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UBCHEA ARCHIVES
COLLEGE FILES
RG 11

FUKIEN
Financial records
Miscellaneous

1929, 1940, n.d.

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DEFINITION OF ACCOUNTS
 FUKIEN CHRISTIAN UNIVERSITY

TRANSFER

1. RECEIPTS

- A. Students' Fees.
 - a. Tuition.
 - b. Room Rent.
 - c. Light Fees (these fees are credited first to the account No. 6-A, then transferred to this account.)
 - d. Laboratory Fees (transferred from Department Accounts.)
 - e. Activity Fee.
 - f. Misc. Fees (Fines, late registration, diplomas, etc.)
- B. Appropriations.
 - a. A.B.C.F.M.
 - b. C.M.S.
 - c. M.E.M.
 - d. R.C. in A.
 - e. Other Missions.
- C. New York Treasurer.
 (Details of transaction recorded)
- D. Gifts.
 - a. Special Gifts. (All foreign gifts not included under any mission appropriation.)
 - b. Gifts on the Field. (All gifts from China, whether from Chinese or foreigners.)
- E. Other Receipts.
 - a. Exchange.
 - b. Interest.
 - c. Rent of Property.
 - d. Miscellaneous.

2. CAPITAL OUTLAY

- A. Land.
 - a. Purchase.
 - b. Buyer's Salary.
 - c. Road, bridge, hedge, etc.
 - d. Miscellaneous (fees, deeds, telegrams, etc.)
- B. Buildings.
 - a. Fukien Construction Bureau.
 - b. C.B.Mills.
 - c. Architects.
 - d. Miscellaneous.
- C. Furniture and Fixtures. (Departmental furniture charged against department first and then transferred.)
- D. Apparatus. (Transferred from Department Accounts.)
 - a. Scientific.
 - b. Physical (Athletic)
- E. Household Furniture. (Transferred from Foreign Salary Acct.)
- F. Other Property. (Launch, machines, etc.)
- ~~GA. Banknotes.~~
- G. Library and Reading Room.- Capital Outlay.
 - a. Books. (Departmental books transferred from Dept. Accts.)
 - b. Magazines.
 - c. Equipment.
- H. Library and Reading Room.- Recurring Expenses.
 - a. Student Assistants.
 - b. Newspapers.
 - c. Miscellaneous.
- I. Museum.
 - a. Specimens.
 - b. Equipment.

3. DEPARTMENTS

A. Bible and Religious Instruction.

- a. Student Assistants.
- b. Books and Magazines.
- c. Materials. capital accounts.)
- d. Equipment. (Also furniture. Transfer to respective
- e. Repair of Equipment.
- f. Employees.
- g. Rent and Miscellaneous.

B. Biology.

C. Chemistry.

D. Chinese.

E. Civic Welfare.

F. Education.

G. English.

H. French.

I. History.

J. Japanese.

K. Mathematics.

L. Medical.

M. Philosophy.

N. Physical (Athletics)

O. Physics.

P. Psychology.

Q. Social Science.

R. Theology.

4. INSTRUCTION EXPENSES

A. Foreign Salaries. (A general account into which the following sub-accounts are transferred.)

- 1. -----
- 2. Bedient, Mr. and Mrs. H.A.
 - a. Salary. (Including allowance for children.)
 - b. Travel. (Including freight, moving expenses, and local travel.)
 - c. Furniture.
 - d. Language Study. (Tuition in language school and personal teacher.)
 - e. Rent.
 - f. Medical Attendance.
- 3. Beeman, Mr. and Mrs. Norvil
- 4. Blakney, Mr. and Mrs. R.B.
- 5. Doolittle, Mr. J.W.
- 6. -----
- 7. Jones, Mr. E.C.
- 8. Kellogg, Mr. and Mrs. C.R.
- 9. Knoll, Mr. A.W.
- 10. Leake, Mr. H.A.
- 11. Mills, Mrs and Mrs. C.B.
- 12. Neff, Mr. C.A.
- 13. Parker, Mr. C.K.
- 14. Scott, Mr. and Mrs. R.
- 15. Sites, Mr. and Mrs. C.M.L.

To be added as per Jones' Letter 7/1/21

B. Native Salaries.

- a, b, c, etc. - Individual teachers' accounts.
- (Student Assistants' Salaries transferred form Dept. Accts.)

4A. 16 - Nearing, Mrs. F. J.
4A. 17 - Martin, Mr. & Mrs. F. C.

- 4. INSTRUCTION EXPENSES (con.)
 - C. Instruction Supplies. (Including also Materials and Misc. Instruction Expenses transferred from Departments.)
 - a. Supplies.
 - b. Misc. Instr. Expense.
 - D. Prizes.
 - E. Scholarships.
- 5. ADMINISTRATION EXPENSES.
 - A. Office.
 - a. Postage.
 - b. Printing.
 - c. Stationery.
 - d. Supplies and Incidentals.
 - e. Telegrams, etc.
 - f. Assistants.
 - B. Publicity.
 - C. Administration Travel.
- 6. OPERATION AND MAINTENANCE OF PLANT
 - A. Operation and Upkeep.
 - a. Employees.
 - b. Light. (Light fees transferred to Acct. No. 1-A)
 - c. Fuel.
 - d. Janitor's Supplies.
 - e. Upkeep of Buildings and Grounds.
 - f. Upkeep of Furniture and Fixtures. (Including repair of both Furniture and Apparatus.)
 - B. Rent.
- 7. GENERAL EXPENSE
 - A. General Expense.
 - a. Commencement.
 - b. University Medical Attendance.
 - c. Religious Activities.
 - d. Social.
 - e. Interest and Exchange.
 - f. Incidentals. (Also unclassified expenditures)
 - B. Uong Deng Gi (Petty Cash) - purely a Suspense Account
 - C. Suspense Account. (Transfer of funds between banks, loans, overpayments, wrong charges, etc.)
 - D. Book Store.
- 8. BANKS AND CASH
 - A. Foochow - H-S. Bank.
 - B. Shanghai - H-S. Bank.
 - C. American-Oriental Bank (Shanghai).
 - D. Bank of China.
 - E. Cash. (Everything that does not go through the bank, including credit and debit transactions used in place of cash or cheque.)
 - F. Second Foochow H-S. Bank.
- 9. LOSS AND GAIN and BALANCE ACCOUNTS
 - (1) Loss and Gain.
 - (2) Balance Account.
- 10. APPENDIX.
 - List of Accounts.
 - List of Gold Drafts.
 - Memoranda.

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COMPARATIVE STUDY OF BUDGET OF CHINESE INSTRUCTIONAL SUBJECTS

TRANSFER

	<u>1926-27</u>	<u>1927-28</u>	<u>1928-29</u>
<u>YENCHING UNIVERSITY</u>			
Chinese Language,			
Salary and instruction	\$21,300.00	11,260.00	20,820.00
Equipment	3,941.00	1,200.00	860.00
History -			
Salary and instruction	15,040.00	7,700.00	8,440.00
Equipment	2,782.00	400.00	400.00
Philosophy-			
Salary and instruction	11,894.00	1,800.00	3,000.00
Equipment	2,200.00	30.00	30.00
Library, proportionate charge	<u>3,715.00</u>	<u>333.00</u>	<u>258.00</u>
	\$60,872.00	22,723.00	33,808.00
<u>FUKIEN CHRISTIAN UNIVERSITY</u>			
Chinese Literature			
Salary and instruction	1,260.00	2,130.00	3,920.00
Equipment	500.00	500.00	500.00
*History	-	-	-
Philosophy-			
Salary and instruction	1,000.00	1,500.00**	1,933.00
Equipment	50.00	140.00	75.00
Library, proportionate charge	<u>101.00</u>	<u>138.00</u>	<u>135.00</u>
	2,911.00	4,408.00	6,563.00
* Budgeted under Social Science			
** Combined with Dean's office Budget - approx.			
<u>SHANTUNG CHRISTIAN UNIVERSITY</u>			
Chinese Literature			
Salary and instruction	2,040.00	2,640.00	3,072.00
Equipment	250.00	309.00	140.00
History -			
Salary and instruction	700.00	720.00	840.00
Equipment	400.00	400.00	280.00
Library, proportionate charge	<u>311.00</u>	<u>110.00</u>	<u>121.00</u>
	3,701.00	4,179.00	4,453.00

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COMPARATIVE STUDY OF BUDGET OF CHINESE INSTRUCTIONAL SUBJECTS

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Equipment	50.00	140.00	75.00
Library, proportionate charge	<u>101.00</u>	<u>138.00</u>	<u>135.00</u>
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Equipment	400.00	400.00	280.00
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	3,701.00	4,179.00	4,453.00

0257

FUJIAN CHRISTIAN UNIVERSITY

Trial Balance Sheet of Capital Account and Endowment Funds for the Fiscal Year Ending June 30, 1940

<u>DEBIT</u>		<u>CREDIT</u>	
2.1	Land	85,591.18	1 Capital Account 1,067,547.43
2.2	Buildings	575,565.99	3.11 Endowment Funds 775,595.34
2.3	Furniture & Fixtures	60,713.82	
2.4	Apparatus	124,393.43	
2.5	Library	131,424.01	
2.6	Museum	11,271.55	
2.8	Herbarium	16,262.55	
2.9	Water Works	26,653.30	
2.10	Electric Light	3,367.36	
2.11	Gas Plant	16,274.33	
2.12	Telephone	536.03	
2.13	Land Development	671.43	
2.16	Swimming Pool	2,136.72	
2.17	Arts Museum	137.70	
2.18	Animal Husbandry	3,351.02	
3.1	Warehouse Stock	3,591.41	
3.11a	Home Endowment Investment	337,171.86	
3.11b	Harvard-Yenching Inst.	400,000.00	
3.11c	Field Endowment	33,423.43	
		<u>LC\$1,843,142.82</u>	<u>LC\$1,843,142.82</u>

The above accounts and vouchers have been examined by me and found correct and in order showing balances as above noted

Shawon, March 1, 1941

Charles L. Storr, auditor

0258

FUKIEN CHRISTIAN UNIVERSITY

Trial Balance Sheet (After Adjustment)
Ending June 30, 1940

DEBIT		CREDIT			
71.1	Petty Cash, Shaowu	195.76	14	Gifts Account	1,003.20
71.1a	Petty Cash, Foochow	613.71	14a	Rural Service Extension	10,548.25
71.2	University Supplies	1,014.47	17	Student Relief Fund	1,000.00
71.3	Work Shop	328.79	16.16	University Scholarship	1,277.78
71.4	Accounts Receivable	165.31	22	Diplomas	502.89
71.5	Shaowu Univ. Supplies	13,942.98	26.1	China Christian Educa- tion Association	40.00
71.21	Canning Account	3,226.38	27.1	Religious Activities	156.56
72	Book Store	308.74	4B4	Biol. Supply Service	25.61
81	Loan Account	2,016.60	4B5	Parasitology Research	76.19
82	Suspense Account	14,648.52	4C3	Chemistry Research	11.60
91.3	New York Treas. a/c 176	63,190.31	4E5	Hui Gie School	320.67
91.4	New York Treas. "136.1	7,215.10	4E6	Han Mei School	449.60
91.5	New York Treas. " 174	80,661.26	4E8	F.C.U. Middle School	368.00
95	H. & S. B. C., Foochow	1,735.98	4Fa	Chinese Cultural Studies	2,245.65
95.1	H. & S. B. C., S'hai	31,294.28	4G	Gas Plant Maintenance	282.64
95.2	Fukien Provincial Bank	3,060.44	4R	Rural Service	20.00
96	Postage Account	1.28	49E	National Gov't Grant 1939	458.99
97	Cash Account	7,755.71	49F	National Gov't Grant 1940	3,475.44
98	New York Treas. A/c 130	5,123.17	50a	Wu Li Ting	516.29
99.2	Fixed Deposits	3,269.31	51.2	Caps and Gowns	278.25
100.2	Bank of China, Foochow	463.44	51.3	Student Loan	352.50
100.6	Associated Mission Treas	4,744.87	52.3	Student Athletics	88.80
20.6	Office Assistants	40.00	53.2	Dispensary	2,116.85
C37	Y. M. Chin	113.26	55.3	Solar Society	269.31
H11	Y. S. Huang	100.00	56	Student Activities	158.07
S31	W. J. Sutton	31.20	56.5	Medical Fund for Students	300.00
T42.1	J. M. Tan	84.92	70	Automobile Account	1,559.09
103.2	Deficit Account	19,313.72	71	Warehouse Sales	372.22
			73	Nieu-Tien Elem. School	464.72
			74	Ruth Ward Beach Mem. Fund	205.54
			75	Any Cheng Mem. Fund	74.39
			4R1	Religious Education	139.56
			77	Library Campaign Fund	2,129.10
			78	15th Ann. Alumni Fund	580.40
			78a	Income From 15th Ann. Fund	205.13
			82a	Shaowu Special	1,149.23
			83.1	Income Tax	233.70
			85	Furlough Fund Reserve	34,580.55
			85.1	Plant Mtnc. Reserve	3,000.00
			85.2	Sabbatical Reserve	23,497.84
			85.5	Faculty & Staff Savings Fund	310.40
			85.6	Emergency Fund	12,110.00
			86	Methodist Jubilee Schol.	1,000.00
			86a	Fund Invested for Scholar- ship General	7,006.39
				Carried Forward	115,961.40
	Carried Forward	270,215.01			

FUKIEN CHRISTIAN UNIVERSITY

Trial Balance Sheet (After Adjustment)
Ending June 30, 1940 (Continued)

<u>Debit</u>		<u>Credit</u>	
Brought Forward	270,215.01	Brought Forward	115,961.40
		86.1 Fund Inv. for Botany	2,000.00
		86.2 Fund Inv. for General	10,147.23
		86.3 Schol. Fund for Women's Students	50.00
		86.4 Fund Inv. for Premedical Scholarship	1,153.34
		86.5 Chen Pao Chen Schol.	3,000.00
		86.6 Li Gwan Fang Schol.	3,000.00
		87 Horticulture Fund	5,158.17
		87a Agriculture School Reserve	8,340.00
		87b Practice School Reserve	44,729.98
		89.2 John G. Talcott Fund	7,840.10
		91.2 Harvard-Yenching Inst.	66,489.71
		20.21 Miss Eva M. Asher	64.35
		C33 T. H. E. Chen	44.72
		F11 M. F. Farley	144.13
		K11 C. R. Kellogg	129.55
		L12 Lin I	789.39
		S25 C. L. Storrs	1,150.44
		Y11 S. L. Yang	22.50
	<u>270,215.01</u>		<u>270,215.01</u>

The above accounts and vouchers have been examined by me and found correct and in order, showing the above balances.

Charles L. Storrs, auditor

Shaowu, March 1, 1941

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