FUKIEN
Corres.
Asher, Eva M.
1923 - 1927

[1]

Woman's American Baptist Foreign Mission Society

276 FIFTH AVENUE, NEW YORK, N. Y.

President, Mrs. W. A. MONTGOMERY
Treasurer, ALICE M. HUDSON

FOREIGN DEPARTMENT
Foreign Vice-President, Mrs. Nathan R. Wood
Foreign and Candidate Secretary, Mabelle Rae McVeigh
Assistant in Foreign Department, Mrs. F. A. Long

ADMINISTRATIVE DEPARTMENT
Administrative Vice-President, Mrs. H. E. Goodman
Administrative Secretary, Mrs. L. J. P. Bishop
Assistant in Administrative Department, Elsie P. Kappen

July 2, 1923.

Mr. Leslie B. Moss,
150 Fifth Avenue,
New York City.

My dear Mr. Moss:

I have just heard the good news, that there is a need at Fukien Christian University which I may be able to fill. As I understand it from Mrs. Long, the matter has been passed on favorably by the Board, and that my medical blank is the main thing which is hanging in the balance now. As far as I know, my health is O.K., but I know from experience in our own Candidate Department that one never can be too sure about this matter until after a thorough physical examination has been made. I will be glad to have such an examination the last of this week, and will try to get it to you by Saturday without fail. I also understand that it will be quite satisfactory for me to use one of our blanks and to go to our examining physician, so I shall do this unless I receive further instructions from you.

Probably I should mention the fact that some of the addresses for references given on my application blank have been changed. Miss Frances Burr has moved from 5 W. 74th Street, N.Y.C., to 5545 Drexel Avenue, Chicago, Illinois, and Rev. R. S. Booker should be addressed at Naruna, Virginia.

Mrs. Long told me that the Board would like for me to sail the middle of August, but that Miss McVeigh asked if it would be possible to put it off until the first or the middle of September. She also said that both she and Miss McVeigh were willing that I should sail when the Board wanted me to if it meant sailing then or not at all. As far as I am concerned personally, it does not matter, but of course, I should be most happy to help out here in the office as long as possible.

I should be very glad to know some of the details in connection with this position. Is the work itself something on the order of that at Nanking, and what about term of service, outfit and salary; also, living quarters? Of

course, I am not looking at it from a mercenary point of view, but if I knew these facts, I would know better how to plan.

May I assure you that I shall be most happy to fill this need, but at the same time, I realize that the matter has not been fully settled, and I am trying not to let my hopes get up too high in case they should have to fall. However, I should be glad to hear from you at your convenience.

Very sincerely yours,

Eva M. Asher.

FUKIEN CHRISTIAN UNIVERSITY, FOOCHOW, CHINA

Analysis of R. B. Blakney's salary account from Aug. 1, 1926 to June 30, 1927 (11 months)

1926

A	Aug. 1 -	To August salary (paid in N.Y.)	M$ 250.00
	Sept. 30-	To September "	250.00
	Oct. 30 -	To October "	250.00
	Nov. 27 -	To November "	250.00
	Dec. [illegible]	To December "	250.00
	Jan. 24 -	To January " (less $32.60).	217.40
	Feb. 25 -	To Bal. of Feb. salary paid to R.B. Blakney in Foochow. (Payments of $100 gold per mo. to Manila started with Feb) .	50.00
	Mar. 31 -	To bal. of Mar. salary paid to R. B. Blakney .	50.00
	April 29 -	To " " April " " " " .	50.00
	June 8 -	To Calvert system paid by N. Y. office . . .	24.00
	-	To G$200.00 sent to Mrs. B. for Feb. and Mar . per N. Y. statement	400.00
	June 21 -	To Mr. Blakney for Bal. of May (50.00) and all of June (250.00)	300.00
	-	To Mrs. Blakney from N. Y. for Apr.-May-June . G$100.00 per month	600.00
		Amount actually received for 11 months	Mex. $2,941.40
		Amount due for 11 mos. @ $250.00 Mex. . .	2,750.00
		Overdrawn	$ 191.40

M$191.40 @ 2:1 = G$95.70

333

Blakney - Evacuation expenses

Jan. 24 -	To pesos 200 sent to Mr. Blakney for return to Foochow after accompanying family to Manila	$ 225.83
Mar. 23 -	To pesos 300 sent to Mrs. Blakney to return to Foochow. On account of developments around Nanking and Shanghai, it thought better that she not return, and she didn't. Money has ~~not~~ been refunded	352.94
Naly 12 -	To Pesos 143.52 (or gold 71.76) which Mr. Blakney borrowed from the Methodist Mission in Manila, and which the mission collected through Mr. Main, about which I knew nothing until Mr. Main's statement came. Mr. Blakney had left Foochow for America	M 157.87
		Mex. $736.74

FUKIEN

學大和協建福
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

WALTER N. LACY, TREASURER
EVA M. ASHER, ASSISTANT TREASURER

February 15, 1927

Dr. Eric M. North
150 Fifth Avenue
New York City

TRANSFER

Dear Dr. North:

Your letter and check for $3,000. sent to Mr. Lacy under date of January 11 have been received, for which we wish to thank you.

Conditions in Foochow itself are thought to be much improved, but we do not know how the happenings in the Yangtze valley and Shanghai might affect things here. The American Consul is now aiming to reduce the number of American citizens in the Foochow Consular District to 75, the number which could be accommodated by a destroyer, in case it were necessary for foreigners to get out of this port on short notice. There are now 149 Americans in his district, so he is asking each organization to send him a

FEB 15
1927

學大和協建福
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

WALTER N. LACY, TREASURER
EVA M. ASHER, ASSISTANT TREASURER

list of the names of those whom it considers essential for the protection of property and to carry on the business, business in this case being interpreted to mean whatever kind of work an organization is responsible for, in our case teaching and administrative work. The people whose names do not appear on this list, the Consul will assume have either left port or are willing to do so. The list we are returning to the Consul contains the names of all the men of course, and in addition, Mrs. Gowdy, Mrs. Roderick Scott, Mrs. Martin and myself. That leaves Dr. and Madame Scott, Mrs. Beach and children, Mrs. Metcalf and baby, and Mrs. Sites. Mrs. Beach and Mrs. Metcalf and children are planning to leave as soon as they can make plans as to where is the best place to go and can get a boat out. Madame Scott is planning to return to America. Dr. Scott is reluctant to go anywhere, and I doubt if Mrs. Sites will go.

We are opening school as scheduled, this being the first day of classes. The Dean thinks we will have at least 125 this term, and perhaps more. I think all of the mission schools in Foochow are planning to open.

Sincerely yours,
Eva M. Asher

學大和協建福
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

WALTER N. LACY, TREASURER
EVA M. ASHER, ASSISTANT TREASURER

FUKIEN

23 Yuen Ming Yuen Road,
Shanghai.
April 18, 1927.

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

TRANSFER

Dear Dr. North,

I find that your letter of February 21st, with reference to the University Bookstore bank account, has not been answered, and apologise for the delay.

I write to explain why we "arranged by correspondence all the way from Foochow with a bank in Cleveland to handle our account," instead of asking you to pay such bills on an "authorization covering a series of bills," or "with a New York bank."

When this account was opened, we had been unable to get statements from your office of our account for months at a time. Under such circumstances we would have been in a hopeless situation with reference to the bookstore accounts had we arranged to have our bills paid thru your office. Under the present system, whereby you are supplying us with monthly statements, this difficulty would be obviated, but this account was opened nearly two years ago, if I remember rightly.

But even with the monthly statements from your office, it would not quite solve the problem, for we have been trying as far as possible to remove the bookstore accounts from our current accounts, and the best way to do this as far as the payment of bills was concerned, it seemed to us, was to have an entirely separate bank account.

As for drawing funds from you which might otherwise be kept in your hands, we did not realize that we would be drawing much from you which we might not otherwise have to draw. As this money replaces funds which come to us locally thru the bookstore, it amounts practically to a remittance to us on the field, and in the particular case concerned, we expected to use almost at once the most or all of the $800 for which we asked you.

As to placing this account in a Cleveland bank instead of a New York bank, we cannot see that it should make much difference to your office. We chose this bank because we had personal connections which made it possible for us to open the account, and not because of any opposition to New York banks or prejudice for western banks.

福建協和大學
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
中國福州

WALTER N. LACY, TREASURER
EVA M. ASHER, ASSISTANT TREASURER

APR 18
1927

We shall await with interest your suggestions of a "very much more systematic and . satisfactory way of" handling bills of this sort. I cannot imagine any more systematic way than that which we are now following, but would not be averse to following any system, even tho it would involve "larger burdens upon us all on the field" provided such system would be to the advantage of all concerned. We shall therefore be interested to hear from you on this subject when you have time to go more fully into it.

I regret that I have no late news from the University in Foochow. You have doubtless been kept fully informed of the trouble which they had, and the efforts on the part of students, faculty and Board of Managers to avert an unfavorable outcome. The last we heard here, now some time since, looked as tho there was still a good deal of suspense. But with the efforts of the moderate wing officials in dealing drastically with the communistic agitators in Foochow, there is reason to believe that things there generally, and in particular in the schools, are in a better condition. Still, however, the American government authorities do not sanction the return of any who are out of the port, and others are still (at last reports) making plans to leave.

Sincerely,

Walter N. Lacy

Ch
Please investigate
& report
soon

學大和協建福
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

WALTER N. LACY, TREASURER
EVA M. ASHER, ASSISTANT TREASURER

FUKIEN

April 23, 1927.

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

TRANSFER

Dear Dr. North:

I have just received from Mr. Lacy your letter of Feb. 1 and the two checks enclosed; refund by Mrs. Miner on cable expenses $4.00 and diploma fee for Y. H. Huang, $5.00. I have sold these checks and credited the proper accounts.

Mr. Lacy wrote me that he had received word from you that we could draw $2,000.00 in addition to the $3,000.00 you mailed on March 10. I am today drawing the last of the $2,000.00. That has been drawn as follows:

April 7,	$1,500.00	- draft	996	- Current Expenses
" 22,	$ 345.00	- "	997	- Baguio hospital bills
" 22,	$ 155.00	- "	998	- Current Expenses
	$2,000.00			

I have not yet received the $3,000.00 from Mr. Lacy so I am cabling him for it to-day, as we are very much in need of it. The Martins leave for furlough on May 12. Their travel expense and salary amount to almost $2,000.00 Mex. and we have to have funds for the other salaries and expenses at the end of April.

As you know Mr. Lacy has been in Shanghai since about the middle of February. I do not believe he will return to Foochow until after the summer. This being the case it would be much more convenient for us here to receive all remittances direct. Besides saving telegraphic expenses, we would know better what funds are available.

We have only 85 students now. At the beginning of the term we had 130. The burning question at the present time is registration.

Dr. and Mrs. Diffendorfer are arriving in Foochow today.

Very sincerely yours,

Eva M. Asher

EMA.Y

學大和協建福
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

WALTER N. LACY, TREASURER
EVA M. ASHER, ASSISTANT TREASURER

FUKIEN

INDEXED

TRANSFER

May 3, 1927

Dr. Eric M. North
150 Fifth Avenue
New York City

Dear Dr. North:

Pd 6/8/27 no #1376 Ref 1/2

The premium ($28.41) on Mr. Farley's life insurance policy with the New York Life Insurance Company, Minneapolis Branch is due. I am enclosing a letter, asking that you will please put in a check for that amount and mail.

I see from your letter of Feb. 21 to Mr. Lacy, which he has forwarded to me from Shanghai, that you substituted your checks for the drafts we enclosed with the magazine orders, so I presume it is your wish that we do not continue this method of making remittances.

Having remittances made from your office for bills affecting our current accounts is most unsatisfactory at this end, because at least three months elapse before we can receive statements from you and make entries in our books. This means that we cannot keep our accounts up to date, and in turn means that various budgets are sure to be overdrawn. Under the most favorable circumstances it is always a struggle to prevent this. But with the present financial arrangement, there is no other way in which we can make payments in America, other than by buying gold out here. If we do that, we lose a great deal on exchange.

We keep our current bookstore account entirely separate from the University accounts, so we can't very well make University payments through that account.

It seems to me the most satisfactory plan for handling current bills that have to be paid in gold would be for us to have a University checking account in a bank in America. In that way we could make payments direct and make entry of same on our books without delay, and thus keep our current accounts up to date.

Sincerely yours,

Eva M. Asher

P. S. I am enclosing herewith copies of minutes of Board of Managers for three meetings, March 28, April 4, April 19.

E. M. A.

學大和協建福
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

WALTER N. LACY, TREASURER
EVA M. ASHER, ASSISTANT TREASURER

FUKIEN

May 13, 1927.

Dr. Eric M. North
150 Fifth Avenue
New York City

TRANSFER

Dear Dr. North:

I am enclosing copy of minutes for two meetings of the Board of Managers, April 25 and April 30.

As you will see from the minutes of April 30, Mr. Blakney has resigned. He will leave here the latter part of June for Hongkong where he will meet his family who is now in Manila.

For Mr. and Mrs. Blakney and two children $1500.00 Gold is required for traveling expenses. There is not time for us to receive this from you, so at Dr. Gowdy's suggestion, we will draw this amount against the $7,500.00 which he was authorized to draw in case of emergency and evacuation was necessary. It is because of conditions in general that Mr. Blakney is going home, so we feel that we can rightfully draw his travel expenses from this amount. He will probably want part of it within a few weeks, enough for steamer tickets, and the balance soon after the middle of June. I am writing about this now so that you can plan for same.

Sincerely yours,

Eva M. Asher

Assistant Treasurer

福建協和大學
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
中國福州

WALTER N. LACY, TREASURER
EVA M. ASHER, ASSISTANT TREASURER

FUKIEN

May 20, 1927

TRANSFER

Dr. Eric M. North
150 Fifth Avenue
New York

Dear Dr. North:

In making up the estimated income for the 1927-28 budget, we put down only $3,000.00 Gold for the appropriation from the American Board Mission. Dr. Gowdy thought that was the amount we had been receiving from them. But now it would seem that the amount of $3,000.00 is in error, and that it should be $4,500.00, for I have just noted under receipts on your February statement that the appropriation for the 3rd quarter from the American Board was $1,125.00. At that rate, the amount for the year would be $4,500.00. (This is the amount Mr. Lacy had in the 1926-27 budget). If this is correct, will you please change it before the budget goes to the Trustees. This difference of $1,500.00 Gold would cut down our deficit of Mex.$12,103.78 by $3,000.00 Mex.

Correct in budget

When Dr. Gowdy returned to Foochow in the fall of 1925, he told me that there was an endowment fund from which the Psychology Department was to receive $75.00 a year for books (I presume he meant $75.00 Gold). I have not seen on any of your statements any mention of income for this particular amount from endowment for this purpose. However, I note that your monthly trial balance sheets show under endowments a library fund (Mrs. Henny Date) for $1,000.00. This must be the fund to which Dr. Gowdy referred. Is it your understanding that the income from it is designated for use in the Psychology Department? If so, please let me know the amount to date that is due to be credited to that department, so that we may make entry of same in our books.

Take up with Eq. or Finance Com. Not included to Psychol. Amount is included in Trustees budget. Income applicable to Psych. budget, Income is Mex $75.=

Mond

Sincerely yours,

Eva M. Asher

Assistant Treasurer

學大和協建福
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

WALTER N. LACY, TREASURER
EVA M. ASHER, ASSISTANT TREASURER

INDEXED

May 21, 1927.

FUKIEN

TRANSFER

Dr. Eric M. North
150 Fifth Avenue
New York

Dear Dr. North:

Under date of May 13, in writing you about funds for Mr. Blakney's home-going, I stated that we would draw on you up to $1,500.00 Gold (against the $7,500.00 which Dr. Gowdy was authorized to draw in case of emergency) for this purpose. Since I sent that letter, Mr. Lacy has returned from Shanghai and has notified me of the receipt of draft for $2,200.00 from you. So now we have decided to pay Mr. Blakney $1,600.00 Gold ($1,500.00 for travel and $100.00 for freight) out of this $2,200.00, and it will not be necessary for us to draw on you.

Good

We have to-day paid Mr. Blakney $1,600.00 Gold in four drafts of $400.00 each. The bank here was willing to give us drafts to suit Mr. Blakney's convenience in exchange for gold from your draft, so that we did not have to lose on exchange in the transaction. This covers his travel and freight allowance in full. Of course there is nothing in our current budget for this, so we will have to carry it over as a debit balance until the 1927-28 budget goes into effect.

As to salary payments, we will pay Mr. Blakney his June salary before he leaves, that is, the balance on June salary. No doubt you will have sent $100.00 on June salary to Manila before word of his resigning reaches you. He will call on you for his July salary, which is the last payment due him.

NB

Re Mr. Blakney's insurance payments, he thinks another payment is due him, that is that his premium which comes due in September 1927 should be paid by the University. Mr. Blakney came out in February 1920, and according to our books his first insurance payment was made May 8, 1922. If he were carrying insurance when he came, I suppose another payment is rightfully due. If not, I should think his insurance payments would begin from the date of taking out the policy. However, he will take the matter up with you when he gets to New York. Our books show that the following payments have been made:

May 8, 1922	G.$200.00	
Aug 26 1923	200.00	
Aug 1 1924	200.00	
Sept 1925	200.00	Paid by N.Y. Office
Dec. 1926	208.07	Paid by N.Y. Office

Check up

Mr. and Mrs. Martin left here on May 12 for furlough. Their salary was paid up to the end of May. From then on they are expecting to receive payments from you. I think Mrs. Martin has already written you concerning this.

Dr. and Mrs. Gowdy left for America on May 19th as planned.

NB

You have probably heard before now that Mr. Lacy has resigned and is returning to America this summer with his family. They are due to sail from Shanghai on July 16. Mr. Billing of the Methodist Mission has been appointed to take his place as Treasurer of the University when he leaves.

Conditions here in the University are much better now, and also in Foochow. Quite a few foreigners are returning, and with the consent of the Consul. But our University families who are in Manila will remain there during the summer as previously planned, and Mrs. Metcalf will remain in Formosa. Mrs. Beach is thinking of returning soon.

Sincerely yours,

Eva M. Asher

Assistant Treasurer

EMA:Y

Buck

TRANSFER

FUKIEN

INDEXED

Copy to C. J. Lin

Fukien Christian University

July 18, 1927.

Miss Eva M. Asher, Asst. Treasurer,
Fukien Christian University,
Foochow, China.

My dear Miss Asher,

There are a number of items which I will take up in order:-

1. Financial actions of the Board of Trustees. I enclose a copy of the minutes of the meeting of the Board of Trustees on June 28th. You will be particularly interested in the financial actions on page 5, together with the statements appended at the end. Action T - 747 provides that the Trustees will assume responsibility for only the same amount as was provided during 1926-27. This at a meeting of the Executive Committee on July 12th was further defined to mean that they would assume responsibility for U.S. $31,000, of which $1,400 would be required for Home Administration, leaving U.S.$29,600 for the field budget. About $3,800 of this amount is still not in sight, but the Trustees are undertaking to secure it.

This then means in substance that the Trustees, having stated the amount which can be provided in this country, must look to the field to revise its budget so as to balance expenditures against this income from America plus what will be available on the field in the form of student fees, rents, and local contributions. Putting this into actual figures we have the following:-

Assumed by the Trustees, U.S. $29,600 @ 2 to 1	Mex. $59.200.00
Estimated for Student Fees	6,000.00
Local Income from Rents, etc.	200.00
Total Income	Mex. $65,400.00

Against this your budget as submitted shows estimated expenditures of Mex. $69,546.00. It would therefore be necessary to either reduce your budget to the amount of Mex. $4,146.00, or to find some added income on the field to cover this amount, or possibly to effect a combination of reduction and increased income which will balance the budget. I believe I may state that while the Trustees are extremely sympathetic of the problems confronting the University, and anxious to continue their support to the very limit of their resources, there is no hope at this time of their going beyond the amount mentioned. In fact, with the various deficits already confronting them,

it is a great venture of faith for them to continue their obligation at this level.

The other financial actions of the Trustees were for the most part dependent upon the actions of the Executive Committee on July 12th. I will comment on these when the accompanying minutes are ready.

2. Remittance on Current Budget. Mr. Lacy, in his letter of May 27th, states that sufficient funds were on hand to close the fiscal year 1926-27, and requested a remittance to reach you early in August to begin the new fiscal year. Herewith I am sending you a check for U.S. $2,000, the amount requested. If agreeable with you I will from month to month mail you similar checks for approximately 1/12 of the total amount to be supplied for the fiscal year, less amounts paid during the month or shortly to be paid to your account. One-twelfth of $29,600 is $2,466.67. Since we are sending something over four hundred dollars to Manila and Formosa this month, you see our $2,000 just about completes the first one-twelfth.

This plan is substantially the same, I believe, as you followed with Dr. North last year. I believe it has been understood too, that we on our part are to see that these remittances reach you early each month; and that you are not to draw drafts against our office except where specific permission has been given and information has been supplied us as to the amount, date, and object of such drafts. If this plan is still acceptable to you, we will continue it. If you would suggest any modifications, we will be glad to do anything within the limit of our resources to facilitate your work on the field. I note that in recent letters you have mentioned the maintenance of an account with some bank in the U. S. in order to make payments by check for goods purchased here. This is a proposition on which I would like to make further study before offering a comment.

3. Standing at Close of Fiscal Year 1926-27. We cannot tell just how we are coming out on the 1926-27 budget until we learn from you the amount realized in Mex. from the gold amounts remitted during the year. The amount we were called on by the budget to supply was Mex. $53,278.00. In reality we sent you U.S. $29,984.52 up to June 20th, and this at the generally favorable rates of exchange should amount to well over the figure shown in the budget. In closing your books, will you close them on the basis of having received from us exactly Mex. $53,278.00, and carry forward into the new year the balance remaining to the Trustees' credit? Please let us know the amount of such a credit balance, both in Mex. and in its gold equivalent at current rates, so we may know just how we stand. If closing your books on this basis leaves you a deficit for 1926-27, please let us know the amount. Emergency expenses should be separate from the budget.

4. Report to China Medical Board. For the past few years we have been very slow in reporting to the China Medical Board just what amounts have been expended by Fukien in accordance with our agreement with them. This agreement is embodied in Mr. Roger Greene's letter of May 8th, 1924, of which I enclose a copy lest you do not have it available. You will note that during 1926-27, the University should have spent altogether $15,000 gold for the

salaries of the science staff, and $3,300.00 gold for the maintenance of the science laboratories. You will also note that maintenance of the laboratories is quite distinct from equipment of these laboratories, for which $15,000.00 gold is to be expended over a period of five years. Will you therefore send me as soon after the close of the fiscal year as may be convenient the following information for 1926-27:-

(a) Amount Spent for Salaries of Science Staff (should be at least US $15,000)

(b) Amount for Maintenance of Labs. (should be at least US $3,300)

(c) Amount spent during year for equipment.

Dr. Gowdy's letter of January 31, 1927 brings this information up to July 31st, 1926, but his information does not separate salaries and maintenance and leaves other questions unsettled, so I am not sure whether the C.M.B. will consider it adequate. Already they are holding up their remittance for the new year because of dissatisfaction with our reports for past years, so we are going to have to report both more promptly and more accurately if we are to avoid a serious delay in this important source of revenue.

There are several other matters I have not yet cleared with you, but I must hurry this letter off to the office if it is to get into the China mail closing this evening. I will write again in time for the next mail. Dr. Gowdy has been in New York from time to time during the last three weeks, and his presence has been invaluable both in supplying information and in giving new faith and courage. I trust this letter will find Foochow returning to more normal conditions, and will find the University looking confidently forward to a successful year.

BAG/G.

Very sincerely yours,

B A Garside

Assistant Secretary
Fukien Christian University.

FUKIEN

TRANSFER

INDEXED

Fukien Christian University

August 5, 1927

Miss Eva M. Asher,
Assistant Treasurer,
Fukien Christian University
Foochow, China.

My dear Miss Asher:

I find that after all it is necessary for us to look to you for information regarding the expenditure by the Science Departments of Fukien Christian University during 1924-25 and 1925-26. I mentioned this matter in an earlier letter to you but told you I hoped we would be able to give a satisfactory accounting to the China Medical Board without the delay involved in communicating with the field. Miss Eggleston has just informed me that the reports we have been able to send her are not adequate.

I am enclosing a copy of Mr.Roger Greene's letter of March 24th in which he gives a detailed statement of just what is needed. Between July 1, 1924 and June 30, 1925 the C.M.B. provided $10,000. for salary of Science teachers with the understanding that Fukien would provide at least $5,000. additional for such salaries. The same amount was provided under the same conditions in 1925-26. During 1924-25 the C.M.B. provided gold $2160. for maintenance of Science Laboratories with the understanding that Fukien would provide the balance necessary to make a total of $3300. During 1925-26 the C.M.B. provided $1900. for Science Maintenance on this same understanding. The China Medical Board now requires that we provide them with a statement showing that during 1924-5 Fukien Christian University actually expended the sum of $15,000. for salaries of Science teachers and $3300. for the maintenance of the Science Laboratories. They expect a similar statement for 1925-26 and such a statement must make clear the division between Science salaries and Science maintenance and must show that at least the amounts agreed upon have been expended during each year in each of these two classes. It would be well if, under the head of salaries, we could list the various instructors and the salary received by each, but I presume this itemized list is not absolutely essential as long as we can certify to the total amount.

Until a satisfactory statement for the year 1924-25 and 1925-26 has been presented to the China Medical Board and accepted by them, they will not advance any additional funds for the budget of the current fiscal year 1927-28. It is therefore up to us to produce such a statement at the earliest possible date because the Fukien finances are none too flourishing at best and the longer these funds from the China Medical Board are delayed the more difficult our position is going to become.

Dr.Gowdy, in his letter of January 31, 1927, page 5, gave us a statement of the expenditures in the Science Department which, I believe, was prepared by yourself. According to this statement there was expended between July 1, 1924 and July 31, 1925, both for salaries and maintenance, the sum of gold $13,418.31. From August 1, 1925 to July 31, 1926 there was expended for salaries and maintenance $24,094.95. These figures are unsatisfactory for two reasons - first, there is no division between salaries and maintenance; second 1924-25 shows too small a total and that of 1925-26 a considerably larger total than necessary. I understand that the small total in 1924-25 and the large total in 1925-26 is explained by the fact that several members of your Science staff were in America, or en route, during 1924-25 and that the salaries and travel expenses they received during this time were not reported to you before the closing of your books on July 31, 1925. Such expenditures, therefore, were included in the next fiscal year 1925-26. The method of accounting used, of course, makes no difference to the C.M.B. They simply want us to prove to them that we expended the amounts agreed to, both for salaries and for maintenance, during each of these two years.

I think your record will show the time and amount of payments to the staff members in America during 1924-25. If any such details are not procurable on the field we can, of course, add them to the statement when it reaches New York. But please be sure, before your statement is sent out, that it is complete enough for us to be able to supply the China Medical Board with a clear-cut certification that we have met the conditions of their agreement for the fiscal years 1924-25 and 1925-26.

We are enclosing a check for $2000. which represents approximately the one-twelfth of the Trustees' share of the budget for 1927-28. We are reserving $466.67 to provide for the salaries of staff members still in the Philippines and Japan and also to meet other incidental expenses on behalf of the field. Possibly ~~you~~ we may not need quite this full amount during September but I presume the $2000. will be ample for your needs during the month because you will be receiving a considerable amount in student fees sometime before the end of the month.

Very sincerely yours,

B A Kuede

Assistant Secretary
Fukien Christian University

BAG-H

Enc.2

學大和協建福
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中
OFFICE OF THE PRESIDENT
室公辦長校

FUKIEN

Aug, 5, 1927

Dr. Eric M. North
150 Fifth Ave.
New York City

TRANSFER

Dear Dr. North:

When Mr. Blakney was leaving the University in June, he thought Mrs. Blakney would not receive the $100.00 for June before leaving Manila, so I paid him in full for June (G.$125). After he had left Foochow I received a letter from Mrs. Blakney saying that she had received $100.00 from you for June. So the Blakney family received $100.00 too much for the month of June. He was to call on you for his July salary and it may be that he refunded the $100.00 at that time, but I do not know.

In addition to the $100.00 mentioned above, Mr. Blakney owes the University G.$71.76. This amount came in on Mr. Main's statement to the University for May, which did not come to me until after Mr. Blakney had left Foochow, as a payment to Mr. B. O. Peterson of the M. E. Mission Manila, for money borrowed from the Mission by Mr. Blakney while in Manila last winter.

So unless Mrs. Blakney has already made some adjustment with you, he owes the University $171.76 Gold. Will you please take the matter of adjustments up with him. I am writing him about it in detail today.

In Mr. Lacy's letter of May 27, he mentioned the fact that our three families in Manila would need funds for travel expenses back to Foochow this fall and that it would be better for these funds to be sent direct from your office or sent to us in separate checks to be forwarded on. This need has been taken care of out of the $2,200.00 which you sent Mr. Lacy early in June. The bank here was kind enough to accommodate our needs by exchanging gold in the amount we needed without making the transaction in Mex.

I would like very much to have an account in America on which we could draw for payments of bills in gold, which come outside of the Bookstore. As I have mentioned before, it is much more convenient to send payments direct than to send through your office, so that entries may be made immediately and the current accounts kept up to date. Three or four months elapse from the time a request for payment thru your office is made until I receive your statement showing same. And, too, it often happens that payments out here have to be paid in gold, such as Insurance in Shanghai, travel money, etc. And when we have to use Mex. and buy gold we loose a great deal on exchange. For instance, we lost nearly $100.00 on exchange in providing gold for Mr. Ding Nguong Lung's expenses to America, because we had no gold account on which to draw.

So if it is at all possible, I would greatly appreciate it if a checking account in the Name of the University could be arranged for

for us at once. Would it not be satisfactory to make your monthly remittances to us through this banking account, and then we could draw on it as we needed funds that have been budgeted.

Sincerely yours,

Eva M. Asher

Assistant Treasurer

[17]

FUKIEN CHRISTIAN UNIVERSITY, FOOCHOW, CHINA

September 1, 1927.

Evacuation Expenses

TRANSFER

FUK 26/9/27

Beeman, N.

Jan. 24 -	Advanced to Mrs. Beeman Pesos 200 .	M$.217.39 Mex.	$ 217.39
" " -	Adv. to Mrs. B. for use in Hongkong and ticket from H.K. to Manila	142.32	
-	Ticket to Hongkong	55.00	
June 23 -	Loan to Mr. Beeman for going to Manila to join family for summer	200.00	$ 614.71

Blakney, R. B.

Jan. 24 -	To Pesos 200 for Mr. Blakney's return from Manila (he accompanied family)	225.83	
Mar. 23 -	To pesos 300 sent to Mrs. Blakney to return to Foochow. She did not return but kept the money.	352.94	
July 12 -	To pesos 143.52 (or G$71.76) borrowed from Methodist Mission in Manila by Mr. Blakney and the Mission collected same through Mr. Main, information of which did not come to me until after Mr. Blakney had left . .	157.87	736.6[illegible]

Farley, M. F.

Jan. 24 -	To pesos 200 advanced to Mrs. Farley	$ 217.39	
-	To ticket to Hongkong	55.00	
-	To advance to Mrs. Farley for use in HK and for ticket from HK to Manila	142.31	
April 22-	To G$184.87 for Baguio hospital bill. . . .	332.77	
May 13 -	To loan on salary to Mr. Farley	100.00	
31 -	To loan on salary to Mr. Farley	100.00	
June 23 -	To loan for going to Manila to join family	280.00	1,227.47

Metcalf, F. P.

Feb. 18 -	To advance to Mrs. Metcalf going to Formosa	$200.00	
Apr. 22 -	To advance to help meet Formosa expenses	200.00	
May 23 -	To advance on salary to Mr. Metcalf	75.00	
June 23 -	To advance to Mr. Metcalf going to Formosa to join family.	100.00	575.00

Sutton, W. J.

Jan. 24 -	To advance to Mrs. S. pesos 200 (217.39 Mes) less 116.66 refunded	100.73	
-	Ticket to Hongkong	55.00	
-	Advanced for use in Hongkong, and ticket to Manila	142.31	
April 31 -	To G$160.13 for Baguio hospital expenses. .	288.23	
Mar. 23 -	To W. J. Sutton for expenses to Manila. . .	300.00	886.28
			$ 4040.10

FUKIEN CHRISTIAN UNIVERSITY, FOOCHOW, CHINA

Evacuation expenses

Brought forward		Mex.$4,040.10
July 12 -	To G$750.00 sent to Manila for return of families to Foochow the first of September. (at the rate of i.80) . .	1,350.00
		Mex.$5,390.10

The above amount has been paid out in addition to regular salary and funds sent direct from New York for medical bills.

Eva M. Asher
Assistant Treasurer.

學大和協建福
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

Treasurer
OFFICE OF THE PRESIDENT
室公辦長校

FUKIEN

September 2, 1927.

TRANSFER

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

Dear Mr. Garside:

Your letters of July 7, 18 and 25 have been received, and we are glad for all the information contained therein. Thank you for the minutes of the Trustees Meeting and the check for $2,000. First, I will take up the items in your letters.

1, Your letter of July 7 re gift of $4000.00 from the Syracuse West District, to be used for the erection of two houses for Chinese members of the University faculty. You state that according to the correspondence in your office with the Methodist Board of Foreign Mission, this amount was to be sent to the University through the Foochow Mission early in 1924. I have no recollection of its being so transmitted, but it may have been. I am now at the summer resort near Foochow, and so do not have access to the records for 1924. However, I inquired of Mr. Billing, now Secretary of the Foochow Mission, and he informed me that such a payment does not show on their books. He thinks had such a payment been made, it would have come through Mr. Main. As soon as I return to the University, which will be in about a week, I will look this up and give you what information I can find. Anyway, the houses have been built, three instead of two. Dr. Gowdy raised $350.00 gold to apply on this when he was at home in 1924-25, and another payment of $500.00 Mex. came through him, these two amounting to Mex. $1,112.50 which, I am sure, is in addition to the $4,000.00. As you will see from the balance sheet for July 31, 1927, there is a Dr. balance on these houses, Three Small Residences Fund $56.95.

2. Your letter of July 18. Financial actions of the Board of Trustees. The Board of Managers will have their annual meeting sometime during the latter part of this month, at which time I think Mr. Lin will take up with them the financial actions of the Trustees, especially as relating to the 1927-28 budget. He had left Foochow for Shanghai before your letter came, but I have sent him a copy of this part of it. He will be back within the next week.

In your resume of the amount assumed by the Trustees, other income, etc and the estimated expenditures as shown by our budget, you deducted $1,400.00 for Home Administration from the $31,000.00 assumed by the Trustees, leaving $29,600. actually assumed for use on the field. You will note that we have included in estimated expenditures, under General items, G$1,400.00 @ 2 to 1 M$2,800.00 for New York office expenses.

Either this amount should be added to the amount assumed by the Trustees or deducted from our estimated expenditures, in order to show the exact shortage, which would be $Mex.$1,346.00 instead of Mex.$4,146.00.

3. Standing at Close of Fiscal Year 1926-27. It is impossible for me to give you the exact information for which you ask, because I have not received your monthly statements for the months of April, May and July (the June statement came in your letter of July 18. I wonder if you sent the statements for April and May to Mr. Lacy and they have been forwarded to him in America. His mail does not come to the University). So I do not know what amounts have been paid out, on current budget accounts, by you for those months. Our records at hand, show that we have received G$26,653.39 from you on the 1926-27 budget, arrived at as follows:

Checks sent direct from N.Y. (five in number)	G$12,600.00
Payments made by N. Y. office on budget accounts less those made in April, May and July, for which statements have not been received	4,737.34
Drafts drawn by us	9,316.05
Total	G$ 26,653.39
G$26,653.39 @ 1.80 (fixed rate for 1926-27)	M$ 47,976.10
Net gain on exchange on the above	M$ 5,475.40
	Mex$ 53,451.50

We have paid out of this on non-budgeted items, the following:

Evacuation expenses (see enclosed report)	M$5,390.10
Plant accounts (see note at bottom of page of financial report on capital expenditures . .	6,657.50
Scholarships not budgeted	1,025.00
	M$13,072.60

You may be able with the figures given above, together with the April, May and July statements , to figure out just how we stood at the end of the fiscal year. For the purpose of converting any of the above Mex. figures into gold, the rate of 1.80 should be used, as that was our fixed rate for 1926-27 and on which the income in the budget was based. All gold received from the New York office, in whatever form--whether checks sent, payments made by you, or drafts drawn by us, was credited to you at that rate, the difference between 1.80 and the rate we actually received for gold sold being credited to exchange.

4. Report to China Medical Board I gather from your letter and from a recent letter from Dr. Greene to Dr. Gowdy, that Dr.

Gowdy did not send to the New York office or to Mr. Gee in Peking a copy of the detailed report prepared by the Treasurer's office in which expenditures for salaries and maintenance were shown separately, but sent only a summary of same which was prepared for a cable to the New York office. The report for 1924-25 covered a period of thirteen months, from July 1, 1924 to July 31, 1925, because we changed our fiscal year in 1925 to end on July 31 instead of June. Dr. Greene noticed this and assumed it was because of changing the fiscal year, and said that only twelve-thirteenths of the expenditures for that period could be counted against their appropriations. He also wanted to know why the expenditures for 1925-26 were so much more for the period before. This is accounted for by the fact that 1924-25 payments were not charged on our books until 1925-26 because we did not receive statements from the New York office until after the books were closed for that period. And too more of the men were on furlough during that period.

I have now sent Dr. Greene a detailed report of the expenditures for 1925-26 and 1926-27. I was not able to send him the report for 1924-25 because I do not have the necessary records with me at Kuliang for that period, but will send him a copy as soon as I return to the University.

I am enclosing herewith copies of the 1925-26 and 1926-27 report. I have revised the 1925-26 report so that it shows only expenditures properly chargeable to that period, even though some do not show on our books until 1926-27, and some that do show belong in the 1924-25 period. Likewise the 1926-27 report represents only expenditures which were properly chargeable in that period. I may find that there are some additional items when I receive the April, May and July statements from your office. At any rate, we have met the requirements of the China Medical Board.

Dr. Greene also states in his letter that expenditures for equipment did not concern them, as their appropriation for equipment (as well as building) was, at the request of the Trustees, converted into a contribution for endowment at their Board meeting on April 9, 1925, it being stated by the Trustees that the family of Mr. Jones was providing for that capital expenditure. So I did not send him a report on equipment, but am sending a copy to you.

5. Your letter of July 25. Method of Making Remittance to American Companies for Bills Affecting Current Accounts. I think you misunderstood the statement in my letter of May 3 in regard to the method of handling book store accounts. We have had a checking account in the Union Trust Company, Cleveland, Ohio, for our book store payments for two years, and find that it works very satisfactorily. We do not want to draw on this account for paying bills that should be charged to the current budget accounts, as we keep our book store account entirely separate, as far as payments are concerned. We carry separate bank accounts here in Foochow and Shanghai. For further information on this subject see Mr. Lacy's

letter of April 18 to Dr. North. This proposed checking account about which I have been writing has no relation to the payment of Book Store bills, only for bills coming under the University accounts.

My two reasons for desiring a checking account in America are; first, that I may make payments on bills of American firms which affect our University current accounts and make entries of same at the time payments are made, in order to keep our current accounts up to date. If this can be done and individuals responsible for departmental budgets know at the end of each month how their accounts stand, there is much less danger of such budgets being overdrawn. Each person is notified at the end of each month the amount spent to date and the amount still available. The method you speak of as used by other universities connected with your office, that of making entries on the budget control records at the time ~~time~~ instructions are sent to your office for certain payments to be made, but waiting until your monthly statements are received to make final entries on the books, would supply the Treasurer's office itself with the needed information as to expenditures to date, but it would not show charges against the individual accounts until your monthly statements were received and final entries made, which means an interval of three or four months from the time instructions for payments are sent to your office. It may be that other universities have their faculty members better trained along the line of overdrawing budgets, and therefore the system works for them, but I don't believe it would work for us, certainly not to the best advantage. So much for bills that have to be paid in America.

Second, there are times when we have to make payments on the field in gold, and unless there is a gold account on which we can draw the only thing left to do is to use Mex. to buy gold, and in doing this we lose a great deal on exchange. We cannot always foresee payments that have to be made on the field in gold in time to notify you to send same from your office. All of the insurance companies in Shanghai require payments in gold, and we have to make these payments for the faculty members. And when people are going home on furlough, they want their salary and travel money in gold in order to avoid the loss on exchange, and it seems to me that the University is under obligation to provide same in gold, particularly travel money. Unless we can draw on you or have a checking account on which to draw, we are going to continue to lose on exchange, which seems to me an unnecessary loss.

Now I have stated my troubles, and the next thing is a solution. From my point of view on the field, it seems to me that it is essential that some system be worked out between the offices by which we can draw direct for making payments that have to be made in gold both in America and on the field. For a while I made such payments in America by writing a draft on you and sending same through your office in order that you might know what amounts were being drawn. I considered that method of paying the same as a checking

account and made my entries direct to the books. But in Dr. North's letter of February 21 to Mr. Lacy, he said that the office there would substitute checks for our drafts. In doing that, it seems to me that our drafts were cancelled as such and did not amount to anything more than an order on you to make specific payments, and therefore I should not make entries from draft stubs that had been cancelled. What do you think of this? Is it all right for me to draw on you by drafts, sending same through your office, and and to make entries of same at the time of writing? If so, that would take care of my problem of paying bills in America.

But what arrangement can be made for taking care of payments on the field that have to be made in gold? Could I draw on you by draft, at the same time notifying you of draft No., amount, etc, for amounts say up to two or three hundred dollars? For larger amounts, perhaps it would be more satisfactory for me to cable for permission to draw.

If I could draw on you as outlined above, that method of handling these payments would be as satisfactory to me as having a checking account. The only reason I suggested a checking account was that I thought the office preferred not to have us draw on you at all. The old method of drawing on you at random was very unsatisfactory for all concerned, and the drafts that caused the New York office the most embarrassment were those drawn for building funds and for current Mex. accounts, because they were usually for large amounts.

Please give me specific instructions regarding this at the earliest date possible. It will soon be time for us to send in our magazine subscriptions, which means around 50 payments in gold.

6. Payment by Mrs. John W. French. There is no record on our books of having received a gift under this name or for the amount of $20.00 gold. You say that Dr. Gowdy stated that this amount had been received by him and applied on the budget. He probably converted it into Mex. himself and used it for special purposes, without saying from whom it came. For instance during 1926-27, he gave for "extras" the following, $50.00 for Chinese books, $42.50 on launch hire, and just before he left $200.00 to cover "deficits" at the end of the year. I hardly think all of these amounts were from personal funds, though I may be mistaken. If he could give more specific details as to when and how he remitted same to the Treasurer's office, it might enable me to trace same.

no bal

7. Annual Financial Report, copy of which is enclosed herewith. Until this last year, we made up a financial report at the end of each half year, January 31 and July 31. But this time we made only one report to cover the entire year, August 1, 1926 to July 31, 1927, though we did check the accounts and make up a balance sheet at the end of the first half year, January 31, but did not close them until July 31. Is this practice of making only one report a year satisfactory to you, or would you prefer to have one at the end of each half year.?

I am not entirely satisfied with the system followed in making up this report. However, for my first one, I thought I could not do better than follow the form used by Mr. Lacy in the past, though it may be that he was ready to make some changes had he been here to make up this one. For instance, note item 3 From Contributing Boards, under Current Account Receipts, and item 5, Scholarship Income. These amounts do not give a clear picture of funds that we have actually received from you. They merely represent funds that have been paid to the New York office from the contributing boards, and from individuals for scholarships, as shown on your monthly statements up to June 1st. It seems to me that instead of having these two items, we should have an item entitled Funds from New York Treasurer, showing the amount that we have actually received from you. Payments made from your office during the months of April, May, June and July are not included in this statement because they had not been received by July 30, and as mentioned above, I have not yet received statements for April, May and July. Will you please send these as soon as possible.

8. Evacuation Expenses. I have prepared a statement showing the amount paid to each family in addition to his regular salary. These figures do not include anything that has been paid from New York, only payments made from the field. The hospital expenses mentioned under Farley and Sutton, are for expenses incurred soon after the families arrived at Manila, and do not include expenses for the three maternity cases, Mrs. Sutton, Mrs. Farley and Mrs. Beeman. I got the impression from them that you had sent funds for those expenses, but because I have not received your statements, I have no definite information on the subject.

Memo 3/12/28

Now what I want to know is, how much of all of these expenses is to be paid by the University. I have had no information or instructions on this subject, and the families themselves know nothing definite, though they expect additional allowances other than for travel. I would like specific instructions on these points:

1. Are we going to pay all travel expenses, including the men's expenses in going to Manila and Formosa to join their families?

2. Are we going to pay for the rent of houses in Manila and Formosa?

3. Are these families going to be allowed an additional salary grant?

I suppose it is understood that all medical bills are to be paid.

This entire amount, Mex. $5,390.10 has been paid from funds sent to the field on current budget accounts for 1926-27, so whatever amount is allowed for evacuation expenses should be refunded to us by separate check, should it not?

Sincerely yours,

Eva M. Asher

[17]

福建協和大學
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
中國福州

OFFICE OF THE PRESIDENT
校長辦公室

September 5, 1927.

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

TRANSFER

Dear Mr. Garside:

Will you please send G$1,000.00 to the Union Trust Company, Cleveland, Ohio, to be deposited to the Fukien Christian University Book Store Account. Our fall book order is coming in and we have to make payments amounting to six or eight hundred dollars. I understand, of course, that this amount will be deducted from the next check you send us on current account after payment has been made. The University current account here will be refunded as we make sales. We would greatly appreciate it if this payment could be made as soon as possible, as we will be making remittances to the various publishing companies within a few days.

Did to 10/14/27 notified with Allen Oct. 14 1927

Under date of June 10, I wrote to Dr. North asking him to get for us 1 case of Yellow Enameled chalk, from Binney & Smith, 41 East 42nd Street, New York City. I wonder if this chalk is now on the way. We will need it this month when school opens.

wrote North 10/14/27 with letter

I am enclosing a detailed statement of Mr. Blakney's salary account from August 1, 1926 - June 30, 1927 (11 months. He was to receive his July salary in America). I am also enclosing a separate statement of his evacuation expenses, asking that you will please take the matter up with him. The last item of Mex. $157.87 under evacuation expenses really should come under salary, because Mr. Blakney borrowed this amount from the Methodist Mission in Manila on his own, about which the University knew nothing. This is one of the items about which I wrote you in my letter of August 5.

wrote 10/14/27 with letter re Blakney

There are a few other items I wish to take up with you.

1. Income of $75.00 per year from Psychology Endowment Fund. When Dr. Gowdy returned from America in the fall of 1925, he notified Mr. Beach, of the Psychology Department, and the Treasurer's office that there was an endowment fund from which the Psychology Department was to receive $75.00 per year (I presume he meant $75.00 gold) for books. Therefore, Mr. Beach purchased books for this department amounting to M$74.50, which amount still stands on our accounts as a debit balance, as we have never received any payment from the New York office to cover same. I note on your balance sheets under endowments a library fund (Mrs. Henry Date) for $1,000.00. This must be the fund to which Dr. Gowdy referred. Is it your understanding that the income from it is designated for use in the Psychology Department? If so, should not we be reimbursed by your office for the amount already expended, M$74.50 (G$37.25). And if it is designated for this specific purpose, this amount should be

$75 notified Mr. Beach 10/14/27 that we would take up with Trustees

included in our yearly budget, or else we should receive this amount over and above budget appropriations. I asked Dr. North about this in my letter of May 20, but have not yet received a reply. Please give me specific instructions as regards this.

2. Budget. This brings up a question concerning our budget which has been causing me some trouble. We make payments ouf of budgeted funds on accounts that have not been included in the budget. Most of these are on capital accounts, such as Science Equipment, Land, Furniture and Fixtures, etc. You will note on our balance sheet for July 31 that we have a debit balance of $10,709.89 on departmental equipment. All of this has been paid out of budgeted funds, but science equipment has never been included in the budget and we have never received any money for it. We are facing the same situation this year. The science departments have not finished buying equipment for the new building, I mean the necessary equipment in order to get along, but there is nothing in our budget this year for such an expenditure, and we are really under obligation to the China Medical Board to spend around $5,000.00 gold on equipment during the next two years.

The same thing is true of scholarships. There are definite designated scholarship funds, and while same are not included in the budget, we make scholarship payments out of funds we receive on budget accounts. It seems to me, we should include in our budget for scholarships the amount equivalent to the receipts received by you for this purpose. I believe there is an item for $100.00 for scholarships in the budget, but that is considered as a scholarship from the University, over and above the specially designated scholarships.

Perhaps it would be well for us to make out a budget for capital expenditures as well as for current expenses, so as to avoid making payments on capital accounts out of current funds. Also, I believe we should keep two accounts with the New York Treasurer, one for capital expenditures and one for current. In the past, we have credited the New York Treasurer with all the funds we received from you for any purpose, even for buildings. In this way, we soon run into figures that do not mean anything as far as giving a clear picture of the amounts drawn from you for current accounts. I would be glad to have your comments on this subject.

3. Monthly Statements. I think it has not been clear to us on the field just what items on these statements concern us. In giving the question some study recently, I have almost come to the conclusion that only those items under the column, Current General, are of concern to us, both as regards receipts and expenditures. Am I correct in this?

When we first began to receive these statements, some two years ago, I know Mr. Lacy was not sure about some of the items and he set up an account on our books, Unadjusted Accounts with New York, under which he made entries of such items, but he never did get around to taking the matter up very thoroughly with the New York office. Most of these items are in connection with investments, funds invested and income from same. As far as I can see there is no need of our

SEP 5
1927

[31]

carrying these accounts on our books. In case funds have been invested, they have been entered as a Dr. to Unadjusted Accounts with New York and credited to New York Treasurer. This partly accounts for the big credit balance to the New York Treasurer as is shown by our balance sheet. Do you not think I would be justified in closing this account?

Our books need a thorough going over and clearing away of figures which have no significant meaning. Mr. Bissonnette of the Methodist Mission is going to audit the books in October, and I hope he will go into these rambling accounts quite thoroughly.

I shall try to get off a news letter to you within the next week or two. School opens on the 16th.

Sincerely yours,

Eva M. Asher
Assistant Treasurer.

學大和協建福
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

Treasurer
OFFICE OF THE ~~PRESIDENT~~
室公辦長校

Sept. 15, 1927

TRANSFER

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

Dear Mr. Garside:

Your letter of August 5 asking for more detailed information as regards the China Medical Board reports for 1924-25 and 1925-26 came a few days ago. Some of this information has already been forwarded to you in my letter of September 2, a revised report for 1925-26, and a report for 1926-27, with comments.

I have now revised the report for 1924-25, a copy of which I enclose herewith. As you will see, this report covers a period of thirteen months, July 1, 1924 - July 31, 1925, due to the fact that we changed our fiscal year to begin with August 1st instead of July 1st. This change went into effect August 1, 1925, with the permission of the Trustees. As mentioned in my letter of September 2, Dr. Greene states in his letter to Dr. Gowdy that only twelve-thirteenths of the amount expended during that period can be counted against the China Medical Board appropriation. So I have made out the report accordingly. There is an excess of G$631.40 on salaries and a deficit of G$1,084.99 on maintenance of laboratories. This deficit is, however, more than made up in the two years following.

In this connection I wish to call your attention to the fact that even if we spend all the money which is in the budget for science salaries and science laboratories, which we probably will, for the year 1927-28, we will not meet the requirements of the China Medical Board.

Salaries and allowances will be as follows:

Beeman	M$ 3,650.00	
Martin	4,850.00	
Metcalf	5,750.00	
Sutton	3,450.00	
Kellogg	3,850.00	
Dr. H. C. Yen for Physics	1,825.00	
Lai Ju Chi, Asst. for "	480.00	
	M$23,855.00 @ 2:1 =	G$11,927.50
	Deficit	3,072.50
	Required	G$15,000.00

Maintenance of Laboratories	M$ 6,608.00 @ 2:1 =	G$3,304.00
	Required	3,300.00
	Excess	G$ 4.00

Of course, there may be some unforeseen "extras" on salaries. In the case of the Martins, for instance, only their regular field salary and

and return travel are included in the budget, but I presume they get an allowance for rent, do they not?

I am enclosing a copy of Dr. Greene's letter to Dr. Gowdy and my reply to same, and a copy of my letter of September 14 to Dr. Greene, so that if any further questions come up, you will know what is included in the correspondence from the field to the China Medical Board office.

Perhaps I should explain "salaries and allowances." It is really all salary as far as the China Medical Board is concerned, that is, it is expenses undertaken by the University. Salary, includes faculty salary and children's allowance, and allowances include, travel expenses, medical, insurance, etc. Up until February 1925, salary and allowances were kept in one account. Since that time we have been carrying the two accounts separately for each faculty member, for the sake of convenience. Thus the amounts for salary and allowance appear separately on my report for 1925-26 and 1926-27.

Sincerely yours,

Eva M. Acker

Assistant Treasurer

學大和協建福
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

Treasurer
OFFICE OF THE ~~EXECUTIVE~~
室公辦長校

FUKIEN

Please note various items.

Sept. 15, 1927

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

Dear Mr. Garside:

TRANSFER

When I wrote to you under date of September 2, I was not able to give you the information desired re the gift of G$4,000.00 from the Syracuse West District, to be paid by the Foochow Methodist Mission. Since returning to the University I have looked this up and found that it was paid in 1923-24, G$4,000.00 which amounted to Mex.$7,840.00. As I told you in a previous letter the houses have been built, three instead of two.

In my letter of September 5, I asked you to deposit G$1000.00 to our Bookstore account in the Union Trust Company, Cleveland, Ohio. This you have probably done before now, and this is only a reminder in case you haven't, as we are today sending out letters to Publishing Companies containing checks amounting to something over $800.00 in payment of our fall book orders.

A letter from Dr. Metcalf from Formosa under date of August 27th states that his insurance was taken out of his August salary. An allowance of G$200.00 is allowed each faculty member for insurance over and above his regular salary, so this should not have been taken out of his salary. Unless he has already written you to the contrary, I think we can make the necessary adjustment on the field. He did not say what amount was deducted for insurance, but asked me to send him Yen 75.00, which I did, and which amounted to Mex.$82.38, to help with their home-coming expenses. We are expecting them tomorrow.

In making payments to the Martins, will you please specify the amount for salary and allowances separately, such as medical, insurance, rent, etc. In previous years quite often salary and salary allowances have been listed in a lump sum on the New York office statements, and we have not known how to separate them.

The check for $2,000.00 sent in your letter of August 5th was received. I think you can skip one or two months now, on account of fees, say two, unless I write or cable to the contrary. Or if it is more convenient for you to send it monthly, it is all right to do so. I just thought if you were running close on funds there, this might help out while getting the China Medical Board reports and payments adjusted.

I would be glad to receive at the earliest possible date a summary of receipts for the 1927-28 budget as prepared by your office. I cannot enter the budget into our books until I have this information from you, for I am not sure that we have the correct figures. For instance on some previous records, the yearly appropriation by the American

American Board Mission appears as G$4,500.00. On our summary (first page of budget) it appears as $3,000. I want to be sure that these figures are all correct before entering same.

Sincerely yours,

Eva M. Asher

Assistant Treasurer

PEKING

FUKIEN

INDEXED

TRANSFER

~~Peking University~~

October 21, 1927

Miss Eva M.Asher,
Fukien Christian University
Foochow, China.

My dear Miss Asher:

On the receipt of Mr.Lacy's letter of June 25, 1927 dealing with matters connected with the transcript of our rewriting of the University accounts from the beginning, Dr.North put in a considerable amount of time going carefully over all of the accounts involved. He has written out a long memorandum which our office is using in readjusting our accounts and to which I am referring in writing this letter. If, at any point, my comments are unintelligible it is probably because I have not faithfully followed Dr.North's suggestions. I will take up in order the four important items which have been under discussion.

1 - The clearance of account 24b for Scientific Equipment.

Mr.Lacy does much to simplify this account in his statement that, as far as can be discovered, all of the items entered in our transcript of account 24b are correctly placed. He does not, however, say definitely whether these items entered in our transcript are actually those listed on your Field Treasurer's books for purchases chargeable to Science Equipment Funds in the Plant Section. We have no way of knowing. The items in this account should in total be equivalent to the amount certified to the China Medical Board as Science Equipment purchased to date covered by this account; that is, to July 31, 1925. In going over the records in our office we find that the report to the China Medical Board prepared by Dr.Gowdy covering capital grant No.2273, January 1, 1919 to December 31, 1923, gives a value of science equipment purchased during this five year period of $22,479.06 gold. Your own report to Mr.Roger Greene, dated August 26, 1927, shows expenditure for science equipment from July 1, 1924 to July 31, 1925 of gold $5,272.35. Thus the total for these seven years amounts to gold $27,751.41. You will note, however, that there is a gap of six months in this record - that is, from January 1, 1924 to June 30, 1924. Was nothing expended for science equipment during this six months period? We cannot tell from our records whether this total of $27,751.41 can be reconciled with the total in account 24b - that is, $14,750.01 - because the periods covered are not the same in the two cases. It seems very probable, however, that there is a considerable discrepancy in this account between our two sets of books. If there are increases which should be made in this account they may be made either by transfer from Building Operations Undistributed or from account 31Q. As far as possible transfer should be based on specific items in these accounts. In

any case enough should be transferred to bring the total up to the balance on hand certified to the China Medical Board for the period covered.

2 - The distribution of as much as possible of Building Operations Undistributed.

We note that Mr.Lacy states that "the total amount charged to all Building Operations up to January 1925" is the basis for the computations he makes in his proposed distribution. Why does he stop with January when the period covered by this account ends with June 30, 1925? Here again we seem to have lost the first half of the calendar year 1925. We understand that your fiscal year was changed at this time so as to begin at the middle of the year, but certain expenditures must have been made during these six months of which the records are available. All of the items which Mr.Lacy includes in obtaining his total seem to be correctly included. Certainly it is correct under the existing circumstances to charge all of these items. Our greatest concern is as to the accuracy of the total Mex.$286,709.35. Before distributing this amount in the proportions indicated care should be taken to see that the following items have been included in this total:

(a) All items in Building Operations Undistributed account 26f1, which Mr.Lacy lists as not in your field records. We find in checking over his list that these items total $5,044.77. We cannot tell from Mr.Lacy's statement whether or not these are included in his total, but if not they should certainly be added.

(b) There are certain items under the next heading dealing with account 41x which may require further distribution and adjustment. You should be sure that all these adjustments are included in your total.

When you have thus verified, or if necessary, corrected your total of Mex.$286,709.35, it will then be in order to distribute this amount to the various specific objects in your Plant Account as indicated in Mr.Lacy's letter. His method of prorating these charges among the different buildings seems a thoroughly fair and equitable one. You will, of course, inform us in detail as to any adjustments you have made in your total, the amount of the corrected total and the amount of the corrected charges you are adding to each of the various buildings.

3 - The distribution of account 41x consisting of amounts in Suspense against your field accounts.

(a) By journal voucher No.41 herewith enclosed we have transferred drafts Nos.5, 35, 36, 42, 44 and 47 to account Q31 with an equal amount of cash overdraft; and have also transferred the remainder in your list to account 26f1 with an equal amount of the cash overdraft. This still leaves in account 41k a remainder of gold $2,000. for representing items that have been added since July 31, 1925. This $2,000. comes from the following items:

Draft	#851	dated Nov.13,1925	"to W.A.Main on account"	$1,000.00
"	856	" Dec.11,1925	"W.A.Main on account"	500.00
"	896	" Feb.16,1926	"W.A.Main"	500.00
			Total gold	$2,000.00

Please instruct us as to where this remaining $2000. should be charged.

(b) The above adjustments will put our books in accord with the way in which these items have been credited in Foochow. But Foochow has paid Building expenses out of the so called current funds, therefore, some amount ought to be transferred from account Q31 to account 26f1. The question is what? It should represent that proportion which would make the ratio of all gold disbursements in plant account up to this time to all gold disbursements for current account (less home base expenses) equivalent to the ratio of all Mex.disbursements for plant purposes to all Mex.disbursements for current budget (less local income). But this should only be done after all possible adjustments of 24b and 26f1 have been made. Here in New York we, of course, cannot make the final adjustments until you have advised us as to any adjustments you have made on 24b and 26fI.

(c) Mr.Lacy does not make it clear whether the Mex.$286,709.35 he uses in paragraph 2 includes these amounts from current accounts or not. If not, you should transfer them into your plant account and out of your current account.

4 - A checking as to whether we are right in charging at present all book purchases in Q31 to current.

(a) Mr.Lacy's comments on this subject seems to indicate that the matter has been satisfactorily cleared and there is no need of our doing anything further about this book account.

(b) The item of Suspense labeled "Ma.Hung $135." we are crediting to Q31 by journal voucher No.40 enclosed herewith. This clears off this particular item.

We will await word from you in regard to the various items covered in this letter. As soon as this information is in hand we hope it will then be possible for us to finally clear up these differences in our records that still remain. We quite appreciate that you are likely to find many difficulties in supplying this information and in making the necessary adjustments but we trust that eventually all these difficulties will be happily solved.

Very cordially yours,

B.A. Garside

BAG-H

Enc.2

Over

TRANSFER

FUKIEN

INDEXED

ans. 1/14/28

Fukien Christian University

November 9, 1927

Miss Eva M.Asher,
Fukien Christian University,
Foochow, China.

My dear Miss Asher:

There are several questions raised in your letter of September 5th to which I have not previously replied. I will take them up in order.

1 - Budget. I have talked over with Dr.Gowdy the question you raise concerning the payments you have been forced to make out of budget funds on accounts not included in the budget. Such payments as these are, of course, certain to cause an endless amount of confusion and difficulties in your accounts. While some of these payments may have seemed necessary because of the financial emergencies of recent years, you ought certainly to avoid them as far as possible in the future. The payments you have been making from budget funds on capital account, such as science equipment, land, furniture, fixtures, etc., have probably been the result of a serious shortage of funds on the capital account. As you know, there has been a large and growing deficit in the Fukien accounts produced chiefly by the necessity of obtaining funds to keep the regular work of the University going. It is to obtain funds for this deficit that Dr.Gowdy is now at work in this country. We hope very much that his efforts this year will succeed in wiping out these old deficits and in providing the amounts needed for meeting payments on these capital accounts.

With regard to scholarships, these should not be made from your budget, except in so far as you have scholarship items clearly indicated within the budget itself. The other designated scholarship funds not within the budget are always payable from special sources. The only thing you can possibly do is to await the receipt of these scholarship funds before you make any payment on them. Wherever our New York office has anything to do with securing or transmitting these special scholarship funds we will do our best to see that they reach you promptly. Since, however, these amounts are usually dependent on the payment of definite sums by specific donors there is always the possibility of some delay. In case of such delay does occur the only possible course, in fairness to your financial records, is simply to postpone the distribution of scholarships until the funds actually arrive. I quite agree with you that it would be well to make out a budget for expenditures not included in the usual current expenses and to show how these expenses are to be met. You will certainly have to keep them strictly separate from your regular budget if your records are to be kept at all straight.

2 - Monthly statement. It is quite true that ~~about all~~ many of the items on our trial balances and cash statements as sent you from month to month are not of direct interest to your office, while naturally they are of general interest

in showing you what funds are received and expenditures made by our New York office, Only those that definitely affect your field accounts need to be specially noted. The items under Current General always affect you the most closely. The account in which you are particularly interested is No.31, payments made on the current budget. As you know, the Trustees have obligated themselves this year to supply for the uses of the current budget the sum of gold $29,600. The payments made on this account are always entered as No.31 and should total by the end of the year gold $29,600.

Under Current General also are entered the expenditures made for the Home Administration, listed as account 36a and 36b. These entries are not of such direct interest to the field because they must be accounted for by our New York office, and every expenditure here must be met by additional funds to be secured as best we can.

You are also interested in any expenditures made in the Plant Account, but there are likely to be very few of these in the present state of our finances. About the only expenditure made in this account during recent months was the repayment made to Dr.Gowdy in September of G$225.00 for an expenditure he had made from personal funds during the last year for the completion of one of the residences. Whether you wish to continue Mr.Lacy's practice of entering on your books every item appearing on our monthly cash statements is a question which you yourself are in the best position to decide. I believe that none of the other field treasurers are following this practice, and as far as I can see it is likely to cause a considerable amount of almost or totally unnecessary accounting. Certainly we all want to keep our records in as simple a form as is consistent with efficiency and clarity. There is no need of cluttering up our books with a lot of meaningless figures which merely complicate our records.

Very cordially yours,

B. A. Garside

Assistant Secretary
Fukien Christian University

BAG-H

TRANSFER

FUKIEN

INDEXED

Fukien Christian University

November 11, 1927

Miss Eva M. Asher,
Fukien Christian University,
Foochow, China.

My dear Miss Asher:

In your letter of September 15th you called attention to the fact that, even though there is expended all the money appropriated by the Current Budget for Science salaries and Science laboratories, you will not meet the requirements of the China Medical Board for this year. You give a list of salary allowances totalling Mex.$23,855.00 or G $11,927.50. This leaves a deficit of a little over $3,000.00 below the total expenditure of G $15,000.00 required by Fukien's agreement with the China Medical Board.

I have gone over your figures with Dr.Gowdy but since you give only totals without any supporting details, it is impossible for us to see what likelihood there is for any increased expenditure during the year. Comparing the forecast for the Current year with your report for the fiscal year 1926-27 I find the main difference seems to be with withdrawal of Mr.Bedient and Mr.Blakney, thus substantially reducing the total for this year. In place of these two names we find those of two Chinese instructors but the salaries of these latter do not amount to more than a small percentage of the total paid last year to Mr.Bedient and Mr.Blakney.

The expenditure under this account will be increased by an amount of about G $250.00 ~~of~~ insurance and medical bills being paid for Mr.Blakney during this fiscal year. Mr.and Mrs.Martin are receiving a monthly rent allowance of G$35.00 which will add about G $350.00 to your total. Whether any other items must be added to your total will depend entirely on how large a provision you have made for various expenses which may come up during the year aside from regular salary and estimated travel costs.

We would urge the importance of readjusting the expenditure to be made by the University this year in accordance with its agreement with the China Medical Board so as to show a total at least equal to the G $15,000. provided by your arrangment. Not only is the University losing fifty per cent of whatever amount below $15,000.00 is shown at the end of this year, but it is also failing to meet its agreement with the Rockefeller Foundation and so weakening its standing in the eyes of this cooperating body. We can not afford to fall down on the agreement we have made if we hope to maintain satisfactory relationships in the future.

This is a question which will certainly have to be largely settled on the field but if there is anything further that our New York office can do please feel free to call upon us

Very cordially yours,

B A Garside

BAG-H

福建協和大學
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
中國福州

WALTER N. LACY, TREASURER
EVA M. ASHER, ASSISTANT TREASURER

December 5, 1927

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

TRANSFER

Dear Mr. Garside:

First of all I want to acknowledge receipt of your letters as follows: October 14, 15, 17, 18 (2), 19 and 21. Today, however, I shall take up only one, that of October 18 re payments on University accounts made in America.

1. Book Store Account. I believe all concerned are now agreed to the present method of handling Book Store payments, that of maintaining a checking account in America, which is now in the Union Trust Company, Cleveland, Ohio. I merely want to say here that you are correct in your understanding that we would not keep large balances there, which otherwise could be drawing interest for the University. Our average balance is around $200.00 or $300.00, and sometimes falls below that. We do not ask you to make large deposits until we are actually ready to send checks in payment of bills in the neighborhood of the amount asked for.

2. Payment for purchases on the current University account made in America. I note that you have divided these payments into two divisions, those made by direct communication between the field and the business houses in America, and those in which the field asks the New York office to make purchases. This latter class of payments, we would automatically expect you to take care of direct. As to the first class of payments, those involving payments of purchases made direct from the field, I feel that on the whole it is more satisfactory for the payments to be sent direct from this office. We have always had very pleasant relations with the various kinds of companies in America, and almost without exception they are willing to deal with us on open account and we have had very little trouble, if any, in getting orders through. I am speaking now of the orders of which we have most, which consist largely of magazine orders, small orders for the Science Departments, etc. The orders for general school supplies are handled through the Book Store account. Since we have had a separate Book Store account, there are not nearly so many small payments to be made through the University. In the case of large purchases, such as building materials, etc., we would naturally turn to the New York office to handle same for us, and my point of view as stated above would not necessarily apply on such orders as this. Take our present magazine orders, for instance, for a practical example of what I have said. There

are quite a few details to be checked up each year when sending in renewal subscriptions, and as I have said above I feel that it is more satisfactory to handle them direct than to have them go through the second party.

As I understand the first paragraph on page 2 of your letter, it is your idea that we would not make any payments direct, that is we would not actually draw on you, but we would only send you a formal order asking that payment be made and as far as our bookkeeping is concerned it is final and entry of same can be made. That solves the problem of delaying entries, but it seems to me the same thing applies here as in the matter of Book Store payments, that of double work; that is, if you handle these payments I have got to write you quite in detail just as I would if I were writing direct to the company concerned, and then it all has to be copied or taken care of some way there in your office. Or did you mean that these orders could be sent direct to the Company and let them collect from you? If so, that is the same system we used all the time up until the fall of 1926 when we understood that this method was not satisfactory with the New York office, and since that time we have not known how to handle such payments. However, I am of the opinion that some of the difficulties involved at that time have now been removed. That is, we understand thoroughly now that we are not to draw large sums, such as for building projects, without specific authroization from you, and, too, we have discontinued the practice of selling gold through the Associated Mission Treasurers in Shanghai, which used to cause a great deal of confusion. Mr. Lacy decided last spring that the difference in exchange at Shanghai and Foochow was not worth the trouble and the confusion it caused, so since that time we have been selling all of our gold here in Foochow, and we state definitely on the draft the purpose for which it was sold. I do not believe that we would be drawing on you for any large sums, other than for furlough travel, etc., and that could be planned ahead. So I am wondering if this method of drawing on you by the means of drafts such as are enclosed in our magazine orders would be satisfactory with you, with the understanding, of course, that we would never draw beyond our monthly remittance from you and that all such drawings would be deducted from your monthly remittances to us.

3. <u>Payments in China which must be made in gold</u>. You mention three possibilities in this connection: maintaining an account in an American bank, maintaining an account in some banking institution in China, or drawing drafts on your office. The first you feel is the least desirable, and I can see that in maintaining too many balances in American banks, we do lose some on interest, so I am willing to eliminate that possibility. As far as I know no bank in China carries gold checking accounts, only savings. None of the banks in Foochow carry gold checking accounts. The method of drawing drafts on the New York office is perfectly satisfactory with me so long as I know you approve of it. As I have said above we have thought for the last year that the New York office did not want us to draw in this way. I believe this is the most satisfactory method of handling all payments that we have to make in gold from the field.

Keep Balance in N.Y. Pay $500 Draw - Lay

DEC 5
1927

We are now sending in our magazine subscriptions for 1928, and since I am not sure that you would approve of my sending drafts direct to the company without first notifying you, I am sending the letters with drafts attached to you, asking that you will please mail same if this is satisfactory, or take care of them in whatever way seems best to you. There are 28 letters containing drafts amounting to $150.00. These we are sending under separate cover in two envelopes.

I should be glad to have the matter of making such payments settled at as early a date as possible, and I believe I have covered all the points as far as we are concerned at this end. Therefore, I shall be glad to leave it to you as to what method shall be used and to receive specific instructions from you regarding same. It seems to me we have about boiled it down to two possibilites: whether or not I can draw on you to make payments on purchases made direct from the field, as well as those that have to be made in gold in China, or whether all payments made in America should be sent from your office on written order from us. As I mentioned above, the matter of the magazine orders will be a concrete example. Whatever method you use in handling these, could from my point of view, apply to any payments that I would have to make in America, with the exception of the things we would naturally order through you.

We greatly appreciate all you are doing in trying to find out in what way you can serve us best and at the same time keep all University funds busy to help fill in the gap between income and disbursements.

Yours sincerely,

Eva M. Asher

Treasurer.

學大和協建福立私
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

FUKIEN

December 8, 1927.

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

TRANSFER

see letter 3/10/28.

Dear Mr. Garside:

In my letter of September 2 I sent you a statement showing the amount of money that had been advanced to the five families, Beeman, Blakney, Farley, Metcalf and Sutton, on evacuation expenses, all of which is over and above their regular salary, of course. You will note that the last item, M$1,350.00, sent to Manila for the return of the three families (Beeman, Farley and Sutton) had not at that time been divided among the families, as I did not know then just how it would be divided. However, Mr. Beeman, to whom I sent the money, later informed me that it was divided equally among the three families, that is, $450.00 to each. I have now prepared separate statements for each of the families on the field showing full amount advanced. You already have the correct statement for Mr. Blakney.

Some of the items on the enclosed statements showing the amount advanced over and above regular salaries may be misleading, as in some instances they are recorded as "advance loan on salary". Such items are put down in this way because at the time payment was made I did not know how to charge same, as the University had established no definite policy in regard to "evacuation expenses" as had the other missions here in Foochow. All of these items, however, represent payments advanced to cover extra expenses arising out of the necessity for the families to go to Manila, or Formosa, which at the time seemed to be the only thing to be done. None of the families had extra funds to cover these expenses, so money had to be advanced.

As I understand the matter, Dr. Gowdy was looking to the Trustees to provide funds to cover these expenses. Something of this is mentioned in his letter of March 30 to Dr. North. However, nothing definite was done toward arriving at a settlement of same or establishing any definite policy as to how it would be settled. You will see from the minutes of the Board of Managers meeting under date of April 19, 1927 that it was voted to pay the hospital bills of the University staff at Baguio and to approve the President's action (Dr. Gowdy) in connection with necessary bills and authorize payments for refugees in Baguio and Formosa. This, of course, was under the foreign administration, just before the appointment of the Commission and making the Board of Managers a majority Chinese. Therefore, the present Chinese administration has taken no action in the matter. Owing to the fact that no definite understanding of a settlement was

reached under the old administration and the fact that the new administration know almost nothing of the financial circumstances involved, I think I am correct in saying that it is the concensus of opinion of the families concerned and of Mr. Lin that the ultimate decision in regard to meeting these evacuation expenses should rest with the Trustees. Even though the Board of Managers voted in April that the bills should be paid, they did not go into the matter of where the money was coming from to be used for this purpose, and the way the matter stands at the present time it has all been advanced from current operating budget funds for 1926-27.

In view of the above I asked each family here on the field to make out an expense account to be submitted to the Trustees. This they have done and I am enclosing same herewith (expense account for Beeman, Farley, Metcalf and Sutton) with their letter or memo attached. At first it was our intention to send these on to you without any recommendation or suggestion as to settlement, but upon second thought it seemed to us that it might be of some help to the Trustees in coming to a decision to know how other Boards at home have settled with their people here in Foochow who had to leave. So I wrote to the Treasurer of the Methodist Mission and the American Board Mission here in Foochow for full information as to how their home Boards handled evacuation expenses. I received the following replies:

From Mr. Billing of the Methodist Mission:

"In regard to evacuation expenses, our mission treasurer has evidently paid all necessary traveling expenses, including tickets, baggage, cooliage, etc; emergency cables and telegrams and approximately the extra living expenses. For instance, those who went to Manila or Baguio, where living expenses are higher than here, were helped about $1.00 per day per adult and half or two-thirds that for smaller children. I believe this was the maximum. Expenses for rent and the expenses of the men who went to Manila to accompany their families to Foochow were paid by the Board."

From Mr. McClure of the American Board Mission

"Replying to your note re "evacuation" expenses of our people who went to Manila and Formosa, I would say that those who went to Manila went on home to America and adjustment was made at that end. Our Formosa refugees were granted by the Board salary equal to the Formosa missionaries, or more specifically G$250.00 a year for each adult. In addition travel expenses were paid by the Board. No allowance was made for children. I should have said that the $250.00 is in addition to our regular salary. This, of course, applies only to the time we were in Formosa. In the case where rent was high G$15.00 a month was added."

With the above data before us the Finance Committee of the University (not the Board of Managers) met, and after considering

the matter very carefully from different angles, we were of the opinion that a settlement similar to that of other missions here in Foochow would be quite in order for the members of the University staff who had to evacuate, since their experiences were in no way unlike those of the members of other missions. Therefore, with the action of the two missions here in Foochow as more or less a guide, we came to the following conclusion:

1. Voted: "That we ask the Trustees to authorize payment to the five families, Beeman, Blakney, Farley, Metcalf and Sutton, the following on evacuation expenses: travel (including baggage, cooliage, freight, necessary cables re travel, etc) and house rent, and the increased cost of living at the rate of $1.00 per day per adult and $.50 per child over one year of age; this to apply only for the time said persons were actually at the places of sojourn away from the University (time spent in travel not included as same has already been taken care of in travel expenses, also time spent in hospital not included as same has already been taken care of in medical bills.

2. Voted: 'That we request the Trustees to refund to the 1926-27 operating budget the amount required to cover "evacuation" expenses on the above basis, all of this having been paid on the field from the current operating budget funds.

3. Voted: 'That we ask Mr. Lin and Mr. Beach to go over with Mr. Metcalf his account re increased cost of living while his family was in Formosa.

4. Voted: ' That we reimburse Mr. Farley for the two items for medical expenses which were paid by Mrs. Farley personally while in Baguio; $38.78 for miscellaneous items in the Baguio and Manila hospitals from Feb. 19 - Sept. 3; medicine for Bonny while in hospital $10.35, a total of $49.13, and note of this fact be made on his expense account submitted."

In view of the first vote, I have gone through the expense accounts and prepared a summary of the amounts spent for the items on which we are asking the Trustees to authorize payments, that is, travel, rent, and the increased cost of living. The itemized summary per family is given on the next page.

Summary travel, rent, increased cost of living per family
(All figures in Mex.$)

Beeman, N.

Travel	Rent	Increased cost of living at $1.00 per day per adult and $.50 per day for 1 child		Total
$811.76	225.46	Mrs. B. - $200.00	(Feb. 2 - Sept 3) less 14 days in hospital	
		Carol - 107.00	Feb. 2 - Sept. 3	
		Mr. B. - 61.00	July 5 - " "	
811.76	225.46	368.00		M$1,405.22
		Advanced by the University . .		1,064.71
		Balance due to Mr. Beeman .		340.51

Farley, M.F.

Travel	Rent	Increased cost of living per above		
$772.61	225.49	Mrs. F - 162.00	(Jan. 29 - Sept 3) less 56 days in hospital	
		Sonny - 91.50	(Jan. 29 - Sept 3) less 35 days-hosp.)	
		Mr. F. - 62.00	July 4 - Sept. 3	
772.61	225.49	315.50		1,313.60
		Advanced by the University . . .		1,344.70
		Mr. Farley due to refund to University		31.10

Metcalf, F. P.

Travel	Rent	Increased cost of living		
$ 219.00	272.83	Mrs. M. - 207.00	(Feb. 21 - Sept. 13)	
		Jackie - 103.50	" " " "	
		Mr. M. - 76.00	July 1 - Sept. 13	
219.00	272.83	386.50		878.33
		Advanced by the University . .		603.12
		Balance due to Mr. Metcalf .		275.21

Sutton, W. J.

Travel	Rent	Increased cost of living		
$ 734.06	167.22	Mrs. S. - 179.00	(Jan. 29 - Sept 10) less 46 days-hosp.	
		Margaret- 98.50	(Jan. 29 - Sept 10)	
		Dr. S. -	(Less 28 days- hospt	
		174.00	(Mar. 10 - Sept 10 less 1o days - hosp.	
734.06	167.22	451.50		1,352.78
		Advanced by University		1,048.05
		Balance due to Dr. Sutton		304.73

As you will see from the summary on page 4, if settlement is made on the basis that we have suggested, three of the families are due to receive further payments, as foll ws:

Beeman	$ 340.51
Metcalf.	275.21
Sutton	304.73
	$ 720.45
Less refund from Farley	31.10
Net total to be pai	$ 689.35

This in addition to the amounts already advanced would make the total indebtedness to the field operating budget, as follows:

Payments advanced (not including medical Exp.)	$ 4,797.22
Medical bills paid over and above the amount realized from the $750.00 gold sent from N.Y.	162.85
Payments to be made to meet actual travel, rent, and increased cost of living . . . . . (Beeman, Farley, Metcalf, Sutton)	689.35

(the first item includes funds advanced to Mr. Blakney as well as the other four)

Mex. $5,649.42 @ 2:1
Gold 2,824.71

This brings us to the second vote, that we request the Trustees to refund this amount to our 1926-27 operating budget account. As I have already mentioned Dr. Gowdy took this up in the past with Dr. North in his letter of March 30, but so far as I know he did not receive a reply before he left Foochow, and I do not know whether or not he has brought the matter up since he has been in America. But since none of these expenses were included in our 1926-27 budget, and the fact that we had a very small contingency fund on which to draw, we feel that we are justified in asking that this amount be refunded in order to clear off this entire indebtedness. At the present rate of exchange about $2,600.00 gold would amount to Mex. $5,649.42. It should be remembered that in addition to this amount which was not in our 1926-27 budget, we spent several thousand dollars from current budget funds for scientific equipment which also was not budgeted.

In your letter of October 15, you state that you do not know how to proceed when you turn to Mr. Blakney's evacuation expenses. We expect, of course, for his to be settled on the same basis as the others, the ultimate decision of which is left to the Trustees. I am not able to give you a summary of Mr. Blakney's evacuation expenses as I have done for the others because I do not have the necessary details. Travel for his family should be much less than any of the others because they went on a destroyer, and if I remember correctly there was no charge. It depends on the expense account he renders to you whether or not the total amount advanced to him, $736.64 Mex., will more than cover his expenses. I think it would be better for you to take this matter up with him direct.

Re the item of Pesos 143.52 (G$71.76 and Mex.$157.87) which Mr. Peterson of the Methodist Mission in Manila says Mr. Blakney borrowed from him and which has been paid by Mr. Main, I would say that it is strictly a personal matter rather than evacuation expenses even, but I have put it under evacuation expenses until such time as we know how Mr. Blakney's evacuation expense account is coming out. The same is true of the item of M$352.49 which was sent to Mrs. Blakney to return to Foochow, but which was not used for that purpose or refunded. Both of these items stand at the present time as a charge against evacuation expenses, awaiting instructions from the Trustees.

You state in your letter of October 15 that Mr. Blakney has no recollection of having borrowed Pesos 143.52 from Mr. Peterson. I would suggest that he take the matter up with Mr. Peterson direct (Mr. B. O. Peterson, Methodist Mission, Manila).

As you probably know, upon request from Dr. Gowdy Dr. North sent G$750.00 to Mrs. Kellogg at Manila for medical expenses of the University people there. I am enclosing a statement showing the amount realized in Mex. and disbursements of same, which is M$1,539.12 received and M$1,701.97 paid out, thus making disbursements $162.85 in excess of receipts. You will note that I have included in this statement the amounts which were sent from here for medical bills before the $750. was sent from New York, so the <u>total</u> expenditure for medical bills in Manila is M$1,701.97.

I hope I have covered all of the necessary details in connection with evacuation expenses, so that you will have a clear understanding of the matter. If necessary, I am sure Dr. Gowdy would be able to give additional information on some of the general points, as he was here at the time. I am sending him a copy of this letter.

Very sincerely yours,

Eva M. Asher

Treasurer.

P.S. Expense accounts for Farley, Metcalf and Sutton sent under separate cover.

E. M. A.

學大和協建福立私
FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.
州福國中

EVA M. ASHER, TREASURER

December 16, 1927

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

Dear Mr. Garside:

There are a few points re the China Medical Board Agreement with the University for the current period of five years on which we would like to have definite information.

First, we would like to have checked up with the China Medical Board in New York their understanding of the exact date of the beginning of this present period of five years. It was Dr. Gowdy's understanding that the agreement was to go into effect on January 1, 1924 (see page 6 of his letter of January 31, 1927, to Dr. North), the previous period having ended Dec. 31, 1923. On the other hand, a letter dated May 8, to Mr. Moss from Dr. Greene states that the present five-year period begins with July 1, 1924. Dr. North in his letter of Dec. 29, 1926 to Dr. Gowdy, seems to assume from the correspondence on file with the China Medical Board that the period begins with July 1, 1924. Also the fact that Dr. Greene asked for reports as from July 1, 1924, would indicate that the China Medical Board considers that as the beginning of the current five years. Personally, I feel satisfied that it is, but the science men are afraid there might be a slip somewhere, as different dates are mentioned in the various correspondence on the subject and they are very anxious to have it checked up so that there may be no chance for a mistake as to the date this period is to end. They are eager to have this definite information as soon as possible, so that they will know how to plan to meet all of the requirements of the China Medical Board by the end of the period.

In accordance with the agreements, we are under obligation to spend about <u>$5,000.00 gold</u> for equipment before the end of the five years. All of the Departments except Physics have spent more than their share, and Physics has spent almost none of theirs, perhaps about $1,000.00 Mex. In order to meet the requirement they will have to spend the above amount, approximately. If the period should end with December 1929, as was Dr. Gowdy's understanding, Mr. Martin would have to get busy soon and get in orders, provided the money was available. This should be brought to the attention of the Trustees, it seems to me, as one of the urgent needs within the next year.

<u>Second, re Endowment Fund</u>. In the last paragraph on page 5 of Dr. Gowdy's letter of January 31, to Dr. North. It was his understanding that the amount we were to lay aside for endowments was only $35,000.00, not $70,000.00 as is stated in Dr. Greene's letter of April 15, 1925. What are the prospects of any further amount being paid into this endowment fund this year? Is not this

<u>supposed</u>

supposed to be paid up in full by the end of the five years?

We would like to have these two points, the date the China Medical Board consides as the beginning of the five-year period and the amount to be put aside for endowment, checked up with the China Medical Board, and we have thought it might be better for you to take them up diredt than for us to do so, as all of the previous transactions regarding this have been between the New York office and the China Medical Board. We may seem to you to be over precautions concerning this, but we are this way because of past experiences in regard to the first five-year period.

Third, re Income from China Medical Board Endowment Fund, How Used? My personal understanding of the matter is that the income from this fund, which is only $8,000.00 unless recently increased, goes into the general exchequer from which all University expenses are paid just the same as the income from any other endowment fund or the contributing boards. That is, that it is not in any sense an income to be spent by the Science Departments over and above the amounts named in the China Medical Board agreement, but might be said to be used to help make up said amounts. I would like a definite statement in regard to this in pass on to the science men here, as they are raising the question as to whether or not it should be in addition to the amounts the University is required to pay yearly for salaries and for the maintenance of laboratories.

Yours sincerely,

Eva M. Asher

Treasurer

P.S. No. 1. Since writing this letter, I have come across a letter of March 7, 1927, from Dr. North to Dr. Gowdy re the date of the beginning of this five-year period. In this letter, he seems to think we could have it begin either with January 1924 or July. However, he left the décision to Dr. Gowdy, but so far as I know Dr. Gowdy reached no definite decision on the matter. Therefore, will you take the matter up with him then and let us know what you decide. We would like to have this information, especially on this particular point as soon as possible.

P.S. No. 2. ~~We are [illegible] the action of the [illegible] of the Board of [illegible] of Nov. 10, 1927.~~

E.M.A.