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Nanking  
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Annual reports to New York  
State Department of Education  
1940-1945

Universities, colleges and professional and technical schools

*Note: See Priest's letter of 7/30/40*

**ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF**

**UNIVERSITY OF NANKING - Chengtu, Szechuen, China**

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**FOR THE YEAR ENDING JUNE 30, 1940.**

**To the New York State Education Department**

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This annual report is required by law to be transmitted to the Department on or before July 1, 1940.

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**Explanations Applicable to the Financial Report**

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education. Table 1 represents a report drawn from the credit side of the balance sheet and is designed to show the nature and amount of the several classes of funds utilized by the institution. Table 2 shows the changes in the several classes of funds during the fiscal year. It is important that the balance of each class of funds shown in table 2 should agree with the amount of that class as reported in table 1. Table 3 shows the current income of the fiscal year and table 4 shows the current expenditures of the fiscal year.

Should any interpretation of tables 1 or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports. For your guidance in preparing these tables and in preparing tables 3 and 4 the explanations of items are given on the last page of this report.

In Chinese currency

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS <sup>a</sup>	*LIABILITIES <sup>b</sup>	TOTAL
Current funds (item 1)			
General .....	\$ 1185.73	\$ .....	\$ 1185.73
Restricted .....	40453.94	.....	40453.94
Endowment funds (item 2).....	2848834.26	.....	2848834.26
Funds functioning as endowment (item 3).....	60000.00	.....	60000.00
Annuity funds (item 4).....	.....	.....	.....
Loan funds (loanable principal) (item 5).....	.....	.....	.....
Plant funds			
Funds invested in plant (item 6a).....	2553138.45	.....	2553138.45
Plant funds unexpended (item 6b).....	.....	.....	.....
Agency funds .....	.....	.....	.....
Undesignated funds .....	.....	.....	.....
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES.....	\$5503612.38	\$.....	\$5503612.38

<sup>a</sup> Funds owned by the institution and utilized in its activities.  
<sup>b</sup> Funds borrowed by the institution and utilized in its activities.  
\* Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1—General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$..... The accumulated deficit should appear as a minus quantity in reporting current general fund balances in table 2, item 1.

TABLE 2—SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

			TOTAL
Balance, beginning of year			
General (unrestricted) funds .....		\$ 837.22	
Restricted funds .....		45935.97	\$ 46773.20
Current income (See table 3)			
Educational and general .....	\$ 1213601.20		
Auxiliary enterprises and activities .....	24600.76		
Other noneducational income .....	19310.10	1257512.06	
Current expenditures (See table 4)			
Educational and general .....	1207448.48		
Auxiliary enterprises and activities .....	35257.01		
Other noneducational expenditures .....	19940.10	1262645.59	
Excess or deficiency of income for year.....			5133.53
Other additions and deductions (net).....			41639.67
Balance at end of year.....			
Consisting of <sup>20</sup>			
General (unrestricted) funds .....		1185.73	
Restricted funds .....		40453.94	

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds<sup>1</sup>

	ITEM 2 ENDOWMENT FUNDS	ITEM 3 FUNDS TEMPORARILY FUNCTIONING AS ENDOWMENT	ITEM 4 ANNUITY FUNDS	ITEM 5 LOAN FUNDS
Balance (invested and uninvested) in funds at beginning of year .....	\$ 2848834.26	\$ 60000.00	\$ .....	\$ .....
Additions during year:				
Receipts from:				
Public appropriations .....				
Private gifts and grants .....				
Earnings and profit on investment credited to principal account .....				
Transfers from current funds to nonexpendable funds .....				
TOTAL .....	\$ 2848834.26	\$ 60000.00	\$ .....	\$ .....
Deductions during year (specify) .....				
Balance at end of year <sup>20</sup> .....	\$ 2848834.26	\$ 60000.00	\$ .....	\$ .....

Note: All investments and property are kept on the records at the par value of the Chinese dollar and not at the present depreciated value.

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant<sup>2</sup>

		TOTAL
Value of plant at beginning of year.....	\$ 2529338.76	
Additions during year .....	23799.69	
TOTAL .....	\$ 2553138.45	
Deductions during year .....		
Value of plant at end of year (Details given below).....		\$ 2553138.45
Less: Endowment funds invested in plant .....		
Loans outstanding against plant.....		
Net invested in plant at end of year <sup>20</sup> .....		\$ 2553138.45
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds .....		\$ 267703.00
Value of all buildings .....		1459028.00
Value of all equipment, including libraries .....		826407.45
Value of all dormitories, included above .....		148900.00

Item 6b Statement of Unexpended Plant Funds<sup>3</sup>

		TOTAL
Receipts for Capital Outlay—Plant Extension		
Balance in designated plant funds at beginning of year.....		\$ .....
Receipts during year:		
Public appropriations and tax levies:		
Federal .....	\$ .....	
State .....		
County .....		
City and district .....		
Private gifts, grants and benefactions.....		
Other sources (earnings and profits on investments) .....		
Transfers or expenditures from current funds (not loans):		
From educational and general funds .....		
From auxiliary enterprises and activities funds .....		
Other receipts for plant extensions (describe):		
Loans for plant extension .....		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).....		\$ .....

		TOTAL
Expenditures for Capital Outlay—Plant Extension <sup>3</sup> (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)		
From plant funds or all funds for:		
Land .....	\$ .....	
New buildings .....		
Additions to existing buildings .....		
Improvements other than buildings .....		
New equipment .....		
From educational and general funds (if not included above).....		
From auxiliary enterprises and activities funds (if not included above).....		\$ .....
Loans paid from plant funds .....		
Balance in Designated Plant Funds at close of year <sup>20</sup> .....		\$ .....

Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5.

TABLE 3—CURRENT INCOME<sup>4, 5</sup>

Income for Educational and General Purposes		TOTAL
Student fees <sup>6</sup> (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items (21 to 28))		
1 Resident departments .....	\$ 41018.79	
2 Extension departments .....	13162.24	\$ 54181.03
Endowment <sup>7</sup> (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):		
3 From federal endowment (1862 and other land grants) .....		
4 From other endowment for general purposes .....	52085.00	
5 From other endowment for restricted purposes .....	222836.73	274921.73
Receipts from other public sources for current expenses: <sup>8</sup>		
6 Federal appropriations .....		
7 State appropriations and tax levies .....		
8 County appropriations and tax levies .....		
9 City or district appropriations or tax levies .....		
Gifts and grants from private sources (including foundations, for current expenses):		
10 Permanent (recurring) grants from churches and boards .....	128041.63	
11 Other grants (not automatically recurring) from churches and boards .....	247150.26	
12 Estimated salary equivalent of nonsalaried personal service rendered .....		
13 Other gifts .....	463947.19	839139.08
Sales and services of educational departments (gross income): <sup>9</sup>		
14 Agriculture .....	27469.31	
15 Dental school .....		
16 Others (itemize) .....		27469.31
Receipts from other sources for educational and general purposes: <sup>10</sup>		
17 Interest on current funds .....	12892.15	
18 Net income from rented property (excluding residence halls) .....	4991.90	
19 Other sources .....		17890.05
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) .....	\$	\$ 1213601.20
Income for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL
21 Residence halls .....	\$ 4606.20	
22 Dining halls .....	16751.54	
23 Student hospital or infirmary .....	1850.00	
24 College bookstore .....		
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....	1393.02	
26 Student unions .....		
27 Other activities .....		
28 TOTAL (Transfer total to table 2.) .....	\$	\$ 24600.76
Income to be Used for Noneducational Purposes <sup>12</sup> (excepting auxiliary enterprises and activities and capital outlays)		TOTAL
Income from investments (interest):		
29 For annuities to beneficiaries (usually from funds subject to annuity) .....	\$	
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return .....		\$
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return .....		19310.10
32 Other receipts for noneducational purposes .....		
33 TOTAL (Transfer total to table 2.) .....		\$ 19310.10
34 TOTAL CURRENT INCOME .....		\$ 12357512.06

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES<sup>4</sup>

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
General administration and expense: <sup>13</sup>		
35 General administrative offices .....	\$ 73175.03	
36 General expense .....	2708.44	\$ 75883.47
Resident instruction and departmental research: <sup>14</sup>		
37 Colleges, schools and departments (including nonbudgeted research) .....	270783.77	
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. ....	320401.72	591185.49
Organized research, separately budgeted: <sup>15</sup>		
39 Agricultural experiment station .....	239426.28	
40 Bureau of educational research .....		
41 Engineering experiment station .....		
42 Others .....	123285.09	362711.47
Extension (all extension services and correspondence courses): <sup>16</sup>		
43 Agricultural .....	40813.05	
44 Engineering .....		
45 General university extension courses .....		40813.05
46 Others .....		
47 Libraries (including salaries, other operating expenses and purchase of books and binding) <sup>17</sup> .....		34095.78
Operation and maintenance of physical plant, and other general services: <sup>18</sup>		
48 Physical plant .....	22215.03	
49 Other general services .....	80544.19	102759.22
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.) .....	\$	\$ 1207448.48
Amount included above expended for:		
51 Administrative and professional salaries .....	\$ 480412.57	
52 Other personal services (clerical, operation and maintenance) .....	\$	
53 For capital outlays (new equipment) .....	\$ 23799.69	
Expenditures for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL
54 Residence halls .....	\$ 14935.75	
55 Dining halls .....	16751.54	
56 Student hospital or infirmary .....	1850.01	
57 College bookstore .....		
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....	1393.02	
59 Student unions .....		
60 Other activities .....		326.69
61 TOTAL (Transfer total to table 2.) .....		\$ 35257.01
Amount included above expended for:		
62 Salaries and wages for personal services .....	\$ 2833.73	
63 Capital outlay (new equipment) .....	\$	
Expenditures for Noneducational Purposes <sup>19</sup> (except auxiliary enterprises and capital outlays)		TOTAL
64 Annuities .....	\$	
65 Interest on loans .....		
66 Financial campaigns .....		
67 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment .....		\$ 19340.10
68 TOTAL (Transfer total to table 2.) .....		\$ 19340.10
69 TOTAL EXPENDITURES FOR CURRENT PURPOSES .....		\$ 1262645.59



Table 2

<sup>1</sup> Statement of nonexpendable funds (items 2, 3, 4, 5). This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds, or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

<sup>2</sup> Plant values (table 2, item 6a). This schedule includes a statement showing the change in value of plant and its gross and net value at the end of the year as well as the value of grounds, buildings, and equipment separately when available. Plant item should be carried in the accounts at cost until disposed of. If any other basis of valuation is used, that should be noted in this report.

<sup>3</sup> Statement of unexpended plant funds (table 2, item 6b). It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

Table 3

<sup>4</sup> Basis of reporting receipts and expenditures. Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

<sup>5</sup> Statement of current receipts. In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

<sup>6</sup> Student fees (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting

refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee.

<sup>7</sup> Endowments (lines 3 to 5). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

<sup>8</sup> Public appropriations and tax levies (lines 6 to 9). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

<sup>9</sup> Sales and services of educational departments (lines 14 to 16). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

<sup>10</sup> Other sources (lines 17 to 19). All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

<sup>11</sup> Statement of auxiliary enterprises and activities (lines 21 to 28). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the Department of Physical Education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

<sup>12</sup> Income to be used for noneducational purposes (lines 29 to 33). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

(a) Annuities to beneficiaries of annuity gift funds.

(b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

Table 4

<sup>13</sup> General administration and expense (lines 35 and 36). Under this heading should be included all expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

<sup>14</sup> Resident instruction and departmental research (lines 37 and 38). Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses. There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

<sup>15</sup> Organized research (lines 39 to 42). Include here as separate units such organizations for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

<sup>16</sup> Extension (lines 43 to 46). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

<sup>17</sup> Libraries (line 47). Under this heading should be included the total expenditures of the institution for library purposes, including both the general library and all departmental libraries. These should be included: Salaries, other

operating expenses, purchase of books and binding. Law libraries should be included here if possible.

<sup>18</sup> Operation and maintenance of physical plant and general services (lines 48 to 49). Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other items.

<sup>19</sup> Noneducational expenses (lines 64 to 67). Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

(a) Annuities. Here include amount paid to beneficiaries of annuity funds.

(b) Interest on loans. Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) Financial campaign. Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) Fellowships, scholarships, student aid and prizes. Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

<sup>20</sup> The balance of each class of fund as reported in table 2 should agree with balance reported in table 1.

## Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

ss.

Y. G. Chen

being duly sworn, deposes and says that he is the presiding officer of University of Nanking

for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

*Y. G. Chen*  
President of University of Nanking

Subscribed and sworn to

before me this 9<sup>th</sup> day of July 1940

Notary Public

AFFIDAVIT OF ASSISTANT SECRETARY OF BOARD OF FOUNDERS

STATE OF NEW YORK

COUNTY OF NEW YORK

} ss

Joseph I. Parker, being duly sworn, deposes and says that he is the Assistant Secretary of the Board of Founders of the University of Nanking, for which the attached financial report is made, that this report has been signed by the presiding officer of the institution, President Y. G. Chen, that the report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true, and that an exact copy of this report has been filed with the permanent records of the institution.

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Assistant Secretary

Subscribed and sworn to before me this 13th day of  
September, 1940.

Note: see Priest's letter  
of 7/30/40.

Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

University of Nanking

Located at Chengtu, Szechuen  
China N. Y.

FOR THE YEAR ENDING JUNE 30, 1940

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1940.

Type of control (check one): State .....; city or district .....; county .....; church ☒ X  
If church, affiliated with what religious denomination? Union Mission boards; private, independent of  
church .....

Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer sessions  
180.....; number of Saturday sessions 36.....

Item 2 Faculty and employes

Names of officers of faculty June 30, 1940  
President Y. G. Chen Dean K.C. Liu - College of Arts  
H.R. Wei - College of Science  
Registrar S. F. Ko Secretary C.W. Chang - College of Agriculture  
T. Y. Ni

Number of officers employed in general administration (president, deans, registrars, financial officers,  
librarians and other officers, excluding clerks) men 11 women 1 total 12

a No. of officers of instruction

	Men	Women	Total	
Full professors.....	42		42	How many officers of instruction were em- ployed full time: men 78 women 8 total 86.....
Adjunct, associate and ass't professors	8	3	11	How many on part time: men 7 women 2 total 9.....
Instructors and tutors.....	25	2	27	Those employed part time were the equiva- lent of how many full time: men 4 women 1 total 5.....
Lecturers.....				
Other assistants on teaching force.....	10	5	15	
bTotal .....	85	10	95	

a Excluding data for summer and university extension courses which should be reported under item 7.

b Besides the above there were 33 men and 4 women employed in organized research work.

Item 3 Students. Number and classification of students

Insert in blank spaces any other courses, e. g. Theology (B.D.) etc. and use blank sheet if more columns are needed.  
Schools of law, theology, medicine etc. should write in the proper heads e. g. "Law (LL.B.)," "Theology (B.D.)," "Medicine (M.D.)" etc.  
In column "Unclassified" put according to year of attendance, regardless of studies taken, all college and graduate students not taking a regular course leading to a degree.  
Do not include summer school or university extension students; data for these should be reported under item 7.

CLASSES	Arts (B. A.)			Science (B. S.)			Agriculture (B. S.)			Special Courses			Unclassified			Total		Grand total
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	
Freshman, 1st year..	36	3	39	61	1	62	86	4	90	83		83				266	8	274
Sophomore, 2d year..	15	3	18	27	1	28	28	1	29	50		50				120	5	125
Junior, 3d year.....	11	7	18	30	1	31	26		26							67	8	75
Senior, 4th year....	8	6	14	21	4	25	40	1	41				69	57	126	69	11	80
Unclassified Total.....																		126
Fifth year and above or graduate students	70	19	89	139	7	146	180	6	186	133		133	69	57	126	591	89	680
				2	2	4	2	6								4	4	8

Number of above total attending full time: men 526 women 36 total 562; part time: men 69 women 57 total 126. Those attending part time were the equivalent of how many full time: men women total

Number of students in military drill 111  
Number of students preparing to teach: men 23 women 1 total 24

Item 4 Degrees conferred

	First degrees on completion of courses in residence							Higher degrees						
	B.A.	B.S.					Total	M.A.	M.S.	Ph.D.				Total
Men .....	10	67					77		1					1
Women .....	4	6					10							
Total since last re- port.....	14	73					87		1					1

of the above how many received liberal arts college degrees with a major in	First Degrees (Bachelor)		Master's Degrees	
	Men	Women	Men	Women
Agricultural Economics.....	15		1	
Agronomy.....	17			
Agricultural Biology.....	3	1		
Biology.....	1	3		
Chemical Engineering.....	4			
Chemistry.....	2			
Economics.....	4	3		
English.....	1			
Electrical Engineering.....	6			
Forestry.....	8			
History.....	2	1		
Horticulture.....	4			
Mathematics.....	3	2		
Physics.....	4			
Political Science.....	3			

Item 5 Graduates

Number of students graduated without degrees: men 33 women 0 total 33

Recipients of honorary degrees conferred without examination

Name	Degree	Residence

Item 6 Library

Number of volumes in library 148167; pamphlets 115704. Is your library free to the public for reference? yes for lending? yes. Number of volumes issued for home use 61023.  
This should state entire circulation for the year. One book lent 10 times counts 10 not 1.

Item 7 Miscellaneous

Give number of years in each course: liberal arts 4, applied science 4, agriculture 1, graduate, education, law, medicine, veterinary.  
Number of days summer courses were in session

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses .....						
Extension courses {						
Secondary or academic .....						

Affidavit of presiding officer

STATE OF NEW YORK }  
COUNTY OF ..... } ss.  
Y. G. Chen  
being duly sworn, deposes and says that he is  
the presiding officer of University of Nanking for which the foregoing report is  
made. That said report has been prepared in accordance with the instructions of the New York State Education Department, and  
that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the  
permanent records of the institution.

Subscribed and sworn to before  
me this 9th day of July 1940  
President of University of Nanking

AFFIDAVIT OF ASSISTANT SECRETARY OF BOARD OF FOUNDERS

STATE OF NEW YORK    }  
COUNTY OF NEW YORK    } ss

Joseph I. Parker, being duly sworn, deposes and says that he is the Assistant Secretary of the Board of Founders of the University of Nanking, for which the attached statistical report is made, that this report has been signed by the presiding officer of the institution, President Y. G. Chen, that the report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true, and that an exact copy of this report has been filed with the permanent records of the institution.

---

Assistant Secretary

Subscribed and sworn to before me this 13th day of  
September, 1940.



## ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

University of NankingLocated at Chengtu, Szechwan, N. Y.  
China.

for year ending June 30, 1941

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1941

Type of control (check one): State.....; city or district.....; county.....; church.....☒ If church, affiliated with what religious denomination? Union Mission.....; private, independent of church.....

## Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts.....180....., architecture.....180....., education....., medicine....., applied science.....180....., graduate....., law....., veterinary....., pharmacy..... Number of Saturday sessions.....included.....

## Item 2 Faculty and employees

Names of officers June 30, 1941

President Yu-quan ChenRegistrar Siang-fang KoSecretary Tsing-quan NiDeans — liberal arts Kwah-chuan Liu

architecture.....

education.....

medicine.....

agriculture Chi-wen Changapplied science Hsieh-sen Wei

graduate.....

law.....

veterinary.....

How many officers of instruction were employed full time: men.....77.....women.....6.....total.....83.....How many on part time: men.....14.....women.....total.....Those employed part time were the equivalent of how many full time: men.....4 1/4.....women.....total.....4 1/4.....Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men.....9.....women.....1.....total.....10.....

## Faculty

Course	Professors		Adjunct, associate and ass't professors		Instructors and tutors		Lecturers		Other ass'ts on teaching force		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts and science.....	<u>26 1/4</u>		<u>8</u>	<u>4</u>	<u>11</u>	<u>2</u>			<u>9</u>		<u>54 1/4</u>	<u>6</u>
Architecture.....	<u>11</u>		<u>2</u>		<u>4</u>				<u>10</u>		<u>27</u>	
Graduate.....												
Education.....												
Law.....												
Medicine.....												
Veterinary.....												
.....												
.....												
.....												
<sup>b</sup> Total.....											<u>81 1/4</u>	<u>6</u>
Duplicates.....												
University total.....											<u>81 1/4</u>	<u>6</u>

<sup>a</sup> Excluding data for summer and university extension courses which should be reported under item 7.<sup>b</sup> Besides the above there were ..... men and ..... women employed in organized research work.



### Item 3 Students

**Item 3 Students**

Insert in blank spaces under items 3 and 4 any other courses, e. g. Theological (B. D.), etc. and use blank sheet if more columns are needed. If course does not lead to a degree, indicate by crossing out degree. Under "\_\_\_\_\_"

Classes	Arts (B.A.)			Science (B.S.)			Agriculture (B.S.)			Special Courses			Unclassified					
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year.....	74	4	78	100	3	103	136	12	148	70	1	71						
Sophomore, 2d year....	14	2	16	25	2	27	43	2	45	57		57						
Junior, 3d year.....	13	3	16	22	1	23	29	1	30									
Senior, 4th year.....	9	6	15	32	1	33	27		27									
Total.....	110	15	125	179	7	186	235	15	250									
Unclassified.....	22	8	30	21	1	22	8	1	9									
Graduate.....	1	0	1	1	3	4	11	2	13									
Grand total.....	133	23	156	201	11	212	254	18	272	127	1	128						

Number of above total attending full time: men 664 women 43 total 707; on part time: men 51 women 10  
total 61. Those attending part time were the equivalent of how many full time: men ..... women ..... total .....  
Number of students in military drill.....  
Number of students preparing to teach: men ..... women ..... total .....

**Item 4 Degrees conferred**

[illegible]

### Item 5 Graduates

Number of students graduated this year without degrees:

Liberal arts, men....., women.....; applied science, men....., women.....; graduate, men....., women.....; education, men....., women.....; 1 women.....; veterinary, men....., women.....

### Recipients of honorary degrees conferred without examination

	Higher Degrees							
	On Examination							
	M.A.	M.S.	Ph.D.					Total
Men. . . . .		3						3
Women. . . . .		3						3
Total since last report. . . . .		6						6

a If B.S. is conferred in more than one course, give number of students receiving degrees in each course.

Under "Unclassified" report all students not taking a regular course. Do not include summer school or university extension students in the following classifications; data for these should be reported under item 7.

																									Total		
Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
																									380	20	400
																									139	6	145
																									64	5	69
																									68	7	75
																									651	38	689
																									51	10	61
																									13	5	18
																									715	53	768

Duplicates .....

University total.....

							Total
							61
							9
							70

#### Item 6 Library

Number of volumes in library.....<sup>Chinese 122050</sup><sub>Western 28085</sub>.....; pamphlets.....<sup>98661</sup>..... Is your library free to the public for reference?.....<sup>Yes</sup>.....for lending?.....<sup>Yes</sup>..... Number of volumes issued for home use.....<sup>122455</sup>.....  
This should state entire circulation for the year. One book lent 10 times counts 10 not 1.

#### Item 7 Miscellaneous

Give number of years in each course: liberal arts.....<sup>4</sup>....., applied science.....<sup>4</sup>....., <sup>agriculture</sup>architecture.....<sup>4</sup>....., graduate....., education....., law....., medicine....., veterinary....., ....., ....., .....

Number of days session in summer courses.....

men....., women.....; architecture, men....., women.....; women.....; law, men....., women.....; medicine, men.....

Degree	Residence

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses .....						
Extension courses {						
Secondary or academic.....						

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF .....

} ss. ....

being duly sworn, deposes and says that he is the presiding officer of .....  
for which the foregoing report is made. This said report has been prepared in accordance with the instructions of the New  
York State Education Department, that the statements therein he verily believes to be in all respects true and that an  
exact copy of this report has been filed with the permanent records of the institution.

*Y. J. Chen*

*\*President of* .....

Subscribed and sworn to  
before me this ..... day of ..... 1941

.....  
*Notary Public*

.....  
*a Or corresponding officer.*

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ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

University of Nanking

FOR THE YEAR ENDING JUNE 30, 1941

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1941.

Explanations Applicable to the Financial Report

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education. Table 1 represents a report drawn from the credit side of the balance sheet and is designed to show the nature and amount of the several classes of funds utilized by the institution. Table 2 shows the changes in the several classes of funds during the fiscal year. It is important that the balance of each class of funds shown in table 2 should agree with the amount of that class as reported in table 1. Table 3 shows the current income of the fiscal year and table 4 shows the current expenditures of the fiscal year.

Should any interpretation of tables 1 or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports. For your guidance in preparing these tables and in preparing tables 3 and 4 the explanations of items are given on the last page of this report.

In Chinese currency

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS <sup>a</sup>	*LIABILITIES <sup>b</sup>	TOTAL
	(1)	(2)	(3)
Current funds (item 1)			
General .....	\$ 3724.63	\$ .....	\$ 3724.63
Restricted .....	34308.65	.....	34308.65
Endowment funds (item 2) .....	2848834.26	.....	2848834.26
Funds functioning as endowment (item 3) .....	60000.00	.....	60000.00
Annuity funds (item 4) .....	.....	.....	.....
Loan funds (loanable principal) (item 5) .....	.....	.....	.....
Plant funds			
Funds invested in plant (item 6a) .....	2590958.75	.....	2590958.75
Plant funds unexpended (item 6b) .....	.....	.....	.....
Agency funds .....	.....	.....	.....
Undesignated funds .....	.....	.....	.....
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES .....	\$5537826.29	\$ .....	\$5537826.29

<sup>a</sup> Funds owned by the institution and utilized in its activities.  
<sup>b</sup> Funds borrowed by the institution and utilized in its activities.  
<sup>\*</sup> Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1—General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$ .. The accumulated deficit should appear as a minus quantity in reporting current general fund balances in table 2, item 1.

TABLE 2—SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

			TOTAL
Balance, beginning of year			
General (unrestricted) funds .....		\$ 1185.73	
Restricted funds .....		40453.94	\$ 41639.67
Current income (See table 3)			
Educational and general .....	\$2149332.25		
Auxiliary enterprises and activities .....	191653.11		
Other noneducational income .....	127746.05	2378731.41	
Current expenditures (See table 4)			
Educational and general .....	2116988.95		
Auxiliary enterprises and activities .....	137692.80		
Other noneducational expenditures .....	127746.05	2382337.80	
Excess or deficiency of income for year .....			3606.39 Deficit
Other additions and deductions (net) .....			
Balance at end of year .....			38033.28
Consisting of <sup>20</sup>			
General (unrestricted) funds (Transfer to table 1) .....		3724.63	
Restricted funds (Transfer to table 1) .....		34308.65	

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds<sup>1</sup>

	ITEM 2 ENDOWMENT FUNDS	ITEM 3 FUNDS TEMPORARILY FUNCTIONING AS ENDOWMENT	ITEM 4 ANNUITY FUNDS	ITEM 5 LOAN FUNDS
Balance (invested and uninvested) in funds at beginning of year .....	\$2848834.26	\$ 60000.00	\$ .....	\$ .....
Additions during year:				
Receipts from:				
Public appropriations .....				
Private gifts and grants .....				
Earnings and profit on investment credited to principal account .....				
Transfers from current funds to nonexpendable funds .....				
TOTAL .....	\$2848834.26	\$ 60000.00	\$ .....	\$ .....
Deductions during year (specify) .....				
Balance at end of year <sup>20</sup> (Transfer to table 1) .....	\$2848834.26	\$ 60000.00	\$ .....	\$ .....

Note: All investments and property are recorded at original value - not at the present rate due to depreciation of the Chinese dollar.

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant<sup>2</sup>

		TOTAL
Value of plant at beginning of year .....	\$2553138.46	
Additions during year .....	37820.30	
TOTAL .....	\$2590958.75	
Deductions during year .....		
Value of plant at end of year (Details given below) .....		\$2590958.75
Less: Endowment funds invested in plant (Transfer the total of these) .....		
Loans outstanding against plant two items to table 1, column 2) .....		
Net invested in plant at end of year <sup>20</sup> (Transfer to table 1, column 1) .....		\$ .....
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds .....		\$ 267703.00
Value of all buildings .....		1459028.00
Value of all equipment, including libraries .....		864237.75
Value of all dormitories, included above .....		148900.00

Item 6b Statement of Unexpended Plant Funds<sup>3</sup>

Receipts for Capital Outlay—Plant Extension		TOTAL
Balance in designated plant funds at beginning of year .....		\$ .....
Receipts during year:		
Public appropriations and tax levies:		
Federal .....	\$ .....	
State .....		
County .....		
City and district .....		
Private gifts, grants and benefactions .....		
Other sources (earnings and profits on investments) .....		
Transfers or expenditures from current funds (not loans):		
From educational and general funds .....		
From auxiliary enterprises and activities funds .....		
Other receipts for plant extensions (describe):		
Loans for plant extension .....		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds) ..		\$ .....

Expenditures for Capital Outlay—Plant Extension <sup>3</sup> (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)		TOTAL
From plant funds or all funds for:		
Land .....	\$ .....	
New buildings .....		
Additions to existing buildings .....		
Improvements other than buildings .....		
New equipment .....		
From educational and general funds (if not included above) .....		
From auxiliary enterprises and activities funds (if not included above) .....		
Loans paid from plant funds .....		
Balance in Designated Plant Funds at close of year <sup>20</sup> (Transfer to table 1, column 1) .....		\$ .....

Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5.



TABLE 3—CURRENT INCOME<sup>4, 5</sup>

Income for Educational and General Purposes		TOTAL
Student fees <sup>6</sup> (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 21 to 28)		
1 Resident departments .....	\$ 57,210.20	
2 Extension departments .....	3007.69	\$ 60,217.89
Endowment <sup>7</sup> (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):		
3 From federal endowment (1862 and other land grants) .....	54,399.40	
4 From other endowment for general purposes .....		
5 From other endowment for restricted purposes .....	325,578.20	379,977.60
Receipts from other public sources for current expenses: <sup>8</sup>		
6 Federal appropriations .....	4,123,561.50	
7 State appropriations and tax levies .....	5,125,750.49	
8 County appropriations and tax levies .....		
9 City or district appropriations or tax levies .....	982,027.31	16,074,333.30
Gifts and grants from private sources (including foundations, for current expenses):		
10 Permanent (recurring) grants from churches and boards .....	2,148,850.00	
11 Other grants (not automatically recurring) from churches and boards .....	4,105,575.99	
12 Estimated salary equivalent of nonsalaried personal service rendered .....		
13 Other gifts .....	982,027.31	16,074,333.30
Sales and services of educational departments (gross income): <sup>9</sup>		
14 Agriculture .....	74,852.33	
15 Dental school .....		
16 Others (itemize) .....		74,852.33
Receipts from other sources for educational and general purposes: <sup>10</sup>		
17 Interest on current funds .....	16,701.13	
18 Net income from rented property (excluding residence halls) .....	10,150.00	
19 Other sources .....		26,851.13
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) .....	\$	\$214,933.25

Income for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL
21 Residence halls .....	\$ 118,620.00	
22 Dining halls .....	860,951.11	
23 Student hospital or infirmary .....	2489.00	
24 College bookstore .....		
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....	1207.00	
26 Student unions .....		
27 Other activities .....		
28 TOTAL (Transfer total to table 2.) .....	\$ 1,016,533.11	

Income to be Used for Noneducational Purposes <sup>12</sup> (excepting auxiliary enterprises and activities and capital outlays)		TOTAL
Income from investments (interest):		
29 For annuities to beneficiaries (usually from funds subject to annuity) .....	\$	
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return .....		\$
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return .....		127,746.05
32 Other receipts for noneducational purposes .....		
33 TOTAL (Transfer total to table 2.) .....		\$127,746.05
34 TOTAL CURRENT INCOME .....		\$237,873.14

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES<sup>4</sup>

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
General administration and expense: <sup>13</sup>		
35 General administrative offices .....	\$ 102,274.57	
36 General expense .....	4802.36	\$ 107,076.93
Resident instruction and departmental research: <sup>14</sup>		
37 Colleges, schools and departments (including nonbudgeted research) .....	427,506.16	
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. ....	535,221.72	962,727.88
Organized research, separately budgeted: <sup>15</sup>		
39 Agricultural experiment station .....	488,518.74	
40 Bureau of educational research .....		
41 Engineering experiment station .....		
42 Others .....	275,388.02	763,906.76
Extension (all extension services and correspondence courses): <sup>16</sup>		
43 Agricultural .....	69,804.32	
44 Engineering .....		
45 General university extension courses .....		
46 Others .....		69,804.32
47 Libraries (including salaries, other operating expenses and purchase of books and binding) <sup>17</sup> .....	586,977.76	586,977.76
Operation and maintenance of physical plant, and other general services: <sup>18</sup>		
48 Physical plant .....	29,771.94	
49 Other general services .....	125,003.36	154,775.30
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.) .....	\$	\$2,116,988.95
Amount included above expended for:		
51 Administrative and professional salaries .....	\$ 671,156.13	
52 Other personal services (clerical, operation and maintenance) .....	\$ 458,957.00	
53 For capital outlays (new equipment) .....	\$ 378,203.80	

Expenditures for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL
54 Residence halls .....	\$ 441,399.50	
55 Dining halls .....	860,951.11	
56 Student hospital or infirmary .....	3498.00	
57 College bookstore .....		
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....	2643.70	
59 Student unions .....		
60 Other activities .....	966.47	
61 TOTAL (Transfer total to table 2.) .....	\$ 1,376,023.80	

Expenditures for Noneducational Purposes <sup>19</sup> (except auxiliary enterprises and capital outlays)		TOTAL
62 Annuities .....	\$	
63 Interest on loans .....		
64 Financial campaigns .....		
65 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment .....	\$ 127,746.05	
66 Other purposes .....	\$	
67 TOTAL (Transfer total to table 2.) .....	\$ 127,746.05	
68 TOTAL EXPENDITURES FOR CURRENT PURPOSES .....		\$2,382,337.80

Table 2

<sup>1</sup> Statement of nonexpendable funds (items 2, 3, 4, 5). This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds, or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

<sup>2</sup> Plant values (table 2, item 6a). This schedule includes a statement showing the change in value of plant and its gross and net value at the end of the year as well as the value of grounds, buildings, and equipment separately when available. Plant item should be carried in the accounts at cost until disposed of. If any other basis of valuation is used, that should be noted in this report.

<sup>3</sup> Statement of unexpended plant funds (table 2, item 6b). It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

Table 3

<sup>4</sup> Basis of reporting receipts and expenditures. Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

<sup>5</sup> Statement of current receipts. In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

<sup>6</sup> Student fees (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting

refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee.

<sup>7</sup> Endowments (lines 3 to 5). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

<sup>8</sup> Public appropriations and tax levies (lines 6 to 9). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

<sup>9</sup> Sales and services of educational departments (lines 14 to 16). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

<sup>10</sup> Other sources (lines 17 to 19). All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

<sup>11</sup> Statement of auxiliary enterprises and activities (lines 21 to 28). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the Department of Physical Education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

<sup>12</sup> Income to be used for noneducational purposes (lines 29 to 33). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

(a) Annuities to beneficiaries of annuity gift funds.  
(b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

Table 4

<sup>13</sup> General administration and expense (lines 35 and 36). Under this heading should be included all expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

<sup>14</sup> Resident instruction and departmental research (lines 37 and 38). Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses. There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

<sup>15</sup> Organized research (lines 39 to 42). Include here as separate units such organizations for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

<sup>16</sup> Extension (lines 43 to 46). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

<sup>17</sup> Libraries (line 47). Under this heading should be included the total expenditures of the institution for library purposes, including both the general library and all departmental libraries. These should be included: Salaries, other

operating expenses, purchase of books and binding. Law libraries should be included here if possible.

<sup>18</sup> Operation and maintenance of physical plant and general services (lines 48 to 49). Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other items.

<sup>19</sup> Noneducational expenses (lines 64 to 67). Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

(a) Annuities. Here include amount paid to beneficiaries of annuity funds.

(b) Interest on loans. Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) Financial campaign. Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) Fellowships, scholarships, student aid and prizes. Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

<sup>20</sup> The balance of each class of fund as reported in table 2 should agree with balance reported in table 1.

To whom should we write regarding this report if questions arise?

Name ..... Position .....

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF ..... } ss.

being duly sworn, deposes and says that he is the presiding officer of .....

for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

*Y. F. Chen*

President of .....

Subscribed and sworn to

before me this.....day of.....1941

Notary Public

RECEIVED  
UNIVERSITIES  
SEP 27 1941  
NEW YORK OFFICE

## ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

University of Nanking

Located at ..... N. Y.

for year ending June 30, 1942

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1942

Type of control (check one): State.....; city or district.....; county.....; church.....<sup>X</sup> If church, affiliated with what religious denomination? Union of several.....; private, independent of church.....

## Item 1 .

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts.....<sup>212</sup>  
~~architecture~~.....<sup>212</sup> education....., medicine....., applied science.....<sup>212</sup>, graduate....., law....., veterinary....., pharmacy..... Number of Saturday sessions.....<sup>36</sup>

## Item 2 Faculty and employees

Names of officers June 30, 1942

President Yu-guan Chen  
 Registrar Siang-fang Ko  
 Secretary Tsing-yuen Ni  
 Deans — liberal arts Kwoh-chuin Liu applied science Hsioh-ren Wei  
~~agriculture~~ Chi-wen Chang graduate.....  
 education..... law.....  
 medicine..... veterinary.....

How many officers of instruction were employed full time: men.....<sup>92</sup>.....women.....<sup>8</sup>.....total.....<sup>100</sup>.....How many on part time: men.....<sup>16</sup>.....women.....total.....<sup>16</sup>.....Those employed part time were the equivalent of how many full time: men.....<sup>5 $\frac{1}{2}$</sup> .....women.....total.....<sup>5 $\frac{1}{2}$</sup> .....

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men.....<sup>9</sup>.....women.....<sup>1</sup>.....total.....<sup>10</sup>.....

## "Faculty

Course	Professors		Adjunct, associate and ass't professors		Instructors and tutors		Lecturers		Other ass'ts on teaching force		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts and science.....	30	2	19 $\frac{1}{2}$	2	11	3	9	5	69 $\frac{1}{2}$	12		
<del>Architecture</del> .....	11	1	17		8		5		41	1		
Graduate .....	1								1			
Education .....												
Law .....												
Medicine .....												
Veterinary .....												
.....												
.....												
.....												
<sup>b</sup> Total .....												
Duplicates .....												
University total .....	42	3	36	2	19	3	14	5	111 $\frac{1}{2}$	13		

<sup>a</sup> Excluding data for summer and university extension courses which should be reported under item 7.<sup>b</sup> Besides the above there were ..... men and ..... women employed in organized research work.

Item 3 Students

Insert in blank spaces under items 3 and 4 any other courses, e. g. Theological (B. D.), etc. and use blank sheet if more columns are needed. If course does not lead to a degree, indicate by crossing out degree. Under "Unclassified" report all

Classes	Arts (B.A.)			Science a(B.S.)			Agriculture (B.S.)			Special Courses			Unclassified			Total		
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year . . . .	101	10	111	146	9	155	125	17	142	70	3	73				442	39	481
Sophomore, 2d year . . . .	31	3	34	34	1	35	79	9	88	48	1	49				192	14	206
Junior, 3d year . . . . .	14	2	16	21	1	22	36	2	38							71	5	76
Senior, 4th year . . . . .	12	3	15	28	1	29	27	1	28							67	5	72
Total . . . . .	158	18	176	229	12	241	267	29	296	118	4	122	29	4	33	801	67	868
Unclassified . . . . .													29	4	33	29	4	33
Graduate . . . . .	4	2	6	2	1	3	15	0	15							21	3	24
Grand total . . . . .																822	70	892

Number of above total attending full time: men 793 women 66 total 859 ; on part time: men 29 women 4  
total 33 Those attending part time were the equivalent of how many full time: men women total  
Number of students in military drill  
Number of students preparing to teach: men women total

Item 4 Degrees conferred

	First Degrees on										Total
	B.A.	aB.S.	B.S. (Ag.)								
Men . . . . .	12	26	30								68
Women . . . . .	1	2	1								4
Total since last report . . . . .	13	28	31								72

Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women

Item 5 Graduates

Number of students graduated this year without degrees:

Liberal arts, men , women ; applied science, men , women ; architecture, m  
graduate, men , women ; education, men , women ; law, men , women  
women ; veterinary, men , women

Recipients of honorary degrees conferred without examination

	Higher Degrees							
	On Examination							
	M.A.	M.S.	Ph.D.					Total
Men . . . . .	0	5						5
Women . . . . .	0	1						1
Total since last report . . . . .	0	6						6

a If B.S. is conferred in more than one course, give number of students receiving degrees in each course.

Name	Degree	Reside



																													<b>Total</b>		
<b>Women</b>	<b>Total</b>	<b>Men</b>	<b>Women</b>	<b>Total</b>	<b>Men</b>	<b>Women</b>	<b>Total</b>	<b>Men</b>	<b>Women</b>	<b>Total</b>	<b>Men</b>	<b>Women</b>	<b>Total</b>	<b>Men</b>	<b>Women</b>	<b>Total</b>	<b>Men</b>	<b>Women</b>	<b>Total</b>	<b>Men</b>	<b>Women</b>	<b>Total</b>	<b>Men</b>	<b>Women</b>	<b>Total</b>	<b>Men</b>	<b>Women</b>	<b>Total</b>	<b>Men</b>	<b>Women</b>	<b>Total</b>
				</																											

University total.....

[illegible]

.....; applied science, men....., women.....; architecture, men....., women.....;  
; education, men....., women.....; law, men....., women.....; medicine, men.....,  
.., women......

[illegible]

C122561

reference? yes for lending? yes Number of volumes issued for home use 135311

This should state entire circulation for the year. One book lent 10 times counts 10 not 1.

agriculture

graduate 1 or 2, education....., law....., medicine....., veterinary....., ....., ....., .....

Number of days session in summer courses.....none.....

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses .....						
Extension courses {						
Secondary or academic .....						



To whom should correspondence regarding this report be addressed?

Name ..... Position.....

**Affidavit of presiding officer**

STATE OF NEW YORK

COUNTY OF .....

} ss. ....

being duly sworn, deposes and says that he is the presiding officer of .....  
for which the foregoing report is made. This said report has been prepared in accordance with the instructions of the New  
York State Education Department, that the statements therein he verily believes to be in all respects true and that an  
exact copy of this report has been filed with the permanent records of the institution.

...../s/ Y. G. Chen.....

*\*President of.....University of Nanking.....*

Subscribed and sworn to

before me this.....day of.....1942 .

.....  
*Notary Public*

*a Or corresponding officer.*

**ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF**

**UNIVERSITY OF NANKING**

**FOR THE YEAR ENDING JUNE 30, 1942**

**To the New York State Education Department**

This annual report is required by law to be transmitted to the Department on or before July 1, 1942.

**Explanations Applicable to the Financial Report**

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education. Table 1 represents a report drawn from the credit side of the balance sheet and is designed to show the nature and amount of the several classes of funds utilized by the institution. Table 2 shows the changes in the several classes of funds during the fiscal year. It is important that the balance of each class of funds shown in table 2 should agree with the amount of that class as reported in table 1. Table 3 shows the current income of the fiscal year and table 4 shows the current expenditures of the fiscal year.

Should any interpretation of tables 1 or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports. For your guidance in preparing these tables and in preparing tables 3 and 4 the explanations of items are given on the last page of this report.

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	CODE	FUNDS <sup>a</sup> (1)	*LIABILITIES <sup>b</sup> (2)	TOTAL (1)+(2)
			(8X29)	(8X39)
Current funds (item 1)				
General .....	8199	\$ 2,341.77	\$ .....	\$ 2,341.77
Restricted .....	8299	36,421.30	.....	36,421.30
Endowment funds (item 2) .....	8399	2,848,834.26	.....	2,848,834.26
Funds functioning as endowment (item 3) .....	8499	60,000.00	.....	60,000.00
Annuity funds (item 4) .....	8599	.....	.....	.....
Loan funds (loanable principal (item 5) .....	8699	.....	.....	.....
Plant funds				
Funds invested in plant (item 6a) .....	3799	2,716,609.55	.....	2,716,609.55
Plant funds unexpended (item 6b) .....	5899	.....	.....	.....
Agency funds .....	8999	.....	.....	.....
Undesignated funds .....	8099	.....	.....	.....
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES .....	8X19	\$ 5,664,206.88	\$ .....	\$ 5,664,206.88

<sup>a</sup> Funds owned by the institution and utilized in its activities.  
<sup>b</sup> Funds borrowed by the institution and utilized in its activities.  
 \* Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1—General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$ .....

TABLE 2—SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

## Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

	CODE		TOTAL
Balance, beginning of year			
General (unrestricted) funds .....	1001	\$ 3,724.63	
Restricted funds .....	1002	34,308.65	\$ 38,033.28
Current income (See table 3)			
Educational and general .....	1099	4,497,911.58	
Auxiliary enterprises and activities .....	1199	48,818.00	
Other noneducational income .....	1299	340,986.21	4,887,715.79
Current expenditures (See table 4)			
Educational and general .....	2099	4,428,814.27	
Auxiliary enterprises and activities .....	2199	117,165.42	
Other noneducational expenditures .....	2299	340,986.21	4,886,986.00
Excess or deficiency of income for year .....	6199		729.79
Other additions and deductions (net) .....	7199		
Balance at end of year .....	8999		38,763.07
Consisting of <sup>20</sup>			
General (unrestricted) funds (Transfer to table 1) .....	8199	2,341.77	
Restricted funds (Transfer to table 1) .....	8299	36,421.30	

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds<sup>1</sup>

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING (8499) AS ENDOWMENT	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 LOAN FUNDS (8699)
Balance (invested and uninvested) in funds at beginning of year .....	\$ 2,848,834.26	\$ 60,000.00	\$ .....	\$ .....
Additions during year:				
Receipts from:				
Public appropriations .....				
Private gifts and grants .....				
Earnings and profit on investment credited to principal account .....				
Transfers from current funds to nonexpendable funds .....				
TOTAL .....	\$ 2,848,834.26	\$ 60,000.00	\$ .....	\$ .....
Deductions during year (specify) .....				
Balance at end of year <sup>20</sup> (Transfer to table 1) .....	\$ 2,848,834.26	\$ 60,000.00	\$ .....	\$ .....

Note: All figures are in Chinese currency - using the official rate 18.71 per each U.S. dollar. [2]

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant<sup>2</sup>

	TOTAL	CODE
Value of plant at beginning of year .....	\$ 2,590,958.75	3011
Additions during year .....	125,650.80	3021
TOTAL .....	\$ 2,716,609.55	3099
Deductions during year .....		3031
Value of plant at end of year (Details given below) .....	2,716,609.55	3041
Less: Endowment funds invested in plant (Transfer the total of these .....		3051
Loans outstanding against plant two items to table 1, column 2) .....		3799
Net invested in plant at end of year <sup>20</sup> (Transfer to table 1, column 1) .....	\$ 2,716,609.55	
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds .....	\$ 267,703.00	3791
Value of all buildings .....	1,459,028.00	3792
Value of all equipment, including libraries .....	989,878.55	3793
Value of all dormitories, included above .....	148,900.00	3794

Item 6b Statement of Unexpended Plant Funds<sup>3</sup>

	TOTAL	CODE
Receipts for Capital Outlay—Plant Extension		
Balance in designated plant funds at beginning of year .....	\$ .....	4011
Receipts during year:		
Public appropriations and tax levies:		
Federal .....	\$ None	
State .....		
County .....		
City and district .....		4021
Private gifts, grants and benefactions .....		4022
Other sources (earnings and profits on investments) .....		4023
Transfers or expenditures from current funds (not loans):		
From educational and general funds .....		4031
From auxiliary enterprises and activities funds .....		4041
Other receipts for plant extensions (describe):		
Loans for plant extension .....		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds) .....	\$ .....	4999

Expenditures for Capital Outlay—Plant Extension<sup>3</sup> (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)

	TOTAL	CODE
From plant funds or all funds for:		
Land .....	\$ None	
New buildings .....		
Additions to existing buildings .....		
Improvements other than buildings .....		
New equipment .....		
From educational and general funds (if not included above) .....		5051
From auxiliary enterprises and activities funds (if not included above) .....		5052
Loans paid from plant funds .....		5899
Balance in Designated Plant Funds at close of year <sup>20</sup> (Transfer to table 1, column 1) .....	\$ .....	

## Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5.

TABLE 3—CURRENT INCOME<sup>4, 5</sup>

Income for Educational and General Purposes		TOTAL	CODE
Student fees <sup>6</sup> (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 21 to 28)			
1 Resident departments .....	\$ 108,335.59		
2 Extension departments .....	26,992.70	\$ 135,328.29	1019
Endowment <sup>7</sup> (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):			
3 From federal endowment (1862 and other land grants) .....			
4 From other endowment for general purposes .....	291,982.27		
5 From other endowment for restricted purposes .....	678,892.03	970,874.30	1029
Receipts from other public sources for current expenses: <sup>8</sup>			
6 Federal appropriations .....			
7 State appropriations and tax levies .....			
8 County appropriations and tax levies .....			
9 City or district appropriations or tax levies .....			1049
Gifts and grants from private sources (including foundations, for current expenses):			
10 Permanent (recurring) grants from churches and boards .....	424,766.38		
11 Other grants (not automatically recurring) from churches and boards .....	1,325,822.59		
12 Estimated salary equivalent of nonsalaried personal service rendered .....			
13 Other gifts .....	1,447,927.46		1039
Sales and services of educational departments (gross income): <sup>9</sup>			
14 Agriculture .....	52,297.41		
15 Dental school .....			
16 Others (itemize) .....		3,250,813.64	1049
Receipts from other sources for educational and general purposes: <sup>10</sup>			
17 Interest on current funds .....	27,823.27		
18 Net income from rented property (excluding residence halls) .....			
19 Other sources .....	11,730.90	140,895.55	1049
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) .....	\$ 101,341.18	\$ 4,497,911.59	1099

Income for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL	CODE
21 Residence halls .....	\$ 43,217.00		1111
22 Dining halls .....			1112
23 Student hospital or infirmary .....	3,178.00		1121
24 College bookstore .....			1122
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....	2,423.00		1123
26 Student unions .....			1124
27 Other activities .....			1125
28 TOTAL (Transfer total to table 2.) .....	\$ 48,818.00		1199

Income to be Used for Noneducational Purposes <sup>12</sup> (excepting auxiliary enterprises and activities and capital outlays)		TOTAL	CODE
Income from investments (interest):			
29 For annuities to beneficiaries (usually from funds subject to annuity) .....	\$ .....		
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return .....		\$ 960.00	1211
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return .....		340,026.21	1212
32 Other receipts for noneducational purposes .....			1213
33 TOTAL (Transfer total to table 2.) .....		\$ 340,986.21	1299
34 TOTAL CURRENT INCOME .....		\$ 4,887,715.79	1999

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES<sup>4</sup>

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
General administration and expense: <sup>13</sup>			
35 General administrative offices .....	\$ 378,440.04		
36 General expense .....	19,646.35	\$ 398,086.39	2019
Resident instruction and departmental research: <sup>14</sup>			
37 Colleges, schools and departments (including nonbudgeted research) .....	883,241.28		
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. ....	1,125,852.00		2029
Organized research, separately budgeted: <sup>15</sup>			
39 Agricultural experiment station .....	699,169.69		
40 Bureau of educational research .....			
41 Engineering experiment station .....			
42 Others .....	401,565.53	3,109,828.50	2029
Extension (all extension services and correspondence courses): <sup>16</sup>			
43 Agricultural .....	128,686.57		
44 Engineering .....			
45 General university extension courses .....		128,686.57	2049
46 Others .....			
47 Libraries (including salaries, other operating expenses and purchase of books and binding) <sup>17</sup> .....	117,738.15	117,738.15	2049
Operation and maintenance of physical plant, and other general services: <sup>18</sup>			
48 Physical plant .....	67,226.70		
49 Other general services .....	607,247.96	674,474.66	2039
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.) .....	\$ .....	\$ 4,428,814.27	2099
Amount included above expended for:			
51 Administrative and professional salaries .....	\$ 1,523,686.59		
52 Other personal services (clerical, operation and maintenance) .....	\$ 30,362.40		
53 For capital outlays (new equipment) .....	\$ 125,650.80		

Expenditures for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL	CODE
54 Residence halls .....	\$ 108,625.96		2111
55 Dining halls .....			2112
56 Student hospital or infirmary .....	2,700.00		2121
57 College bookstore .....			2122
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....	3,760.51		2123
59 Student unions .....			2124
60 Other activities .....	2,099.05		2125
61 TOTAL (Transfer total to table 2.) .....	\$ 117,185.52		2199

Expenditures for Noneducational Purposes <sup>10</sup> (except auxiliary enterprises and capital outlays)		TOTAL	CODE
62 Annuities .....	\$ .....		2211
63 Interest on loans .....			2212
64 Financial campaigns .....			2213
65 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment .....	\$ 340,986.21		2214
66 Other purposes .....	\$ .....		2215
67 TOTAL (Transfer total to table 2.) .....	\$ 340,986.21		2299
68 TOTAL EXPENDITURES FOR CURRENT PURPOSES .....	\$ 4,886,986.00		2999

Table 2

<sup>1</sup> Statement of nonexpendable funds (items 2, 3, 4, 5). This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds; or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

<sup>2</sup> Plant values (table 2, item 6a). This schedule includes a statement showing the change in value of plant and its gross and net value at the end of the year as well as the value of grounds, buildings, and equipment separately when available. Plant item should be carried in the accounts at cost until disposed of. If any other basis of valuation is used, that should be noted in this report.

<sup>3</sup> Statement of unexpended plant funds (table 2, item 6b). It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

Table 3

<sup>4</sup> Basis of reporting receipts and expenditures. Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

<sup>5</sup> Statement of current receipts. In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

<sup>6</sup> Student fees (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting

refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee.

<sup>7</sup> Endowments (lines 3 to 5). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

<sup>8</sup> Public appropriations and tax levies (lines 6 to 9). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

<sup>9</sup> Sales and services of educational departments (lines 14 to 16). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

<sup>10</sup> Other sources (lines 17 to 19). All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

<sup>11</sup> Statement of auxiliary enterprises and activities (lines 21 to 28). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the Department of Physical Education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

<sup>12</sup> Income to be used for noneducational purposes (lines 29 to 33). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

- (a) Annuities to beneficiaries of annuity gift funds.
- (b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

Table 4

<sup>13</sup> General administration and expense (lines 35 and 36). Under this heading should be included all expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

<sup>14</sup> Resident instruction and departmental research (lines 37 and 38). Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses. There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

<sup>15</sup> Organized research (lines 39 to 42). Include here as separate units such organizations for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

<sup>16</sup> Extension (lines 43 to 46). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

<sup>17</sup> Libraries (line 47). Under this heading should be included the total expenditures of the institution for library purposes, including both the general library and all departmental libraries. These should be included: Salaries, other

operating expenses, purchase of books and binding. Law libraries should be included here if possible.

<sup>18</sup> Operation and maintenance of physical plant and general services (lines 48 to 49). Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other items.

<sup>19</sup> Noneducational expenses (lines 64 to 67). Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

(a) Annuities. Here include amount paid to beneficiaries of annuity funds.

(b) Interest on loans. Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) Financial campaign. Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) Fellowships, scholarships, student aid and prizes. Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

<sup>20</sup> The balance of each class of fund as reported in table 2 should agree with balance reported in table 1.

To whom should we write regarding this report if questions arise?

Name ..... Position .....

#### Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF .....

ss.

being duly sworn, deposes and says that he is the presiding officer of .....  
for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

/s/ Y. G. Chen

President of .....

Subscribed and sworn to

before me this.....day of.....1942

Notary Public



AFFIDAVIT OF ASSISTANT SECRETARY OF BOARD OF FOUNDERS

STATE OF NEW YORK )

COUNTY OF NEW YORK )

ss

C. A. Evans, being duly sworn, deposes and says that he is the Assistant Secretary of the Board of Founders of the University of Nanking, for which the attached financial report is made, that this report has been signed by the presiding officer of the institution, President Y. G. Chen, that the report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true, and that an exact copy of this report has been filed with the permanent records of the institution.

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Assistant Secretary

Subscribed and sworn to before me this            day of  
December, 1942



100

AFFIDAVIT OF ASSISTANT SECRETARY OF BOARD OF FOUNDERS

STATE OF NEW YORK    )  
                          ) ss  
COUNTY OF NEW YORK    )

C. A. Evans, being duly sworn, deposes and says that he is the Assistant Secretary of the Board of Founders of the University of Nanking, for which the attached financial and statistical reports for the year ending June 30, 1943, are made, that these reports have been signed by the presiding officer of the institution, President Y. G. Chen, that these reports have been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true, and that exact copies of these reports have been filed with the permanent records of the institution.

Assistant Secretary

Subscribed and sworn to before me this        day of  
January, 1944

AFFIDAVIT OF ASSISTANT SECRETARY OF BOARD OF FOUNDERS

STATE OF NEW YORK     )  
                          (  
COUNTY OF NEW YORK    )     ss

C. A. EVANS, being duly sworn, deposes and says that he is the Assistant Secretary of the Board of Founders of University of Nanking, for which the attached financial and statistical reports for the year ending June 30, 1945 are made, and that these reports have been prepared from data sent from China in accordance with the instructions of the New York State Education Department; that the statements therein he verily believes to be in all respects true, and that exact copies of these reports have been filed with the permanent records of the institution.

---

Subscribed and sworn to before me this  
day of                      1945.

100  
January 2, 1945

Mr. Wayne W. Soper,  
Chief, Bureau of Statistical Services,  
The University of the State of New York,  
The State Education Department,  
Albany 1, N. Y.

Dear Mr. Soper:

Herewith enclosed please find the financial and statistical reports for the University of Nanking, signed by President Y. G. Chen.

In the case of the financial report, a notation has been made on the first page as to the currency used and the exchange rate involved.

Sincerely yours,

C. A. EVANS

CAE:D

Encls.

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UNITED STATES  
2 1943  
JOINT OFFICE

**ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF**

**UNIVERSITY OF NANKING**

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FOR THE YEAR ENDING JUNE 30, 1943

**To the New York State Education Department**

This annual report is required by law to be transmitted to the Department on or before July 1, 1943

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**Explanations Applicable to the Financial Report**

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education. Table 1 represents a report drawn from the credit side of the balance sheet and is designed to show the nature and amount of the several classes of funds utilized by the institution. Table 2 shows the changes in the several classes of funds during the fiscal year. It is important that the balance of each class of funds shown in table 2 should agree with the amount of that class as reported in table 1. Table 3 shows the current income of the fiscal year and table 4 shows the current expenditures of the fiscal year.

Should any interpretation of tables 1 or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports. For your guidance in preparing these tables and in preparing tables 3 and 4 the explanations of items are given on the last page of this report.

(In Chinese Currency)

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	CODE	FUNDS <sup>a</sup> (1)	*LIABILITIES <sup>b</sup> (2)	TOTAL (1)+(2)
			(8X29)	(8X39)
Current funds (item 1)				
General .....	8199	\$ 9297.83	\$	\$ 9297.83
Restricted .....	8299	62371.14		62371.14
Endowment funds (item 2) .....	8399	2848834.26		2848834.26
Funds functioning as endowment (item 3) .....	8499	60000.00		60000.00
Annuity funds (item 4) .....	8599			
Loan funds (loanable principal (item 5) .....	8699			
Plant funds				
Funds invested in plant (item 6a) .....	3799	2843229.62		2843229.62
Plant funds unexpended (item 6b) .....	5899			
Agency funds .....	8999			
Undesignated funds .....	8099			
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES .....	8X19	5823732.85	\$	\$ 5823732.85

<sup>a</sup> Funds owned by the institution and utilized in its activities.  
<sup>b</sup> Funds borrowed by the institution and utilized in its activities.  
\* Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1—General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$ . The accumulated deficit should appear as a minus quantity in reporting current general fund balances in table 2, item 1.

TABLE 2—SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

	CODE			TOTAL
Balance, beginning of year				
General (unrestricted) funds .....	1001		\$ 2341.77	
Restricted funds .....	1002		36421.30	\$ 38,763.07
Current income (See table 3)				
Educational and general .....	1099	\$ 6868883.21		
Auxiliary enterprises and activities .....	1199	201093.28		
Other noneducational income .....	1299	905419.63	7975396.12	
Current expenditures (See table 4)				
Educational and general .....	2099	6700715.15		
Auxiliary enterprises and activities .....	2199	334955.44		
Other noneducational expenditures .....	2299	906819.63	7942490.22	
Excess or deficiency of income for year .....	6199			32,905.90
Other additions and deductions (net) .....	7199			
Balance at end of year .....	8999			71,668.97
Consisting of <sup>20</sup>				
General (unrestricted) funds (Transfer to table 1) .....	8199		9297.83	
Restricted funds (Transfer to table 1) .....	8299		62371.14	

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds<sup>1</sup>

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING (8499) AS ENDOWMENT	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 LOAN FUNDS (8699)
Balance (invested and uninvested) in funds at beginning of year .....	\$ 2848834.26	\$ 60,000.00	\$	\$
Additions during year:				
Receipts from:				
Public appropriations .....				
Private gifts and grants .....				
Earnings and profit on investment credited to principal account .....				
Transfers from current funds to nonexpendable funds .....				
TOTAL .....	\$ 2848834.26	\$ 60,000.00	\$	\$
Deductions during year (specify) .....				
Balance at end of year <sup>20</sup> (Transfer to table 1) .....	\$ 2848834.26	\$ 60,000.00	\$	\$

NOTE: All investments and property are kept on the records at the par value of the Chinese dollar - and not at the present depreciated figure.

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant<sup>2</sup>

		TOTAL	CODE
Value of plant at beginning of year .....	2716609.55	\$	3011
Additions during year .....	126620.07		3021
TOTAL .....	2843229.62		3099
Deductions during year .....			3031
Value of plant at end of year (Details given below) .....	2843229.62		3041
Less: Endowment funds invested in plant (Transfer the total of these .....			
Loans outstanding against plant two items to table 1, column 2) .....			3051
Net invested in plant at end of year <sup>20</sup> (Transfer to table 1, column 1) .....		\$	3799
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)			
Value of grounds .....	\$ 267703.00		3791
Value of all buildings .....	1459028.00		3792
Value of all equipment, including libraries .....	1116498.62		3793
Value of all dormitories, included above .....	148900.00		3794

Item 6b Statement of Unexpended Plant Funds<sup>3</sup>

		TOTAL	CODE
Receipts for Capital Outlay—Plant Extension			
Balance in designated plant funds at beginning of year .....		\$	4011
Receipts during year:			
Public appropriations and tax levies:			
Federal .....	\$		
State .....			
County .....			
City and district .....			4021
Private gifts, grants and benefactions .....			4022
Other sources (earnings and profits on investments) .....			4023
Transfers or expenditures from current funds (not loans):			
From educational and general funds .....			
From auxiliary enterprises and activities funds .....			4031
Other receipts for plant extensions (describe):			4041
Loans for plant extension .....			
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).		\$ none	4999

Expenditures for Capital Outlay—Plant Extension<sup>3</sup> (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)

From plant funds or all funds for:

Land .....	\$		
New buildings .....			
Additions to existing buildings .....			
Improvements other than buildings .....			
New equipment .....			
From educational and general funds (if not included above) .....			
From auxiliary enterprises and activities funds (if not included above) .....	\$		5051
Loans paid from plant funds .....			5052
Balance in Designated Plant Funds at close of year <sup>20</sup> (Transfer to table 1, column 1) .....	\$	none	5899

Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5.



TABLE 3—CURRENT INCOME<sup>4, 5</sup>

Income for Educational and General Purposes		TOTAL	CODE
Student fees <sup>6</sup> (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 21 to 28)			
1	Resident departments .....	\$ 289394.16	
2	Extension departments .....	18631.73	1019
Endowment <sup>7</sup> (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):			
3	From federal endowment (1862 and other land grants) .....	258660.00	
4	From other endowment for general purposes .....	892688.40	1029
5	From other endowment for restricted purposes .....	1151348.40	
Receipts from other public sources for current expenses: <sup>8</sup>			
6	Federal appropriations .....		
7	State appropriations and tax levies .....		
8	County appropriations and tax levies .....		1049
9	City or district appropriations or tax levies .....		
Gifts and grants from private sources (including foundations, for current expenses):			
10	Permanent (recurring) grants from churches and boards .....	490169.44	
11	Other grants (not automatically recurring) from churches and boards .....	4053919.30	
12	Estimated salary equivalent of nonsalaried personal service rendered .....	528953.51	1039
13	Other gifts .....		
Sales and services of educational departments (gross income): <sup>9</sup>			
14	Agriculture .....	194906.58	
15	Dental school .....		
16	Others (itemize) .....	5267948.83	1049
Receipts from other sources for educational and general purposes: <sup>10</sup>			
17	Interest on current funds .....	47642.00	
18	Net income from rented property (excluding residence halls) .....	12186.20	
19	Other sources .....	81731.89	1049
20	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) .....	\$ 6868883.21	1099

Income for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL	CODE
21	Residence halls .....	\$ 185334.00	1111
22	Dining halls .....		1112
23	Student hospital or infirmary .....	15759.28	1121
24	College bookstore .....		1122
25	Athletics (if handled separately from physical education budget) excluding shares of visiting teams ..		1123
26	Student unions .....		1124
27	Other activities .....		1125
28	TOTAL (Transfer total to table 2.) .....	\$ 201093.28	1199

Income to be Used for Noneducational Purposes <sup>12</sup> (excepting auxiliary enterprises and activities and capital outlays)		TOTAL	CODE
Income from investments (interest):			
29	For annuities to beneficiaries (usually from funds subject to annuity) .....	\$	
30	For fellowships, scholarships, and other student aid (not loans) when NO service is required in return .....	4500.00	1211
31	From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return .....	900919.63	1212
32	Other receipts for noneducational purposes .....		1213
33	TOTAL (Transfer total to table 2.) .....	\$ 905419.63	1299
34	TOTAL CURRENT INCOME .....	\$ 7975396.12	1999

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES<sup>4</sup>

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
General administration and expense: <sup>13</sup>			
35 General administrative offices .....	\$ 645623.63	\$ 683533.03	2019
36 General expense .....	37909.40		
Resident instruction and departmental research: <sup>14</sup>			
37 Colleges, schools and departments (including nonbudgeted research) .....	1915376.82		2029
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. ....	62371.60		
Organized research, separately budgeted: <sup>15</sup>			
39 Agricultural experiment station .....	1955886.80	4587535.06	2029
40 Bureau of educational research .....			
41 Engineering experiment station .....	653899.84		
42 Others .....			
Extension (all extension services and correspondence courses): <sup>16</sup>			
43 Agricultural .....	266044.33	266044.33	2049
44 Engineering .....			
45 General university extension courses .....			
46 Others .....		223315.22	2049
47 Libraries (including salaries, other operating expenses and purchase of books and binding) <sup>17</sup> .....			
Operation and maintenance of physical plant, and other general services: <sup>18</sup>			
48 Physical plant .....	129818.66	940287.51	2039
49 Other general services .....	810468.85		
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.) .....	\$	\$ 6700715.15	2099
Amount included above expended for:			
51 Administrative and professional salaries .....	\$ 3162179.36		
52 Other personal services (clerical, operation and maintenance) .....	45902.65		
53 For capital outlays (new equipment) .....	126620.07		
Expenditures for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL	CODE
54 Residence halls .....		\$ 264375.66	2111
55 Dining halls .....			2112
56 Student hospital or infirmary .....		15759.28	2121
57 College bookstore .....			2122
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams ..		17293.40	2123
59 Student unions .....			2124
60 Other activities .....		37527.10	2125
61 TOTAL (Transfer total to table 2.) .....		\$ 334955.44	2199
Expenditures for Noneducational Purposes <sup>19</sup> (except auxiliary enterprises and capital outlays)		TOTAL	CODE
62 Annuities .....	\$		2211
63 Interest on loans .....			2212
64 Financial campaigns .....			2213
65 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment .....	\$ 906819.63		2214
66 Other purposes .....			2215
67 TOTAL (Transfer total to table 2.) .....		\$ 906819.63	2299
68 TOTAL EXPENDITURES FOR CURRENT PURPOSES .....		\$ 7942490.22	2999

Table 2

<sup>1</sup> Statement of nonexpendable funds (items 2, 3, 4, 5). This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds, or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

<sup>2</sup> Plant values (table 2, item 6a). This schedule includes a statement showing the change in value of plant and its gross and net value at the end of the year as well as the value of grounds, buildings, and equipment separately when available. Plant item should be carried in the accounts at cost until disposed of. If any other basis of valuation is used, that should be noted in this report.

<sup>3</sup> Statement of unexpended plant funds (table 2, item 6b). It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

Table 3

<sup>4</sup> Basis of reporting receipts and expenditures. Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

<sup>5</sup> Statement of current receipts. In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

<sup>6</sup> Student fees (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting

refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee.

<sup>7</sup> Endowments (lines 3 to 5). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

<sup>8</sup> Public appropriations and tax levies (lines 6 to 9). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

<sup>9</sup> Sales and services of educational departments (lines 14 to 16). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

<sup>10</sup> Other sources (lines 17 to 19). All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

<sup>11</sup> Statement of auxiliary enterprises and activities (lines 21 to 28). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the Department of Physical Education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

<sup>12</sup> Income to be used for noneducational purposes (lines 29 to 33). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

- (a) Annuities to beneficiaries of annuity gift funds.
- (b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarship, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

Table 4

<sup>13</sup> General administration and expense (lines 35 and 36). Under this heading should be included all expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

<sup>14</sup> Resident instruction and departmental research (lines 37 and 38). Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses. There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

<sup>15</sup> Organized research (lines 39 to 42). Include here as separate units such organizations for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

<sup>16</sup> Extension (lines 43 to 46). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

<sup>17</sup> Libraries (line 47). Under this heading should be included the total expenditures of the institution for library purposes, including both the general library and all departmental libraries. These should be included: Salaries, other

operating expenses, purchase of books and binding. Law libraries should be included here if possible.

<sup>18</sup> Operation and maintenance of physical plant and general services (lines 48 to 49). Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other items.

<sup>19</sup> Noneducational expenses (lines 64 to 67). Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

(a) Annuities. Here include amount paid to beneficiaries of annuity funds.

(b) Interest on loans. Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) Financial campaign. Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) Fellowships, scholarships, student aid and prizes. Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

<sup>20</sup> The balance of each class of fund as reported in table 2 should agree with balance reported in table 1.

To whom should we write regarding this report if questions arise?

Name C. A. Evans Position Assistant Secretary

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF

ss.

being duly sworn, deposes and says that he is the presiding officer of

for which the foregoing report is made. That said report has been prepared in accordance with the instructions

of the New York State Education Department, that the statements therein he verily believes to be in all respects

true and that an exact copy of this report has been filed with the permanent records of the institution.

President of

Subscribed and sworn to

before me this.....day of.....1943

Notary Public

## ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

CHINA

University of Nanking

Located at Chengtu, Szechwan, N. Y.

for year ending June 30, 1943

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1943

Type of control (check one): State.....; city or district.....; county.....; church.....X If church, affiliated with what religious denomination? Union of several.....; private, independent of church.....  
(Baptist, Presbyterian, Methodist, Disciples)

## Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts.....223.....  
agriculture.....223 education....., medicine....., applied science.....223, graduate....., law....., veterinary.....  
pharmacy..... Number of Saturday sessions.....36

## Item 2 Faculty and employees

Names of officers June 30, 1943

President Y. G. Chen

Registrar S. F. Ko

Secretary S. H. Wang

Deans — liberal arts K. C. Liu

applied science H. R. Wei

architecture.....

graduate.....

education.....

law.....

medicine.....

veterinary.....

agriculture C. W. Chang

How many officers of instruction were employed full time: men.....5.....women.....total.....5.....

How many on part time: men.....-.....women.....-.....total.....-

Those employed part time were the equivalent of how many full time: men.....-.....women.....-.....total.....-

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men.....9.....women.....1.....total.....10.....

## "Faculty

Course	Professors		Adjunct, associate and ass't professors		Instructors and tutors		Lecturers		Other ass'ts on teaching force		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts and science.....	34	2	16 $\frac{1}{2}$	3	10	2			10	4	74 $\frac{1}{2}$	11
Architecture.....											1	1
Graduate.....	1	1										
Education.....												
Law.....												
Medicine.....												
Veterinary.....												
Agriculture.....	13	1	14	1	9				6	2	42	4
.....												
.....												
<sup>b</sup> Total.....	48	4	30 $\frac{1}{2}$	4	19	2			16	6	117 $\frac{1}{2}$	16
Duplicates.....												
University total.....	48	4	30 $\frac{1}{2}$	4	19	2			16	6	117 $\frac{1}{2}$	16

<sup>a</sup> Excluding data for summer and university extension courses which should be reported under item 7.

<sup>b</sup> Besides the above there were ..... men and ..... women employed in organized research work.

Item 3 Students

Insert in blank spaces under items 3 and 4 any other courses, e. g. Theological (B. D.), etc. and use blank sheet if more columns are needed. If course does not lead to a degree, indicate by crossing out degree. Under "Unclassified"

Classes	Arts (B.A.)			Science (B.S.)			Agriculture (B.S.)			Special Courses			<del>XXXXXXXXXX</del> TOTAL					
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year.....	148	17	165	131	7	138	139	19	158	82	6	88	500	49	549			
Sophomore, 2d year....	42	5	47	62	6	68	70	10	80	49	3	52	223	24	247			
Junior, 3d year.....	27	2	29	28	1	29	62	8	70				117	11	128			
Senior, 4th year.....	14	3	17	23	1	24	34	1	35				71	5	76			
Total.....	231	27	258	244	15	259	305	38	343	131	9	140	911	89	1000			
Unclassified.....	23	2	25	9	1	10	5	3	8				37	6	43			
Graduate.....	5	1	6	6		6	20		20				31	1	32			
Grand total.....	258	30	289	259	16	275	330	41	371	131	9	140	979	96	1075			

Number of above total attending full time: men.....942.....women.....90.....total.....1,032; on part time: men.....37.....women.....6.....  
total.....43..... Those attending part time were the equivalent of how many full time: men.....women.....total.....  
Number of students in military drill.....267.....  
Number of students preparing to teach: men.....women.....total.....

Item 4 Degrees conferred

	First Degrees on										Completion of Courses in Residence												
	B.A.	aB.S.	Agg. B.S.																				
Men. . . . .	14	23	27																				
Women. . . . .	2	1																					
Total since last report. . . . .	16	24	27																				

Item 5 Graduates

Number of students graduated this year without degrees:  
Liberal arts, men....., women.....; applied science, men....., women.....  
graduate, men....., women.....; education, men....., women.....; law, men.....  
women.....; veterinary, men....., women.....

Recipients of honorary degrees conferred without examination

	Higher Degrees							
	On Examination							Total
	M.A.	M.S.	Ph.D.					
Men.....	1	2	4					7
Women.....								
Total since last report.....	1	2	4					7

a If B.S. is conferred in more than one course, give number of students receiving degrees in each course.

Name	Degree	

but degree. Under "Unclassified" report all students not taking a regular course. Do not include summer school or university extension students in the following classifications; data for these should be reported under item 7.

																													Total			
Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	
																														500	49	549
																														223	24	247
																														117	11	128
																														71	5	76
																														911	89	1000
																														37	6	43
																														31	1	32
																														979	96	1075
																										Duplicates .....						
																										University total.....			979	96	1075	

									Total
									64
									3
									67

degrees:  
science, men....., women.....; architecture, men....., women.....;  
....., women.....; law, men....., women.....; medicine, men.....,

Degree	Residence

#### Item 6 Library

Number of volumes in library.....; pamphlets..... Is your library free to the public for reference?.....yes.....for lending?.....yes..... Number of volumes issued for home use.....  
This should state entire circulation for the year. One book lent 10 times counts 10 not 1.

#### Item 7 Miscellaneous

Give number of years in each course: liberal arts.....4....., applied science.....4....., agriculture.....4....., architecture.....4....., graduate.....1 or 2, education....., law....., medicine....., veterinary....., ....., ....., .....

Number of days session in summer courses.....=.....

#### Library

It is impossible to give estimates as a portion of the Library books have been destroyed by the enemy. Only a limited number are available in Chengtu.

		Number of teachers			Number of students		
		Men	Women	Total	Men	Women	Total
Summer courses .....							
Extension courses	correspondence .....						
	class extension .....						
Secondary or academic.....							

To whom should correspondence regarding this report be addressed?

Name C. A. Evans Position Assistant Secretary

**Affidavit of presiding officer**

STATE OF NEW YORK

COUNTY OF \_\_\_\_\_

} ss.

being duly sworn, deposes and says that he is the presiding officer of \_\_\_\_\_  
for which the foregoing report is made. This said report has been prepared in accordance with the instructions of the New  
York State Education Department, that the statements therein he verily believes to be in all respects true and that an  
exact copy of this report has been filed with the permanent records of the institution.

\_\_\_\_\_  
*a* President of \_\_\_\_\_

Subscribed and sworn to

before me this \_\_\_\_\_ day of \_\_\_\_\_ 1943

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
*a* Or corresponding officer.



The University of the State of New York  
The State Education Department

FORM F-3

Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

THE UNIVERSITY OF NANKING

Located at China  
Chengtu, Szechwan, N.-Y.

FOR THE YEAR ENDING JUNE 30, 1944

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1944

Explanations Applicable to the Financial Report

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education. Table 1 represents a report drawn from the credit side of the balance sheet and is designed to show the nature and amount of the several classes of funds utilized by the institution. Table 2 shows the changes in the several classes of funds during the fiscal year. It is important that the balance of each class of funds shown in table 2 should agree with the amount of that class as reported in table 1. Table 3 shows the current income of the fiscal year and table 4 shows the current expenditures of the fiscal year.

Should any interpretation of tables 1 or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports. For your guidance in preparing these tables and in preparing tables 3 and 4 the explanations of items are given on the last page of this report.

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	CODE	FUNDS <sup>a</sup> (1)	*LIABILITIES <sup>b</sup> (2)	TOTAL (1)+(2)
			(8X29)	(8X39)
Current funds (item 1)				
General .....	8199	\$ 14,871.	\$ .....	\$ 14,871.
Restricted .....	8299	7,564.	.....	7,564.
Endowment funds (item 2).....	8399	2,848,834.	.....	2,848,834.
Funds functioning as endowment (item 3).....	8499	60,000.	.....	60,000.
Annuity funds (item 4).....	8599	.....	.....	.....
Loan funds (loanable principal (item 5).....	8699	.....	.....	.....
Plant funds				
Funds invested in plant (item 6a).....	3799	2,939,355	.....	2,939,355
Plant funds unexpended (item 6b).....	5899	.....	.....	.....
Agency funds .....	8999	.....	.....	.....
Undesignated funds .....	8099	.....	.....	.....
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES.....	8X19	\$5,870,624	\$ .....	\$5,870,624

<sup>a</sup> Funds owned by the institution and utilized in its activities.

<sup>b</sup> Funds borrowed by the institution and utilized in its activities.

Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1—General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$ . The accumulated deficit should appear as a minus quantity in reporting current general fund balances in table 2, item 1.

TABLE 2—SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

## Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

	CODE			TOTAL
Balance, beginning of year				
General (unrestricted) funds .....	1001		\$ 9,298	
Restricted funds .....	1002		62,371	\$ 71,669.
Current income (See table 3)				
Educational and general .....	1099	\$17,338,025.		
Auxiliary enterprises and activities .....	1199	679,781.		
Other noneducational income .....	1299	2,396,985.	20,414,791	
Current expenditures (See table 4)				
Educational and general .....	2099	17,011,006		
Auxiliary enterprises and activities .....	2199	1,056,034		
Other noneducational expenditures.....	2299	2,396,985	20,464,025	
Excess or deficiency of income for year.....	6199			49,234.
Other additions and deductions (net).....	7199			22,436
Balance at end of year.....	8999			
Consisting of <sup>20</sup>				
General (unrestricted) funds (Transfer to table 1).....	8199		14,871	
Restricted funds (Transfer to table 1).....	8299		7,564	

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds<sup>1</sup>

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING (8499) AS ENDOWMENT	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 LOAN FUNDS (8699)
Balance (invested and uninvested) in funds at beginning of year .....	\$ 2,848,834	\$ 60,000	\$ .....	\$ .....
Additions during year:				
Receipts from:				
Public appropriations .....				
Private gifts and grants .....				
Earnings and profit on investment credited to principal account .....				
Transfers from current funds to nonexpendable funds .....				
TOTAL .....	\$ 2,848,834	\$ 60,000	\$ .....	\$ .....
Deductions during year (specify) .....				
Balance at end of year <sup>20</sup> (Transfer to table 1).....	\$ 2,848,834	\$ 60,000	\$ .....	\$ .....

Note: All investments and property are kept on the records at the par value of the Chinese dollar - and not at the present depreciated figure. All items in Chinese currency. Average exchange for year - 44:1.

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant<sup>2</sup>

	TOTAL	CODE
Value of plant at beginning of year .....	\$ 2,843,229	3011
Additions during year .....	96,126	3021
TOTAL .....	\$ 2,939,355	3099
Deductions during year .....		3031
Value of plant at end of year (Details given below).....	2,939,355	3041
Less: Endowment funds invested in plant (Transfer the total of these.....		
Loans outstanding against plant two items to table 1, column 2).....		3051
Net invested in plant at end of year <sup>20</sup> (Transfer to table 1, column 1).....	\$ 2,939,355	3799
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		
Value of grounds .....	\$ 267,703	3791
Value of all buildings .....	1,459,028	3792
Value of all equipment, including libraries .....	1,212,624	3793
Value of all dormitories, included above .....	148,900	3794

Item 6b Statement of Unexpended Plant Funds<sup>3</sup>

	TOTAL	CODE
Receipts for Capital Outlay—Plant Extension		
Balance in designated plant funds at beginning of year.....	\$ .....	4011
Receipts during year:		
Public appropriations and tax levies:		
Federal .....	\$ .....	
State .....		
County .....		
City and district .....		4021
Private gifts, grants and benefactions.....		4022
Other sources (earnings and profits on investments) .....		4023
Transfers or expenditures from current funds (not loans):		
From educational and general funds .....		
From auxiliary enterprises and activities funds .....		4031
Other receipts for plant extensions (describe):		4041
Loans for plant extension .....		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).	\$ None	4999

Expenditures for Capital Outlay—Plant Extension<sup>3</sup> (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)

	TOTAL	CODE
From plant funds or all funds for:		
Land .....	\$ .....	
New buildings .....		
Additions to existing buildings .....		
Improvements other than buildings .....		
New equipment .....		
From educational and general funds (if not included above).....		
From auxiliary enterprises and activities funds (if not included above).....	\$ .....	5051
Loans paid from plant funds .....		5052
Balance in Designated Plant Funds at close of year <sup>20</sup> (Transfer to table 1, column 1).....	\$ None	5899

## Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5.

TABLE 3—CURRENT INCOME<sup>4, 5</sup>

Income for Educational and General Purposes		TOTAL	CODE
Student fees <sup>6</sup> (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 21 to 28)			
1 Resident departments .....	\$ 586,389		
2 Extension departments .....	36,305	\$ 622,694	1019
Endowment <sup>7</sup> (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):			
3 From federal endowment (1862 and other land grants) .....	238,510		
4 From other endowment for general purposes .....	1,567,040	1,805,550	
5 From other endowment for restricted purposes .....			1029
Receipts from other public sources for current expenses: <sup>8</sup>			
6 Federal appropriations .....			
7 State appropriations and tax levies .....			
8 County appropriations and tax levies .....			
9 City or district appropriations or tax levies .....			1049
Gifts and grants from private sources (including foundations, for current expenses):			
10 Permanent (recurring) grants from churches and boards .....	858,756		
11 Other grants (not automatically recurring) from churches and boards .....	11,029,643		
12 Estimated salary equivalent of nonsalaried personal service rendered .....	1,226,459		
13 Other gifts .....			1039
Sales and services of educational departments (gross income): <sup>9</sup>			
14 Agriculture .....	773,552		
15 Dental school .....			
16 Others (itemize) .....		13,888,410	1049
Receipts from other sources for educational and general purposes: <sup>10</sup>			
17 Interest on current funds .....	79,395		
18 Net income from rented property (excluding residence halls) .....	41,990		
19 Other sources .....	899,986	1,021,371	1049
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) .....	\$ .....	\$17,338,025	1099

Income for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL	CODE
21 Residence halls .....	\$ 635,872		1111
22 Dining halls .....			1112
23 Student hospital or infirmary .....	43,909		1121
24 College bookstore .....			1122
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams ..			1123
26 Student unions .....			1124
27 Other activities .....			1125
28 TOTAL (Transfer total to table 2.) .....	\$ 679,781		1199

Income to be Used for Noneducational Purposes <sup>12</sup> (excepting auxiliary enterprises and activities and capital outlays)		TOTAL	CODE
Income from investments (interest):			
29 For annuities to beneficiaries (usually from funds subject to annuity) .....	\$ .....		
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. <u>(including government aid for refugees)</u> .....			1211
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return. <u>students</u> .....		2,396,985	1212
32 Other receipts for noneducational purposes .....			1213
33 TOTAL (Transfer total to table 2.) .....	\$ 2,396,985		1299
34 TOTAL CURRENT INCOME .....	\$20,414,791		1999

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES<sup>4</sup>

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
General administration and expense: <sup>13</sup>			
35 General administrative offices .....	\$ 2,012,686		
36 General expense .....	145,200	\$ 2,157,886	2019
Resident instruction and departmental research: <sup>14</sup>			
37 Colleges, schools and departments (including nonbudgeted research) .....	4,900,717		
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. ....	130,720		2029
Organized research, separately budgeted: <sup>15</sup>			
39 Agricultural experiment station .....	4,023,759		
40 Bureau of educational research .....			
41 Engineering experiment station .....			
42 Others .....	1,557,110	10,612,306	2029
Extension (all extension services and correspondence courses): <sup>16</sup>			
43 Agricultural .....	864,342		
44 Engineering .....			
45 General university extension courses .....		864,342	2049
46 Others .....			
47 Libraries (including salaries, other operating expenses and purchase of books and binding) <sup>17</sup> .....	376,151	376,151	2049
Operation and maintenance of physical plant, and other general services: <sup>18</sup>			
48 Physical plant .....	440,614		
49 Other general services .....	2,559,707	3,000,321	2039
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.) .....	\$ 17,011,006	\$17,011,006	2099
Amount included above expended for:			
51 Administrative and professional salaries .....	\$ 8,742,768		
52 Other personal services (clerical, operation and maintenance) .....	\$ 124,050		
53 For capital outlays (new equipment) .....	\$ 96,126		

Expenditures for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL	CODE
54 Residence halls .....	\$ 902,376		2111
55 Dining halls .....			2112
56 Student hospital or infirmary .....	43,909		2121
57 College bookstore .....			2122
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams ..	62,120		2123
59 Student unions .....			2124
60 Other activities .....	47,629		2125
61 TOTAL (Transfer total to table 2.) .....	\$ 1,056,034		2199

Expenditures for Noneducational Purposes <sup>19</sup> (except auxiliary enterprises and capital outlays)		TOTAL	CODE
62 Annuities .....	\$ .....		2211
63 Interest on loans .....			2212
64 Financial campaigns .....			2213
65 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment .....	\$ 2,396,985		2214
66 Other purposes .....	\$ .....		2215
67 TOTAL (Transfer total to table 2.) .....	\$ 2,396,985		2299
68 TOTAL EXPENDITURES FOR CURRENT PURPOSES .....	\$20,464,025		2999

Table 2

<sup>1</sup> Statement of nonexpendable funds (items 2, 3, 4, 5). This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds, or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

<sup>2</sup> Plant values (table 2, item 6a). This schedule includes a statement showing the change in value of plant and its gross and net value at the end of the year as well as the value of grounds, buildings, and equipment separately when available. Plant item should be carried in the accounts at cost until disposed of. If any other basis of valuation is used, that should be noted in this report.

<sup>3</sup> Statement of unexpended plant funds (table 2, item 6b). It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

Table 3

<sup>4</sup> Basis of reporting receipts and expenditures. Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

<sup>5</sup> Statement of current receipts. In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

<sup>6</sup> Student fees (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting

refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee.

<sup>7</sup> Endowments (lines 3 to 5). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

<sup>8</sup> Public appropriations and tax levies (lines 6 to 9). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

<sup>9</sup> Sales and services of educational departments (lines 14 to 16). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

<sup>10</sup> Other sources (lines 17 to 19). All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

<sup>11</sup> Statement of auxiliary enterprises and activities (lines 21 to 28). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the Department of Physical Education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

<sup>12</sup> Income to be used for noneducational purposes (lines 29 to 33). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

- (a) Annuities to beneficiaries of annuity gift funds.
- (b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

Table 4

<sup>13</sup> General administration and expense (lines 35 and 36). Under this heading should be included all expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

<sup>14</sup> Resident instruction and departmental research (lines 37 and 38). Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses. There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

<sup>15</sup> Organized research (lines 39 to 42). Include here as separate units such organizations for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

<sup>16</sup> Extension (lines 43 to 46). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

<sup>17</sup> Libraries (line 47). Under this heading should be included the total expenditures of the institution for library purposes, including both the general library and all departmental libraries. These should be included: Salaries, other

operating expenses, purchase of books and binding. Law libraries should be included here if possible.

<sup>18</sup> Operation and maintenance of physical plant and general services (lines 48 to 49). Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other items.

<sup>19</sup> Noneducational expenses (lines 64 to 67). Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

(a) Annuities. Here include amount paid to beneficiaries of annuity funds.

(b) Interest on loans. Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) Financial campaign. Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) Fellowships, scholarships, student aid and prizes. Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

<sup>20</sup> The balance of each class of fund as reported in table 2 should agree with balance reported in table 1.

To whom should we write regarding this report if questions arise?

Name \_\_\_\_\_ Position \_\_\_\_\_

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF \_\_\_\_\_

ss.

being duly sworn, deposes and says that he is the presiding officer of \_\_\_\_\_

for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

President of \_\_\_\_\_

Subscribed and sworn to

before me this \_\_\_\_\_ day of \_\_\_\_\_ 1944

Notary Public

## ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

China

THE UNIVERSITY OF NANKING

Located at Chengtu, Szechwan, N.Y.

for year ending June 30, 1944

This annual report is required by law to be transmitted to the State Education Department on or before July 1, 1944  
 Type of control (check one): State.....; city or district.....; county.....; church ☒..... If church, affiliated with what religious denomination? Union of Several.....; private, independent of church.....

## Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts all - 217....., architecture....., education....., medicine....., applied science....., graduate....., law....., veterinary....., pharmacy..... Number of Saturday sessions 36.....

## Item 2 Faculty and employees

Names of officers June 30, 1944

President Yugwan ChenRegistrar Siang-feng KoSecretary Choh-ren KuDeans ~~XXXXX~~ Loh-seng Tsai~~XXXXX~~ applied science Hsish-ren Wei

architecture.....

graduate.....

education.....

law.....

medicine.....

veterinary.....

agriculture Chi-wen ChangHow many officers of instruction were employed full time: men 103.....women 14.....total 117.....How many on part time: men 16.....women ☒.....total 16.....Those employed part time were the equivalent of how many full time: men 4.....women ☒.....total 4.....

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 9.....women 2.....total 11.....

## \*Faculty

Course	Professors		Adjunct, associate and ass't professors		Instructors and tutors		Lecturers		Other ass'ts on teaching force		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts and science.....												
Architecture .....												
Graduate .....												
Education .....												
Law .....												
Medicine .....												
Veterinary .....												
.....												
.....												
.....												
<sup>b</sup> Total .....	51	4	22	3	18	3			12	4	103	14
Duplicates .....												
University total .....	51	4	22	3	18	3			12	4	103	14

<sup>a</sup> Excluding data for summer and university extension courses which should be reported under item 7.<sup>b</sup> Besides the above there were 9 men and 2 women employed in organized research work.

F196-F44-100(22496)\*



Item 3 Students

Insert in blank spaces under items 3 and 4 any other courses, e. g. Theological (B. D.), etc. and use blank sheet if more columns are needed. If course does not lead to a degree, indicate by crossing out degree

Classes	Arts (B.A.)			Science a(B.S.)			Agriculture B.S.			Special Courses			Unclassified					
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year.....	100	8	108	108	3	111	86	8	94	71	2	73						
Sophomore, 2d year....	83	11	94	62	5	67	81	11	92	55	3	58						
Junior, 3d year.....	39	4	43	55	3	58	72	11	83									
Senior, 4th year.....	21	3	24	28	2	30	54	8	62									
Total.....	243	26	269	253	13	266	293	38	331	126	5	131						
Unclassified.....													16	6	22			
Graduate.....	6	2	8	7	2	9	23	x	23									
Grand total.....	249	28	277	260	15	275	316	38	354	126	5	131	16	6	22			

Number of above total attending full time: men.....931.....women.....88.....total1019.....; on part time: men.....women.....  
total.....  
Number of students preparing to teach: men.....women.....total.....

Men	Women	Total	Men	Women	Total	Men	Women	To

Item 4 Degrees conferred

	First Degrees on										Completion of Courses in Residence									
	B.A.	aB.S.	B.S. Agric.																	
Men.....	18	22	60																	
Women.....	4	1	8																	
Total since last report.....	22	23	68																	

Item 5 Graduates

Number of students graduated this year without degrees:  
Liberal arts, men....., women.....; applied science, men.....  
graduate, men....., women.....; education, men....., wo  
women.....; veterinary, men....., women.....

Recipients of honorary degrees conferred without examination

	Higher Degrees						
	On Examination						Total
	M.A.	M.S.	Ph.D.	M.S. Agr.			
Men.....	2	2		13			17
Women.....	0	0		0			0
Total since last report.....	2	2		13			17

a If B.S. is conferred in more than one course, give number of students receiving degrees in each course.

Name	Degree



degrees:

science, men....., women.....; architecture, men....., women.....;

....., women.....; law, men....., women.....; medicine, men.....,

								Total
								100
								13
								113

degrees:

science, men....., women.....; architecture, men....., women.....;

....., women.....; law, men....., women.....; medicine, men.....,

## Elimination

[illegible]

## Item 7 Miscellaneous

Give number of years in each course: ~~liberal~~ arts.....4....., ~~applied~~ science.....4....., architecture.....  
graduate 1 or 2 education....., law....., medicine....., veterinary....., agriculture 4, .....

Number of days session in summer courses.....

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses .....						
Extension courses {						
Secondary or academic.....						

To whom should correspondence regarding this report be addressed?

Name ..... Position .....

**Affidavit of presiding officer**

STATE OF NEW YORK

COUNTY OF .....

} ss. ....

being duly sworn, deposes and says that he is the presiding officer of .....  
for which the foregoing report is made. This said report has been prepared in accordance with the instructions of the New  
York State Education Department, that the statements therein he verily believes to be in all respects true and that an  
exact copy of this report has been filed with the permanent records of the institution.

.....  
*<sup>a</sup>President of* .....

Subscribed and sworn to

before me this ..... day of ..... 1944

.....  
*Notary Public*

.....  
*<sup>a</sup> Or corresponding officer.*

The University of the State of New York  
The State Education Department

FORM F-3

1944-45

Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

UNIVERSITY OF NANKING

Located at CHENGDU, CHINA

XXXX

FOR THE YEAR ENDING JUNE 30, 1945

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1945

Explanations Applicable to the Financial Report

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education. Table 1 represents a report drawn from the credit side of the balance sheet and is designed to show the nature and amount of the several classes of funds utilized by the institution. Table 2 shows the changes in the several classes of funds during the fiscal year. It is important that the balance of each class of funds shown in table 2 should agree with the amount of that class as reported in table 1. Table 3 shows the current income of the fiscal year and table 4 shows the current expenditures of the fiscal year.

Should any interpretation of tables 1 or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports. For your guidance in preparing these tables and in preparing tables 3 and 4 the explanations of items are given on the last page of this report.

NOTE: All investments and property are kept on the records at the par value of the Chinese dollar and not at the present depreciated figure. All items are in Chinese currency based on average exchange rate 290:1

TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	CODE	FUNDS <sup>a</sup> (1)	*LIABILITIES <sup>b</sup> (2)	TOTAL (1)+(2)
			(8X29)	(8X39)
Current funds (item 1)				
General .....	8199	\$ 402,426	\$	\$ 402,426
Restricted .....	8299	11,625		11,625
Endowment funds (item 2).....	8399	2,848,834		2,848,834
Funds functioning as endowment (item 3).....	8499	60,000		60,000
Annuity funds (item 4).....	8599			
Loan funds (loanable principal (item 5).....	8699			
Plant funds				
Funds invested in plant (item 6a).....	3799	?	?	
Plant funds unexpended (item 6b).....	5899			
Agency funds .....	6999			
Undesignated funds .....	8099			
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES.....	8X19	\$	\$	\$

<sup>a</sup> Funds owned by the institution and utilized in its activities.  
<sup>b</sup> Funds borrowed by the institution and utilized in its activities.  
 Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1—General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$ . The accumulated deficit should appear as a minus quantity in reporting current general fund balances in table 2, item 1.

TABLE 2—SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

	CODE			TOTAL
Balance, beginning of year				
General (unrestricted) funds .....	1001		\$ 14,871	
Restricted funds .....	1002		7,564	\$ 22,435
Current income (See table 3)				
Educational and general .....	1099	\$ 67,793,561		
Auxiliary enterprises and activities .....	1199	359,130		
Other noneducational income .....	1299	9,578,722	77,731,413	
Current expenditures (See table 4)				
Educational and general .....	2099	63,755,089		
Auxiliary enterprises and activities .....	2199	4,005,986		
Other noneducational expenditures.....	2299	9,578,722	77,339,797	
Excess or deficiency of income for year.....	6199			391,616
Other additions and deductions (net).....	7199			
Balance at end of year.....	8999			414,051
Consisting of <sup>20</sup>				
General (unrestricted) funds (Transfer to table 1).....	8199		402,426	
Restricted funds (Transfer to table 1).....	8299		11,625	

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds<sup>1</sup>

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING (8499) AS ENDOWMENT	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 LOAN FUNDS (8699)
Balance (invested and uninvested) in funds at beginning of year .....	\$ 2,848,834	\$ 60,000	\$	\$
Additions during year:				
Receipts from:				
Public appropriations .....				
Private gifts and grants .....				
Earnings and profit on investment credited to principal account .....				
Transfers from current funds to nonexpendable funds				
TOTAL .....	\$ 2,848,834	\$ 60,000	\$	\$
Deductions during year (specify) .....				
Balance at end of year <sup>20</sup> (Transfer to table 1).....	\$ 2,848,834	\$ 60,000	\$	\$

\* Based on prewar values

[2]

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant<sup>2</sup> \*

		TOTAL	CODE
Value of plant at beginning of year.....		\$	3011
Additions during year .....			3021
TOTAL .....		\$	3099
Deductions during year .....			3031
Value of plant at end of year (Details given below).....			3041
Less: Endowment funds invested in plant (Transfer the total of these.....			
Loans outstanding against plant two items to table 1, column 2).....			3051
Net invested in plant at end of year <sup>20</sup> . (Transfer to table 1, column 1).....		\$	3799
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)			
Value of grounds .....		\$	3791
Value of all buildings .....			3792
Value of all equipment, including libraries .....			3793
Value of all dormitories, included above .....			3794

to give an accurate report.

Item 6b Statement of Unexpended Plant Funds<sup>3</sup>

		TOTAL	CODE
Receipts for Capital Outlay—Plant Extension			
Balance in designated plant funds at beginning of year.....		\$	4011
Receipts during year designated for plant purposes:			
Public appropriations and tax levies:		none	
Federal .....	\$		
State .....			
County .....			4021
City and district .....			4022
Private gifts, grants and benefactions.....			4023
Other sources (earnings and profits on investments) .....			
Transfers or expenditures from current funds (not loans):			
From educational and general funds .....			4031
From auxiliary enterprises and activities funds .....			4041
Other receipts for plant extensions (describe):			
Loans for plant extension .....			
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).		\$	4999

Expenditures for Capital Outlay—Plant Extension<sup>3</sup> (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)

		TOTAL	CODE
From plant funds or all funds for:		none	
Land .....	\$		
New buildings .....			
Additions to existing buildings .....			
Improvements other than buildings .....			
New equipment .....			
From educational and general funds (if not included above).....		\$	5051
From auxiliary enterprises and activities funds (if not included above).....			5052
Loans paid from plant funds .....		\$	5899
Balance in Designated Plant Funds at close of year <sup>20</sup> (Transfer to table 1, column 1).....			

Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5.

[3]

TABLE 3—CURRENT INCOME<sup>4, 5</sup>

Income for Educational and General Purposes		TOTAL	CODE
Student fees <sup>6</sup> (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 21 to 28)			
1 Resident departments .....	\$ 1,351,945		
2 Extension departments .....	116,107	\$ 1,468,052	1019
Endowment <sup>7</sup> (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):			
3 From federal endowment (1862 and other land grants) .....			
4 From other endowment for general purposes .....	1,819,429		
5 From other endowment for restricted purposes .....	4,950,000	6,769,429	1029
Receipts from other public sources for current expenses: <sup>8</sup>			
6 Federal appropriations .....			
7 State appropriations and tax levies .....			
8 County appropriations and tax levies .....			
9 City or district appropriations or tax levies .....		none	1049
Gifts and grants from private sources (including foundations, for current expenses):			
10 Permanent (recurring) grants from churches and boards .....	3,120,656		
11 Other grants (not automatically recurring) from churches and boards .....	46,946,793		
12 Estimated salary equivalent of nonsalaried personal service rendered .....			
13 Other gifts .....	5,215,145	55,282,594	1039
Sales and services of educational departments (gross income): <sup>9</sup>			
14 Agriculture .....	4,093,154		
15 Dental school .....			
16 Others (itemize) .....		4,093,154	1049
Receipts from other sources for educational and general purposes: <sup>10</sup>			
17 Interest on current funds .....	90,384		
18 Net income from rented property (excluding residence halls) .....	89,948		
19 Other sources .....		180,332	1049
20 TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) .....	\$ 67,793,561	\$ 67,793,561	1099

Income for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL	CODE
21 Residence halls .....	\$ 265,130		1111
22 Dining halls .....			1112
23 Student hospital or infirmary .....	94,000		1121
24 College bookstore .....			1122
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....			1123
26 Student unions .....			1124
27 Other activities .....			1125
28 TOTAL (Transfer total to table 2.) .....	\$ 359,130		1199

Income to be Used for Noneducational Purposes <sup>12</sup> (excepting auxiliary enterprises and activities and capital outlays)		TOTAL	CODE
Income from investments (interest):			
29 For annuities to beneficiaries (usually from funds subject to annuity) .....	\$ .....		
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return .....		\$ 9,578,722	1211
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return .....		9,578,722	1212
32 Other receipts for noneducational purposes .....			1213
33 TOTAL (Transfer total to table 2.) .....		\$ 9,578,722	1299
34 TOTAL CURRENT INCOME .....		\$ 77,731,413	1999

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES<sup>4</sup>

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
General administration and expense: <sup>13</sup>			
35 General administrative offices .....	\$ 5,910,145		
36 General expense .....	235,386	\$ 6,145,531	2019
Resident instruction and departmental research: <sup>14</sup>			
37 Colleges, schools and departments (including nonbudgeted research) .....	17,594,505		
38 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. ....	224,880	17,819,385	2029
Organized research, separately budgeted: <sup>15</sup>			
39 Agricultural experiment station .....	14,131,229		
40 Bureau of educational research .....			
41 Engineering experiment station .....			
42 Others .....	12,566,852	26,698,081	2029
Extension (all extension services and correspondence courses): <sup>16</sup>			
43 Agricultural .....	2,618,794		
44 Engineering .....			
45 General university extension courses .....		2,618,794	2049
46 Others .....			
47 Libraries (including salaries, other operating expenses and purchase of books and binding) <sup>17</sup> .....	1,535,343	1,535,343	2049
Operation and maintenance of physical plant, and other general services: <sup>18</sup>			
48 Physical plant .....	1,748,343		
49 Other general services .....	7,189,612	8,937,955	2039
50 TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.) .....	\$ 63,755,089	\$ 63,755,089	2099
Amount included above expended for:			
51 Administrative and professional salaries .....	\$ 31,290,789		
52 Other personal services (clerical, operation and maintenance) .....	\$ 466,449		
53 For capital outlays (new equipment) .....	\$ 482,674		

Expenditures for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL	CODE
54 Residence halls .....	\$ 3,539,371		2111
55 Dining halls .....			2112
56 Student hospital or infirmary .....	94,000		2121
57 College bookstore .....			2122
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....	233,467		2123
59 Student unions .....			2124
60 Other activities .....	139,148		2125
61 TOTAL (Transfer total to table 2.) .....	\$ 4,005,986		2199

Expenditures for Noneducational Purposes <sup>19</sup> (except auxiliary enterprises and capital outlays)		TOTAL	CODE
62 Annuities .....	\$ .....		2211
63 Interest on loans .....			2212
64 Financial campaigns .....			2213
65 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment .....	\$ 9,578,722		2214
66 Other purposes .....	\$ 2,571,722		2215
67 TOTAL (Transfer total to table 2.) .....	\$ 9,578,722		2299
68 TOTAL EXPENDITURES FOR CURRENT PURPOSES .....	\$ 77,339,797		2999



Table 2

<sup>1</sup> Statement of nonexpendable funds (items 2, 3, 4, 5). This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds, or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

<sup>2</sup> Plant values (table 2, item 6a). This schedule includes a statement showing the change in value of plant and its gross and net value at the end of the year as well as the value of grounds, buildings, and equipment separately when available. Plant item should be carried in the accounts at cost until disposed of. If any other basis of valuation is used, that should be noted in this report.

<sup>3</sup> Statement of unexpended plant funds (table 2, item 6b). It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

Table 3

<sup>4</sup> Basis of reporting receipts and expenditures. Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

<sup>5</sup> Statement of current receipts. In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

<sup>6</sup> Student fees (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting

refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee.

<sup>7</sup> Endowments (lines 3 to 5). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

<sup>8</sup> Public appropriations and tax levies (lines 6 to 9). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

<sup>9</sup> Sales and services of educational departments (lines 14 to 16). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

<sup>10</sup> Other sources (lines 17 to 19). All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

<sup>11</sup> Statement of auxiliary enterprises and activities (lines 21 to 28). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the Department of Physical Education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

<sup>12</sup> Income to be used for noneducational purposes (lines 29 to 33). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

- (a) Annuities to beneficiaries of annuity gift funds.
- (b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

Table 4

<sup>13</sup> General administration and expense (lines 35 and 36). Under this heading should be included all expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

<sup>14</sup> Resident instruction and departmental research (lines 37 and 38). Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses. There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

<sup>15</sup> Organized research (lines 39 to 42). Include here as separate units such organizations for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

<sup>16</sup> Extension (lines 43 to 46). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

<sup>17</sup> Libraries (line 47). Under this heading should be included the total expenditures of the institution for library purposes, including both the general library and all departmental libraries. These should be included: Salaries, other

operating expenses, purchase of books and binding. Law libraries should be included here if possible.

<sup>18</sup> Operation and maintenance of physical plant and general services (lines 48 to 49). Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other items.

<sup>19</sup> Noneducational expenses (lines 64 to 67). Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

(a) Annuities. Here include amount paid to beneficiaries of annuity funds.

(b) Interest on loans. Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) Financial campaign. Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) Fellowships, scholarships, student aid and prizes. Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

<sup>20</sup> The balance of each class of fund as reported in table 2 should agree with balance reported in table 1.

To whom should we write regarding this report if questions arise?

Name ..... Position .....

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF .....

} ss.

being duly sworn, deposes and says that he is the presiding officer of .....

for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

President of .....

Subscribed and sworn to

before me this.....day of.....1945

Notary Public



Universities

The University of the State of New York

The State Education Department

1944-45

## ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

China

THE UNIVERSITY OF NANKING

Located at Chengtu, Szechwan, ~~XXX~~

for year ending June 30, 1945

This annual report is required by law to be transmitted to the State Education Department on or before July 1, 1945

Type of control (check one): State.....; city or district.....; county.....; church.....☒ If church, affiliated with what religious denomination? Union of several.....; private, independent of church.....

## Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts.....223.....  
 architecture....., education....., medicine.....37.....applied science....., graduate....., law....., veterinary.....  
 pharmacy..... Number of Saturday sessions.....

## Item 2 Faculty and employes

Names of officers June 30, 1945

President Yu-Gwan Chen

Business Manager or Finance Officer.....

Registrar Siang-Fang Ko

Secretary.....

Deans — ~~XXXX~~ liberal arts Loh-seng Tsaiapplied science Hsioh-ren Wei

architecture.....

graduate.....

education.....

law.....

medicine.....

veterinary.....

agriculture Chi-wen Chang

How many faculty members were employed full time: men.....98.....women.....16.....total.....114.....

How many on part time: men.....17.....women.....1.....total.....18.....

Those employed part time were the equivalent of how many full time: men.....4.....women..... $\frac{1}{4}$ .....total..... $4\frac{1}{4}$ .....

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men.....10.....women.....2.....total.....12.....

"Faculty

Course	Professors		Adjunct, associate and ass't professors		Instructors and tutors		Lecturers		Other ass'ts on teaching force		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts and science.....												
Architecture.....												
Business.....												
Education.....												
Engineering.....												
Law.....												
Medicine.....												
Pharmacy.....												
Theology.....												
.....												
<sup>b</sup> Total.....	47	2	24	3	17	5			10	6	98	16
Duplicates.....												
University total.....	47	2	24	3	17	5			10	6	98	16

<sup>a</sup> Excluding data for summer and university extension courses which should be reported under item 7.  
<sup>b</sup> Besides the above there were.....14.....men and.....5.....women employed in organized research work.

[illegible]

If course does not lead to a degree, indicate by crossing out degree.

[illegible]

Item 4 Degrees and certificates conferred

Recipients of honorary degrees conferred without examination

[illegible]

31

[illegible]

University total.

930	118	1048
930	118	1048

Number of students graduated this year without degrees: ~~men~~ 30 ~~women~~ 1 ~~total~~ 31

Liberal arts, men....., women.....; applied science, men....., women.....; architecture, men.....,  
women.....; graduate, men....., women.....; education, men....., women.....; law, men....., women.....;  
medicine, men....., women.....; veterinary, men....., women.....

17,179 Chinese  
7,174 Western

Number of volumes in library 24,353; pamphlets 13,308. Is your library free to the public for reference? Yes for lending? Yes Number of volumes issued for home use 5354  
This should state entire circulation for the year. One book lent 10 times counts 10 not 1. " " reference 65,419

## Number of days session in summer courses.....

[illegible]

		Number of teachers			Number of students		
		Men	Women	Total	Men	Women	Total
Summer courses .....							
Extension courses	{ correspondence .....						
	{ class extension.....						
Secondary or academic.....							

To whom should correspondence regarding this report be addressed?

Name ..... Position.....

**Affidavit of presiding officer**

STATE OF NEW YORK

COUNTY OF .....

} ss. ....

being duly sworn, deposes and says that he is the presiding officer of .....  
for which the foregoing report is made. This said report has been prepared in accordance with the instructions of the New  
York State Education Department, that the statements therein he verily believes to be in all respects true and that an  
exact copy of this report has been filed with the permanent records of the institution.

.....  
*\*President of*.....

Subscribed and sworn to

before me this.....day of.....1945

.....  
*Notary Public*

.....  
*a Or corresponding officer*

The University of the State of New York  
The State Education Department

FORM F-3

1944-45

Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

UNIVERSITY OF NANKING

Located at CHENGDU, CHINA

XXXX  
N. Y.

FOR THE YEAR ENDING JUNE 30, 1945

To the New York State Education Department

This annual report is required by law to be transmitted to the Department on or before July 1, 1945

Explanations Applicable to the Financial Report

This financial report follows the form recommended by the National Committee on Standard Reports for Institutions of Higher Education. Table 1 represents a report drawn from the credit side of the balance sheet and is designed to show the nature and amount of the several classes of funds utilized by the institution. Table 2 shows the changes in the several classes of funds during the fiscal year. It is important that the balance of each class of funds shown in table 2 should agree with the amount of that class as reported in table 1. Table 3 shows the current income of the fiscal year and table 4 shows the current expenditures of the fiscal year.

Should any interpretation of tables 1 or 2 be required, reference may be made to pages 49 to 63 of Financial Reports of Colleges and Universities, published by the National Committee on Standard Reports. For your guidance in preparing these tables and in preparing tables 3 and 4 the explanations of items are given on the last page of this report.

NOTE: All investments and property are kept on the records at the par value of the Chinese dollar and not at the present depreciated figure. All items are in Chinese currency based on average ex-TABLE 1—STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

change rate 290:1

	CODE	FUNDS <sup>a</sup> (1)	*LIABILITIES <sup>b</sup> (2) (8X29)	TOTAL (1)+(2) (8X39)
Current funds (item 1)				
General .....	8199	\$ 402,426	\$ .....	\$ 402,426
Restricted .....	8299	11,625	.....	11,625
Endowment funds (item 2) .....	8399	2,848,834	.....	2,848,834
Funds functioning as endowment (item 3) .....	8499	60,000	.....	60,000
Annuity funds (item 4) .....	8599	.....	.....	.....
Loan funds (loanable principal (item 5) .....	8699	.....	.....	.....
Plant funds				
Funds invested in plant (item 6a) .....	3799	?	?	.....
Plant funds unexpended (item 6b) .....	5899	.....	.....	.....
Agency funds .....	6999	.....	.....	.....
Undesignated funds .....	8099	.....	.....	.....
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES .....	8X19	\$ .....	\$ .....	\$ .....

<sup>a</sup> Funds owned by the institution and utilized in its activities.  
<sup>b</sup> Funds borrowed by the institution and utilized in its activities.  
<sup>\*</sup> Accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1—General above represents current general fund surplus. This table makes no provision for reporting deficits since these are ordinarily shown as debits on balance sheet. If there was an accumulated deficit at the close of the year, indicate the amount: \$ .....

TABLE 2—SCHEDULES SHOWING THE CHANGES DURING THE YEAR IN THE SEVERAL CLASSES OF FUNDS

Item 1 Statement of Current Funds, Showing a Summary of Current Income, Expenditures and Surplus

	CODE			TOTAL
Balance, beginning of year				
General (unrestricted) funds .....	1001	\$ 14,871		
Restricted funds .....	1002	7,564		22,435
Current income (See table 3)				
Educational and general .....	1099	\$ 67,793,561		
Auxiliary enterprises and activities .....	1199	359,130		
Other noneducational income .....	1299	9,578,722	77,731,413	
Current expenditures (See table 4)				
Educational and general .....	2099	63,755,089		
Auxiliary enterprises and activities .....	2199	4,005,986		
Other noneducational expenditures .....	2299	9,578,722	77,339,797	
Excess or deficiency of income for year .....	6199			391,616
Other additions and deductions (net) .....	7199			
Balance at end of year .....	8999			414,051
Consisting of <sup>20</sup>			402,426	
General (unrestricted) funds (Transfer to table 1) .....	8199		11,625	
Restricted funds (Transfer to table 1) .....	8299			

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds<sup>1</sup>

	ITEM 2 ENDOWMENT FUNDS (8399)	ITEM 3 FUNDS TEMPORARILY FUNCTIONING (8499) AS ENDOWMENT	ITEM 4 ANNUITY FUNDS (8599)	ITEM 5 LOAN FUNDS (8699)
Balance (invested and uninvested) in funds at beginning of year .....	\$ 2,848,834	\$ 60,000	\$ .....	\$ .....
Additions during year:				
Receipts from:				
Public appropriations .....				
Private gifts and grants .....				
Earnings and profit on investment credited to principal account .....				
Transfers from current funds to nonexpendable funds .....				
TOTAL .....	\$ 2,848,834	\$ 60,000	\$ .....	\$ .....
Deductions during year (specify) .....	2,848,834	60,000		
Balance at end of year <sup>20</sup> (Transfer to table 1) .....	\$ .....	\$ .....	\$ .....	\$ .....

\* Based on prewar values

[2]

TABLE 2—Continued

Item 6a Statement of Funds Invested in Plant<sup>2</sup>

		TOTAL	CODE
Value of plant at beginning of year .....		\$ .....	3011
Additions during year .....		.....	3021
TOTAL .....		\$ .....	3099
Deductions during year .....		.....	3031
Value of plant at end of year (Details given below) .....		.....	3041
Less: Endowment funds invested in plant (Transfer the total of these .....		.....	3051
Loans outstanding against plant two items to table 1, column 2) .....		.....	3799
Net invested in plant at end of year <sup>20</sup> (Transfer to table 1, column 1) .....		\$ .....	
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)			
Value of grounds .....		\$ .....	3791
Value of all buildings .....		.....	3792
Value of all equipment, including libraries .....		.....	3793
Value of all dormitories, included above .....		.....	3794

\*Until surveys are completed of conditions on the campus in Nanking impossible to give an accurate report.

Item 6b Statement of Unexpended Plant Funds<sup>3</sup>

		TOTAL	CODE
Receipts for Capital Outlay—Plant Extension			
Balance in designated plant funds at beginning of year .....		\$ .....	4011
Receipts during year designated for plant purposes:			
Public appropriations and tax levies:			
Federal .....	\$ .....		
State .....	.....		
County .....	.....		
City and district .....	.....		4021
Private gifts, grants and benefactions .....	.....		4022
Other sources (earnings and profits on investments) .....	.....		4023
Transfers or expenditures from current funds (not loans):			
From educational and general funds .....	.....		4031
From auxiliary enterprises and activities funds .....	.....		4041
Other receipts for plant extensions (describe):			
Loans for plant extension .....	.....		
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds) .....		\$ .....	4999

Expenditures for Capital Outlay—Plant Extension<sup>8</sup> (If possible, include all capital expenditures below under expenditures from plant funds, although they have been included under table 4. Otherwise separately report the amounts spent from educational and general funds and from auxiliary enterprises funds during the year for capital outlays, plant extension and new equipment.)

		TOTAL	CODE
From plant funds or all funds for:			
Land .....	\$ .....		
New buildings .....	.....		
Additions to existing buildings .....	.....		
Improvements other than buildings .....	.....		
New equipment .....	.....		
From educational and general funds (if not included above) .....	.....		5051
From auxiliary enterprises and activities funds (if not included above) .....	.....		5052
Loans paid from plant funds .....	.....		5899
Balance in Designated Plant Funds at close of year <sup>20</sup> (Transfer to table 1, column 1) .....		\$ .....	

Item 7 Agency Funds, and

Item 8 Undesignated Funds may be reported if held by the institution on forms similar to that used in reporting Items 2, 3, 4 and 5.

[3]



TABLE 3—CURRENT INCOME<sup>4, 5</sup>

Income for Educational and General Purposes		TOTAL	CODE
Student fees <sup>6</sup> (for matriculation, laboratory, library etc., but NOT including fees for auxiliary enterprises and activities, such as athletics, infirmary etc., given in items 21 to 28)			
1	Resident departments .....	\$ 1,351,945	
2	Extension departments .....	116,107	1019
Endowment <sup>7</sup> (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds):			
3	From federal endowment (1862 and other land grants) .....	1,819,429	
4	From other endowment for general purposes .....	4,950,000	1029
5	From other endowment for restricted purposes .....		
Receipts from other public sources for current expenses: <sup>8</sup>			
6	Federal appropriations .....		
7	State appropriations and tax levies .....		
8	County appropriations and tax levies .....		
9	City or district appropriations or tax levies .....	none	1049
Gifts and grants from private sources (including foundations, for current expenses):			
10	Permanent (recurring) grants from churches and boards .....	3,120,656	
11	Other grants (not automatically recurring) from churches and boards .....	46,946,793	
12	Estimated salary equivalent of nonsalaried personal service rendered .....		
13	Other gifts .....	5,215,145	1039
Sales and services of educational departments (gross income): <sup>9</sup>			
14	Agriculture .....	4,093,154	
15	Dental school .....		
16	Others (itemize) .....	4,093,154	1049
Receipts from other sources for educational and general purposes: <sup>10</sup>			
17	Interest on current funds .....	90,384	
18	Net income from rented property (excluding residence halls) .....	89,948	
19	Other sources .....		
20	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.) .....	\$ 67,793,561	1099

Income for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including receipts from student fees for these purposes. Give figures even though not handled through college office.)		TOTAL	CODE
21 Residence halls .....	\$ 265,130		1111
22 Dining halls .....			1112
23 Student hospital or infirmary .....	94,000		1121
24 College bookstore .....			1122
25 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....			1123
26 Student unions .....			1124
27 Other activities .....			1125
28 TOTAL (Transfer total to table 2.) .....	\$ 359,130		1199

Income to be Used for Noneducational Purposes <sup>12</sup> (excepting auxiliary enterprises and activities and capital outlays)		TOTAL	CODE
Income from investments (interest):			
29 For annuities to beneficiaries (usually from funds subject to annuity) .....	\$ .....	\$ .....	1211
30 For fellowships, scholarships, and other student aid (not loans) when NO service is required in return .....			
31 From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return .....			
32 Other receipts for noneducational purposes .....		9,578,722	1212
			1213
33 TOTAL (Transfer total to table 2.) .....		\$ 9,578,722	1299
34 TOTAL CURRENT INCOME .....		\$ 77,731,413	1999

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES<sup>4</sup>

Expenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
General administration and expense: <sup>13</sup>			
35	General administrative offices .....	\$ 5,910,145	2019
36	General expense .....	235,386	
Resident instruction and departmental research: <sup>14</sup>			
37	Colleges, schools and departments (including nonbudgeted research) .....	17,594,505	2029
38	Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. ....	224,880	
Organized research, separately budgeted: <sup>15</sup>			
39	Agricultural experiment station .....	14,131,229	2029
40	Bureau of educational research .....		
41	Engineering experiment station .....	12,566,852	
42	Others .....		
Extension (all extension services and correspondence courses): <sup>16</sup>			
43	Agricultural .....	2,618,794	2049
44	Engineering .....		
45	General university extension courses .....		
46	Others .....	2,618,794	
47	Libraries (including salaries, other operating expenses and purchase of books and binding) <sup>17</sup> .....	1,535,343	2049
Operation and maintenance of physical plant, and other general services: <sup>18</sup>			
48	Physical plant .....	1,748,343	2039
49	Other general services .....	7,189,612	
50	TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.) ....	\$ 63,755,089	2099
Amount included above expended for:			
51	Administrative and professional salaries .....	\$ 31,290,789	
52	Other personal services (clerical, operation and maintenance) .....	\$ 466,449	
53	For capital outlays (new equipment) .....	\$ 482,674	

Expenditures for Auxiliary Enterprises and Activities <sup>11</sup> (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Give figures even though not handled through college office.)		TOTAL	CODE
54 Residence halls .....	\$ 3,539,371		2111
55 Dining halls .....			2112
56 Student hospital or infirmary .....	94,000		2121
57 College bookstore .....			2122
58 Athletics (if handled separately from physical education budget) excluding shares of visiting teams .....	233,467		2123
59 Student unions .....			2124
60 Other activities .....	139,148		2125
61 TOTAL (Transfer total to table 2.) .....	\$ 4,005,986		2199

Expenditures for Noneducational Purposes <sup>19</sup> (except auxiliary enterprises and capital outlays)		TOTAL	CODE
62 Annuities .....	\$ .....		2211
63 Interest on loans .....			2212
64 Financial campaigns .....			2213
65 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment .....	\$ 9,578,722		2214
66 Other purposes .....	\$ .....		2215
67 TOTAL (Transfer total to table 2.) .....	\$ 9,578,722		2299
68 TOTAL EXPENDITURES FOR CURRENT PURPOSES .....	\$ 77,339,797		2999

Table 2

<sup>1</sup> Statement of nonexpendable funds (items 2, 3, 4, 5). This statement shows the changes of the principal in all funds used for the purpose of producing income. It begins with the balance at the beginning of the year of endowment funds and other funds used to produce income, additions and deductions during the year, and balance at the end of the year. Additions include any sums arising from gifts and grants from private sources, earnings and profits on investments to be added to principal, public appropriations and tax levies. They should not include receipts from the sale of investments, except the portion of such receipts which represents profit and which is to be added to the principal of the funds, or held as a reserve for gains and losses. Earnings on investments should not be included unless such earnings are to be added to the principal. Deductions may include losses on investments.

Note that provision is made for separate data for four types of nonexpendable funds: (2) Ordinary endowment either general or restricted from which the interest only can be used, (3) funds temporarily functioning as endowment, (4) funds held by the college which are subject to an annuity payment, and (5) funds from which either the interest, principal, or both can be loaned to be paid back with or without interest at some future date.

<sup>2</sup> Plant values (table 2, item 6a). This schedule includes a statement showing the change in value of plant and its gross and net value at the end of the year as well as the value of grounds, buildings, and equipment separately when available. Plant item should be carried in the accounts at cost until disposed of. If any other basis of valuation is used, that should be noted in this report.

<sup>3</sup> Statement of unexpended plant funds (table 2, item 6b). It is intended that this section shall include income to cover all expenditures for plant extension whether made from designated plant funds, educational and general funds, auxiliary enterprises and activities funds, or loans. If expenditures for capital outlays or equipment are made directly from other than plant funds, they will be included in the expenditures for those funds and included again here in plant funds for the purpose of bringing all plant income and expenditures together.

The statements have therefore been set up in such a way as to show the capital expenditures in each fund as the amount which should be included in both the receipts and expenditures side of the plant extension statement.

Include in this section, if possible, expenditures for all capital outlays whether made from designated plant funds or from other funds.

Table 3

<sup>4</sup> Basis of reporting receipts and expenditures. Where the accounts are kept on a cash basis as to income, meaning that an item is considered income when it is received in cash or made available to the institution in a public treasury, income should be reported on that basis. Under those conditions, cash receipts which do not increase expendable fund balances should be omitted from the statement of income. Examples of such items are money borrowed and sale of investments. Receipts representing additions to loan funds, endowment funds and funds for physical plant extension should appear in the statements of those funds and not as current income.

Where the accounts are kept on an accrual basis as to income, meaning that an item is set up as income when it becomes due or when a bill is rendered for it, the income may be reported on that basis. Under such circumstances, income should be conservatively reported and an allowance should be made for maximum losses through inability to collect.

Expenditures should be accounted for and reported on such a basis as to take into the accounts all approved bills for material received and service rendered during the period covered. If any such bills remain unpaid at the date of the report, they should in any event be entered as expenses and set up as accounts payable in the balance sheet. Payment of loans, purchase of investments, purchase of materials for general storerooms charged to inventory accounts of those storerooms, and labor and material charged to work in process accounts should not be included as expenditures.

<sup>5</sup> Statement of current receipts. In this statement should be included all income of the fiscal period of both restricted and general funds. If accounts are kept on the accrual basis, current income may be reported on that basis; otherwise income should be reported on a cash basis.

<sup>6</sup> Student fees (lines 1 and 2). Under this caption is to be entered the amount received in cash from all general and specific fees assessed against students after deducting

refunds. Charges for room and board in residence and dining halls should not be included here. Amounts collected to support specific activities and paid over to those activities should be deducted from total collections before income from student fees is entered in the report. Where scholarships are granted out of current revenues, student fees and room and board revenue should include income at the customary rates for the services donated to scholarship students and a similar amount should be set up as an expenditure under "expenditures for other noneducational purposes" for fellowships, scholarships etc. Scholarships which consist of remission of fees or tuition may be treated as deductions from fee income as the student in this case is not charged the full fee.

<sup>7</sup> Endowments (lines 3 to 5). This heading includes receipts from earnings of all endowment funds, income from which can be used for educational or general purposes, except amounts which are proper accretions to the principal of those funds.

<sup>8</sup> Public appropriations and tax levies (lines 6 to 9). There should be included hereunder all amounts received from or made available by governmental sources out of governmental, and not institutional, revenues which are expendable for current purposes and which are not specifically appropriated for physical plant extensions or additions to permanent funds.

<sup>9</sup> Sales and services of educational departments (lines 14 to 16). Here will be included gross income of all enterprises operated in connection with educational divisions of the institution and as a necessary part of the work of these divisions, such as the medical school hospital, dental clinic, dairy creamery and home economics cafeteria.

<sup>10</sup> Other sources (lines 17 to 19). All items of educational and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

<sup>11</sup> Statement of auxiliary enterprises and activities (lines 21 to 28). Under this heading are included those enterprises which are not directly related to the educational activities of the institution but exist solely for the purpose of serving the student body or faculty. These enterprises include residence halls, dining halls, infirmary (unless handled as a part of health service), bookstore and laundry (when primarily for service of students and faculty) and their income is principally in the form of cash. They render service to students and perhaps others and are distinct from activities operated by institutional departments. These enterprises are ordinarily self-supporting. Their gross income should be stated after deducting refunds of payments returned. This income should not be included with educational income, however, unless the net income is used to support the educational budget. In that case, the net income may be transferred to the educational and general fund receipts. The same comment applies to expenditures for these activities (lines 54 to 63).

Recreational activities, such as athletics and union, are also included under this heading. If these activities are not handled through the university treasury they should nevertheless be included.

Income and expenditures of intercollegiate athletics should be separately stated, the only exception being the condition in which all expense is an integral part of the Department of Physical Education. There should be deducted from gross receipts the share of other schools in the respective games.

Under expenditures include share of operation and maintenance of physical plant or other general expense when so distributed.

<sup>12</sup> Income to be used for noneducational purposes (lines 29 to 33). Under this heading include income which is to be applied directly toward noneducational expenses other than auxiliary enterprises and activities such as:

- (a) Annuities to beneficiaries of annuity gift funds.
- (b) Fellowships, scholarships, and other student aid (not loans) when no service is required. A scholarship, or similar payment, to a student or fellow is not an "educational expenditure for scholarships etc." It is either (1) a loan if it has to be paid back and therefore is not an expenditure at all, or (2) a payment for whatever type of service the recipient has to render and not a payment for scholarships, or (3) a noneducational expenditure for a scholarship if the recipient does not have to repay it or render any service. It is a gift of the college to the student. The student may use it to pay his tuition, in which case the educational expenditure is made from money received from student fees for tuition. Therefore any income to be used for scholarships of type (3) is income for noneducational purposes.

Table 4

<sup>13</sup> General administration and expense (lines 35 and 36). Under this heading should be included all expenses of the general executive and administrative offices of the institution, also all expenses which are of a general character and which do not relate to any specific division of the institution, not including, however, the expenditures of the general library or the operation and maintenance of the physical plant.

<sup>14</sup> Resident instruction and departmental research (lines 37 and 38). Under this heading should be included all expenditures on account of instructional departments of the institution, including salaries, office expense and equipment, laboratory expense and equipment, and other expenses. There should be included salaries of college deans, faculty, clerks and technicians. Amounts reported under this heading will include any expenditures for research which are not separately budgeted and accounted for. Expenditures for separately organized research will appear under lines 39 to 42.

<sup>15</sup> Organized research (lines 39 to 42). Include here as separate units such organizations for research purposes as research bureaus, research institutes, experiment stations and projects separately supported.

<sup>16</sup> Extension (lines 43 to 46). This section will include all divisions which do extension work, such as the following: Credit courses; lectures, demonstrations, short courses (noncredit); radio; correspondence work.

<sup>17</sup> Libraries (line 47). Under this heading should be included the total expenditures of the institution for library purposes, including both the general library and all departmental libraries. These should be included: Salaries, other

operating expenses, purchase of books and binding. Law libraries should be included here if possible.

<sup>18</sup> Operation and maintenance of physical plant and general services (lines 48 to 49). Under this heading should be included all expenditures for the operation and maintenance of the physical plant of the entire institution, and miscellaneous general services of an operating character not elsewhere charged. Gross figures should be shown in each case less amounts charged to service enterprises or other items.

<sup>19</sup> Noneducational expenses (lines 64 to 67). Under this heading include expenditures from current funds on account of items which do not relate to the educational work of the institution, such as:

(a) Annuities. Here include amount paid to beneficiaries of annuity funds.

(b) Interest on loans. Here include sums paid for interest on current funds and for interest on capital loans not covered by income from property on which carried.

(c) Financial campaign. Here include the expense of campaign for the purpose of raising funds (expense of regular and continuous publicity should be included under "general expense").

(d) Fellowships, scholarships, student aid and prizes. Under this heading should be entered total expenditures from all funds on account of subsidies to students for fellowships, scholarships, or prizes, where service to the institution is not required, and repayment is not required. If teaching service is required, these items should be included under line 37. Prizes paid from departmental or general funds may be considered educational expense and included in line 37.

<sup>20</sup> The balance of each class of fund as reported in table 2 should agree with balance reported in table 1.

To whom should we write regarding this report if questions arise?

Name ..... Position .....

Affidavit of presiding officer

STATE OF NEW YORK

COUNTY OF .....

} ss.

being duly sworn, deposes and says that he is the presiding officer of .....

for which the foregoing report is made. That said report has been prepared in accordance with the instructions of the New York State Education Department, that the statements therein he verily believes to be in all respects true and that an exact copy of this report has been filed with the permanent records of the institution.

President of .....

Subscribed and sworn to

before me this.....day of.....1945

Notary Public

1944-45

## ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

THE UNIVERSITY OF NANKING

China

Located at Chengtu, Szechwan, ~~XXX~~

for year ending June 30, 1945

This annual report is required by law to be transmitted to the State Education Department on or before July 1, 1945

Type of control (check one): State.....; city or district.....; county.....; church ☒..... If church, affiliated with what religious denomination? Union of several.....; private, independent of church.....

## Item 1

Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts....., architecture....., education....., medicine....., applied science....., graduate....., law....., veterinary....., pharmacy..... Number of Saturday sessions 37

## Item 2 Faculty and employees

Names of officers June 30, 1945

President Yu-Gwan Chen Business Manager or Finance Officer.....  
 Registrar Siang-Fang Ko Secretary.....  
 Deans — ~~Work~~ arts Loh-seng Tsai applied science Hsion-ren Wei  
 architecture.....  
 education.....  
 medicine.....  
 agriculture Chi-wen Chang veterinary.....

How many faculty members were employed full time: men 98 women 16 total 114

How many on part time: men 17 women 1 total 18

Those employed part time were the equivalent of how many full time: men 4 women  $\frac{1}{4}$  total  $\frac{17}{4}$

Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, excluding clerks) men 10 women 2 total 12

"Faculty

Course	Professors		Adjunct, associate and ass't professors		Instructors and tutors		Lecturers		Other ass'ts on teaching force		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts and science.....												
Architecture .....												
Business .....												
Education .....												
Engineering .....												
Law .....												
Medicine .....												
Pharmacy .....												
Theology .....												
.....												
<sup>b</sup> Total .....	47	2	24	3	17	5			10	6	98	16
Duplicates .....												
University total .....	47	2	24	3	17	5			10	6	98	16

<sup>a</sup> Excluding data for summer and university extension courses which should be reported under item 7.

<sup>b</sup> Besides the above there were 14 men and 5 women employed in organized research work.

### Item 3 Students

Insert in blank spaces under items 3 and 4 any other courses, e. g. Theological (B. D.), etc. and use blank sheet if more columns are needed. If course does not lead to a degree, indicate by crossing out degree.

Classes	Liberal Arts (B.A. <del>or B.S.</del> )			Science (B.S.)			Agriculture (B.S.)			Special Courses			Unclassified			Total		
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year, . . . .	65	9	74	125	10	135	66	11	77	59	5	64						
Sophomore, 2d year, . . . .	65	8	73	63	2	65	57	7	64	45	2	47						
Junior, 3d year, . . . . .	72	9	81	42	3	45	70	11	81									
Senior, 4th year, . . . . .	33	2	35	37	3	40	55	10	65									
Total, . . . . .	235	28	263	267	18	285	248	39	287	104	7	111	53	21	74	907	113	1020
Unclassified, . . . . .																		
Graduate, 5th yr or more	2	3	5	7	2	9	14	0	14							23	5	28
Grand total, . . . . .	237	31	268	274	20	294	262	39	301	104	7	111	53	21	74	930	118	1048

Number of above total attending full time: men 930 women 118 total 1048; on part time: men          women           
 total          Number of part-time students is equivalent to how many full-time?         

Men	Women	Total	Men	Women	Total	Men	Women

### Item 4 Degrees and certificates conferred

	Agr.												First Degrees on												Completion of Courses in Residence																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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### Recipients of honorary degrees conferred without examination

	Higher Degrees				
	Agri. On Examination				Total
	M.A.	M.S.	Ph.D.	M.S.	
Men, . . . . .	0	2		6	8
Women, . . . . .	0	1		0	1
Total since last report, . . . . .	0	3		6	9

a If B.S. is conferred in more than one course, give number of students receiving degrees in each course.

																																				Total			
Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total						
																																	315	35	350				
																																	230	19	249				
																																	184	23	207				
																																	125	15	140				
																																	854	92	946				
																																	53	21	74				
																																	23	5	28				
																																	930	118	1048				

University total.....	930	118	1048
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Liberal arts, men....., women.....; applied science, men....., women.....; architecture, men....., women.....; graduate, men....., women.....; education, men....., women.....; law, men....., women.....; medicine, men....., women.....; veterinary, men....., women.....

Number of volumes in library 7,174 Western 13308  
pamphlets..... Is your library free to the public for  
reference? Yes 24,353 for lending? Yes Number of volumes issued for home use 5354  
This should state entire circulation for the year. One book lent 10 times counts 10 not 1. " " reference 65,419

## Number of days session in summer courses.....

	Number of teachers			Number of students		
	Men	Women	Total	Men	Women	Total
Summer courses .....						
Extension courses { correspondence .....						
{ class extension .....						
Secondary or academic .....						

To whom should correspondence regarding this report be addressed?

Name ..... Position.....

**Affidavit of presiding officer**

STATE OF NEW YORK

COUNTY OF .....

} ss. ....

being duly sworn, deposes and says that he is the presiding officer of .....  
for which the foregoing report is made. This said report has been prepared in accordance with the instructions of the New  
York State Education Department, that the statements therein he verily believes to be in all respects true and that an  
exact copy of this report has been filed with the permanent records of the institution.

.....  
*\*President of*.....

Subscribed and sworn to

before me this.....day of.....1945

.....  
*Notary Public*

\_\_\_\_\_  
*a Or corresponding officer*