesting and profitable. We have ample opportunity to use what we learn each day so that it becomes a reality at once.

In order to provide us with constructive recreation we were asked to take charge of the choir in the Men's College. They provide, each week, in the Sunday Students' Chapel Service, leadership in the singing of new hymns. At present we are using English that they may gain an appreciation of our hymnology and catch the spirit of the great writers of Christendom. On the Sunday night before Christmas they sang seven of our best carols and did it very well. On Christmas Eve we went out carolling

visiting the faculty and the mission. It was an experience they had never known before but they enjoyed it so much that we hope it will become a tradition with all the students. Every other Saturday morning we take charge of the daily chapel service and give a program of music to increase their interest in music and their appreciation of the best. These have been gratifyingly popular, for the hall has been crowded with men to listen to the programs. Next fall our work will begin in earnest and it is very evident that the greatest need is equipment. If any of you have any kind of wood or brass instruments which you would like to see used on the mission field just send them to the Board of Foreign Missions and they will see to it that we get them if they are so designated. If there is any music, old or new song books or choir music that is not in use, it too would be appreciated for we can use every bit of it in teaching the students to sing and play.

Our School of Theology Faculty is a group of congenial, international representatives whose one desire is to bring Christ in a real way to China. Two Englishmen, one Irishman, one Swiss

and three Chinese educated in America, and three Americans compose this cosmopolitan organization. Every problem is thus discussed from many view-points so that there is no lack for variety of opinion. However the spirit of our common Lord and Master unites us into a real brotherhood. The faculty of the University of forty foreigners and the same number of Chinese have the common motive that of revealing the ever living Christ. Too much praise can not be given to John Leighton Stuart, our president, who by his sincere Christian life and constant devotion to his heavy tasks is a never-failing source of inspiration. During the past months the burden of raising money to erect new buildings has been tremendous, yet through it all he has maintained a consistently patient and hopeful attitude. Now he is in America to secure the remainder of the amount most needed and we are all cheered by the reports of his success. The Bishop Bashford Memorial has been assured for which we are all thankful both here and in America.

The leadership of our own denomination in the Christian work of the city is

indeed most gratifying. Although the Methodists were among the last of the larger denominations to begin work, we are now leading in the volume of organized effort. Half of the men in the School of Theology with which we are connected are our own and we are justly proud of them. China need not fear for her future if such can lead her spiritual life. Much of the credit for the success of the work is due to Dr. H. H. Lowry, the pioneer representative of Methodism in Peking. He is now 83 years old and in failing health but his spirit is as fresh and exuberant as the newest arrivals; he is highly esteemed by all and especially beloved by the young people to whom he shows a fatherly affection.

We want to thank you for the fine way in which you responded to the appeal for money last summer to build a residence in memory of our sainted father, W.A. Wiant. His intense interest in missionary work is to be immortalized by this generous gift from you, here in Peking University where youths receive a thorough training to do for China what we want China to do for herself. Nothing would please him

more than to know that his faithful friends had so honored him. It will be a constant source of inspiration to us who are to live within its walls for if ever a man had high ideals of Christian living and attained to them, he did. This land for which he prayed so often and to which he willingly and cheerfully gave two sons for service will have this permanent memorial to his Christian character and zeal.

There has been reported to date a total of \$3818 towards the \$7000 needed and no doubt the rest will come in a later report when all is in. We are especially grateful to Dr. E.T. Waring and his congregation at Troy for giving us a special gifts of \$500 with which to buy a piano. This money is now being used to purchase a "Weaver" piano, made in York, Pa. It is an absolutely first-class instrument as it is only this kind which can endure the extremes of hot and cold, dryness and dampness in the climatic conditions here. It is the most reasonable piano on the market so we feel that the money has been well-spent.

The Memorial Residence will be built for occupancy in the fall of 1925 when

the University will move out to its new and beautiful site five miles north-west of the city. We will let you know how it is progressing, and send you a picture of it when it is done. We would greatly appreciate any word from any of you at any time.

With hearts full of gratitude and best wishes for finest year of service,

Your friends,

Mr. and Mrs. Bliss M. Wiant.

December 31st. 1923
Peking University
K'uei Chia Ch'ang
Peking, China.

P.S. Since the body of this letter was written we have been saddened by the sudden but peaceful death of Dr. H.H. Lowry. Surely if ever any man deserved rest from earthly labors he did, for his work in the upbuilding of the Kingdom of God in the hearts of the Chinese was constant. It was only last year after fifty-five years of active service that he resigned from responsibility of active leadership in executive matters but his Christlike spirit shall always exert a mighty influence for good in the lives of those who came into the light through his ministry.

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京
大
學

School of Theology
Department of Sacred Music

PEKING UNIVERSITY
(YENCHING TA HSUEH)
PEKING, CHINA.

June 30, 1924.

Mr. L.B. Moss,
Peking University,
156 Fifth Avenue,
New York, N.Y.
U.S.A.

My dear Mr. Moss:-

Under direction from our president, Dr. J. L. Stuart, I am writing to ask you to send us as soon as possible as many hymn books as the enclosed draft will buy and ship for us. We have selected from a long list of the best hymnals of the day the book entitled "Hymns for the Living Age" published by The Century Company. This draft for \$303.03 should cover the cost of the books and the freight bill so we are sending it to you hoping you might be able to get a slight reduction from the regular price of \$135 per hundred inasmuch as it is for missionary purposes and perhaps their first order of it on the mission field. At least we are hoping the money will go further than we now expect. It was an appropriation of \$600 Mexican which was made to supply our chapel with hymn books.

I am writing too to ask you to thank Mr. Edwin E. White for looking after the matter of sending samples to us for inspection. We are also indebted to Mr. C. W. Brazer and Mr. Steele for their kind attention to our needs. The "Hymns of the Centuries" came in for a close second especially because of the fine offer Mr. John B. Pratt of the A. B. Barnes and Company made but we thought that the other book more nearly met our needs. Will you therefore render our thanks to the above mentioned people for their kind services. We are keeping the sample hymn books on file for use in our University library as references in a course on hymnology.

Concerning books on hymnology which Mr. White mentioned in his letter to me on May 15 I would be delighted to have him look these up and let me know what he has found. I already have a few but am anxious for more.

Hoping to hear from you, I remain,

Sincerely,

Bliss M. Went.

Letter from Century
sending 212 copies
with \$44+ postage.

0537

August 8, 1924.

Mr. Bliss W. Hunt,
Peking University,
Peking, China.

My dear Mr. Hunt:

Your letter of June 30th together with the draft for \$303.03 came duly to hand. We have purchased and shipped to you 212 copies of the "Hymns of the Living God", published by the Century Company.

They have also included one brocade bound copy as a complimentary donation.

We were able to get a 10% reduction only from the price of \$135 per hundred. There is, therefore, a balance left to your credit of \$2.30. When the books were packed up and mailed, it appeared that the postage did not figure up to quite as much as they had anticipated.

Cordially yours,

Assistant Treasurer,
Peking University.

LBW:KJL

0538

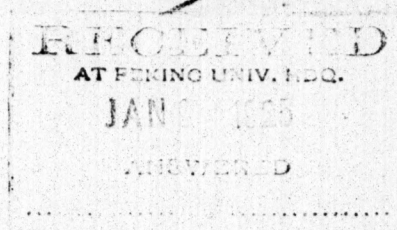
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OFFICE OF THE TREASURER

PEKING UNIVERSITY

(YENCHING TA HSUEH)

PEKING, CHINA



December 9, 1924.

Mr. J. H. Lewis
156 Fifth Avenue
New York, N.Y.

Dear Sir:

Eric - seems to me this is your "piggy" - what a pig!

By the action of the Executive Committee of the Men's College, I have been authorized to write you a letter concerning the purchase of a piano for the auditorium in the Bashford Memorial Administration Building on our new site. It is my understanding that this piano is to be bought from the Bashford Memorial Building Fund, inasmuch as it is a part of the permanent equipment.

Before leaving America I established business relations with a very reliable piano firm, namely the Weaver Piano Company, York, Pa. I have found them to be fine people with whom to deal and their pianos are absolutely first class. In thinking of a piano for the building in question, we naturally thought of the best instrument there is made which is perhaps the Steinway. Consequently I wrote this firm asking them if they could purchase for us a Steinway Concert Grand Piano. They answered by letter of August 4, 1924, saying that they could furnish this piano which retailed at \$2700.00 for \$2430.00 - or a ten per cent reduction. ~~According to~~ According to their business relations with the Steinway Piano Company they were not allowed to quote a lower price. However, they said that if the matter was kept strictly confidential between them and me they would make a contribution to the University of \$250.00. This gift would be given on condition that this contribution and the actual purchase be kept as separate as possible on all our books and records. Thus we would be saved quite an expense, in fact enough to purchase another cheap instrument. There is in Peking the agency for the Steinway, namely the S. Moutrie & Co., Ltd. headquarters in Shanghai. They would not come down one cent from the list price in the catalogue \$2800.00 so you see it is actually a saving of \$620.00 gold to us to buy through this firm.

We could get other makes of instruments much cheaper but I feel as do all the others here interested in the musical life of the University that we want the best there is first because the climatic conditions are such that only first class instruments can stand the changes. Secondly, when world renowned musicians come to Peking as they frequently do we can without any hesitation invite them to play for our students having such an instrument to attract them. Such an instrument would in the long run be a sound investment.

I have also been requested to write you concerning two other matters relating to the Hinde Memorial Theological Hall. As you

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JOINT OFFICE

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probably know there is room for four pianos in practice rooms; we also want a piano or organ for the social room and a pipe organ for the chapel. Regarding the four pianos for the practice rooms we would of course be fully content with the cheaper makes. The Weaver Piano Company, mentioned above, makes a piano called the "Mercer" which sells for \$225:00 f.o.b. New York. These would serve our purpose quite well and would I am sure be satisfactory as they are guaranteed. We could not hope to get anything out here that reasonably even including freight.

*Jim
working
on this*

President J. L. Stuart told me of a small pipe-organ located in one of the Methodist Churches in a suburb of Pittsburg where Rev. W. K. Anderson is pastor. According to his description this would admirably fill our need and do a great service for us. Would you please get in touch with this church and find out if this organ is now available and if so have it shipped out to us. Whatever could be obtained for the social room would be most appreciated.

Of course we could get along without four practice pianos but we really need two and could use the four. Perhaps someone has a piano they would like to give us. If so the freight would not be so very much and we'd be delighted to have such an instrument.

We are particularly anxious for you to get in touch with the Weaver Piano Company regarding the Steinway Concert Grand so we may have all business deals over and the piano here in good trim for the opening of school now only nine months away.

With all hopes for your success in these matters and looking forward to an early reply,

Sincerely,

Bliss M. Wiant.

Eric

RECEIVED
UNIVERSITIES
JAN 22 1925
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YENCHING UNIVERSITY

學大京燕

Peking, China

Office of the Treasurer

May 25, 1926.

Rev. Eric M. North,
150 Fifth Avenue,
New York N.Y.

INDEXED

Dear Dr. North:-

We drew on the Trustess today for \$1650 to cover the home-going expenses of Mr. and Mrs. C.G. Ruby and family who are leaving on the 27th. There was no appropriation for this expenditure so we took the standard of our own Board for calculating what theirs should be. This will pay their way to Dayton, Ohio. It is our understanding that Mr. Ruby will send his family on while he remains in Seattle and other coast cities trying to locate employment. He will continue to draw salary for at least six months and perhaps longer as he is really entitled to a year's furlough. He will render an account to you as soon as he reaches the states which will be about June 20th.

Mr. T.M. Barker left last week for his home in North Ireland where he expects to remain until next January returning here for the second term's work. His salary has been paid until July first. He will let you know where to send his salary payments.

I forgot to mention that Mr. Ruby has been paid up to July 1st also.

Mr. E.O. Wilson will be leaving in two weeks time.

Sincerely,

Bliss M. Wiant

Bliss M. Wiant.

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RECEIVED
UNIVERSITY
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TRANSFER

INDEXED

Peking University

June 3, 1926

Rev. Miss . . . iant,
Yenching University,
Peking, China.

My dear iant:

I have been much perplexed and disturbed by your cablegram of May 24th indicating that you need \$6000. gold in May and \$6000. more in June in order to provide for the current budget. I am more disturbed because it appears to me to be not only above everything we have in hand at the present moment by several thousand dollars, but also because it seems to me to indicate that you have gone considerably above any authorization from here as to the amount of income you could expect from us. Indeed, not only above authorization from here, but also above the amount which you must have expected to get from us according to your own budget for the current year.

Let me retrace one or two steps in the matter of the formation of the budget for this year. It seems to me there has been misapprehension on your part. I am referring particularly to the extra amount of \$20,000. gold which is referred to in your letter of March 29th and President Stuart's letter of March 30th.

The first budget for the year 1925-6 which was presented to the Trustees was a budget which you drew up early in the spring of 1925, in which the total expenditure, including all departments, was Mex. \$438,840. This budget was presented to the Trustees at their meeting of April 9th and called for an appropriation from the Trustees (to be covered by Board appropriations and income from endowment and special gifts) of Mex. \$367,607.38 which was all that we then saw in sight. It was at this meeting that the Finance Committee was authorized to secure \$20,000. gold additional if possible. The Finance Committee was given power to increase the appropriation as justification might appear.

It should be noted, however, that this budget as you presented it was based upon the assumption that the University was to move to the new site in the fall of 1925. On June 29th the Committee on Budget was able to authorize a total appropriation to you of Mex. \$391,559. Notification of this action was conveyed to Mr. Kreuse in my letter of July 14th on the second page of which is a very clear and plain statement to the effect that the amount appropriated is classified as follows:

General	Mex. \$70,314.
School of Religion	" 21,245.

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The amount for the Department of Agriculture was to be reported later.

I called your attention to the fact that the budget was short of your original request for appropriations by about Mex. 40,000, and it was our hope and judgment that a very large part of this would be eliminated when you recast your budget to allow for the fact that you were not going to move to the new site last fall.

Your revised budget was received by us on December 2nd. It omits the Leather Tanning, Agricultural and Women's College departments and provides for a total expenditure of Mex. 320,228. Of this amount you require from the Trustees Mex. 210,513, not including such amounts of special support as come from other organizations through the Treasurer of the Board of Trustees.

This amount is still some Mex. 20,000 beyond the amount authorized by the Budget Committee and given in my letter of July 14th.

The present situation, as I understand it, is this. Your revised budget for the current year is still to come before the Committee on Budgets for consideration as to how we shall meet the problems it presents. The delay in this matter has been due to the perplexity as to just what our income for the year here was going to turn out to be, and to the pressure of other business in the Central Office which required the heavy reorganization of the accounts of two other colleges. I was about ready to put this matter before the Budget Committee when your cablegram came.

As I analyze the matter, you ask us to furnish Mex. 210,513. The part of this which is to come from us for the School of Religion is Mex. 110,932. For your budget expenditure for the School of Religion you have set up Mex. 21,353. Of this amount Mex. 3385. comes from salaries paid directly to individuals, from student fees, etc., leaving Mex. 11968. to come from the Trustees. Deducting this amount from Mex. 210,513. we have Mex. 198,545 as the amount to be covered by the Trustees from general income or income for the College of Arts and Sciences. In your budget there are items which are to be covered, in part or in whole, by amounts received by us here to be transmitted to you outside of the amount which you require from the Trustees. These are as follows:

	<u>Gold</u>	<u>Mex.</u>
For the salary of Bartlett	1,142.00	2,000.00
" " " " " Hsu	625.00	1,250.00
" " " " " Hsu	2,000.00	3,000.00
from China Medical Board	13,539.28	23,753.00
Toward salary of T. I. Lew	750.00	1,500.00
	<u>18,056.28</u>	<u>32,103.00</u>

In the above amounts that for Hsu is the amount Mr. Gamble paid in Peking and was reported to us. We have here included it on both sides of our accounts.

The amounts in the gold column are the actual amounts which we have received this year for those purposes.

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Adding this total of Mex. \$32,103. to Mex. \$98,545. there is given a total of Mex. \$130,648. which is the amount, other than the School of Religion budget, which you expect to receive from us. In the case of the School of Religion budget you have, as I indicated above, expected to call upon us for only Mex. \$11,968. in spite of the fact that the budget which we reported to you in my letter of July 14th allows you something over Mex. \$21,000. on this account. This amount of \$21,000. is restricted for the School of Religion and cannot be used for other purposes. As you do not want but about Mex. \$12,000. we will assume that Mex. \$9000. is not to be disbursed this year, which is a very fortunate assumption inasmuch as we have not yet received some of the designated gifts which were to bring the amount up to Mex. \$21,000. We shall, however, probably have available approximately the equivalent of Mex. \$12,850. Adding this to the Mex. \$130,648. we have a total amount, which according to your own reckoning you should receive from us, of Mex. \$143,500.

Turning now to the amounts with which we have supplied you as shown by the drafts and disbursements on your account, charged to account 31, since the first of July 1925, I find that we have supplied you with approximately Mex. \$139,000. This figure consists first of the total amount of your drafts on current account for this year, paid by us up to the 31st of May, amounting to Mex. \$100,714.84.

We have also disbursed on your order, or for outgoing allowances, salaries, etc. \$15,180.50 gold. I have converted this into Mex. by taking the amount disbursed in each month and calculating its Mex. equivalent on the basis of the average rate of exchange shown by your drafts on current account drawn in Peking in that month. The result is Mex. \$38,226.50. These two Mex. amounts together make the total of approximately Mex. \$139,000. to which I referred. We may differ with you by two or three hundred dollars back and forth when the exchange is actually calculated, but this figure is close enough for our present purposes. It would therefore seem to us as if we had furnished you with only Mex. \$4500. less than your own budget would indicate you thought you had a right to have. When one takes into account the fact that no other authorization has been sent to you except that of July 14th, it seems to me your program for this year has been extended beyond the limits of prudence, especially if you require, as your cables would seem to us to indicate, approximately \$10,000 gold more than even your budget originally called for. It was with these points in view that I cabled you yesterday, according to the explanation enclosed.

The seriousness of the situation is all the more increased by the fact that we are short about \$13,280. gold in payments on designated gifts which we had expected to receive for your general account and \$4800. gold short in similar items for your School of Religion budget, so that not only have you gone ahead, as far as we can see, far beyond your own budget and still farther beyond your own asking, but we are behind some \$13,000. gold upon what we had authorized. In view of the pressure upon all possible resources in order to provide needed building funds, this current account situation is extremely critical. At the present moment, for example, we have borrowed all that we can borrow at the bank and have there only about \$10,000. cash for all purposes, when we have to maintain at least \$20,000. in order to justify borrowing \$100,000. The only hope is that the Hall Estate will come through in the nick of time

P.M. 1912-4

6-3-26

with income from January 1st. I have reason to hope they will do this, but as usual, I cannot tell the date at which they will pay. It ought to be soon.

It is quite evident that we need far more co-ordination between here and Peking in handling these current account matters. I do not hesitate to admit that for some of the difficulty I am certainly responsible. It is not always possible to do everything simultaneously, and I shall do all I can to jack up my end of the line and see that things are in proper order for next year.

The last part of my cable conveys the information that you are authorized to begin the north end of the men's college gymnasium. Mr. Warner approves of this but it is understood that he will not be able to furnish the cash needed until September. It would be well, therefore, to have your drawing upon this account kept at the absolute minimum.

Faithfully yours, -

Assistant Treasurer

1912-11

(confirmation) -

Referring to your telegram of May 31st of this year budget received December 2d of last year requires from (and) through us Mexican \$141,000 have paid into your accounts to May 31st of this year and draft \$546 equivalent Mexican \$139,000. Cannot understand need additional US\$12,000. I strongly urge you to reduce requirement reply by telegram approve beginning end men's college gymnasium.

CC: Pres. J. Leighton Stuart
Mr. Tsei

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TRANSFER

Peking University

June 10, 1926

Rev. Bliss W. Iant,
Yenching University
Peking, China.

My dear Mr. Iant:

This is a long deferred letter upon the reports of the Treasurer of the Board of Managers for June 30, 1924 and for June 30, 1925. It would help to clear up a good many things if you and Mr. Tsai could gradually answer the inquiries which I shall make here as this will help us in the process of reconciling our books.

Balance sheet of June 30, 1924

1. C. C. Crane Scholarship Fund - In your balance sheet of Current Accounts, there is a credit of Mex. 6600. deposited in the Asia Bank of Savings for Women's College C. C. Crane's Scholarship Fund. Will you please report to us the conditions of this gift: first, as to whether the principal is to be held intact as an endowment, if so, whether there is not shown a serious depreciation in the amount of the original gift already? Also, what are the purposes for which it is to be used, as stated by the donor. We wish to know this in order to find out whether this is an endowment which ought to be set up on our books in order to show correctly the funds of this nature for which the University is responsible.

2. Please provide the same information for the Jane Field Bashford Fund which appears on page 13 of the report as a receipt of Mex. 15146.50. Does this represent U. S. 7000. of which we have heard? How did you get it? What are the terms and understandings as to its use?

3. D. Z. Hedfield Memorial Fund. - Again, we would like to have just exactly the same questions answered.

It is our desire that our Endowment Fund balance sheet should show not only the endowment funds held in New York, but also the endowment funds held in Peking, in the interests of securing a consolidated statement. For this purpose it is our thought that you should give us authority to enter upon our books, at the actual gold rate at which you received it, if you received it in gold, any endowment fund held by you and permanently invested. On the credit side of our ledger this will appear as the fund, and on the debit side as "Invested by the Board of Managers in China."

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In advising us of these items please send to us separate duplicate written authorizations in the case of each fund, giving full particulars, and duly signed.

When you get ready to reorganize your Permanent Account statement so as to make a clear distinction between endowment funds and plant funds, which I think it would be a distinct advantage for you to do, I will be prepared to send you authorization to enter on your accounts as record the capital amount of the endowments held here. Our suggestion would be that these amounts be entered at two for one upon your books. What do you think of this proposal for our having set up endowment accounts that are substantially equivalent? You do not need to carry the detail of our investments, just as we do not need to carry the detail of yours, but on your ledger on the debit side the amount held in New York would be entered as "Held and invested by the Trustees in the United States." It seems to me that it would not take very much reorganization to separate your endowment accounts from the others, and it would take us one step further toward the parallel which both wish to have between your permanent accounts and ours.

4. There appears in a current account balance sheet of June 30, 1924 a credit of Mex. \$8000. for "Temporary Loans Payable." I judge that this is offset by the debit entry "Business Training Department - 18839.1." From what source are these loans secured, and what is proposed as to clearing them off? I note these appear also in the balance sheet of June 30, 1925.

5. In your permanent account statement for June 30, 1924 there appears a fund for the Nanyuan land in the amount of U.S. \$7927.15.

I note that the Mex. difference involved, Mex. \$2300.85, appears in your permanent fund receipts statement on page 13. Has this been taken from the Famine Fund income on current budget for one year, or from the appropriation made by the China Famine Fund Committee for land. In other words, has it come out of the current budget or the capital account of the Famine Fund? In either case you should send us authorization to enter upon our plant account the gold equivalent of this amount in order that our accounts may show the total capital investment in this land made from Famine Funds income. I assume from the balance sheet that this addition has gone into the property at Nanyuan. How did you draw from us the gold equivalent of this Mex. \$2300.85. Is it included in some particular draft?

6. In the summary of receipts and disbursements on page 9 for 1923-4 appears an item of Loans, - of receipts Mex. \$527.96, and of payments, Mex. \$10,204.32. What are these loans?

7. On page 13, Receipts and Disbursements of Permanent Funds, there appears a receipt from the Presbyterian Mission of Mex. \$458.29, and a payment of this apparently to the account of the Presbyterian Mission. What is this? For what purpose was it received? Does it represent an addition to our capital accounts, or is this a journal entry adjusting the capital funds statement of the Trustees to bring the Mex. equivalent of the Presbyterian Mission account up to the basis which was developed in my extended correspondence with Mr. Krause as to the cost of the old site?

8. With reference to the amount of U.S. \$576.28 regarded as due the Managers on account of China Medical Board grant in connection with loss in

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exchange, I think your position is in a certain respect quite sound that the whole amount of U.S. \$7500. ought to be made available to you from here. I will take this up with the Finance Committee to see what we ought to do. The chief difficulty lies in the fact that, so far as we can figure out, you have drawn in the current year more than we can provide.

9. With reference to the gain in exchange on the Indemnity Grant also referred to on page 16, we have in effect used it as you have suggested by our closing out our actual income against our actual expense.

Balance Sheet of June 30, 1925

1. Concerning the special gift of Mrs.illard straight for the salary of Mr. Britton, there is something awfully wrong in your figures. In your statement on page 12, it would appear that the receipts are Mex. 16,748.79 and the balance, Mex. 11,115.97. This balance also appears on page 3 of your current balance sheet. There is something very wrong with it and I imagine that it is the reason why your 1924-5 account with us was overdrawn so that we are having to carry a net deficit from this year of U.S. \$213.08. This is even after closing off against an even larger deficit the special gifts which you had not drawn specifically and which Mr. Krause has since said should be so handled. There was no such sum received from Mrs. Straight as could possibly realize Mex. 17,748.79. In this connection we would call your attention to the fact that your draft #194 for gold \$3750. included \$2500. on account of what you assumed to be Mrs. Straight's current pledge for salary, but which was not salary at all, but a payment on her undesignated gift of \$30,000. which has been used to offset our heavy campaign expense deficit so that this \$2500. did not belong to you in current account at all. The net of this U.S. \$2500. in the draft was U.S. \$250. because of allowance Mr. Krause made to cover expenses we had been at in New York for Britton, so that the net amount drawn in this draft which should not have been drawn was U.S. \$2050., and we charged this amount to your current account on the year's budget as is stated in the second paragraph of our letter of November 23, 1924. I can only suspect that the additional amount, however, say Mex. \$4000. of your Mex. 17,748.79, is due to your having drawn without specifying it in a similar manner amounts which you assumed Mrs. Straight had furnished for your current account. Please give this very careful attention and see if this is not the case.

The only amounts furnished by Mrs. Straight for Britton's support which you were authorized to draw in current account are the following: The dates given are those of our receipts of the amounts.

March 13, 1924	U.S. \$500.
April 14, "	" 500.
May 17, "	" 500.
June 12, "	" 500.

Of this we paid out to Britton for travel, etc., and in drafts to you the following amounts:

May 22, 1924 to Britton	U.S. \$950.
Nov. 8, 1924 in your draft No. 187	" 500.
Dec. 1, 1924 in your draft No. 194	" 500.
Mar. 20, 1925 in your draft No. 288	" 50.

B.I. Plant-4

6-10-26

The whole amount has therefore been drawn and yielded you on the drafts Mex. 1867.77 as shown by the rates on the face of the drafts, plus whatever amount you put on your books as representing the U.S. 1950. which we disbursed here.

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The whole amount has there ore been drawn and yielded you on the drafts Mex. 1967.77 as shown by the rates on the face of the drafts, plus whatever amount you put on your books as representing the U.S. 950. which we disbursed here.

10. of course, you have had the idea that any of the U.S. \$2500. payments that appeared in the Specials account were for current support of Britton, and assumed that these ore applicable to current budget as an addition, and drew them without letting us know that you were drawing them, your special statement will, of course, be very seriously out. The whole amount of these payments by Mrs. Straight on the \$30.00 pledge was, after a time, taken out of the Specials account and put in our suspense account, and a few months ago was applied to wipe out that much of the outstanding deficit on campaign expenses. If you will go over the relations of that you have drawn to the appropriations for 1921-5 I think you will find that you must have drawn upon us by some such process as this for amounts which were never so intended. It therefore seems to me that, on the basis of this, you should give us authorization to charge our present overdraft on the 1921-5 accounts of U.S. 3913.08 to current account for 1925-6, and also eliminate from your books the results of this confusion in its effect upon the balance forwarded into 1925-6.

2. In your accounts for June 30, 1925 you are carrying the city site at Mex. 378,732.28 (U.S. 222,398.15) plus the floated overdraft Mex 11,475.04 (U.S. 5918.46). This, however, was not strictly at that time, and is not now, a plant asset in that form as the title to the property has been transferred to the Methodist Mission and as they have made considerable payments upon this account. The city site appears upon our books as having in it at the present time an equity of only U.S. 197,398.15. You should adjust your accounts so as to show only this amount of asset, plus, of course, the floated overdraft. The payments made by the Methodist Board on this account were as follows:

June 7, 1921	U.S. 25,000.
June 22, 1925	" 25,000.
July 1, 1925	" 25,000.
Oct. 1, 1925	" 25,000.
Jan. 7, 1926	" 25,000.

Total " 125,000.

As soon as we have succeeded in completing the technical phases of the agreement with the Methodist Board we shall transfer this equity which appears in our account 21 to accounts receivable. You will have copies of this in a journal entry copy of which will be sent to you.

3. The whole matter of the Plant Funds statement as to its paralleling your accounts is something we have yet to work out, but need not be dealt with in this letter.

4. In page 4 of the balance sheet for June 30, 1925 appears "U.S. 8735. Loans Receivable, Mex. 17470." What is this?

5. How did it happen that there is no cash balance or cash account appearing in the permanent section of your balance sheet, or is it

6-10-26

an overdraft stated in the item "I.R.C. Art. on Ptg."

6. We note the Willie Prize Fund \$11. 125. as a permanent fund. If you will please answer in connection with it the same questions we have asked in items 1, 2, and 3 in the first part of this letter, and give us authority to put it on the books of this fund, if it is such?

7. On page 9a in the statement of balances carried forward, what is the item "Trustees 1925-6 Acc. 2295.56"?

8. In the permanent funds, receipts and payments, on page 14, there is "Losses Receivable Acc. 117,170." What is this?

I think that the clearing up of these points will help me to understand your operations a little more clearly and enable me to cooperate with you better in working through the above accounts.

Cordially yours,

Assistant Treasurer
Yekins University

PEKING

INDEX

Peking University

July 13, 1926

Mr. Bliss W. Liant,
Yenching University
Peking, China.

Dear Mr. Liant:

I enclose herewith confirmation of my cablegram of July 7th directing that you draw nothing further on any account until further notice.

The financial situation is the same as indicated to you in my letter of June 3rd covering my cablegram to you sent in the week of June 3rd, urging you to reduce your requirement of the additional Mex. 12,000, which you reported in your telegram of May 24th. Apparently you have not reduced this requirement, and, as far as we can figure out here, you have increased it.

The situation referred to in my letter of June 3rd and emphasized by the receipt here of notices of your drafts through 574 was presented to the Executive Committee of the Board of Trustees late last week, and was regarded as a matter of very grave concern. The Executive Committee is at a loss to understand how you could have permitted a situation to arise which threatened so seriously to impair the credit of the University and to injure its future program. The Committee authorized the cablegram, copy of which I have enclosed, and directed that in its behalf letter be sent to you indicating the extremely serious nature of your procedure in drawing upon us here for current account far beyond any authorization which you had.

As stated in my letter of June 3rd, the only authorization upon which you had any power to act was that contained in my letter of July 14, 1925 to Mr. Krause, conveying the action of the Trustees authorizing a maximum draft upon the Trustees for the current budget of Mex. 91,558. I enclose sheet "A", memorandum of Budget as set up by the field and our estimate here of the amount receivable. The amounts in the first column are the net amounts upon your budget for its different divisions after subtracting income on the field that is applicable, and designated income like that from the China Medical Board. The second column indicates the sources from which we expect to receive funds. Furthermore, in view of the fact that your budget upon which this action was based was drawn up upon the assumption that the University would move to the new site in the fall of 1925, we confidently expected that you would revise this budget downward to balance with the income inasmuch as the expense anticipated because of moving would be found not to be necessary as it was finally decided not to move.

The revised budget which we received from you early in December

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called for a total from the Trustees of Mex. 110,513. on a total budget of Mex. 320,228. We assumed, as we had every reason to do, that this was your final budget for the year, and that upon this budget you would operate. Sheet "B" is a recopy of the summary of the sheets of your budget as revised.

We recognize that, in addition to the amounts of the Trustees' income which are assumed to be within the Mex. 91,000. of our July action and the Mex. 110,513. of your revised budget, there are amounts transmitted through the Trustees covering certain special grants. These are stated in my letter of June 3rd and are as follows:

	Gold	Mex.
For the salary of Bartlett	1,142.00	2,000.00
" " " " " " " "	625.00	1,250.00
" " " " " " " "	2,000.00	3,500.00
From China Medical Board	13,539.28	23,750.00
toward salary of R. F. Lee	750.00	1,500.00
	<u>18,056.28</u>	<u>32,100.00</u>

This amount of Mex. 32,103., added to the amount authorized by our July meeting, makes a total which you properly would assume you had the right to call upon us for, Mex. 123,659. On the basis of your revised budget, the adding of these additional amounts would bring the total which you might have assumed you could call on us for to Mex. 142,616.

Notwithstanding the fact that this was the maximum of our authorization and the maximum of the revised budget, you have drawn upon us through draft 571 a total of Mex. 141,034.96 in direct drafts and Mex. 36,373. in disbursements made here for your current budget, a total of Mex. 179,437.96. I recognize that there may be a variation of three or four hundred dollars in the computation of the Mex. equivalent of our gold disbursement on your behalf, but they are based on the approximate exchange rates for the month in which you drew and are substantially accurate.

This drawing of Mex. 179,437.96 means that you have exceeded any imaginable authorization by the Board of Trustees by Mex. 56,776.96, and your own budget amounts which you required from us by Mex. 36,219.96. We cannot imagine what could lead you to a procedure so unwarranted and so dangerous. It not only causes an exceedingly difficult financial problem which may easily cause very great hardship and possibly real disaster to the University, but which shakes the confidence which the Trustees have a right to have in the financial administration on the field. We recognize that you have not had long experience as Treasurer and that you are filling a position of Acting Treasurer under conditions of real difficulty, but it is quite evident that long before the month of May there must have been authorizations for expenditures for one thing or another which threw you by May into a situation in which you had already gone beyond ^{our} authorizations. I am quite ready to recognize that we have not given you ^A this year a definite schedule of times and amounts upon which you could draw. This, however, has been to your advantage as far as times are concerned and has given you more freedom in that respect than you otherwise would have had, and we have taken the trouble of financing your drafts on current account as they came in irrespective of whether current account, at the moment, had enough in it to meet the drafts.

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In some letter from the field there was a reference made to \$20,000. which the Trustees authorized its Cassation Committee to try to raise for the budget this year. That was done when the budget appropriation approved by the Trustees was only Mex. \$67,607.38, and we have taken it that in establishing, as you did, in your budget, the amount to come from the Board of Trustees, you had assumed the addition of the \$20,000. which was to be raised to this Mex. \$67,607.38, approximating a total of Mex. \$107,607, quite near to your figure of Mex. \$110,000. As far as we can figure out you have gone ahead pyramiding that \$20,000. to an amazing degree.

Furthermore, your response to our cable of July 7th indicates that you have drawn an additional \$400,000. on other than building accounts, which we assume that no small part of this is current accounts and probably current accounts of 1925-6.

It may be that you have been increasing the budget on the field on the assumption that there was some large amount of income available, or to be available, that would take care of such excesses. However may be the hope as to such income, no officer on the field is warranted in giving any authorizations on the basis of such information until the authorization has been made specific and definite by a communication to the field under the authority of the Trustees, stating that expenditures may be incurred either in anticipation of such receipts or because such receipts are in hand. As a matter of fact, there are no receipts of such character in hand, and the time of their receipt is still indefinite.

We are meanwhile, therefore, faced with the problem of carrying this amazing overdraft on current account at a time when we are trying to strengthen all our resources to provide the building funds necessary to build the plant, and when we are still quite a ways from doing that. I have feared from time to time that on building accounts alone we might have to notify you to slow up, but your action in overdrawing the current account precipitates this situation much earlier and makes it permanently that much worse.

I had hoped that any large special income received would be available to reduce outstanding deficits which we are still carrying here, amounting to approximately US\$40,000., and to release building funds tied up in floating this deficit, but it is impossible for us to have any hope of cleaning this deficit off or a large part of it, and in that way making the building fund situation easier. At the present moment we have in the bank only enough funds to maintain our borrowings of \$100,000. at the bank which have been at this limit for many weeks. There are no immediately liquidable assets of any kind sufficient to meet the situation presented by the statement in your cable that you have drawn \$38,400. since draft \$570. The bank is more anxious to have us pay up the \$100,000. than it is to have us borrow anything more, and we feel as if those upon whose cooperation we had a right to depend had, through insufficient caution or unjustifiable innocence, put us in a position that present bids fair to react upon those, for whom we are working, in a most unsatisfactory way.

I do not think I have represented the feeling and judgment of the Executive Committee too strongly. We, of course, are most anxious to make

7-13-26

allowance for any justification that is possible for your procedure and will certainly make such allowance if justification appears, but so far as the data in hand indicates we are right in being so greatly disturbed. I may add that it is entirely problematical as to when and to what degree we shall be able to relax the absolutely necessary prohibition we have placed upon your drawing upon us any further.

Faithfully yours,

Secretary,
Yale University

B.M. Viant-4
Enc. 3

CC: Mr. J. M. Stuart

Confirmation

DRAW NOTHING WHATEVER UNTIL FURTHER NOTICE TELEGRAPH I IMMEDIATELY TOTAL AMOUNT
DRAWN SINCE SENDING DRAFT NUMBER FIVE HUNDRED SEVENTY

0558

July 21, 1926

the dear r. iant:

The most significant item in this process, and one to which your attention needs especially to be directed, is the effect of the closing of the current general account and the carrying over into the special section under account 75 of a deficit for the year 1925-6 of U. S. \$1,456,221. This deficit is bound to be increased by drafts which you have drawn in the month of June for the 1925-6 accounts which will not appear in our accounts until July. These drafts are considerable and our July statement will show the size of this deficit.

In closing out the current account for 1925-6 we have used every item that there was available in the designated gift account 130, and if, in your expenditures for the year, you have not expended sums which may be charged against these designated gifts, you will have to set up upon your accounts credits for and covering any balances upon these designated accounts so that they may be used for the purpose for which they are intended in your next fiscal year. For example, in the case of the Boyd Scholarship fund, if you have no expenditures which you can charge against the income of this fund for this year, you must set up the whole amount (which appears in my statement below of the total receipts for this fund) as a credit for such use next year. This will mean that any balances you have in hand in general account must be reduced by whatever amount is necessary to set up as a credit these designated funds.

These designated gifts in any case should be set up on your accounts and expenditures charged against them in order to show that these designated funds have actually been received and either have been used for the purpose designated, or that the balances available await use.

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July 24, 1926

For salary of T.F. Lew	\$ 750.00
From Mrs. Wick	2400.00
W.A. Brown publication fund	100.00
W.S. Coffin	1800.00
Mrs. Perry Owen	1000.00
Harkness Endowment	5601.15

These would be set up on your books from income you have already drawn at your average exchange rate for the year, and against them would be charged whatever items of expenditure for the Theological School were appropriate. Any balances remaining must be carried over for the use of the Theological School and cannot be applied to your general current expense for 1925-6.

You will note on the statement of current general account after closing that we have set up 1907.27 expense as already chargeable to your budget for 1926-7. This consists of amounts disbursed prior to June 30th for outgoing expenses of people who will presumably be on your budget for 1926-7. It seemed wise to relieve the 1925-6 budget to at least this extent. The detail of this amount will come to you in the carbon of the journal voucher setting it up.

The famine fund expense for 1925-6 is not closed out yet pending your accounting and our settlement with the National Savings and Trust Company of Washington for any balances or exchange adjustments that may then appear to be necessary.

I will write shortly concerning the budget for 1926-7 which, for several reasons, is a great deal of a problem to us, and will endeavor to set up a method of procedure in connection with handling these accounts that will make some of the detail clearer to you in advance and will aid you in carrying your work on for 1926-7. How much more satisfactory it all would be if we could sit down together and go over the whole business. I am most anxious that in this coming year we should get fully straightened out and systematized because the volume of our income and the responsibility that goes with it makes it extremely important for the success of the enterprise to which we all are devoted that these things be clear and free from confusion.

Cordially yours,

Assistant Treasurer
Peking University

B. 11-1

CC: Mr. Tssai
Dr. Stuart

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INDEXED

MINISTER

Peking University

July 29, 1926

Mr. Bliss V. Viant,
Yenching University,
Peking, China.

My dear Viant:

Your letter of June 25th was very gratefully received inasmuch as the authorization to transfer U.S.\$24,083.70, charges from the Undistributed Account to the Heat, Light, Sewer and Water Account makes it possible for us to collect about \$8000. from the Woman's College Committee and eases us a little bit on our extremely difficult financial situation. I am also glad to have the audit of the Construction Bureau's accounts.

The Wilsons are here and I have already been in touch with him by letter.

The matter of special gifts for the year 1925-6 is covered in a letter that has already gone to you.

With reference to the payment by the Methodist Mission of the principal and five months interest of the loan on the East City property, may I ask you to give me a special letter covering the whole transaction?

As I understand the matter, the amount to which you refer is the balance due upon the Mex. amount paid by the University for the property which was never covered by gold remittance here, but which was floated as a bank overdraft with the permission of the Board of Trustees. This amount was \$11,475.04 and was to be handled by the field through an overdraft which the bank in Peking permitted the field to have on the basis of authority sent to the bank from here.

I understand from Mr. Krause's letter of February 16th to President Stuart that \$1475.04 of this was paid to the University, and I understand from your letter that the balance of Mex.\$10,000. plus \$332.33 interest was paid on June 2nd. This payment eliminates the necessity of the overdraft and we have notified the bank that the authorization for this overdraft was thereby cancelled.

That we would like to have from you is a letter specifically stating that upon this special amount of \$11,475.04 the Mission has

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B.M. Wiant-2

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paid specific amounts on certain dates and that the interest payments have been made in full so that we may enter this upon our records here, especially in the agreement that we are making with the Board as to the payment of the gold balance due of \$97,398.15.

Cordially yours,

Secretary
Peking University

ENH-M

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學大京燕

YENCHING UNIVERSITY

(INCORPORATED IN 1889 AS PEKING UNIVERSITY.)

PEKING-CHINA

OFFICE OF THE TREASURER

INDEXED
August 24, 1926.

Dr. Eric M. North,
150 Fifth Avenue,
New York, N.Y.

Dear Dr. North:-

Your letter of May 25, 1926 with the report on examination of accounts for the year ended June 30, 1925 together with two letters of June 3rd. and one of July 13th. arrived in Peking and were forwarded to me at Peitaiho. Inasmuch as I did not have my books with me, I could not make any intelligent reply until returning to the city.

You have clearly stated the facts of the situation from your point of view regarding our over-expenditure of the 1925-26 budget but these facts do not coincide with my own intoto. According to my books, we have drawn on you for current account, Mex. \$123779.03. I am enclosing the list of drafts which make up that figure so cannot see that your figure of \$141064.96 is correct. You must have included other drafts in your total. You have disbursed for us, according to your figures, Mex. \$38373.00. This amount, however, includes a few items which are not chargeable to our current, namely: the outgoing expenses of Miss Coleman and one half the cables & telegrams. These two items are for the Building Accounts and we shall charge them as such here. The amount which approximates what was spent for these items is Mex. \$1200. This subtracted from the \$38373 leaves \$37173.00. Adding this to the amount we have drawn on you directly (\$123779.03) we arrive at our grand total drawing on you, Mex. \$160,952.00.

According to our revised budget, we were to have Mex. \$110,513.00 from the Trustees. This amount did not include Mex. \$32103.00 transmitted thru the Trustees covering special grants as China Medical Board, etc as outlined on your second sheet of the 7-13-26 letter. There is plain that you have anticipated that we might draw a total of Mex. \$142,616.00. The difference between this figure and what we actually drew is Mex. \$18336.00 which represents our actual overdraft for the year.

I am enclosing also, the trial balance sheet of the Assistant Treasurer for the last month of the year, June; on page two you will notice that as far as the budget itself is concerned, he kept well within it with a margin of \$8732.00. The non-budget items, authorized by the Dean's Committee and really suspense accounts total \$24155. Of this amount, the item for Library, \$16717.00 should not be counted in thus, making a balance of \$13438. This amount is...

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Subtracting from this amount the credit on budget appropriations \$8732.00 a balance of \$4706 which from the Asst. Treas point of view is what he actually overdrew on the budget. Our books are not in agreeance with regard to what I have charged him, there being a difference of about \$5000 which should be added to the \$4706 above totalling about \$9000.

The \$10717 item has the following explanation: this amount represents what we spent from the current account for Library books. The Women's College has promised to give the University a total of G\$25,000.00 for books. Last year, Mr. Krause drew Mex. \$10000 at the end of the year to finish the year and we had hoped to repay this fund during the year but were unable to do so. Consequently, the above \$10717 is chargeable to our over-expenditure for the year making a total for the Asst. Treas of Mex. \$19000 which approximates the \$18336 which according to the treasurer's books we have overdrawn. Dr. Stuart is writing you in full regarding the situation.

We are cabling today in answer to yours received yesterday concerning our drawings, since draft 570, to date as follows:-
 Current Account.....G\$13539.39
 Building " 50000.00 (\$10000 more through Chicago)
 Famine Fund..... 4500.00
 Mrs. Marmom Special.... 500.

You will observe that draft #582 was the last one drawn on the 1925-26 account, the balance being on the 1926-27 account.

The present terrible situation calls forth some remarks which I hope will be taken seriously by the Trustees. As time goes on, we are faced more and more with the problem of closer cooperation. In order to accomplish this, it is absolutely necessary that some one be in charge here who is a thoroly trained and experienced financier and accountant and whose whole time should be given to controlling the money matters of this institution. When I was asked to act as treasurer, it was with the understanding that it was to be only temporary and that a permanent man would be found to take control. Since the time when I became assistant treasurer, two years ago until now, the Trustees have not made any effort to find such a man or at least no word of any effort has reached us. My work has been exceedingly amateur for I have never had the slightest training along this line and my nature naturally abhors such things as bookkeeping. I do like salesmanship but that has little to do with a treasurer's office. I have been kept from doing what I came out to China to do and my first term is over half over with nothing accomplished except to cripple the institution by bad handling of finances. I feel that the present state of affairs can be put upon the Trustees as much as ~~any~~ any one else for it is impossible to find a man on the field, unless by chance, who is qualified to be the treasurer of a half million dollar concern. To put another man in my place now would only cause more confusion unless he were a man really qualified by training and experience to do the work which is necessary. Therefore, until a man of financial ability is sent out, it is only natural to

8-24-26

expect that things will be conducted in an amateur way. I shall be greatly relieved when you send word that such a man has been found for I then will be able to devote my time to the task for which I prepared.

Our accounts have not yet been audited but we are to have them done within the next month. There is only one certified accountant in the city and he is so busy it is difficult to obtain his services.

Concerning the salary of T.M.Barker, it has been paid to June 1, 1926 by us.

Your letter of June 16th concerning old accounts and reports must be answered for several days yet. The information desired will be obtained from Dr. Stuart if possible otherwise we must wait for Mr. Krause's return inasmuch as these accounts all begun during his administration. If you ~~you~~ checked up on these things a few months earlier we could have known first hand from Mr. Krause. I am somewhat surprised that you are just now beginning to ask some of these questions for I notice that some of these accounts have been in former reports made from the field treasurer. This again proves the lack of coordination which has existed and still does exist between us. The time for a thoro readjustment and reformation has come; if I can be of any service I shall be happy to render it no matter what it may mean. If by retiring at once the greatest service may be rendered I shall gladly do so.

Sincerely,

Yenching University.

Bliss M. Wiant

Bliss M. Wiant, Acting Treas.

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