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Asher, Eva M.

1928

C O P Y

FUKIEN

THE ROCKEFELLER FOUNDATION

Peking, China
January 9, 1928.

TRANSFER

Dear Miss Asher:

Your letter dated December 29, 1927 has been received.

I note that you are making arrangements to send your annual reports to New York through our office here. I hope that this will expedite matters somewhat and enable us to get all of the necessary facts before these reports are forwarded.

You ask concerning the action of the Foundation in connection with your accounts from July 1, 1924 to July 31, 1927. We have just received the minutes of the meeting held on November 29, 1927 and they contain the following resolution:

RESOLVED: that the accounting presented by Fukien Christian University for the year 1924-25 in connection with appropriations C.M. 2273 to 2276 inclusive be, and it is hereby, accepted as meeting the conditions of the appropriations.

There are two other resolutions also of interest to you in these minutes.

RESOLVED that the action taken by the China Medical Board on April 9, 1925, setting aside \$70,000 from appropriations already made for endowment of the science work of Fukien Christian University be, and it is hereby, rescinded.

RESOLVED that appropriations C.M. 2273, C.M. 2274, C.M. 2275, and C.M. 2276, so far as they relate to contributions on the part of the China Medical Board to the FUKIEN CHRISTIAN UNIVERSITY for the erection of a SCIENCE BUILDING, be, and they are hereby, amended so that these funds shall be made available for ENDOWMENT of the SCIENCE WORK of the FUKIEN CHRISTIAN UNIVERSITY, it being understood that the contributions of the China Medical Board for this purpose shall be Thirty-five thousand dollars (\$35,000).

Will you please communicate these to those concerned in Foochow, and you might send a copy of your letter of notification also to your New York office, though doubtless they have already been notified by our office there.

(Signed) N. Gist Gee

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

EVA M. ASHER, TREASURER

January 14, 1928.

TRANSMIT

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

Dear Mr. Garside:

I wish to acknowledge receipt of your letters of the following dates: October 21, November 9, November 17, December 2, and December 13.

To check up carefully the items mentioned in your letter of October 21 re the clearance of the old "Suspense Account" against the Foochow Treasurer, will require a great deal of time as the amounts in the statement sent in Mr. Lacy's letter of June 25, 1927, were all worked up by him. For me to verify these will mean that I shall have to go into it quite thoroughly. I shall hope to be able to get to work on this within the next month.

The monthly statements for April, May, June and July, sent under date of November 17, have been received. I have not received anything from Mr. Lacy since he left, so it must be that all the letters he has forwarded or sent have been miscarried in the mails.

Re the annual report to the State Department of Education (your letter of December 2), it was not sent out last summer. I will try to get it off within the next week. I am sorry that this was overlooked in the days of changes and adjustments.

Check for \$2000.00 sent under date of December 13, has just been received for which we thank you. It came in plenty of time.

I think you need not send another check until you hear from me again. We will collect student fees the first week in February, which will amount to approximately \$5,000. Mex. I am trying to find out from Mr. Farley and Mr. Metcalf when they will be wanting their travel money, so that I can arrange to have gold on hand for them. I will write more definitely on this subject as soon as I hear from them, probably within the next week or ten days. And, too, we will be needing more money in our Book Store Account with the Union Trust Company, Cleveland, about the middle of February, for payments on the book orders for the spring term. I think we shall not need more than \$500.00 this time. I will let you know the definite amount later. This is just a preliminary warning!

JAN 14
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We are glad to hear that the China Medical Board have made advanced payment for 1927-28. This, I presume, means that our report for the previous three years was satisfactory.

I am enclosing herewith a copy of a letter from Mr. Gee of the Peking office of the China Medical Board to Dr. Gowdy, in which he states that requests for payment of grants should come through his office. As I understand it, he wishes to have such requests come from us together with statements covering the expenditures for the preceding period; that is, the period ending with the current fiscal year. While the request for same in the past has usually been made from the New York Office direct to the Rockefeller Foundation in New York, we have always sent copies of statements to the Peking China Medical Board office. However, I have replied to Mr. Gee that I would send a copy of his letter to you, a copy to Dr. Gowdy and a copy to Mr. C. J. Lin, and that we would make every effort in the future to comply with his request.

It may be that we have labor troubles ahead of us. The rumor is afloat that the labor union in Foochow is trying to call a general strike, household and University workmen. We began to have visitations from the labor union last fall, at which time we thought said visitations were of their own initiative, but now we know that the servants in five of the households complained to the union because these households were short one servant according to the scale before we had to raise their wages last spring. These five were playing double all the time, telling the families concerned that they were perfectly happy to do the work and at the same time complaining to the union that they were doing the work of two servants, that if this were corrected they would pay their dues. Therefore, the union tried to bring pressure upon these families, through the servants who were complaining, to take on another servant. The families refused to pay any attention to it, and the union made three of the servants leave, the cook of the Beeman's, Farley's and Sutton's. The other two, Metcalf's and ours (Dr. Yen and me) are still on the job and I don't know when their day is coming. I don't think our cook had any case anyway, as there are only two of us and besides himself we have his wife for half time. None of them started out to lose their jobs, I am sure, but after they went so far the union had to save face. The union was going on the assumption that the foreigners could not get along without servants and of course the families concerned would take on more, and now that they find these families whose cooks have had to leave are doing their own work, they think they can bring enough pressure upon them to make them take on the servants who left and an extra one, by calling a general strike of all the household servants and the University coolies. Personally I do not believe that this will come to pass, because it is hard for people to find work these days and if the union calls the strike they will have all of these people on their hands. The servants and workmen themselves are not for striking, I feel sure, unless they are made to by the union. Even though such a strike would cause some hardship to some of the families

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1929

and to the University, the majority of us feel that this is the time to let the union know that they cannot run our affairs. The people in Canton had to go through quite a siege, but I understand now that the union does not try to control the servants and workmen's families and institutions.

While there have not been the usual continuous threats to mission schools from the outside, two of the schools in Foochow have lost Buildings by fire during this term, Foochow College (American Board Mission) last fall, and Trinity College (Anglican) on the night of January first. Only one building in each case but it was the best building. Of course there are plenty of rumors around that the University will be next. It was reported in Foochow two days ago that the Science Hall at the University had been burned. While we do not feel unduly alarmed over these rumors, we are taking every precaution against fires. We feel that there would be little possibility of the success of any attempts to burn the Science Hall and the Gardiner Hall Dormitory, but it would take almost nothing to send off the temporary buildings. We have been promised soldiers during the China New Year vacation, but they have not come yet. The school vacation is from January 12 to February 6.

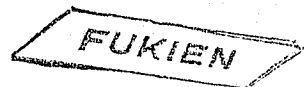
Mr. C. J. Lin, Mr. Beach and Mr. Beeman left the morning of January 11 to attend the meeting of the Council on Christian Higher Education held in Shanghai from January 17 - 19.

On the whole we feel that we have had a very satisfactory term. It has been a very quiet and peaceful term - like the calm after the storm as compared with last term. The students seemed quite willing to let outside matters take care of themselves this term. There has been less sickness on the campus during the last six months than any period since I have been here (1923). We usually have so much trouble with malaria during the fall term, but it has been so dry, and too we have not had so many workmen around since there is no building going on now, that we have had almost no malaria. There have been quite a few cases of typhoid in Foochow, only one Foreigner - Dr. Ida Belle Lewis of Hwa Nan College. We have had two cases among the students which very much resembled typhoid, but I believe the doctor was not sure of the first case which is out of the hospital now, and it is too soon to diagnose the second one. Practically all of the foreigners have been inoculated against typhoid, or are in the process of being inoculated.

Yours very sincerely,

Eva M. Asher

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



EVA M. ASHER, TREASURER

February 7, 1928.

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

TRANSFER

*Feb 9/28
and 10/11/28*

Dear Mr. Garside:

I wish to acknowledge receipt of the Report Upon Examination of Accounts for Fukien Christian University for the period ending July 31, 1927, which was received a week or two ago.

Now that all of the Monthly Statements through December 1927 have been received, I have prepared summaries of same and entered the receipts and disbursements affecting our field accounts on our books. But to make sure my entries agree with your charges against the Managers' account, I am sending you a copy of the summary for each month showing just what entires we have made. I would be glad if you would chekk these with your charges and see if we have entered anything which does not concern us or omitted anything which should have been entered. Unless these entries are the same, the New York and the field Budget account will never agree. The plan you followed in your November and December statements summarizing the items chargeable against the field will take care of these discrepencies in the future.

You will note that I have not entered any payments that you have made for Mr. W. Y. Chen's expenses. I did not know that you were charging these payments to the field budget until I noted in your statement for December which came last night that such a payment was included in the summary of items charged against the field. So far as I know, you are in error in charging these payments against our budget account. You will note that we have nothing in our budget for Mr. Chen's expenses in America, only the payments to his family here in Foochow. Dr. Gowdy helped to make up the budget and he did not allow for Mr. Chen's payments in America. I understood that payments for Mr. Chen's expenses in America were to come from Dr. Hill's gift, as well as the expenses for his family here in Foochow. You will note in the receipts as shown in the budget that only \$610.00 of Dr. Hill's gift is included. We on the field understood that the remainder, or part of it at least, was being used to cover Mr. Chen's expenses in America. You will note under Expenditures in our budget that we have included only salary to his family, \$720.00 Mex. Will you please take this matter up with Dr. Gowdy. He planned it this way in making up the budget and I am sure can give you the necessary information concerning same.

FEB 7

1928

Beginning with this fiscal year, August 1, 1927, I have opened two new accounts with you: New York Treasurer Current Special Account and New York Capital Account. In this way, we will be able to know better just how much we have received on our budget account, that account being known as New York Treasurer Current General Account. In the past all funds received from you or paid out by you were credited to one account known as New York Treasurer, even including building funds, and thus it was not very clear as to the amount received on our budget account.

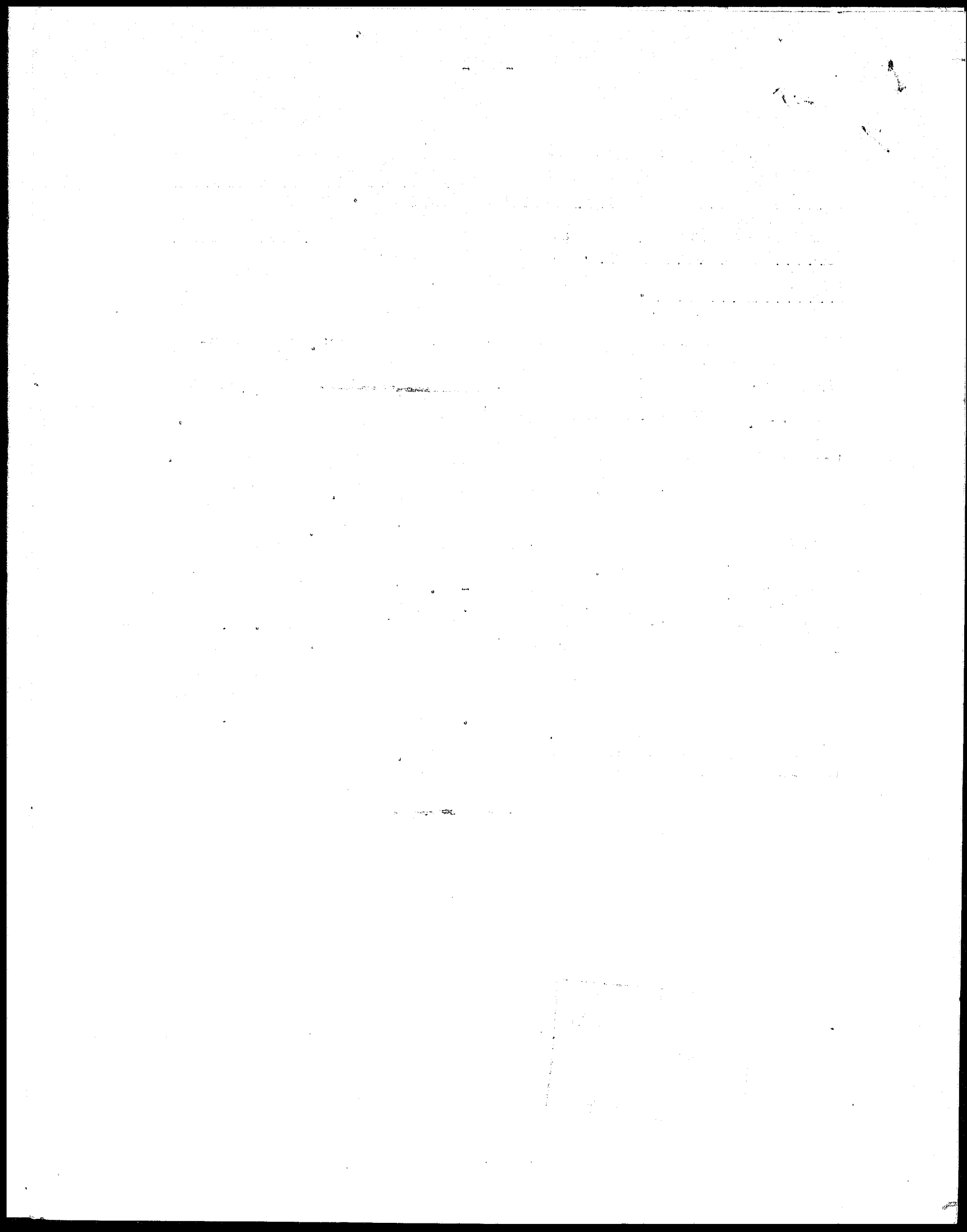
I do not know how to enter the item of \$225.00, John Gowdy reimbursement for expenditures on field, as I do not know just what expenditures it does cover. I note that this comes under the Plant Account, so it must be money he paid out for building purposes. This item appears in your statement for September. Perhaps I do not need to make any entry, as the funds have already been received and disbursed as far as our books are concerned.

I am enclosing a copy of a letter from Mr. Gee giving the action of the Rockefeller Foundation under date of November 29, 1927, concerning its grant to the University. I presume this definitely settles the question as to the amount which was to be put aside in endowment. In the first resolution, it mentions our report for only one year, 1924-25. I wonder if there is any question about the other two years. It looks now as though there will be no question but that we will fulfill the C. M. B. requirements for the current year, ending July 31, 1928.

The rumors so prevalent around China New Years time of fire and bandits and strikes have more or less died down, and everybody is busy now beginning the new term. Classes begun today. We will have about the same number of students as we had last term, and in general the outlook is just as promising. All of the Middle Schools in Foochow are planning to open, but a week or ten days later.

Sincerely yours,

Eva M. Asher



check
TRANSFER

FUKIEN

INDEXED

ans 3/11/28

Fukien Christian University

March 10, 1928

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

My Dear Miss Asher:

This letter will deal with the subject of evacuation expenses.

In the minutes of the Finance and Executive Committees of the Trustees of Fukien Christian University at their meeting February 10, 1928 (copies of which have already been sent to Mr. Lin) We find the following action regarding evacuation expenses:

"EP-782 VOTED (1) that the evacuation expenses paid by the University or still due the various members of staff be made a first charge against any surplus furnished the University by the Treasurer during 1926-1927, and any gain in exchange for the same period as shown by the books of the Field Treasurer; (2) that if any balance of these evacuation expenses still remains after the above adjustment is made such balance be paid from the first funds which may be available for such a purpose."

I have been checking over our records to discover as best we can just what surplus over the amount guaranteed by the Board of Trustees for the 1926-27 budget was furnished by the Trustees during that time. Our records show that during 1926-27 we furnished the field G\$30,740.36, distributed as follows:

Checks sent direct from New York to the field	G \$12,600.00
Payments made by New York office on field Managers account (Account #31)	7,416.90
Draft drawn by the Field Treasurer	10,723.46
	<u>\$30,740.36</u>

From the figures given on page 2 of your letter of September 2nd we estimate that the average rate of exchange during the fiscal year 1926-27 was 2.006. Taking this as a basis we get the following figures:

Total amount supplied by trustees G\$30,740.36 @ 2.006 Mex.	\$61,665.00
Amount guaranteed by Trustees	" 53,276.00
Amount furnished in excess of guaranteed budget	" 8,389.00

3/10/28

The amount of net gain may vary a few dollars depending on the correct rate of exchange for the year, but this variation should be very slight. I have checked all our figures against our records here in New York and find that they tally. I have not been able to check them against your field accounts because the reports you sent were incomplete due to your delay in receiving certain of our monthly financial reports.

Assuming that the estimated gain of Mex.\$8,387.00 over the guaranteed budget is substantially correct we should have an ample amount on hand to meet the evacuation expenses listed in your letter of December 8th. On page 5 of this letter you give a total as paid or to be paid of Mex.\$6,649.42 To this should probably be added a certain amount for Mr. Blakney. The total, however, should not greatly exceed Mex.\$6,000.00

We are communicating with Mr. Blakney at this time and are asking him to submit an itemized statement somewhat similar to that presented by the other families. As soon as we have these figures in hand we will write you further in regard to the adjustment of his account.

To follow out the settlement as proposed by the Trustees will require a number of adjustments on your book. We, of course, cannot tell exactly just what these entries will be but presume they will be somewhat as follows:

1. Consider the Mex.\$8,387. (or whatever the exact figure may be) as representing the surplus from extra remittances by the Trustees plus gain in exchange, as, in effect, a special emergency grant of the Trustees over and above the accepted obligation.
2. Charge off the payments already advanced (Mex.\$4,797.22) and special medical bills paid (\$162.86) against the above fund.
3. Pay the Mex.\$689.35 still due the four families from the balance in the above fund.
4. When the figures on Mr. Blakney's account are in hand adjust them also against the above fund.

The first three suggested steps we can probably take at once. Will you please let us know the exact balance remaining in this special account after these steps have been taken?

Your financial reports and various letters, particularly those of September 2, 1927 and December 8, 1927 emphasize the necessity for separating your budget accounts from your non-budget accounts. We can readily understand how difficult it has been to keep these separate through the financial emergencies of last year. And yet, unless these two types of accounts are kept distinct, we are soon going to find ourselves in a hopeless mass. In order that we may know just how your accounts stand we would appreciate having you send us the following information as of July 31, 1927.

1. What is the overdraft against the China Medical Board's Science Equipment Account?
2. What, if any, is the overdraft against other plant accounts?
3. What is the overdraft against the non-budget scholarship accounts

Miss Eva M. Asher-3

3/10/28

(after making adjustments for any remittances received since July 31, 1927 applicable to such a deficit):

4. What other overdrafts or balances, if any, are tied up with the 1926-27 budget accounts?
5. What is the balance or overdraft in your 1926-27 budget account after the above items have been cleared?

Will you please indicate for us also what are the tendencies for the fiscal year and the probable status on July 31, 1928 of your China Medical Board Science Equipment account, general Plant accounts and non-budget Scholarship accounts? All this information is necessary if we are to have a clear idea of the financial situation on the field and your needs for the immediate future.

As far as I can tell, we do not have a very clear understanding as to what, if anything, the Trustees ought to furnish during 1928-29 in addition to the regular budget remittances. From the information asked for above I believe we could figure out the amount which must be supplied on the China Medical Board Science Equipment account. If there are any other needs which seem to the field to be indispensable certainly we should know about them now rather than have them appear as unexpected overdrafts at the end of the fiscal year. It is quite uncertain whether the Trustees will be able or willing to do much more than provide for the regular budget remittances, but we certainly ought to give them full information as to the financial situation.

Very sincerely yours,

BA Garnde

BAG-H

cc. C. J. Hill

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

EVA M. ASHER, TREASURER

May 11, 1928

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

Dear Mr. Garside:

Since writing to you under date of April 9, I have taken up with Mr. Billing of the Methodist Mission the matter of the payment of G\$100.00 per year on the N. J. Taylor Scholarship Fund. So far as I can understand from Mr. Billing's letters and a conversation I had with him on the subject, the mission here is not willing to take any responsibility for these payments. That is, they have considered all the gifts that have come to the field as a part of their running budget and they have been used accordingly. In other words they have not understood that their home Board expected them to make any such payments, and if any adjustment is to be made now it is up to the home office. I enclose herewith copies of Mr. Billing's letters for what they may be worth to you in taking this matter up with the Board of Foreign Missions.

Sincerely yours,

Eva M. Asher

Treasurer

FUKIEN
*See letter 5/11/28
& enclose*

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Ack
EVA M. ASHER, TREASURER

May 11, 1928

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

TRANSFER

ans. 6/24/28

Dear Mr. Garside:

I wish to acknowledge receipt of your letters of March 9, 12 (re China Medical Board agreement with the University), 20, 22 and 28.

I am sorry about the further delay of getting the annual report to the State Department on account of the signature. Because Dr. Gowdy had signed the diplomas, I thought this should bear his signature also, as Mr. Lin had been in such a short time. I presume Dr. Gowdy did sign it as it has not come back to us yet. The blanks sent under date of March 28 have been received, and I shall make a special effort to get the report off in good time this year. ✓

We have received notice from the Union Trust Co. of the deposit for \$500.00 to our account. This ought to last us until fall. ✓

We are very grateful to you for the information contained in your letter of March 12 re the China Medical Board agreement with the University. This clears up most, if not all, of our "doubts and fears".

There is no question now, but that we shall meet the China Medical Board requirements for this year, if we can include in our report all payments made by your office. The largest items will be travel and refit allowance for the Martins. ✓

Your check for \$79.13, sent under date of March 22, representing income from the Mrs. Henry Date Library Fund from August 1, 1926 to January 31, 1928, came in due time. You may be interested to know that this realized M\$169.71. This will be used only for Psychological books per instructions.

Sincerely yours,

Eva M. Asher
Treasurer

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

FUKIEN

州福國中

EVA M. ASHER, TREASURER

May 11, 1928

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

TRANSFER

ans. attached,
see letter of 5/11/28

Dear Mr. Garside:

I note your letter of March 12 to Mr. Blakney re evacuation expenses. I wonder if you have succeeded in settling with him in full by now.

For your convenience I am sending you a statement of Mr. Blakney's salary account from August 1, 1926 - July 31, 1927, as the one I sent last fall dated September 1, 1927, was in error in that the entry of G\$100.00 to Mrs. Blakney last June was not current. Since receiving all of your statements for last year, I see that you did not send her June salary from New York. So as stated in your letter of October 15, there is a credit balance of M\$8.60 due Mr. Blakney. In addition to that, I have received from Miss Cushman here in Foochow M\$4.00 for a pith hat bought from the Blakneys. Will you please include this in the above balance when making payment, or send separately if you have already settled in full with him.

Two of the items listed under evacuation expenses are really personal, but I didn't know at the time how these expenses would be settled so put them under evacuation. I wonder if Mr. Blakney has any additional light on the item of G\$71.76 (or Mex.\$143.52) which Mr. Peterson of the Methodist Mission, Manila, says Mr. Blakney borrowed from him. In your letter of October 15, you state that Mr. Blakney says he has no recollection of this item. However it still remains a charge against him, as I have had no word to the contrary from either Mr. Main or Mr. Peterson.

I note in your letter of March 12 to Mr. Blakney that you say you had written to me asking if we could make use of the Royalty order which he sent you on December 5. I have not received any word from you concerning this, and not knowing just what is the nature of this order, I am not able to give you an answer now.

Mr. Cressy of the China Christian Educational Association was here last week, and we had a very satisfactory visit with him. Our plans for the united financial campaign will be revised on the basis of a five-year program instead of ten-years, as that is the period covered in the plans of all the other colleges. As soon as we get this in good shape we will send you a copy.

Sincerely yours,

Eva M. Asher
Treasurer

11

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

FUKIEN

州福國中

TRANSFER

EVA M. ASHER, TREASURER

INDEXED

May 11, 1928

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

*write Mr. Garside of 2/1/28
 see Mr. Garside
 1/10/28*

Dear Mr. Garside:

This is in reply to your letter of March 10, in an effort to clear up in so far as possible the surplus furnished us by the Trustees on the 1926-27 budget and how we stand as regards evacuation expenses in view of the vote EF-782 quoted in your letter.

First, the 1926-27 budget. Our records show that we received from the Trustees a total of G\$26,931.49, arrived at as follows:

- | | |
|--|---------------------|
| 1. Checks sent direct from N.Y. (5) . | G\$12,600.00 |
| 2. Payments made by N.Y. office on budget accounts | 5,015.44 |
| 3. Drafts drawn by us on budget account | <u>9,316.05</u> |
| | <u>G\$26,931.49</u> |

G\$26,931.49 @ 1.80 (fixed rate = M\$48,476.68 for 1926-27)

- | | |
|--|-----------------|
| 4. <u>Actual</u> net gain on exchange . . . | <u>6,623.33</u> |
| Total received from Trustees on budget account 1926-27 | M\$55,100.01 |

Amount guaranteed by Trustees . . . 53,278.00

Amount furnished in excess of . . . M\$ 1,822.01
 guaranteed budget 1926-27

You will note that there is a difference of M\$6,564.99 between our figures for the amount furnished in excess of guaranteed budget, your figure being M\$8,387.00 and mine M\$1,822.01. I will take up the above items in order.

1. Checks sent direct from New York, G\$12,600.00. We agree on this.
2. Payments made by N.Y. office, G\$5,015.44. Your figure for this is G\$7,416.90, a difference of G\$2,401.46. This, I think, is accounted for in that some of the payments you have made and charged against the field managers account, we did not think of as being chargeable against our budget. For instance, we had not

thought of cables, telegrams, etc. from your end as being a charge against our field budget, but rather as the home office expenses over and above the budget. We do show a part of the home office expenses on our books, as the China Christian Educational Association wish to include same in their reports in order to show ^{the} cost of Higher Christian Education in China. However, these items are only book transfers so far as we are concerned. You evidently have included all cables and telegrams in your charges against the Field Managers account, and I haven't.

Also I have not included payments made to W. Y. Ch'en and H. A. Bedient because so far as we on the field were concerned, we did not think of these payments as being charged against our current budget account. In the case of W. Y. Ch'en nothing was included in our budget for him, as we understood that Dr. Gowdy was arranging for his expenses in America outside of the budget. In the case of H. A. Bedient, we didn't know anything about the settlement the Trustees were planning to make with him so included nothing in our 1926-27 budget for him.

I have not included the 1927-28 salary payments made in July to Mr. Martin and the ladies who were in Manila. These of course would be counted on the 1927-28 budget.

I have gone through the N.Y. statements very carefully and made a list of the items each month, which according to our understanding are properly chargeable to the 1926-27 budget account; and likewise a list of the items which you charged against account No. 31, but, which, according to our understanding are not properly chargeable against the budget account. The two lists are enclosed herewith. It seems to me that such payments made at that end which we know nothing about and have not planned for in making up our budget, should be covered by a special fund instead of being taken out of our budget funds. What is your understanding on this point?

3. Drafts drawn by us, G\$9,316.05. Your figure for this is G\$10,723.46. I am enclosing a list of drafts which we drew during the year 1926-27, showing charges against plant account and current budget account. All of those under plant account were drawn for various building projects. You will note at the bottom of page 2 of the list of drafts that drafts No. 939 and 942 show on our records as charges against the 1925-26 budget, having been written in June, 1926. Draft No. 939 for \$600.00 appears on your statement for October, 1926, and draft No. 942 for \$1,500.00 appears on your statement for August, 1926, so no doubt you have counted same on the 1926-27 budget. If so, there is a

Does not include all telegrams & cables of definite amount

not charged against budget

non edit

see [unclear] [unclear]

*4. 10/1/28
1926-27*

discrepancy of G\$2,100.00 between our records as concerns the surplus furnished us by the Trustees on the 1925-26. That is, in various financial statements, you refer to the surplus for 1925-26 as being G\$396.23. Now according to our records, it would be G\$396.23 plus these two drafts G\$2100.00 a total of G\$2,496.23. To convert this into Mex. the fixed rate for that year should be used, namely 1.70.

- 9837/6.22 now cleared. change made draft of G.\$ 2,100
4. Exchange - Actual Net Gain, M\$6,623.33. For 1926-27 our budget was based on a fixed exchange rate 1.80. You will see from the copy of same which you have that the amount of income in Mex. was arrived at by figuring the gold amount at this fixed rate 1.80. Therefore, all payments made by you for us were credited to you at the rate of 1.80. All drafts drawn were credited in the same way. However, in case we sold a draft we credited exchange with the difference between 1.80 and the rate which we actually secured. Checks received from you were handled in the same way - credited to you at the rate of 1.80 and the difference between 1.80 and the current rate credited to exchange. Then at the end of the year, we credited you with the net gain on exchange.

Now our records show that we received from you in 1926-27 a surplus of M\$1,822.01. According to your records plus ours, as stated at the end of No. 3 above, the surplus in 1925-26 is G\$2,496.23. This amount should be figured at 1.70 as that was our fixed rate for 1925-26, and any gain between this rate and current rate actually obtained has already been credited to the N.Y. Treasurer. So G\$2,496.23 @ 1.70 amounts to Mex. \$4,243.59. The total surplus for the two years, then, is as follows:

1925-26 Surplus	M\$4,243.59
1926-27 Surplus	<u>1,822.01</u>
	<u>M\$6,065.60</u>

This, however, does not represent a gain for us during those two years, because we have paid out of budget funds each year funds covering items which were not budgeted, some of which come under the operating account and some under Plant account. But I will take this up in answer to later questions in your letter. Next, I will take up the evacuation expenses in relation to the surplus for 1925-26 and 1926-27.

Clearance of Evacuation Expenses. Since receiving your letter of March 10, I have made payments in full to the families concerned, so the total amount spent on evacuation expenses (medical and otherwise), including funds advanced to Mr. Blakney while on the field, M\$736.74, is M\$7,388.54. However, Dr. North sent \$750.00 gold to Mrs. Kellogg last summer for medical bills. This amounted to M\$1,539.12. After deducting this amount from the total of M\$7,388.64, it leaves a balance of M\$5,849.42 paid out of budget funds.

*See p 9 \$345
in #705,85*

Surplus for 1925-26 & 1926-27 . . .	M\$6,065.60
Evacuation Expenses to be paid . . .	<u>5,849.42</u>
out of same	
Balance of surplus	<u>M\$ 216.18</u>

This brings me to the questions on page 2 and 3 of your letter. I will take them up in order:

1. Overdraft against C.M.B. Science Equipment Account.

Since the early spring of 1925, we have spent a net amount of M\$10,709.89. This does not represent the total amount spent, for in a few instances Departments have made small sales, but it represents the net amount that has been paid out of budget funds for equipment since the spring of 1925.

2. What, if any, is overdraft against other Plant Accounts?

There is an overdraft of M\$1,414.83 on the President's Residence and M\$56.95 on the "Three Small Residences". These have been standing as Dr. balances, in part or whole, since 1926.

3. What is the overdraft against the non-budget Scholarship Accounts?

This has been taken care of now since receiving your remittances for this, and we have a small credit balance for use.

4. What other overdrafts or balances, if any, are tied up with the 1926-27 budget accounts?

Now that the evacuation expenses have been cleared up, the only expenditure of any moment made out of budget funds outside of current accounts during 1926-27 is M\$6,323.76, for Science equipment. This is included in the M\$10,709.89 mentioned in No. 1 above.

5. What is the balance or overdraft in your 1926-27 budget account after the above items have been cleared?

I think perhaps this can best be shown by summarizing the following, for all of the above items have not been cleared; equipment for instance.

Overdrafts not cleared

Science Equipment	M\$10,709.89
President's Residence	1,414.83
Three Small Residences	56.95
	<u>M\$12,181.67</u>
Less Surplus from 1925-26 and 1926-27 budgets after deduction evacuation expenses	216.18
Total	<u>M\$11,965.49</u>

This figure is not an overdraft on the 1926-27 budget alone, but rather the accumulation of several years. What would you think of letting the exchange realized from gold sold this year apply on the above? Exchange realized since August 1, 1927 to date amounts to M\$2,492.19.

As to this fiscal year, by July 31, we will have paid out at least M\$3,586.68 for items not included in our 1927-28

*Miss
Report
to
Garside*

budget. They are as follows:

On C.M.B. Salaries to meet requirements	M\$2,834.11
Chemistry Equipment for bill left over from 1926-27	452.57
Business Manager's salary from March 1 to July 31	300.00
	<u>M\$3,586.68</u>

There may be some smaller items before the close of the year, but the above are the larger ones which either have already been paid or we know must be paid.

Then you ask about our needs for 1928-29 in addition to the regular budget remittances. We are now working on the budget for 1928-29 and hope to get a copy off to you in the near future. However, I can roughly give you an idea of some of our most urgent needs for 1928-29 which were not in the 1927-28 budget:

Current Accounts

Farley - increased expense due to furlough	M\$5,200.00
Metcalf - " " " " " "	1,800.00
New teacher for Social Science	2,160.00
Chinese Department salaries and travel etc.	1,690.00
Biology and Chemistry instructors	1,200.00
Business Manager's salary and expenses . .	1,640.00
Increase in salaries of Chinese teachers already on the staff	1,200.00
	<u>M\$14,890.00</u>

Urgently needed for Plant Account

Graves	M\$6,000.00
To complete building projects(?) - about	12,000.00
(Am getting an estimate on this from Fukien Construction Bureau.)	
Equipment in order to meet C.M.B. require- ment about which Mr. Lin has already written you (G\$4,500.00)	9,000.00
	<u>M\$27,000.00</u>

We hope to present the budget to the Board of Managers within the next week or ten days and will get a copy to you immediately after it passes through their hands.

Very truly yours,

Eva M. Fisher

Treasurer

check

TRANSFER

FUKIEN

ack 17

Fukien Christian University

March 12, 1928

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

My dear Miss Asher:

We replied below to the three questions raised in your letter of December 18th in regard to the China Medical Board agreement with the University.

1. Period covered by five year agreement. The original action of the China Medical Board stated that the period of the five year agreement would begin as of January 1, 1924. This was, however, later amended, and in Mr. Greene's letter to Mr. Moss dated May 8, 1924, we find the period defined as "a period of five years beginning July 1, 1924". According to our financial records all remittances received from the China Medical Board have matched the fiscal years of the University rather than the calendar year. That is to say, their first remittance covered the fiscal year 1924-25, the second 1925-26, the third 1926-27 and the most recent remittance received a few months ago, the fiscal year of 1927-28. There thus remains the amount due for a full fiscal year 1928-29 so that the final payment from the China Medical Board will cover the period ending July 31, 1929. You will note that the payments are thus extended over a period of five years and one month, but this, I believe, is already adjusted by the China Medical Board in crediting Fukien with only 12/13 of the amount provided by the University during the fiscal year 1924/25.

On March 7, 1927 Dr. North wrote to Dr. Gowdy in regard to this account. You probably have the letter in your files. The net effect of this carrying forward of the appropriation for six months means that Fukien has this half year longer in which to meet the terms of the China Medical Board agreement.

Let me again reemphasize the suggestion I made in a previous letter that Fukien must make every effort to fully meet its agreement with the China Medical Board both as to salaries and as to Science Equipment. I know Dr. Gowdy is very anxious that the China Medical Board may be persuaded to extend its agreement after the termination of the five year period. Whether or not this can be accomplished it is extremely difficult to say. Yet certainly prompt and hearty compliance with all the provisions of the present agreement will put the University in a much stronger position for the future.

2. Endowment fund. The amount of this endowment fund has now been

Miss E.M. Asher-2

3/12/28

definitely set at \$35,000.00. This fact has, I believe, been conveyed to the field in recent correspondence and is set forth in detail in the minutes of the Finance-Executive Committee of December 10th, page 6, copies of which are going to Mr. Lin in this mail.

February

Incidentally, we have just received from the Jones family the last \$15,000.00 of their \$75,000.00 pledge. This \$15,000.00 will at once go into the China Medical Board endowment fund. Certain other contributions received by Dr. Gowdy during recent months will also go into this fund so that when investment of the cash at present in hand is completed the China Medical Board Endowment Fund will be in the neighborhood of \$25,000.00. Every effort is being made to increase this fund to the full \$35,000.00 at the earliest possible moment.

3. Use of income from China Medical Board Endowment Fund. It is explicitly stated that this \$35,000.00 "shall be made available for the endowment of the Science work of Fukien Christian University". That means, of course, that the annual income of approximately gold \$1,750.00 should always be devoted to the work of the Science Departments. No provision is made that the University must continue to match this income with any particular amount so, as long as the budget of the University shows an expenditure of G \$1750.00 or more, on its Science Departments, I presume the conditions of the endowment ~~can~~ be considered as met. It is, of course, to be hoped that the University will be able to expend considerably more than this minimum on their scientific work.

I hope the above comments cover all the questions implied in your letter of December 16th.

We see from your brief note of January 12th that you are planning to postpone your furlough one year in order that you may continue on in the work at Fukien during the next year. It is certainly splendid of you to put aside your personal plans in this way. I know that your presence on the campus will be of great value during the coming year for it is certain to see a continuation of some of the serious problems all of our institutions have faced during recent years.

Very cordially yours,

T. A. Harvill

BAG-H

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

EVA M. ASHER, TREASURER

May 21, 1928.

INDEXED

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

TRANSFER

Dear Mr. Garside:

Your letter of April 18 re travel expenses of Mr. Metcalf together with a copy of the letter to him on the subject came a few days ago. I believe it is generally understood on the field that only the flat allowance of G\$500.00 per each adult and a proportionate amount for children is allowed when returning any other way than the shortest route. The two points which were of chief concern to me were concerning the time that the increase in salary and the rent allowance would begin in the case of people returning by Europe. Your letter settles Mr. Metcalf's case, that he is to receive the increase in salary as from August 1, and that he is to receive the rent allowance up to \$50.00 while in Europe, since he is going that way chiefly for study. How would this apply to people going via Europe chiefly for travel? Would these extra allowances be allowed from the beginning of the fiscal year? We will probably have to face these questions again next year!

Before your letter came, the Finance Committee here took up Dr. Metcalf's case as to rent, preparatory to making up the budget. I will quote below our votes re furlough allowances for both Mr. Metcalf and Mr. Farley:

1. Voted: "That we recommend to the Trustees that Dr. Metcalf be allowed to draw on his rent allowance while studying in Europe up to the maximum of \$50.00 gold per month, on the condition that he renders a statement each month showing the time spent in places for the purpose of study; that is, rent is to be allowed only for the time spent in study on the basis of the actual amount spent per month up to a maximum of \$50.00 gold."
2. Voted: "That for the convenience of Dr. Metcalf we advance to him the amount of the maximum rent allowance, \$50.00 gold per month, each month in advance, any unspent balance at the time he makes his accounting of rent during the time spent in actual study to be returned to the University."

MAY 21
1928

[2]

3. Voted: That we recommend to the Trustees that they allow Mr. Farley \$350.00 gold, the equivalent of tuition at Columbia University, for furlough study.
4. Voted: That during furlough, Mr. Farley receive the rent allowance on the regular basis, that is, the actual amount spent for rent up to a maximum of \$50.00 gold per month."

Both Mr. Farley and Mr. Metcalf asked that they be given the maximum of \$50.00 gold per month for rent, the idea being that any unspent balance on one month might go towards the expenses of another month which might amount to more than \$50.00. We feel that the rent allowance should be kept on the original basis, that is that a person receive only the amount actually spent per month, up to the maximum; if he spends less than \$50. one month it is a gain to the University, if he spends more than \$50. another month, it is his own personal expenses. Of course Mr. Metcalf's rent will vary in different places in Europe, but we feel that it should be paid on the basis of the actual amount spent per month, up to the maximum.

In the case of Mr. Farley he wants to study in Paris during his furlough and asked the University for some extra allowance for this purpose. We feel that the University is not in a position to provide for the expenses of Professors to study abroad. Therefore, we are recommending that Mr. Farley receive the same amount that would ordinarily be allowed him for furlough study in America, and so far as we are concerned he is at liberty to use it for study either in America or France.

Yours very sincerely,

Eva M. Asher

Faint, illegible text, possibly bleed-through from the reverse side of the page.

RECEIVED
UNIVERSITIES
JUN 21 1928
POST OFFICE

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

FUKIEN

EVA M. ASHER, TREASURER

May 22, 1928

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

TRANSFER

see letter to
Mr. Edwards
11/9/24

Dear Mr. Garside:

1076
You will remember that in the meeting of the Trustees under date of June 28, 1927, the matter of Mr. Kellogg's travel expenses to the field in January or February 1925 was brought up. The Methodist Board requested that the University consider the possibility of bearing one-half the traveling expenses, or G\$839.79. According to Vote T-752 (P 6) this request was referred to the Executive Committee to be taken up in conference with Dr. Edwards of the Methodist Board. I wonder what decision was reached in regard to this?

In reality, the entire amount of Mr. Kellogg's traveling expenses, M\$3,359.17, has already been paid by the University. The discovery of this about two months ago was a total surprise to me. It came about in this way. When I was checking up our account with Mr. Main this spring, I found that his June and December statements for 1926 were missing. Upon request, he sent them to me this last March and I found in the December 1926 statement that he had charged against us the total amount mentioned above for Mr. Kellogg's traveling expenses. I do not know what authorization Mr. Main had to charge this against us, as it would seem from your minutes that the Methodist Board in New York did not know last June that it had been paid by the University. We did not know it at that time either.

I have not taken this matter up with Mr. Main, as I do not know what was the result of the conference between the Executive Committee and Dr. Edwards. For this reason, I believe it would be better for you to take it up with the Methodist Board there, and have them take it up with Mr. Main on the basis the decision reached by the conference referred to above.

I hope this can be straightened out soon so that we will know how we stand in the matter.

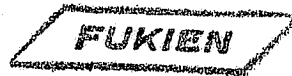
Yours sincerely,

Eva M. Asher

27

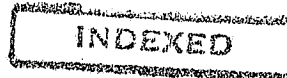
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FOOCHOW, CHINA.
州福國中

EVA M. ASHER, TREASURER



June 15, 1928.

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



TRANSFER

Dear Mr. Garside:

At last I am ready to make an attempt to answer your letter of October 21, 1927, re certain matters dealing with the Transcript of Rewriting the University Accounts from the beginning. I will take them up in the order as given in your letter.

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

I have carefully gone over the list of drafts given under Scientific Equipment - account 24b - in the transcript of accounts and checked same with our records. All of them show as having been charged to scientific equipment except the first one on the list, draft No. 6 for \$500.00. I can find no record of it at all. However, if the draft you have is so marked, I think you are quite justified in including it as a payment for equipment. No doubt it is charged on our books somewhere; and if I only knew where to look! As it is, I have spent hours checking up this account. In so doing, I find some drafts charged on our books against scientific equipment during the period in question, January 1, 1919 - July 31, 1925, which do not show on your transcript under account 24b. I have made two lists with comments which I am enclosing herewith: first, the list copied from your transcript. Adding draft No. 601 (see at bottom of list) for \$3,485.32, brings this amount up to G\$18,235.33. Second, the list of drafts which show on our books as charges against equipment, but which I do not find on your transcript under account 24b, amount to G\$1,965.92. So the total of drafts, according to our books (the sum of the first and second list referred to) written to cover payments on equipment, amount to G\$20,201.25 (January 1, 1919 - July 31, 1925).

In addition to the above, I have copied from our books the net totals transferred to the equipment account in the Plant Section at certain intervals, usually once in six months. In this statement I have shown separately the total for the period January 1, 1919 - December 31, 1923, G\$17,974.04, and the total for the period January 1, 1919 - July 31, 1925, G\$23,612.56. In neither case do they agree with your totals for the same period. I cannot find in our records a copy of the statement you speak of which was prepared by Dr. Gowdy for the C.M.B. covering the period January 1, 1919 - December 31, 1923, showing the expenditure on science equipment for that period as G\$22,477.06. So far as I

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1928

am able to find, it amounts to only G\$17,974.04, a difference of nearly \$5,000.00. I do not know where now how to look for the discrepancy. I find that during the period January 1, 1919 - July 31, 1925, scientific equipment to the amount of G\$3,131.61 was sold. I have no way of knowing though whether or not this was taken into consideration when the report showing an expenditure of G\$22,479.01 was made. My totals above are net figures, the sales having been deducted. These sales are accounted for in the fact that some of the middle schools in and around Foochow ordered through us, as we could get things cheaper by ordering in large large quantities.

You ask if we purchased anything during the period January 1 - June 30, 1924. We did, and the reason it does not show on any of the reports you have is that all of them were made up for the China Medical Board. The old period with them having ended on December 31, 1923 and the new one having begun on July 1, 1924, they did not call for expenditures during the interval of January 1 - June 30, 1924. I have, however, included same in the statement I am enclosing.

To summarize, then, so far as I am able to find, the net total expenditure ~~expenditure~~ for scientific equipment during the period under consideration in the Transcript of Revision of Accounts, January 1, 1919 - July 31, 1925, is G\$23,612.56. Your figure based on previous reports from the field being G\$27,751.41, there is a discrepancy of G\$4,138.85 for which I do not know how to account.

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

You raise the question as to why Mr. Lacy stopped his computations on this account with January 1925. "The Undistributed Building Operations" account ended with January 31, 1925. Beginning with February, 1925, we have set up separate individual accounts for each project as it got started, including Electric Light Installation and Water Works Dam. As soon as complete settlement is made with the Fukien Construction Bureau for all of these, we will furnish you with a list of same showing the cost of each. The buildings for which we have separate accounts are the Science Hall, the A.B.C.F.M. Residence, the President's Residence, Three Small Residences (all in one account, as they were all of the same size and style, and the contract for all were let to the same contractor), the Harriman House, Electric Light Installation, and the Water Dam.

(a) Items in Building Operations Undistributed account 26fl, which are listed in Mr. Lacy's letter of June 25, 1927 as "not in our records".

You state that these items amount to \$5,044.77, and that you do not know whether or not Mr. Lacy included same in his total of M\$286,709.35. This amount, I am sure, is not included in the total unless these items have been charged and entered in some

JUN 15 1928

way other than as individual items. I have rechecked all the items given under 26fl in your Transcript of Revision of Accounts. And still I cannot find any such definite amounts entered on our books. I notice that none of these items which Mr. Lacy listed as "not in our records" have draft numbers. All of the items which we were able to identify were accompanied by our draft No. I wonder if these items without draft numbers are payments which were made by the New York office, perhaps for building materials ordered by Mr. Mills who was in charge of the Construction work here at that time. If so, in all probability such payments were never definitely reported to the field, other than through your Transcript of Revision, as we did not begin to receive monthly statements from the New York Office until September, 1924.

Under the circumstances, since this cannot be definitely checked from our end and probably not from your end, I would favor leaving the total as it is. As is stated in paragraph 2, page 2 of Mr. Lacy's letter (June 25, 1927) we feel that there are already items included in this total which do not rightfully belong there, such as building material, repairs, etc. But there is no way of definitely checking this. Because of this, we feel that the figures arrived at by Mr. Lacy for each building are more than any of them actually cost, but as he said, that is the nearest we can come to it.

(b) It is not possible to make any further adjustment in this account than Mr. Lacy has already made. I feel confident though that any payments from this section for building expenses have already been included in the total, for they would naturally have been charged to that "rambling building account" at the time the payment was made. That is, I think this would include the payments made on the field in Mexican to contractors, native material, etc.

3. The distribution of account 4lx consisting of amounts in suspense against field accounts.

(a) The remaining \$2,000. gold, representing items that have been added since July 31, 1925, drafts Nos. 851, 856, and 895, should all be charged to account Q31, as it all went into our current expense account.

(b) As to what amount has been paid out of current funds for Building expenses, it is almost, if not entirely, impossible to say. I have no way of knowing what amount in the early years was intended for current or capital expenditures. Receipts in those days were not labelled whether for current or capital use, and all money received from you or drafts drawn on you were credited in one account, "New York Treasurer".

So far as we on the field are concerned we are not in any position to make any improvement on the distribution made by Mr. Lacy. We feel that his figures are as nearly correct as can be obtained, considering the condition of the early records. I am sorry after all of this delay not to be able to give you any more definite information.

Yours very sincerely,

Eva M. Asher

TRANSFER

FUKIEN

INDEXED

Fukien Christian University

June 20, 1928

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

My dear Miss Asher:

We acknowledge the receipt of the following letters from you: four letters written under date of May 11, one letter dated May 12, one letter dated May 14. Some of the matters covered in this correspondence we will refer to in this letter. Other matters will be taken up separately.

N.J.Taylor Scholarship. In one letter of May 11th you report the result of your correspondence and conversation with Mr. Billing in regard to the N.J.Taylor Scholarship Fund. Evidently this is one of the very difficult cases where funds given for a specific purpose are swallowed up by the general needs of mission work. Our Mission Boards always state, with a great deal of truth, that unless these designated amounts are applicable for the general work, it will simply mean that much reduction of general appropriations. On the other hand, those who are interested in carrying on the work covered by such designated gifts naturally feel that honesty with the donors requires that the money be spent for the object to which it is given. I hope that you may be able to reach some more satisfactory understanding with Mr. Billing.

There seems nothing more that our New York office can do about the matter at this time. I will talk more fully with Dr. Cowdy when I see him early in August. I hope that when he returns to the field this fall he will be able to effect some mutually satisfactory adjustment of this fund. If I have an opportunity I will also talk with Mr. Chenoweth and also possibly other secretaries of the Methodist Board here. However, I do not like to press this matter with them because I know they will be reluctant to take any action different from that recommended by the field, and too much insistence on this relatively minor item will certainly imperil some of our larger interests.

Arrangements with Mr. Blakney. We have just received a letter from Mr. Blakney in which he states that he does not now have available the necessary information to present an itemized statement covering evacuation expenses. I shall have to correspond further with Mr. Blakney before we can decide just how his account ought to be settled. I will write you again in regard to the matter.

We find it will not now be necessary to use Mr. Blakney's royalty order referred to in my letter of March 12th and we are at this time returning it to him. It will not be necessary therefore for you to make an inwa-

Miss Asher-2

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6/20/28

tigation as to your ability to use this.

Financial matters. We note the information in your letter of May 12th regarding draft #1044. We will accept this draft on presentation. We also note that before July 1st you will be drawing about \$2,500.00 for Mr. Farley and Mr. Metcalf. You do not state whether this amount is in Mex. or gold, but we presume it is the former.

Reconciliation of our budget accounts and settlement of evacuation expenses and outstanding overdrafts. These matters covered in your long letter of May 11th with various enclosures are somewhat complex and are therefore being covered in a separate letter.

Miscellaneous. The report to the University of the State of New York for the academic year 1926-27 was finally signed by Dr. Gowdy and forwarded to the Department of Education at Albany. They raised one or two questions but, I think, finally accepted the report as we presented it.

We note that the remittance sent to the Union Trust Company for the bookstore account will probably be adequate for your needs until the autumn.

We are ^{glad} to have your report that you will be able to meet the China Medical Board requirements for this year. Certainly you can include in this report all payments made by our office before the end of July even though our formal notice of these disbursements may not reach you until some weeks after the close of this fiscal year.

Very cordially yours,



BAG-H

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

FUKIEN

EVA M. ASHER, TREASURER

July 2, 1928.

ask 7/27/28.

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

TRANSFER

Dear Mr. Garside:

There are several matters I wish to take up with you.

First, re Dr. Metcalf's insurance allowance for 1928-29. He has already drawn on this allowance to the amount of G\$147.19, leaving a balance of G\$52.81 due him for this purpose during the coming fiscal year, 1928-29. I am enclosing herewith a statement covering the payments and the amount he was due to receive during this first term of service, August 18, 1923 (sailing date) - July 31, 1928. Mr. Metcalf has a copy of this, also. He will draw this balance of \$52.81 through your office.

CLL
not
not
8/2/28
5/2/28

see memo
7/2/28
Metcalf

I have paid him \$50.00 gold in advance for rent during the month of July in Hongkong, and will send another \$50.00 gold to him in Manila for August. After that, he will look to you for rent money, as well as salary. I have already paid him his July salary, and will send his August salary to him at Manila. He has already written you about this, I believe, giving you his various addresses.

Second, re telegraphic address. We have now registered a telegraphic address with the Eastern Extension Telegraph Company here in Foochow, as follows:

H/H
not

"Hsiho", Foochow

So in sending cables in the future, those two words are sufficient for the address.

Third, re Mr. Chun Chung Yung. Mr. Chung has been studying in America for the last six years, and is returning this fall. He has accepted an offer from us as Assistant Professor in the Department of Physics. We have told him about our office there in New York and referred him to you, in case he wanted help about passports, sailings, etc. We are not, however, financing his return to China. His present address is:

Mr. Chun Chung Yung
219 Harvard Street
Cambridge, Mass.

Sincerely yours,

Eva M. Asher

AS A MEMBER OF THE

UNIVERSITY OF CALIFORNIA

LIBRARY

RECEIVED
UNIVERSITIES
GENERAL
JOINT OFFICE

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

RECEIVED

EVA M. ASHER, TREASURER

TRANSFER

July 24, 1928.

ack. 8/7/28

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

Dear Mr. Garside:

Your letters of June 9 and 11 have been received. I note in your letter of June 9, that you have made adjustments in your accounts as regards the expenses of W. Y. Chen. We are glad to have this cleared up.

I also note what you say about getting your July statement to us as early as possible. I will not close the books until it comes, so that I can, if possible, show clearly in my report just where we stand at the close of the fiscal year, July 31. Your last remittance is, no doubt, on the way. We have not received it as yet.

In your letter of June 11, you call my attention to the fact in the summary of statements from the months of April to December, 1927, I did not include cable expenses from your end; one in April for \$15.00 and one in July for \$13.00. As you know now from my letter of May 11, top of second page, I did not think these payments were chargeable to the field budget. However, I will abide by whatever answer you give in reply to my letter of May 11. If these are rightfully our expenses, we should provide for same in the budget, which we have not done.

Handwritten note:
 G. no
 Aug 1
 charge to
 H. A. re.
 (36 a)

Mr. C. J. Lin and Mr. Scott have been away since July 4, attending the meeting of the Advisory Committee and the Council of Higher Education. We are expecting the Scotts back today or tomorrow. Mr. Lin went from Shanghai to Hinghwa, as his father was very ill. We received a telegram from him last night stating that he had arrived at Hinghwa and that his father was dead. I take it that it means his father was dead when he got there. He has not been in good health for the last year, and has been quite a bit worse for the last few months. ~~Mr.~~ ^{Mr.} will probably not be back for another week yet. Three communications from your office, dated June 5, 11, and 14, have come to him since he left. None, however, call for an immediate reply, so I am holding all of them here until he returns. The other families are all on Kuliang, the summer

JUL 24
1928

[21]

place near Foochow. I am staying here at the University, as it is so much trouble to move the necessary records to Kuliang. Miss Armstrong, a missionary of the American Board Mission in Foochow, is staying with me. And, too, there are two Chinese families down here. The faculty members are taking turns in staying down here, about ten days at a time, to help guard, inspect buildings, etc., regularly. We also have soldiers for general guarding.

We are getting organized for the Financial Campaign. It has gone a little slow, of course, on account of Mr. Lin's absence. He will send you a full report of his trip and of things here in general as soon after he gets back as possible, I know.

I am enclosing herewith summaries for statements for the months of March, April and May.

Sincerely yours,

Eva M. Asher

RECEIVED
UNIVERSITIES
AUG 27 1928
JOINT OFFICE

TRANSFER

FUKIEN

Fukien Christian University

July 31, 1928

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

My dear Miss Asher:

Soon after receiving your letter of July 2nd telling us of the presence in this country of Mr. Chun Yung Chung and asking us to assist him in any way we could, we received Mr. Chun's letter of July 27th, a copy of which I attach hereto. We sent Mr. Chun our letter of July 31st, a copy of which is enclosed, together with a check for \$200.00. This remittance we are charging against the 1928-29 Managers account in the expectation that you will make the proper readjustments with Mr. Chun when he arrives on the field.

I have been a little hesitant about making this advance to Mr. Chun since your letter of July 12th does not specifically authorize such an advance. After considering all the factors, however, it seemed that the course we have taken is the proper one. This is merely one of many instances where our New York office had to reach a decision where the information available is not quite as adequate as we would like. There is, of course, no way to avoid meeting such a situation occasionally. We hope you will always feel free to tell us if we are in error.

Very cordially yours,

BA/Parade

BAG-H

TRANSFER

FUKIEN

202.9/13/28

Fukien Christian University

August 8, 1928

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

My dear Miss Asher:

You will note from the trial balance as of July 31st that the amount we have paid out toward the Managers Current Budget of 1927/28 totals \$29,032.98. We are still indebted to you, therefore, for the sum of \$567.02 in order to bring our disbursements up to the amount of \$29,600. gold as authorized by the Trustees in action E-756 of July 12, 1927. Our check for this amount of \$567.02 is enclosed herewith.

You will also note that our Home Administration - Central Office - was forced to overexpend by \$592.53 the sum of \$31,400.00 allotted to it for this year. We are carrying this overexpenditure forward into the new fiscal year.

I believe there are no other matters in this last balance sheet of the year requiring any special comment. It is obvious that the Fukien financial situation is pretty precarious and that we must secure substantial increase in support from some source if the University is to continue its work unhampered.

Very sincerely yours,

W. A. J. J. J.

BAG-H

Enc.

over

TRANSFER

FUKIEN

*ack. 8/13
Miss Asher
See Miss Asher's
Fukien*

Fukien Christian University

August 21, 1928

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

My dear Miss Asher:

Your long letter of May 11th dealing chiefly with various budget matters has already lain long unanswered. I have at last got an opportunity to check over the figures you present and to see where our records differ.

ADJUSTMENT OF 1926-27 BUDGET ACCOUNT AND CLEARANCE
OF EVACUATION EXPENSE A/C

There are a good many differences between your figures and ours but only a few of them are important in our present discussion of the clearance of evacuation expenses which is the main theme of my letter of March 10th and your reply of April 11th. On the first page of your letter you summarize under three heads the amount your records show as having been received from the Board of Trustees for the 1926-27 budget. The first type of payments, checks sent direct from New York, we have found ourselves agreed upon. The second type of payment made by the New York office on budget accounts show a considerable difference. My letter of March 10th showed these payments to amount to Gold \$7,416.90, whereas your letter lists only \$5,015.44.

For the sake of the present discussion we are willing to accept your figures as a basis but feel that you should at least include the payments made by our New York office during the month of July 1926 to cover Mr. Blakney's outgoing travel expense. These payments were correctly charged to the 1926-27 budget even though they were advanced a few weeks before the budget became operative. Of course, it happens every year that during the month of so preceding the beginning of the new fiscal year our New York office makes a number of disbursements for the new fiscal year. In preparing the April 26th list of "payments made by the New York office for the University, chargeable to 1926-27 budget" you should have included the disbursements made during July 1926 for the 1926-27 budget. In your second statement of April 26th showing disbursements made by our New York office during the 1926-27 fiscal year, which you feel are not chargeable against the 1926-27 budget, you quite properly list a number of items which were paid during July 1927 but which should have been (and were) charged to the 1927-28 account.

These disbursements made during July 1926 on behalf of Mr. Blakney's outgoing travel expense and charged to 1926-27 budget, are as follows:

8/21/28

Travel Advance	G\$500.00	
August Salary	141.68	
Freight, Household goods	53.75	
Outfit Allowance	200.00	
Steamship Tickets	934.20	
Special Travel	50.00	
Passport	10.00	\$1,889.61

Your total, as per list of Apr. 26, 1928, attached to your letter of May 11, 1928 5,015.44

Revised total payment made by New York office to 1926-27 current budget \$6,905.05

Your third type of payments, drafts drawn by your Fukien office on the budget account, differ somewhat from our New York records, but for our present purposes we will accept your total of G\$9,316.05.

Summarizing as disbursements made by our New York office for the 1926-27 budget, we have therefore the following figures:

1. Checks sent direct from New York	\$12,600.00
2. Payments made by New York Office on budget accounts as shown above	6,905.05
3. Drafts drawn by field on budget accounts (as per your list of April 26, 1928)	9,316.05
	<u>G\$28,821.10</u>
G.\$28,821.10 @ 1.80 (fixed rate, 1926-27)	M\$51,877.98
Actual Net Gain on exchange at actual average rate of 2.04594	7,088.26
	<u>M.\$58,966.24</u>
The Amount Guaranteed by Trustees, 1926-27	<u>53,278.00</u>
Amount furnished in excess of 1926-27 budget	<u>M\$5,688.24</u>

The amount shown in the above summary as furnished in excess of the 1926-27 budget, Mex.\$5,688.24, exceeds the amount shown in your letter of May 11th by the Mexican equivalent of G \$1,889.61, Blakney's outgoing travel expenses which were charged to the 1926-27 budget.

Your letter also shows as available for meeting the emergency expenses incurred last year the surplus remaining from the fiscal year 1925-26. This surplus you place at G \$2,496.23. This total is made up of the following:

1. Two drafts amounting to G \$2,100.00 which were drawn by your office in June 1926 and applied to the fiscal year 1925-26, but paid by our New York office in August, 1926 and charged on our record to the fiscal year 1926-27. For the present discussion it makes little difference whether these drafts are considered as applying to the

8/21/28

fiscal year 1925-26 or 1926-27 as in either case they will produce a surplus of G \$2,100.00. An examination of our New York records shows that, without counting these two drafts in our 1925-26 account, the Trustees fully met the budget obligation for that year. Even after we have deducted them from the 1926-27 record, the Trustees still more than met their budget obligation. In our present reckoning we will accept your procedure and count these two drafts totalling G \$2,100.00 as a surplus for 1925-26.

2. A sum of \$396.23 standing on our New York books as "Surplus, 1925-26". You are incorrect in including this \$396.23 as a part of the surplus you have on the field because this amount was never disbursed to the field by our New York office and remained on our books here until it was recently applied against the 1926-27 deficit by action of the Board of Trustees.

Thus the surplus for the 1925-26 account available for meeting the emergency deficit should be only G \$2,100.00. From the above we find you should have the following amounts available for your emergency deficit:-

Amount of excess, 1925-26 budget, G\$2,100.00 @ 1.70	M\$3,570.00
Amount of excess, 1926-27 "	<u>5,688.24</u>
Total	<u>M\$9,258.24</u>

Since the balance of the emergency evacuation expenses to be paid out of this surplus amounts to Mex.\$5,849.42, there would thus remain a balance of Mex.\$3,408.82 in the above surplus after these evacuation expenses had been met.

Summarizing the differences between your method of figuring and ours, you will note that we have added Blakney's outgoing travel of G\$1,889.61, but have deducted the G\$396.23 in the 1925-26 surplus standing on our New York account.

By either your figures or ours, the surplus you have available on the field fully meets the deficit in the emergency evacuation expense account. That, after all, is the principal thing. Whether the balance remaining is Mex.\$216.18 or Mex.\$3,408.82 is of less importance. I hope, however, that we shall be able to reach an agreement on the amount of this surplus so that we can accurately estimate how far this balance will go toward meeting the three overdrafts shown on the fourth page of your letter of May 11th.

OVERDRAFTS NOT CLEARED

We are glad to get the statement you give showing the overdrafts on the Science Equipment, the President's Residence and the three small residences. I will report your figures to the Board of Trustees and ask them for instructions as to the procedure we should use in clearing these outstanding overdrafts. Now that the 1927-28 fiscal year has closed, you will doubtless soon be sending a report showing how your account stood on July 31, 1928, including a statement of surplus in payments by the Trustees this year, both in amount and in gain on exchange, and also reporting any new overdrafts which may have been created during the year because of there being no provision

Miss Asher-4

547
8/22/28

in the budget for them. If you have not already done so I hope you will soon send us a revised statement showing all surpluses and overdrafts on your accounts as of July 31, 1928.

I am afraid that the new fiscal year 1928-29 is going to create further problems of this same type. The amounts listed on page 5 of your May 11th letter for the removal of graves, the completion of building operations and the purchase of scientific equipment are all outside the budget estimates of expenditure for which funds are being sought. I believe that at the present time no funds for meeting any of these three needs are definitely assured. We will bring these needs to the attention of the Trustees and ask for instructions.

With best wishes, I am

Very sincerely yours,

BAG-H

B. A. Garride

Miss Asher-4

8/22/28

in the budget for them. If you have not already done so I hope you will soon send us a revised statement showing all surpluses and overdrafts on your accounts as of July 31, 1928.

I am afraid that the new fiscal year 1928-29 is going to create further problems of this same type. The amounts listed on page 5 of your May 11th letter for the removal of graves, the completion of building operations and the purchase of scientific equipment are all outside the budget estimates of expenditure for which funds are being sought. I believe that at the present time no funds for meeting any of these three needs are definitely assured. We will bring these needs to the attention of the Trustees and ask for instructions.

With best wishes, I am

BAG-H

Very sincerely yours,

B. A. Garfield

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

FUKIEN

EVA M. ASHER, TREASURER

August 25, 1928.

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

TRANSFER

Handwritten note:
The letter
is all right

Dear Mr. Garside:

I believe I have not yet acknowledged receipt of the following letters from you: June 20 and 25, and July 27, which have all been duly received.

Arrangements with Mr. Blakney. I note in your letter of June 25 to Mr. Blakney you referred to the fact that Mr. Blakney thought his evacuation expenses would be about the same as that of the Beeman family. I do not see how their actual evacuation expenses could be as much as the Beemans. First, Mr. and Mrs. Blakney and the two children went to Manila on a destroyer free of charge. Mr. Blakney came back within a month, and Mrs. Blakney and the children left Manila soon after the middle of June. We paid the Beeman family for travel expenses both ways, and they were in Manila two months longer than Mrs. Blakney and the children, during which time we paid their rent and \$1.00 per day per adult for the extra living expenses. Frankly it seems very strange to me that the Blakney family can't furnish the necessary information, that is, exact facts, as to their evacuation expenses since they know that the expenses are to be settled on the basis of rent, travel, and extra cost of living at \$1.00 per day per adult and \$.50 for children. However, it may all be settled by now.

Handwritten note:
Drove to
Mr. B.

I have received another \$4.00 Mex. for Mr. Blakney from the sale of a second pith hat. Will you please send him a check for \$2.00 gold, or apply it on his account as is most convenient for you.

Handwritten note:
also
you

Mr. Metcalf's Insurance. Since I wrote you about Mr. Metcalf's insurance for the current fiscal year (Per my letter of July 2) I have discovered that the amount due him for this year is \$69.47 gold instead of \$52.81. This extra \$16.66 is due to the extra month in changing the fiscal year in 1925, which made the fiscal year 1924 - 25 consist of thirteen months. I have notified Dr. Metcalf of this change. I am enclosing herewith a corrected statement of receipts and statements for Dr. Metcalf's first term.

Handwritten notes:
C L L
note
9/21/28
E.M.A.

8/25/28

CLL ✓
So do

Book Store Deposit. Will you please make a deposit of \$350.00 to the Fukien Christian University Book Store Account, Union Trust Company, Cleveland, Ohio. We will soon be making payments on our fall book orders.

no. #1638
10/23/28

CLL note
presumably
means next
remittance
should reach
with it on
Dec. 1.

Remittance on Budget Account. I have already acknowledged receipt of your check for \$1,500.00 for current expenses during the month of August. Unless you hear from me to the contrary, you need not send another check for current expenses until December 1. We will soon be taking in fees, which will help some, and we have some bank balances, etc.

I hope I will receive your July statement on the next mail, as I am anxious to close my accounts for the year and make up my report to cover same. I must, if at all possible, have this ready for the annual meeting of the Board of Managers soon after the middle of September. I have part of the July payments from your letter of July 27 to Mr. Martin. That, however, does not show the cost of the steamship tickets.

Very sincerely yours,

Eva M. Asher

THE
OFFICE OF THE
SECRETARY OF THE
NAVY
WASHINGTON, D. C.
1914

RECEIVED
JAN 10 1914

check

TRANSFER

FUKIEN

INDEXED

*ack 10/1/28
11/15/28*

Fukien Christian University

August 29, 1928

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

My dear Miss Asher:

We acknowledge receipt of your letter of July 24th requesting that we send a check for \$50.00 to Mr. Farley's father. This check went forward day before yesterday.

We also acknowledge the receipt of your second letter of July 24th covering a number of current financial items. Most of these items are now cleared and do not require any further comment.

In this letter you mention again the confusion which has arisen because of the practice always followed by our New York office in charging against the current budget account such cables as are from time to time dispatched to the field. We have resolved to change our procedure in charging these cables during the fiscal year 1928-29. Beginning August first all such charges will be entered as account 36b - Home Administration Incidental - rather than account 31. In making this change we recognize that it will simply mean increasing the deficit which we already have from year to year in our Home Administration account. The \$1,400.00 allowed each year for both the expenses of the Central Office and incidental expenses in connection with home administration has always been considerably overexpended and caused a great deal of difficulty in adjustment. You will appreciate the fact that the amount of work which we do in our New York office is dependent almost entirely on the requirements of the different Universities and the cost involved is a matter over which we have relatively little influence. It costs just about so much for each piece of work we do and the more we do the greater the expense to the different Universities. During the past three years our Central office has reduced the cost per each unit of work it does by 33% and it is not likely that we will be able to reduce costs much further. So, if our volume of work continues to increase as it has for the past few years, it would simply mean that more funds must be made available from some source. We cannot very well announce about February 15th that all our Fukien funds for the current fiscal year have been expended and that we will therefore have to close up shop as far as Fukien is concerned until the following August!

We always appreciate the number and urgency of your financial problems in Focchow and so are happy to get along from year to year as best we can on the \$1,400.00 allowed us. I simply mention our situation

Miss Asher-2

8/29/28

here, however, so that you will know how these problems of inadequate funds are constantly before all of us in the missionary enterprise whether we be in New York or China.

We are very sorry indeed to learn of the death of Mr.Lin's father. Mr.Lin has had an extremely busy and trying year and it is certainly too bad that this added burden has come to him just at its close.

We are happy to know that you are getting organized for the financial campaign in Fukien. I certainly hope that this campaign will soon begin to produce very encouraging results. A successful campaign in Foochow would have a very encouraging effect here in America.

We have checked over the summaries of the statements for the months of March, April and May and find them in agreement with our New York records except that, of the \$2,500.00 received from Dr.Hill in March, only \$610.00 was for the Current Budget and the remaining \$1,890.00 was placed in Current Special to care for Mr.W.Y.Chen's expenses. (Later on certain adjustments of this account were made by journal voucher, copy of which you received.)

From your letter I suspect that you will not be getting away for much of a rest this summer. You have not only had a very strenuous year but are unselfishly postponing your furlough so you are doubly entitled to a good vacation. I certainly hope you will be able to get some real rest before the grind of autumn work begins.

Very cordially yours,



BAG-^H

CC Miss Lane

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

州福國中

EVA M. ASHER, TREASURER

September 13, 1928.

TRANSFER

Dear Mr. Carside:

Your letters of July 31, August 7, and two under date of August 8, have been received, and the following checks:

\$ 567.02	Balance on 1927-28 budget
1,000.00	For current expenses (28-29)
89.74	Designated items

According to our records we are still short about \$1000.00 gold on the 1927-28 budget. Part of it is probably due to the fact that I have not included in budget expenses any of the home office expenses other than the \$1,400.00 gold. I have not received a definite reply from you as to whether or not you expect us to continue to include telegraph and cable expenses from your office as a part of our budget expenses. These expenses for this year are not included in my records, so that would partly account for the difference that we are off. I will send you a detailed statement of funds received from the Trustees when I send my annual financial statement which I hope will be soon. I am about ready to close the books now, and will make up this report, as well as the China Medical Board report and the one for the Education Department of the State of New York, as soon as possible. I have been delayed with all of these things this year on account of the extra work caused by the Financial Campaign, and now we are in the rush preceding the opening of the fall term. But I shall attend to all of these at the earliest possible time, especially the C.M.B. report so that you may have that income to help out in funds there.

In my last letter I stated that I thought we would not need any more funds until the first of December. Now that we have received the above checks since then, it may be that we will not need any more before the first of January. You may wait in sending the regular current expenses remittances until you hear from me, which as I say I think would be about the first of January, if that would help you out at that end. I will probably draw the balance of the special fund for the reconstruction of the old dormitories within the next month or so.

[2]
SEP 13
1928

I am enclosing herewith a copy of the summary of your statement for July as entered in our books.

Re the \$200.00 payment to Mr. Chun Yung Chung, as stated in the last sentence of the last paragraph of my letter of July 2, we are not financing his return to China. If he understands he is to refund it, it is quite all right, but I would understand from his letter that he was asking for it as aid from the University to help with his travel expenses. Anyway, I will take the matter up with him when he comes. We received a telegram this morning from either Gowdys or Martins (it wasn't signed) saying that the next boat out from Shanghai was the 17th, so they will get here about the 20th.

Most all of our families are down from Kuliang now, and we are all looking forward to starting the school year. Registration is on September 21 and 22 and classes begin on the 24th. The old buildings will be ready for the students by that time. In pledges and cash we have about \$6000. Mex. towards the Campaign for New Dormitories. We hope to make an official report soon.

Yours very sincerely,

Eva M. Asher

Summary of Statement from New York Office for the Month of July. Gold Drafts not included, as they were entered on our books at time payments were made; check on current budget not included, as entry was made through Bank Receipts when check was received and sold.

** Enclosed
7/13/25*

R E C E I P T S

<u>Contributing Boards Appropriations.</u> Dr. To payment	
by R.C.A. to June 30. G\$750.00 @ 2:1	\$11,500.00
<u>Cr. Reformed Church of America</u>	
Current Appropriation . By	
payment G\$750.00 @ 2:1	M\$ 1,500.00

D I S B U R S E M E N T S

<u>Martin, Salary.</u> Dr. To July, and August (1928-29)	
G\$250.00 @ 2:1	M\$500.00

Martin, Salary Allowances:

Rent - July and $\frac{1}{2}$ Aug	G\$52.50	
Re-outfit	200.00	
Travel advance	150.00	
S. S. ticket	632.80	
Medical services.	20.00	
	<u>1,055.30</u>	@ 2:1 <u>2,110.60</u>

Cr. New York Treasurer Current Expenses M\$2,610.60

TRANSFER

FUKIEN

Fukien Christian University

September 27, 1928

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

My dear Miss Asher:

Just after writing you a few days ago Mr. Blakney came into the office during a hurried trip to New York and we went over together the question of his evacuation expense account. On the basis of all information available he made out a statement of evacuation expenses showing a total of Mex. \$833.00 as shown in the attached copy of his letter to me. We accepted his figures and gave him a check for \$56.48 covering both the balance due him on the evacuation account and also the other small items covered by your letters of May 11 and August 26. The details are given in the attached copy of my letter to Mr. Blakney dated September 26.

We are charging this \$56.48 to your field account as we believe you still have a small balance available in your emergency evacuation account.

I sincerely hope that this adjustment with Mr. Blakney will appear to you to be satisfactory. Mr. Blakney stated quite frankly that at this date he was not able to verify the absolute accuracy of these figures but to the best of his knowledge and belief these estimates do not exceed the expenditures he made for these items and probably do not include a number of expenses which might legitimately be added.

BAG-H

Enc.

Very cordially yours,

B. A. Jusick

學大和協建福立私

FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.

州福國中

CABLE ADDRESS:
"HSIHO, FOOCHOW"

CODE:
"MISSIONS"

EVA M. ASHER, TREASURER

*Ack.
Grandmit.
Rockford*

FUKIEN
October 15, 1928.

*ack. 11/20/28
see 11/14/28 from
C.M. Asher*

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

TRANSFER

Dear Mr. Garside:

I am enclosing herewith a copy of ^{our} report to the China Medical Board for the period August 1, 1927 - July 31, 1928, together with a covering letter to Mr. Gee making request for the payment of G\$9,317.41 for 1928-29. You will remember that he suggested last year that it would be better for the request for payment to come through the China Medical Board Office in Peking.

Your letter of August 16 with check for \$50.00 for the Mrs. Hattie M. Lewis scholarship has been received, for which we thank you. Also I wish to acknowledge receipt of your letters of August 21 and 29. I will take up some of these matters with you later.

We have drawn the balance of the \$2,500.00 granted by the Trustees for reconstruction work on the temporary buildings for dormitory purposes. This last draft is dated October 10, No. 1062, to the Hongkong and Shanghai Banking Corporation, for \$1,250.00 gold, at three days sight.

I shall have my report to the Education Department of the State of New York ready in a few days. Also my financial report for the year ending July 31, 1928.

Everything is going nicely with us, and there seems to be an unusually fine spirit among the students.

Yours very sincerely,

Eva M. Asher

關於新民主主義的論說

一九四八年

101

*C.L.
not of record
noted*

FUKIEN

TRANSFER

Fukien Christian University

October 26, 1928

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

My dear Miss Asher:

This will acknowledge receipt of your letter of September 13th.

We note that our office and yours is not yet in agreement as to the amount we have disbursed on the 1927-28 budget. Since, however, you will shortly be sending us a detailed statement of funds received from us during the year, we will hold the matter in abeyance until we have your report. We will be very glad indeed to get the annual report to the China Medical Board because we hesitate to ask them for any advance on the new fiscal year until we have cleared the old.

*C
L
L*

We are glad to note that you will probably not need any further remittances on the current budget until about the first of January. Unless we hear from you further, therefore, we will not plan to send any current budget remittances until sometime in December. However, as soon as we get your report to the China Medical Board covering the last fiscal year they will probably be willing to advance their appropriation for this year so we will have a substantial cash balance here and will be glad to disburse current funds to you as rapidly as you find best meets your convenience.

We shall expect your draft on the balance of the special appropriation for the reconstruction of the old dormitories.

We note your explanation regarding the financing of Mr. Chun Yung Chung's return travel to China. I trust you were able to adjust the matter with him when he arrived.

The report on the first fruits of your campaign for the new dormitories is certainly most encouraging. I hope we may have your official report in time to present to the meeting of the Trustees which we are planning for November 8th.

BAG-H

Very cordially yours,

B.A. Garaid

57

學大和協建福立私

FUKIEN CHRISTIAN UNIVERSITY

FOOCHOW, CHINA.

州福國中

CABLE ADDRESS:
"HSIHO, FOOCHOW"

CODE:
"MISSIONS"

EVA M. ASHER, TREASURER

November 1, 1928.

col. 12/17/28

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

TRANSFER

Dear Mr. Garside:

I am sending you herewith a copy of our financial statement for the fiscal year, August 1, 1927 - July 31, 1928, in which there are one or two items I wish to take up with you.

1. Item No. 8, From New York Treasurer on Budget Account, found under Current Account Receipts, page 7, as follows:

1. By checks sent direct	M\$37,400.00
2. " gold drafts on N.Y. Treas. . . .	3,214.68
3. " other payments made by the New York Treasurer. . . .	12,816.82
4. " gain in exchange on gold sold (NET) @ 2.14814	2,770.14
5. " F.C.U.'s share in home office expenses	<u>2,800.00</u>
TOTAL received for 1927-28	M\$59,001.64

The amount assumed by the Trustees for 1927-28, including G\$1,400 (or M\$2,800.) for home office expenses which we have counted in both our receipts and expenditures, was G\$31,000.00, or M\$62,000.00, per your letter of July 18, 1927. To summarize then:

Assumed by Trustees 1927-28. . . .	M\$62,000.00
Received on field during "	<u>59,001.64</u>
Bal. due Managers July 31/28	M\$ 2,998.36

This is the debit balance on our books as of July 31, 1928. The check for G\$567.02, which you sent under date of August 8, came too late to show in the 1927-28 accounts. We sold that at the rate of 46 3/8 (2.1563) and it amounted to M\$1,222.70. This, then, reduces the Dr. balance of M\$2,998.36 to M\$1,775.66. This at the rate of 2 to 1 would be G\$887.83.

As you will note under No. 4 above, I have credited the Trustees with the gain on exchange during

NOV 1
1928

[2]

the year, which amounted to M\$2,770.14, as I made out my report before the annual meeting of the Board of Managers. As you will see from the minutes, and as Mr. Lin has already mentioned in his letter of October 4, the Managers are requesting the Trustees to let us have the gain on exchange over and above the amount assumed, that is that all payments made by your office against the Managers account be counted at the rate of 2:1. If the Trustees agree to this, my balance of M\$2,998.36 will be increased by M\$2,770.14, making a total of M\$5,768.50. Deducting from this M\$1,222.70 (G\$567.02) which we received on the 1927-28 account after July 31, 1928, would leave a final balance of M\$4,545.80, which according to our books we are due to receive on the 1927-28 account.

In your letter of August 8, you state that on July 31 your accounts showed that you had paid a total of G\$29,032.98 on the Managers Current Budget for 1927-28, leaving a balance of G\$567.02 to be paid, for which you enclosed a check. I have no way of knowing how you arrived at this figure, as it does not seem to agree with the items on your monthly statements. A very careful summarizing of the items shown on your monthly statements as being chargeable against the Managers Current Account for the period in question shows that you have paid out only G\$26,646.25 on the Managers Current Account for 1927-28. This amount represents the first three items listed above-checks sent direct, gold drafts on New York Treasurer, and other payments made by New York Treasurer-except that two drafts which were entered on my books do not show on your statements. The drafts are as follows:

No. 1051 - 6/29/28 - To Metcalf	G\$50.00	
No. 1056 - 7/11/28 - To Pac.Biol.Lab. . .	19.50	<i>any</i>
	<u>G\$69.50</u>	
	© 2:1 =	M139.00

I have included in this summary, a copy of which I am enclosing herewith, only the items concerning the fiscal year 1927-28. For instance, the items which you paid in June and July 1927 on the 1927-28 account have been included, and the items which you paid in July 1928 on the 1928-29 account have been deducted. I believe there was only one item in July 1928 on the 1928-29 account, \$125.00 gold for Mr. Martin's August salary. I have taken into consideration only the figures concerning 1927-28 because I was very eager to have the balance on our books as of July 31 show the exact status of the account between the Trustees and the Managers for the year.

With this information from the field I wonder if you can account for the difference between our figures. I am at a loss to do so, for it seems to me, after checking the monthly statements several times, that the amount of G\$26,646.25 is correct for the total paid by you on the Managers Current account for 1927-28. You will note that I have not included any of the payments you made to Mr. W.Y. Chen, as you wrote me sometime ago that they had been adjusted and were no longer charged against us.

NOV 1
1928

[37]

In order for your office and ours to be able to keep together on the Managers Current Account for 1928-29, it will be necessary for us to come to some definite understanding re the difference between our Balances as of July 31, 1928. As it is now, I have carried forward a balance of M\$2,998.36 against the New York Office, and you have carried forward a balance of only G\$567.02 as a credit to us. And, too, the question of exchange, whether or not it will be granted to us over and above the regular appropriation at 2 to 1, will affect these balances. Please send me specific instructions on these points.

2. Balance on Hand July 31, 1928. In the summary of the current account on page 2 of the financial statement, you will see that on July 31 we had a balance of M\$19,173.09 in the banks and in cash. Of this amount M\$10,270.21 has to be reserved to meet specific obligations brought forward from last year, as itemized on page 2. This, then, leaves a balance of M\$8,902.88 free from specific obligations so far as the current accounts for 1927-28 are concerned. As Mr. Lin has already written you in his letter of October 4, the Managers are requesting the Trustees to grant this balance to meet the deficit on the 1928-29 budget and any emergencies which may come up during the year, and perhaps to help meet the debt on building accounts. Under No. IV, page 3, you will see that we are indebted to the Fukien Construction Bureau to the amount of approximately M\$7,000.00. Specific information on all of these points will be greatly appreciated.

I believe all of the other items in the financial statement are self explanatory.

I feel that during the year we have made real progress towards a clearer understanding of the relations between the accounts in the home office and in the field office. This is largely due to the generous help that you have given us in taking up with us our field problems in a definite specific way, making concrete suggestions as to possible solutions, all of which we greatly appreciate.

Very sincerely yours,

Eva M. Asher

Enclosures:

- ✓ Minutes of the Annual Meeting of the Board of Managers 9/28/28
- ✓ Report of the President 1927-28
- ✓ Report of the Asst. Dean " "
- ✓ Report of the Treasurer " "
- ✓ Budget for 1928-29
- ✓ Extract from Budget re C.M.B. salaries and laboratory maintenance - 1928-29
- ✓ Summary of remittances from N.Y. Office for 1927-28

We will send you copies of the annual report for the Trustees as soon as we have them mimeographed.

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CABLE ADDRESS:

"HSIHO, FOOCHOW"

FUKIEN CHRISTIAN UNIVERSITY

FOOCHOW, CHINA.

CODE:

"MISSIONS"

州福國中

EVVA M. ASHER, TREASURER

November 5, 1928.

1/5/29

TRANSFER

same mail

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

Dear Mr. Garside:

In acknowledging your letter of August 21 in my letter of October 13, I said I would take up later the questions therein. As I read this letter over now, following my letter of November 1 covering the financial report for 1927-28, it seems to me almost unnecessary to go into the details of the balances year by year for previous years. It may be that you have already taken these balances into consideration in figuring the amount paid by the New York Office this year, 1927-28, on the Managers current account, which accounts for the difference between your balance and my balance as of July 31, 1928. This has already been covered in my letter of November 1. As stated in that letter, I am very anxious that the home office and the field office may arrive at a definite understanding of what the balance should be as of July 31, 1928, so that our records in the future may agree. I think if you will send me specific instructions on all of the points mentioned in my letter of November 1, this whole thing will be taken care of, including the details of the items taken up in your letter of August 21.

You speak of charging the payments made in July 1926 on Mr. Blakney's travel expenses against the 1926-27 budget instead of the 1925-26 budget. I wonder if you counted Mr. Martin's travel expenses paid in July 1928 against the 1928-29 budget. We counted it on the 1927-28 budget, and we are counting Mr. Metcalf's return travel on the 1928-29 budget. Practically all of the return travel expenses have to be paid out in July I believe, so I am making this inquiry so that the two offices may follow the same policy as to which year such expenses should be charged. It has been our practice on the field to count these expenses against the year in which they are paid out, as we have counted Mr. Martin's and are counting Mr. Metcalf's. If we did not count Mr. Metcalf's return expenses on the 1928-29 budget, our deficit of M\$5,074. would be reduced by M\$2,900.

note

As regards the overdrafts listed on page 4 of my letter of May 11, 1928, at the end of the fiscal year

NOV 5
1928

[2]

July 31, 1928, I cleared off the balance of M\$10,709.89 against equipment by transferring that amount from Income and Expense account. I am letting the two balances against building projects stand until we settle up in full our building accounts with the Fukien Construction Bureau. It may be that there will be a credit balance from some of the projects.

Comment

Now to come to your letter of August 27th. We do appreciate all the work that the home office is doing for Fukien, and we realize that G\$1,400. is a very small amount to cover all of the expenses, and note that you have had to carry forward a debit balance on this item from last year. Whichever way the charges on cables, etc., to the field may be handled, as home or field office expenses, it means that that much more money must be provided it seems. For if ^{it} should be charged to the field, it would mean that we would have to over spend, as we are running on as little as possible and these items have not been included in our budget. However, I note you say that beginning with 1928-29 these items will be charged against the home office expenses. I hope you will be able to find some means of meeting these extra expenses.

With regard to Dr. Hill's gift of G\$2,500. as shown on my summary of your statement for March, that does not vitally affect our accounts in any way, as it is really only a book transfer. We debit and credit these larger gifts and the appropriations from the contributing mission Boards on our books just to show the sources of income, as so many organizations, especially the contributing boards themselves, call for this detailed information in reports from time to time.

Your two letters concerning the settlement of Mr. Blakney's evacuation expenses have been received. We are very glad to have this settled. It seems to be satisfactory to all concerned.

Very sincerely yours,

Eva M. Asher

1945

1. The first part of the report deals with the general situation of the country and the progress of the war. It is a very interesting and informative account of the events of the year.

2. The second part of the report deals with the economic situation of the country. It is a very detailed and thorough analysis of the economic conditions and the measures taken to improve them.

3. The third part of the report deals with the social situation of the country. It is a very comprehensive and up-to-date account of the social conditions and the measures taken to improve them.

1945

1. The first part of the report deals with the general situation of the country and the progress of the war. It is a very interesting and informative account of the events of the year.

TRANSFER

FUKIEN

Fukien Christian University

November 28, 1928

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

My dear Miss Asher:

We acknowledge receipt of your letter of October 22nd with its enclosed report to the New York State Department of Education for the year ending July 31, 1928. I have filled in the blanks left in Item 6b in accordance with the trial balance as of July 31, 1928. I did not attempt to make any additions to Item 7 or Item 8 because, as far as we can ascertain you have included everything in these two items, except possible balances or deficits in our New York office at the beginning or ending of the year. As a matter of fact, when we close out our Fukien records at the end of each academic year we just ^{about} break even on our current accounts and clear off any balance or deficit by transfer to or from the Special section. I think therefore that the report is both accurate and complete as you have submitted it.

I will try to remember next year to send you during July such information for this report as can be supplied by our New York office so that you will have all these facts available and can complete the report there in Foochow and have it sworn to before some properly qualified official before it is sent to us here in New York. I trust that the State Department will accept the report for last year without this certification before some one qualified to administer the required oath, but if they raise any objection we will write you further.

Very cordially yours

BAG-H

B. A. Yairide

CABLE ADDRESS:
"HSIHO, FOOCHOW"

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

CODE:
"FUKIEN MISSIONS"

EVA M. ASHER, TREASURER

November 30, 1928.

ack. 1/7/29

TRANSFER

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

Dear Mr. Garside:

Your letter of October 26 came a few days ago. You have no doubt received my report for 1927-28 by now, which I hope has furnished you with sufficient detailed information to check up on the difference between our accounts as to the amount disbursed to us by you last year.

We have received a letter from Mr. Gee since he returned to Peking, stating that he had forwarded our C.M.B. report to their New York Office, with a request that the payment for 1928-29 be paid. You will probably have received the remittance before this letter reaches you.

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I will probably be drawing a draft on you for \$600. or \$800. Gold within the next month or six weeks. The Suttons want me to make reservations with the Dollar Line for them next June. They want to go by Honolulu, and that line is so crowded, in order to make sure of passage at the time desired, it has to be secured sometime in advance. After the details of accommodations have been arranged, the Company requires that we pay down half of the amount. This is just a preliminary warning on the exchquer.

I am enclosing herewith a summary of your statements for August and September, as we have entered them on our books. As you will see from the note at the top of the page, this summary does not include gold draft entries or remittances received from you, because these entries are made when the drafts are written and when the remittances are received and sold, respectively. That is why I reported on funds received from New York under the headings of Checks received direct, drafts drawn, and Payments made in New York.

*Ask if
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Yours very sincerely,

Eva M. Asher

THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

CHICAGO, ILL.

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PHYSICS DEPARTMENT

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FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.

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CABLE ADDRESS:

"HSIHO, FOOCHOW"

FUKIEN MISSIONS CODE: 1287

Return for Asher

EVA M. ASHER, TREASURER

December 6, 1928.

TRANSFER

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

Dear Mr. Garside:

will get in 1/7

I sent you today under separate cover our magazine orders for the coming year, 26 letters I believe, amounting to \$158.40 gold. Will you please attach checks and mail at your early convenience.

Also, we would be glad if you would order a few books for us from McGraw Hill & Company, 370 Seventh Avenue, New York City, as they will not deal with us directly. They insist on sending their orders through their agent, The Chinese American Publishing Company, in Shanghai. All orders coming through the Shanghai agents cost considerably more. So if you will order these from your office and pay for them, charging same to us, it would save something for us.

*C
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The books we want are as follows:

- 1 - Smith: Elements of Physics
- 1 - Mitchell: General Physiology
- 3 - Van der Bijl: The Thermionic Vacuum Tube and its Applications.

*Goods
ackd 1/1
1/19/29*

We would also like to have this put through at your earliest convenience, as the last one is a text-book for next term, and the time is now quite short. I know we should not wait so late here to send these things as to rush you too much at that end with all of your other work, but we are so rushed here in the office it seems difficult to get started early enough. I hope to get another Chinese assistant at the first of next year if possible.

Assuring you of our appreciation of all of your help there,

Most sincerely,

Eva M. Asher

蘇聯海軍造船工業

中國海軍

check

TRANSFER

FUKIEN

ans. 2/17/28

Fukien Christian University

December 17, 1928

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

My dear Miss Asher:-

I have gone over the summary of your field records covering your 1927/28 budget account as given in your letter of November 1st and the statement attached thereto. I am attaching to this letter a recapitulation of payments made by our office on the 1927/28 budget which will, I hope, clear up the different points you raise and provide a basis for a clear understanding between our two offices on last year's budget accounts.

You will note that the attached recapitulation shows in separate columns (a) amounts on the Field Treasurer's records for the 1927/28 budget but not on our New York records; (b) amounts entered on both our records as applicable to the 1927/28 budget; (c) amounts on our New York records for the 1927/28 budget, but not on the Field Treasurer's records. Both our records agree on payments on the 1927/28 budget to the amount of Gold \$26,428.75. On your records you have an additional \$217.50 which we have charged to the 1928/29 budget. The addition of these two amounts gives the total shown on your summary dated September 17th of G \$26,646.25. Our books, on the other hand, show \$3,171.25 paid on the 1927/28 budget which you had in part charged to other accounts and in part not received when your September 17th statement was prepared. The addition of this \$3,171.25 to \$26,428.75 gives our total of \$29,600.00

Let me comment briefly on the points at which we differ.

A. Items charged to 1927/28 on field records and charged to 1928/29 on New York records. The two items appearing in this category are Mr. Martin's rent for the first half of August, \$17.50, and Mr. Martin's outfit allowance of \$200.00. As far as our records are concerned, it is, of course, immaterial whether these two items are charged to last fiscal year or to this current fiscal year. If you wish to keep them in 1927/28 the total amount of payments by our office for 1927/28 would be \$29,817.50 (if and when we agree on the other points I am discussing later). You would therefore wish to transfer \$217.50 from some other source to the 1928/29 budget so the result would be the same as far as our New York books are concerned.

B. The amounts charged to 1927/28 on the New York Treasurer's records but not shown on the Field Treasurer's records. I will take up these items separately and comment on each.

12/17/28

1. July 1927 statement. On our July 1927 statement is an item of \$54.26 paid out for Dr.Metcalf's insurance. For some reason this does not appear on your September 17th statement. It is, however, clearly a charge against the 1927/28 budget. One half of the \$54.26 was deducted from Dr.Metcalf's salary for August. The other half was not deducted on our New York accounts. After September Dr.Metcalf's salary was handled on the field so if our records are correct this remaining \$27.13 should have been recovered from some later salary payment.

2. September statement. On the September statement, by Journal Voucher 39, we charged the Managers' 1927/28 budget with \$2.17 paid on Mrs.Farley's account for a personal telegram. I presume that a copy of this journal voucher was included with our September financial reports. If it was not included we apologize for the omission. In making the charge we assumed that this \$2.17 would be recovered by making a deduction of that amount from some of your later salary payments to Mr.and Mrs.Farley.

3. June 1928 Statement. On this statement we charged Managers' budget with an item of \$6.30 for cables sent to the field at about that time. As you know, we are this year changing the method previously used by our Central Office on account of such cablegrams and are now including such items in our Central Office budget. For last year, however, we have no other means for accounting for this charge so we trust you will bear with us in our method of accounting for this item of \$6.30.

4. July 1928 Statement. The Gold \$1,500.00 we sent you during July as a current budget remittance was labeled as for the 1928/29 budget. However, in posting our ledger this amount was entered in the 1927-28 account and was therefore included in our figures when we estimated the amount still required to complete our disbursements to the field of \$29,600.00. I trust that you will be able to bring your record into accord with ours at this point by transfer of this \$1,500.00 to your 1927/28 account and deducting it from the amounts with which you have credited our office for 1928/29.

5. August 1928 statement. In August we sent you a check for \$567.02 to apply on the 1927/28 budget. I understand from your letter of November 1st that you are including this in the amounts received for 1927/28 even though it reached you after the close of the fiscal year.

6. December 1928 statement. During the present month of December we have sent you a check for \$1,041.50 to increase our disbursements for 1927/28 to the amount pledged by the Board of Trustees of \$29,600.00. We trust you will be able to account for this in the same way as the preceding item of \$567.02.

We trust that the above explanations will make it possible for you to bring your 1927/28 records into accord with ours. If this can be done, our two offices should then be in agreement at the beginning of the present fiscal year 1928/29. We will try to keep closer together this year. You will note that each monthly trial balance and budget summary

12/17/28

shows the amount our office estimates has been disbursed on the current budget to date. If your field records cannot easily be reconciled with ours from month to month I will be glad to have you report any differences so that we can clear them up before the end of the fiscal year.

Net Effect of Above Adjustments. The effect of the above adjustments, if you can make them on your books, will be as follows:-

(a) Journal entries which will not yield any new funds:

Insurance deducted from Metcalf salary for August, 1927	\$27.13	
Cables to field by New York office	<u>6.30</u>	\$33.43

(b) Adjustments yielding new funds, 1927/28:

Insurance presumably collectible from Metcalf	\$27.13	
Telegraph charges presumably collectible from Farley	2.17	
July remittance to be applied on 1927/28 account	1,500.00	
December remittance to complete 1927/28 account	<u>1,041.50</u>	<u>2,570.80</u>
		\$2,604.23
Plus August remittance acknowledged		<u>567.02</u>
		\$3,171.25
Less items charged by New York to 1928/29		<u>217.50</u>
		\$2,953.75

The most important fact in connection with the above adjustments is that you will thereby have an additional G. \$2,570.80 for 1927/28 obligations or to be carried forward as a surplus to 1928/29.

Adjustment of Gain in Exchange, 1927/28. The above adjustments will increase your gain on exchange for 1927/28 by whatever gain is shown on the new remittances which are applied to 1927/28. Thus the total of this item will be increased from M. \$2,770.14 to approximately M. \$3,000.00. This gain, as directed in the Trustees' action of November 8th, and as explained in my letter to Mr. Lin on November 23rd, should be used to reduce the deficit now standing in New York on the 1927/28 accounts. This can be most easily effected, I believe, by having you apply this gain on exchange to the 1928/29 budget as a part of the \$53,278.00 Mex. pledged by the Trustees, informing me of the amount in Mex. and the equivalent in gold, so that I can make proper entries on our New York records.

Handling of Drafts # 1051 and 1056. These were charged on your books as 1927/28, but since they were not paid here until August, were entered on our records as 1928/29. As we have now disbursed to the

12/17/28

field the full amount of our 1927/28 obligation without including this amount, we will let our charge of these two drafts stand in 1928/29. Your books will of course show this amount as an excess payment in 1927/28, so you can transfer the total of these drafts, G.\$69.00, to the 1928/29 account.

Balance on Hand July 31, 1928. The undesignated balance of M.\$6,902.88 which your letter reports as on hand July 31st, 1928 will be considerably increased by the above adjustments. This should bring the total of your undesignated balance to approximately M.\$15,000.00. Will you let us know the exact figure after you have completed the adjustments? I will report to the Trustees the field's request that this balance be made available to meet the deficit on the 1928/29 budget and any emergencies that may arise during the year, and also to meet the debt on the building accounts, amounting to approximately \$7,000.00. There is one other item, which is to all intents a deficit and in which the Trustees are greatly concerned - the balance needed for scientific equipment in connection with the University's agreement with the Rockefeller Foundation. In what order the Trustees will take up these different needs I do not venture to predict. We must have a meeting in the near future, and will then consider the matter.

Revised Budget of Estimated Receipts and Expenditures, 1928/29. In checking over your estimated receipts from the New York Treasurer I note that at one point your figures do not agree with ours. You estimate the G.\$1,400.00 for Home Administration as a receipt as well as a disbursement, whereas we show it as a disbursement only. Thus the amount you estimate as available from New York is \$1,400.00 too large. Our budget figures may be summarized thus:-

<u>Estimated Disbursements</u>	<u>Estimated Receipts</u>
31 Managers Budget M. \$53,278.00	American Board G.\$4,500.00
36 Home Administration <u>2,800.00</u>	C. M. S. 1,111.11
	Methodist Bd. 4,000.00
	Reformed Board 1,500.00
	China Med. Bd. 9,317.41
	Dr. Hill's Gift 1,000.00
	Endowment Income 5,400.00
	Balance to be
	Raised 1,210.48
	G.\$28,039.00
	M.\$56,078.00
	2 to 1
<u>M\$56,078.00</u>	

Or, including the item of rent, the total contribution of the Trustees this year would be:-

Toward the general budget	M.\$53,278.00
Home Administration	2,800.00
Rent of Property	<u>34,015.00</u>
	M.\$90,093.00

These figures are less than yours by M. \$1,982.00 or G.\$991.00. This will in turn increase your deficit from M.\$5,074.00 to M.\$7,056.00. I

Miss Asher -5

12/17/28

will submit the revised budget with this correction to the Board of Trustees and will see if they find it possible to do anything further in the way of support.

The item of \$112.00 entered as receivable on the Gallup Scholarship is no longer an anticipated receipt. The Methodist Board has seen fit to reassign this scholarship to another objective, I have objected as strenuously as I dared, both without effect. I believe this will not effect your budget, since it is a non-budget item.

The Hall Estate trustees are now planning a final distribution on December 28th. We will send further word by letter or cable when we see how Fukien comes out in this distribution.

Very cordially yours,

check

TRANSFER

FUKIEN

*see of Rev
2/10/29*

Fukien Christian University

December 22, 1928

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

My dear Miss Asher:

Dr. and Mrs. Metcalf arrived in New York this week and spent a day or two in the city before going on to Washington and Wabash.

I checked over with Mr. Metcalf the question of rate at which his salary is to be paid while he is here on furlough and found that on one or two points his understanding did not agree with the schedule we have been following. Let me summarize, therefore, the understanding Dr. Metcalf has to see whether it checks at every point with your budget estimates.

In the first place, Dr. and Mrs. Metcalf state that during the last year they were in Fukien they were receiving their salary on the basis of Mex. \$2,600.00, or Gold \$1,300.00, per year. They spoke of an increase of G\$100.00 a year which went into effect for all the Western members of staff about a year ago. Apparently this increase was put into effect as a result, in part at least, of information coming from New York, apparently from Dr. Gowdy. I seem to be quite hazy on the question of this increase and would be glad to have further word from you as to just how it was handled. The schedule we have been following for salaries on the field is as follows:

First 5 years	U.S. \$1,200.00
6th to 11th year	" 1,300.00
12th to 17th year	" 1,400.00
18th to 23rd "	" 1,500.00
24th year and after	" 1,600.00

According to Dr. and Mrs. Metcalf this schedule has been increased by G\$100.00 in each class. Since the Metcalfs have now begun on their sixth year they would, therefore, fall into the second class which, at the rates they understand to be in effect on the field is G\$1,400.00. To this the following amounts are to be added:— child's allowance, \$100.00 per year, increase for furlough, \$200.00 per year, giving a total of G\$1,700.00 a year or G\$141.67 per month. In addition, we are paying them up to \$50.00 per month for rent allowance, making a total monthly payment of up to \$191.67. Please let me know whether this agrees with your understanding.

Miss Akher-2

12/21/28

We were very much pleased in having the opportunity of meeting Dr. and Mrs. Metcalf and Jackie. Unfortunately they were able to remain in the city for only two days because of receptions scheduled for them further along their route.

Very cordially yours,

BA Garside

BAG -H

學大和協建福立私

FUKIEN CHRISTIAN UNIVERSITY
FOOCHOW, CHINA.

州福國中

CABLE ADDRESS:
"HSIHO, FOOCHOW"

CODE:
"MISSIONS"

Ack.

EVA M. ASHER, TREASURER

December 22, 1928.

TRANSFER

ack. 1/27/29

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

Dear Mr. Garside:

*Scopes attached
leafy instructions*

Will you please send us the necessary application blanks for Clergy Certificates? The Suttons, Farleys, and myself (five of us) will need them. The Suttons will be going to New York state, the Farleys to South Dakota and Minnesota, and Mr. Farley to the East later for study, and I will be going to Virginia, and later to Boston or New York most probably. You can probably tell from the above just what Certificates we will need.

*Wp to
Lacy
young*

I am writing to the Dollar Steamship Company today making reservation for the Suttons on the "President Pierce", leaving Shanghai on July 5th. The Farleys have not yet taken up with me the matter of their passage. It is difficult for me to make definite plans until I know something about when and to whom I can turn over my work. I want very much to take the Southern route by way of Honolulu, and reservation on that line will have to be made soon as they are booked up so far ahead of time. There is a boat on July 19 and one on August 2, either of which I could possibly take I suppose. I must get home in time to get into school in the fall. If I left here as late as August 2, it would give me a very short time to be with my family.

*sympathetic
account*

As yet, no definite arrangement has been made for my work when I leave. The only suggestion that has been made is that we get some of the Mission Treasurers in Foochow come down for part time work as Mr. Lacy did several years ago. Personally, I feel that that would be a great mistake, for I know from experience that it does not work satisfactorily. When I say this, I am not saying anything against the ability of Mr. Lacy, or any of the people here now who might do it, but it is a matter of physical impossibility for anybody to do justice to themselves or to the work by coming down once a week, or perhaps less. I feel very strongly that the University accounts have suffered a great deal by not having a full time well trained Treasurer of a more or less permanent

- 2 -

DEC 22
1928

nature. This, we have never had. We have had a few trained people, such as Mr. Lacy and Mr. Bedient, who have given part time, and myself who has been giving full time to that and the other secretarial work, but when I took over this work I had had no training whatsoever along the lines of bookkeeping and accounting.

I have told the administration here that even if I were invited by the Board of Managers to return to the University after my furlough, I should not be able to do so for several years; and for that reason I felt that I should resign now so that instead of making temporary arrangement for the work an arrangement of a more permanent nature could be made. For I realize that the University is not in a position financially to grant to its workers more than the regular furlough absence of one year.

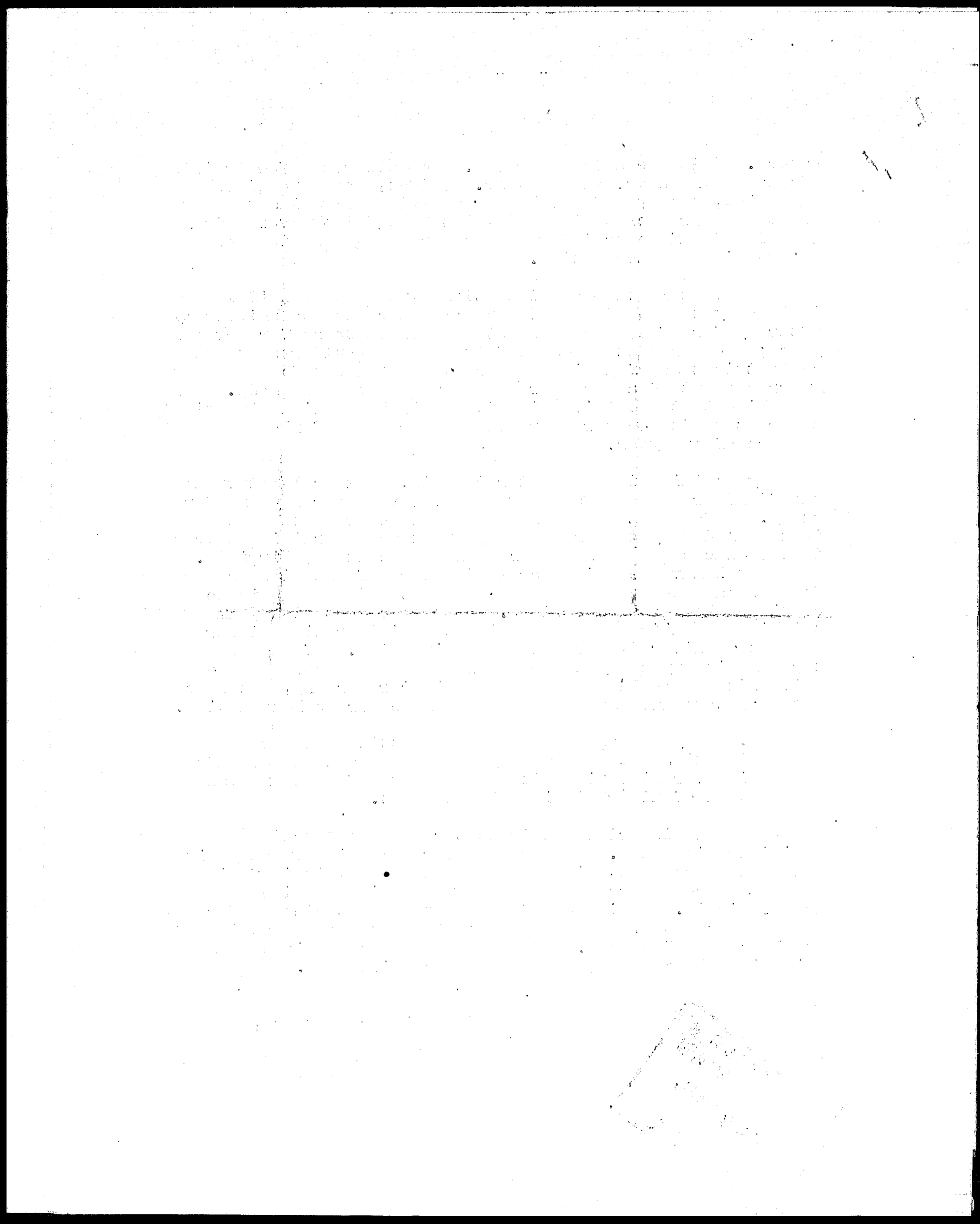
My position in the matter is this: whether I return to the field or not, I feel that I must have several years for study. Unfortunately, I am not a college graduate, but instead had only the preparatory and teacher training course in the Blackstone College for Girls, Blackstone, Virginia. Now that I have been in secretarial work of one kind or another for the last ten years, I feel the best thing to do is to continue along business lines. At the present time I am thinking of taking work in Business Administration either at Boston University or New York University. If when I am through with my study there should be a place open at the University, I would be glad to consider returning, but I do not expect to have any place held for me for so long a time.

Dr. Gowdy perhaps understands my attitude toward the whole situation better than anybody else, as I had already talked it over with him quite thoroughly before there was any thought of his resigning as President.

I am not, in writing this letter to you, "bucking" the administration here. Rather I am very much in sympathy with all of the problems, financial and otherwise, it is facing, and it has been a real pleasure to work with so fine a man as Mr. Lin is. He is one of the most earnest sincere Christians I have ever known. I only want to let you know something of my plans when I return. If you have any suggestions along this line, I would be very happy to receive them.

Very sincerely yours,

Eva M. Asher



CABLE ADDRESS:
"HSIHO, FOOCHOW"

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

CODE:
"MISSIONS"

FUKIEN

EVA M. ASHER, TREASURER

INDEXED

December 24, 1928

59.70
28.95
18.90

107.59

ack 1/28

TRANSFER

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

Dear Mr. Garside:

I have just received from Mr. Metcalf, sent from London, insurance slips for premium payments amounting to \$107.59 gold, which according to his letter he thinks has been taken care of. He seems to think he left a schedule of payments with me, but he did not, and it was my understanding that after August 1, all payments to Mr. Metcalf of whatever nature would be made from New York. So he should have sent these slips to you instead of me.

By the time you get this letter Mr. Metcalf will have been in America for a month or more, and probably will have discovered that the payments have not been made. No doubt he will take the matter up with you direct. If not, I would suggest that you write him about it. The amount of the payments due, as stated above, is \$107.59, and the amount due Mr. Metcalf on insurance for 1928-29 is \$69.47 gold. I am enclosing the slips herewith, three in number, and suggest that you withhold payment until you hear from Mr. Metcalf. I am sending him a copy of this letter.

Pl. no. # 1691

Very sincerely yours,

Eva M. Asher

Pl 5 to Mr. Metcalf 1/18/29

THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

CHICAGO, ILL.

RECEIVED
PHYSICS DEPARTMENT
UNIVERSITY OF CHICAGO
MAY 19 1953

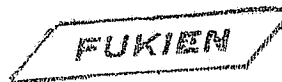
CABLE ADDRESS:
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FOOCHOW, CHINA.

CODE:
"MISSIONS"

州福國中

EVA M. ASHER, TREASURER



December 27, 1928.

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

TRANSFER

ack. 1/14/29

Dear Mr. Garside:

It has just occurred to me that Dr. Metcalf is not getting his furlough increase. The furlough increase is \$200.00 gold per year per couple. His basic salary is \$1,300.00 gold, plus \$100.00 gold for child allowance, a total of \$1,400.00 gold. And now the \$200.00 gold furlough increase brings it up to \$1,600.00 per year, or \$133.33 per month, including child's allowance.

When I sent Dr. Metcalf's salary to him at Manila for the month of August, I sent only \$116.66 gold, and I note on your September statement that you paid \$166.66 for salary and rent for September and October, which I suppose \$116.66 was for salary and \$50.00 for rent each time. At that rate, we are now due to pay him an additional \$16.67 per month from August 1 to date. It may be that Dr. Metcalf has already discovered this error and has taken the matter up with you. I should have written you specifically about this at the beginning of the new fiscal year. If the adjustment has not already been made, will you please send Dr. Metcalf check covering this additional amount of \$16.67 per month from August 1, charging same against the Managers Current Account.

If it is not too much trouble, we would be glad to have salary payments and rent payments itemized separately on the monthly statement, as we keep separate accounts for salary and allowances.

*noted
to
1/11/29*

Very sincerely yours,

Eva M. Asher

Copy to Dr. Metcalf.

1945

THE UNIVERSITY OF CHICAGO

TO THE DEAN OF THE FACULTY
FROM THE DEAN OF THE FACULTY

CHICAGO, ILL.

Dear Sir:

I have the honor to acknowledge the receipt of your letter of the 14th instant, regarding the matter mentioned therein.

I am sorry that I cannot give you a more definite answer at this time, but I am sure that you will understand the reasons therefor.

I am, Sir, very respectfully,
Yours truly,
[Signature]

Very truly yours,
[Signature]

RECEIVED
UNIVERSITY OF CHICAGO
JUL 29 1945