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Universities colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

UNIVERSITY OF MANKING - Chengtu, Szechuen, China

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.

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 surrency

TABLE 1-STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDSa	*LIABILITIES ^b	TOTAL
Current funds (item 1)	4,05,43		b 1/25-73
General	\$	\$	\$
Restricted	40453.94		40453.94
Endowment funds (item 2)	2848834.26		2848834.26
Funds functioning as endowment (item 3)	. 60000.00	<u> </u>	60000.00
Annuity funds (item 4)		ļ	
Loan funds (loanable principal) (item 5)		1	
Plant funds	·		
Funds invested in plant (item 6a)	2553138.4		2553138.45
Plant funds unexpended (item 6b)			
Agency funds			
Undesignated funds			ļ
			\$5503612.38
Total institutional funds and liabilities	\$5503612.38	. \$	\$33036721.30

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		n .	
General (unrestricted) funds	••	\$ 837.22	
Restricted funds	••	45935.97	\$ 46 7,73.20
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	1	
Auxiliary enterprises and activities	35257.01		
Other noneducational expenditures	19940.10	1262645,59	
Excess or deficiency of income for year	••		5/33.53
Other additions and deductions (net)			
Balance at end of year			41639.67
Consisting of 20 General (unrestricted) funds		1185.73	
Restricted funds	••	40453.94	-

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds¹

·	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			\$	\$
Public appropriations	*	***************************************		
Private gifts and grants		***************************************	 	
Earnings and profit on investment credited to principal account				
Transfers from current funds to nonexpendable funds	• ••••••••••••••••••••••••••••••••••••			
	· · · · · · · · · · · · · · · · · · ·			1
Total	\$2848834.26	\$ 6000000	\$	\$
Deductions during year (specify)				
Ralance at end of year ²⁰	\$2848834.26	\$ 60000.00	\$	\$
to to all wint to and prop	erty are he	al on the 1	Lecordo at	the par val

Note: All investments and property are kept on me recover as sufference of the Chinese dollar- and had at the present depreciatio value.

TABLE 2 - Continued

Itom 60 Statement of Funds Invested in Dlant?

	TOTAL
Value of plant at beginning of year\$.25	29338.76
Additions during year	
Total \$250	
Deductions during year	and the second of the second o
Value of plant at end of year (Details given below)	\$255 3138.4
Less: Endowment funds invested in plant	
Loans outstanding against plant	
Net invested in plant at end of year ²⁰	\$2553138.4
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)	
Value of grounds	\$ 267703.
Value of all buildings	1459028
Value of all equipment, including libraries	826407.
Value of all dormitories, included above	148900.
Item 6b Statement of Unexpended Plant Funds ³	
Receipts for Capital Outlay - Plant Extension	TOTAL
Balance in designated plant funds at beginning of year	
	\$
Receipts during year:	-
Public appropriations and tax levies:	- Way
Federal \$ \$	
State	
County	
City and district	
Private gifts, grants and benefactions	***************************************
Other sources (earnings and profits on investments)	***************************************
Fransfers 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 ³ (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\$	- Zewa
New buildings	
Additions to existing buildings	l l
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)	s
Loans paid from plant funds Balance in Designated Plant Funds at close of year ²⁰	***************************************

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.

a Funds owned by the institution and utilized in its activities.
b 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 3 — CURRENT INCOME^{4, 5}

Inco	ome for Educational and General Purposes) 4	TOTAL
	for auxiliary enterprises and activities, such as atmends, infirmary etc., given in items (21 to 28)		
1	Resident departments	\$ 41018.79	
2	Extension departments	,	\$ 54181.03
-	Endowment? (interest, including income from 1862, and other public and private		
	endowments, but not including additions to principal of endowment funds):	. 1	
3	From federal endowment (1862 and other land grants)		
4	From other endowment for general DUFDOSES	52085.00	
5	From other endowment for restricted purposes	222836.73	274921.73
	Receipts from other public sources for current expenses:8		
6	Rederal appropriations		
7	Chate appropriations and tay 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
10			,
14	Agricultura	27469.31	
15	Dental school		
15 16	Other (itemize)		27469.31
10	Pageints from other sources for educational and general purposes:10	And the second	
17	Teterest on current funds	12898,15	
17 18	ar	7997.90	
10 19	Other courses		17890.05
	Office Sources (Transfer total to table 2)	\$	\$ /2/3601.20
20 ===	TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)		
Inc	ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in accipts from student fees for these purposes. Give figures even though not handle ffice.)	dicated, including d through college	
21	Residence halls		\$ 4606.20
22	District halfa		16751.54
23	Student hospital or infirmary		1850.00
24	College hookstore		4
25	Athletics (if handled separately from physical education budget) excluding shares	of visiting teams.	1393.0
26	Student unions	• • • • • • • • • • • • • • • • • • • •	
27	Other activities	•••••	
	Other activities		•
27 28	Total (Transfer total to table 2.)		•
28	Resident departments Extension departments Extension departments Endowment' (interest, including income from 1862, and other public and private endowments, but not including additions to principal of endowment funds): From other endowment (1862 and other land grants) From other endowment for restricted purposes From other endowment for restricted purposes Receipts from other public sources for current expenses;* Federal appropriations State appropriations and tax levies. County appropriations and tax levies. City or district appropriations or tax levies. Gifts and grants from private sources (including foundations, for current expenses): Permanent (recurring) grants from churches and boards. Other grants (not automatically recurring) from churches and boards. Estimated salary equivalent of nonsalaried personal service rendered. Other gritts Sales and services of educational departments (gross income): Agriculture Dental school Others (itemize) Receipts from other sources for educational and general purposes: Total Educational And General Receipts (Transfer total to table 2.). **Comme for Auxillary Enterprises and Activities 11 (Gross figures unless otherwise indicated, in receipts from student fees for these purposes. Give figures even though not handled through office.) Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares of visiting Student unions Other activities Total (Transfer total to table 2.) **Total (Tran		\$ 24600.70
28	Total (Transfer total to table 2.)		•
28	Total (Transfer total to table 2.)	3	\$ 24600.71
28	Total (Transfer total to table 2.) come to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity)	\$	\$ 24600.75
28 Inc	Total (Transfer total to table 2.) come to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity). For fellowships, scholarships, and other student aid (not loans) when NO service is	\$	\$ 24600.71
28 Inc	Total (Transfer total to table 2.) come to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity). For fellowships, scholarships, and other student aid (not loans) when NO service is required in return.	\$	\$ 24600.70 TOTAL
28 Inc	Total (Transfer total to table 2.) come to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity) For fellowships, scholarships, and other student aid (not loans) when NO service is required in return From gifts to be used for scholarships, student aid etc. (not loans) when NO	\$	\$ 24600.71 TOTAL
28 Inc 29 30	Total (Transfer total to table 2.) come to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity). For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return.	\$s	\$ 24600.70 TOTAL
28 Inc 29 30	Total (Transfer total to table 2.) come to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity). For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return.	\$s	\$ 24600.70 TOTAL
28 Inc 29 30 31	Total (Transfer total to table 2.) come to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity). For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return. Other receipts for noneducational purposes.	\$	\$ 24600.70 TOTAL
28 Inc	Total (Transfer total to table 2.) come to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity). For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return. Other receipts for noneducational purposes.	\$	\$ 24600.76

TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES

General expense Resident instruction and departmental research: ** Colleges, schools and departments (including nonbudgeted research) ** Zagates** Colleges, schools and departments (including nonbudgeted research) ** Colleges, schools and departments (including nonbudgeted research) ** Diagnated research, separately budgeted: ** Organized research, separately budgeted: ** Organized research, separately budgeted: ** Dureau of educational research ** Dureau of educational research ** Engineering experiment station ** Cothers ** Agricultural ** Engineering experiment station courses ** Cothers ** Agricultural ** Engineering ** Engineering ** Cothers ** Cothers ** Cothers ** Cothers ** Cother ** Libraries (including salaries, other operating expenses and purchase of books and binding)** Operation and maintenance of physical plant, and other general services: ** Pother general services ** Cother personal services ** Cother personal services ** Cother personal services ** Cother personal services (clerical, operation and maintenance) ** Sepanditures for Auxiliary Enterprises and Activities: (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current funds. Gross figures and capital outlays from current funds. Gross figures and capital outlays from current funds. Cro	Exper	ral administrative offices		TOTAL
General administrative offices	G	eneral administration and expense: 18		
General expense Resident instruction and departmental research: 14 Colleges, schools and departments, (including nonbudgeted research)	35	General administrative offices	\$ 73175.03	
Resident instruction and departmental research; 12 Colleges, schools and departments (including nonbudgeted research). 272,433,77. Corpanized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, nuscements etc. 72,2426.24. 25 Agricultural experiment station. 72,2426.24. 26 Agricultural experiment station. 72,2426.24. 27 Agricultural experiment station. 72,2426.24. 26 Agricultural experiment station. 72,2426.24. 27 Agricultural experiment station. 72,2426.24. 28 Agricultural experiment scenarios. 8 Agricultural experiment scenarios. 8 Agricultural experiment scenarios. 8 Agricultural experiment scenarios. 8 Agricultural experiments. 9 Other general scrivices. 8 Agricultural experiments. 9 Other general scrivices. 8 Agricultural experiments. 9 Other general scrivices. 8 Agricultural experiments. 9	6	General expense	2708.44	\$ 75883.47
Colleges, schools and departments, (including nonbudgeted research). 276,748.77 Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, muscums etc. Organized research, separately budgeted: 26 Agricultural experiment station. Others. 229,426.3d Bureau of educational research Engineering experiment station outsets. Others. 239,426.3d Agricultural . 239,426.3d Engineering experiment station ourses. Others. 248,224,24.3d Engineering General university extension courses. Others. 259,000 Others. 250,000 Others. 250,000 Total rot subtocational and maintenance of physical plant, and other general services: 18 Physical plant . 248,452,23 Other general services. 250,000 Total rot subtocational and maintenance of physical plant, and other general services: 18 Amount included above expended for: 1 Administrative and professional salaries. 250,000 Total rot subtocational and salaries. 250,000 Total rot subtocational and maintenance) \$2,22,42,42,43,43,43,43,43,44,43,43,43,44,43,43,44,43,44,43,44,44				
Organized activities relating to instructional departments, such as medical school hospitals, dental or legal clinics, creameries, museums etc. Organized research, separately budgeted: 32 Agricultural experiment station. Others. Engineering experiment station. Others. Extension (all extension services and correspondence courses): 33 Agricultural. Engineering (activities and courses). General university extension courses. Others. Tabraries (including salaries, other operating expenses and purchase of books and binding) 31 Operation and maintenance of physical plant, and other general services: 33 Physical plant. Other general services. Total for Expenditures for Auxiliary Enterprises and Expension and maintenance). For capital outlays (new equipment). Expenditures for Auxiliary Enterprises and Activities (Gress 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.) Residence halls. Expenditures for Auxiliary Enterprises and Activities (Gress 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.) Residence halls Expenditures for Auxiliary Enterprises and Activities (Gress 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.) Expenditures for Auxiliary Enterprises and Activities (Gress 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.) Expenditures for Noneducational Purposes (except auxiliary enterprises and capital outlays) Total (Fansier total to table 2). Amount included above expended for: Salaries		Colleges, schools and departments (including nonbudgeted research)	270783.77	
pitals, dental or legal clinics, creameries, museums etc. Organized research, separately budgeted: 28 Agricultural experiment station. Bureau of educational research Engineering experiment station. Others Agricultural Engineering experiment station Others Agricultural Engineering experiment station Others California Engineering General university extension courses Others Colbers Others Others Others Tabrical sincluding salaries, other operating expenses and purchase of books and binding. 27 Operation and maintenance of physical plant, and other general services: 18 Physical plant Other general services Total for Beducational and General rulesposes (Transfer total to table 2). Amount included above expended for: Administrative and professional salaries. Other personal services (clerical, operation and maintenance). Sependitures for Auxiliary Enterprises and Activities (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current frunds. Give figures even though not handled through college office.) Residence halls Dining halls Supenditures for Auxiliary Enterprises and Activities (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current frunds. Give figures even though not handled through college office.) Residence halls Supenditures for Auxiliary Enterprises and Activities (Gross figures unless otherwise indicated, including all expenditures for salaries, other operating expenses and capital outlays from current frunds. Give figures even though not handled through college office.) Total (Transfer total to table 2). Amount included soperately from physical education budget) excluding shares of visiting teams (Agraeus). Supenditures for Noneducational Purposes (except auxiliary enterprises and capital outlays) Total formation of the process of the pr				
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Agricultural experiment station. Bureau of educational research. Engineering experiment station. Others Extension (all extension services and correspondence courses): 16 Agricultural Engineering General university extension courses. Others Libraries (including salaries, other operating expenses and purchase of books and binding) 13 Operation and maintenance of physical plant, and other general services: 12 3 Physical plant Other general services. Total for Educational AND General Purposes (Transfer total to table 2.) Amount included above expended for: Administrative and professional salaries. Other personal services (clerical, operation and maintenance) For capital outlays (new equipment). Sependitures for Auxiliary Enterprises and Activities (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.) Residence halls Dining halls Residence halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of visiting teams of Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. 3 Capital outlay (new equipment) Sependitures for Noneducational Purposes (except auxiliary enterprises and capital outlays) Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. 3 Capital outlay (new equipment) Sependitures for Noneducational Purposes (except auxiliary enterprises and capital outlays) Total for financial campaigns Fellowships, scholarships, and other student aid NOT involving services to institution or repayment Separated to loans.	0			Z
Bureau of educational research. Engineering experiment station. Others Agricultural Engineering (General university extension courses). Others Others Others Others Others Targineering (General university extension courses). Others Others Others Others Others Others Targineering (General university extension courses). Others Others Others Others Targineering (General university extension courses). Others Others Others Others Targineering (General university extension courses). Other (General university extension courses). Others Others Operation and maintenance of physical plant, and other general services: Physical plant Other general services. Other general services. Amount included above expended for: Administrative and professional salaries. Other personal services (clerical, operation and maintenance). For capital outlays (new equipment). Expenditures for Auxiliary Enterprises and Activities ¹¹ (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.) Residence halls Dining halls Other activities Account of the figures		Agricultural experiment station	239426 38	
Engineering experiment station Others Extension (all extension services and correspondence courses): 16 Agricultural Engineering General university extension courses. Others Libraries (including salaries, other operating expenses and purchase of books and binding) 17 Operation and maintenance of physical plant, and other general services: 18 Physical plant Other general services Total For EDUCATIONAL AND GENERAL FURPOSES (Transfer total to table 2.) Amount included above expended for: Administrative and professional salaries. Other personal services (clerical, operation and maintenance) For capital outlays (new equipment) Expenditures for Auxiliary Enterprises and Activities (Gross figures unless otherwise indicated, including all expenditures for application of handled through college office.) Residence halls Dining halls Residence halls Dining halls Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Atherics (if handled separately from physical education budget) excluding shares of visiting teams Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. College bookstore Atherics (if handled separately from physical education budget) excluding shares of visiting teams Student unions Other activities Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment) Expenditures for Noneducational Purposes (except auxiliary enterprises and capital outlays) Total (Transfer total to table 2.) Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Total (Transfer total to table 2.) Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Total (Transfer total to table 2.) Total (Transfer total to table 2.) Total (Transfer total to table 2.) Total (T		Demonst of adventional research	/	
Others Extension (all extension services and correspondence courses): 10 Agricultural Engineering General university extension courses. Others Others Others Others Others Operation and maintenance of physical plant, and other general services; 18 Physical plant Other general services. Other general services. Other general services. Other general services. TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.) Amount included above expended for: Administrative and professional salaries. Other general services (clerical, operation and maintenance) For capital outlays (new equipment). Expenditures for Auxiliary Enterprises and Activities (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.) Residence halls Dining halls Suddent hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of visiting teams patched for: Salaries and wages for personal services. TOTAL (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment). Expenditures for Noneducational Purposes (except auxiliary enterprises and capital outlays) TOTAL TOTAL (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Capital outlay (new equipment). Expenditures for Noneducational Purposes (except auxiliary enterprises and capital outlays) TOTAL TOTAL (Transfer total to table 2.) Total (Transfer total to table 2.) Amount included above expended for: Salaries and wages for personal services. Total (Transfer total to table 2.) Total (Transfer		Dureau of concatonal research.		
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66 Financial campaigns 67 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	54	Annuities	• • • • • • • • • • • • • • • • • • • •	. \$
7 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	55	Interest on loans		
7 Fellowships, scholarships, and other student aid NOT involving services to institution or repayment	66	Financial campaigns		
repayment \$	57	Followships scholarships and other student aid NOT involving services	to institution or	
	_	repayment		. \$
Total (Transfer total to table 2.)	58	TOTAL (Transfer total to table 2.)		
9 Total expenditures for current purposes	<u> </u>			

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.

² 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.

B 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

4 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

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.

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; other-

wise income should be reported on a cash basis.

⁶ 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.

7 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.

s 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.

⁹ 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.

10 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.

in 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.

12 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.

18 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.

14 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.

¹⁵ 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.

16 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.

¹⁷ 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.

18 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.

¹⁹ 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:

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.

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

Notary Public

Affidavit of	presiding	officer	
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STATE OF NEW YORK

	ر ۵۵۰	Y. G. Onen
OUNTY OF	J	•••••••
eing duly sworn, deposes	and says that he is the	he presiding officer of <u>University of Nanking</u>
or which the foregoing re	port is made. That	said report has been prepared in accordance with the instructions
f the New York State Ed	lucation Department,	that the statements therein he verily believes to be in all respects
rue and that an exact cop	y of this report has l	been filed with the permanent records of the institution.
·		U Leken
		President of University of Nanking
Subscribed and sworn to	of July	1940

STATE OF NEW YORK) as

Joseph I. Parker, being duly sworn, deposes and says that he is the Assistant Secretary of the Board of Founders of the University of Manking, 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.

Assistant Secretary

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

note: de Priesto letter of 1/30/40,

Colleges and professional and technical schools

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

University of Nankir	<u>18</u>			Located at Chengtu, Szechuen N. Y. China
; F (OR THE	YEAR EN	DING J	JNE 30, 1940
To the	M V		entre succession	one materialistic metameters (1884) titalis konsta tilat
10 the	IAGM X	OIK STA	te Equ	cation Department
This annual report is required by la	aw to b	e transm	itted to	the Department on or before July 1, 1940.
Type of control (check one): Stat	te	; city	y or dis	trict; county; church
				n Mission boards; private, independent of
church			•.	
Item 1	-	-		
Days of regular classroom instruction	on inclu	ding hal	f-day se	essions, excluding Saturdays and summer sessions
.180; number of Saturday sessions	s36	••••		
Item 2 Faculty and employes	•			
Nam President Y. G. Chen	nes of o	fficers of	faculty Dean.	June 30, 1940 K.C.Liu - College of Arts H.R.Wei - College of Science C.W.Chang - College of Agricultur
Registrar S. F. KO.			Secret	ary T. Y. Ni
		•		(president, deans, registrars, financial officers,
librarians and other officers, excluding cl				·
	a N	o. of offic	ers of in	struction
,	Men	Women	Total	
Full professors	42		42	How many officers of instruction were employed full time: men
Adjunct, associate and ass't professors	8	3	_11	total86
Instructors and tutors	25	2	27	How many on part time: men women
Lecturers	••••••			2 total9
Other assistants on teaching force	10	5	15	Those employed part time were the equiva- lent of how many full time: men4
bTotal	85	10	95	women 1 total 5

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

Item 3 Students. Number and classification or students

Insert in blank spaces any other courses, e. g. Theology (B.D.) etc. and use blank sheet if more Schools of law, theology, medicine etc. should write in the proper heads e. g. "Law (LL.B.)," "The leading to edgree the degree of attendance, regardless of studies taken, all collaborations are leading to edgree.

	(Arts B. A.)	Science (B. S.)			Agric (f:	3. S.)	e	1 1	cial surse	s	Und	classi	fied	То	tal	
CLASSES	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Grand total
Freshman, 1st year	36	3	39	61		62	86	4	90	83		83				266	8	274
Sophomore, 2d year.			18	27		28	28		29	50		50			,	120	5	125
Junior, 3d year	<u> </u>			30	,	31	26		26							67	8	75
-	8	6	14	21	#	25	40	,	41						(/ · · ·)	69	11	80
Senior, 4th year Unclassified Total											-		69	57	126	69	57	126
1000000	70	19	89	139	ż	146	180	6	186	133		133	69	59	126	591	89	680
Fifth year and above or graduate students	1		- /-		2	2	4	. 2	6							4	4	8

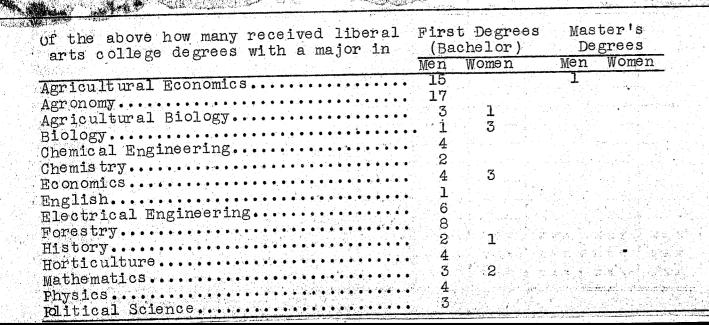
Number of	above total	attending full tim	e: men 526	women 36	total 562	.; part time:	men 69
women	total 126	. Those attendin	g part time we	re the equivalent	of how man	ny full time:	men
women /	total						

Number of students in military drill.///

Number of students preparing to teach: men 2.3...women.......

Item 4 Degrees conferred

	a	aFirst degrees on completion of courses in residence														aHigher degrees							
1900 - 19	B.A.	B.S.											Total	M.A.	M.S.	Ph.D.		•	17			Total	
Men	10	67	:										7.7		4								
Women				ļ			-						10		<u>_</u>	· ·							
Total since last re- port	14	73											87		,							/	



		· ·			-^~
tem	-		adı	112.0	

Name	De	gree			Residenc	e	
				*******************	C00H4110+6+6+6+44444444	***************************************	1000000-0000000000

	,						•
em 6 Library	• •	115-	44		1:1	- Euro de .	الأمو معالما
Number of volumes in library 148167	; pamphlets	s/_/		IS y	our Horar	y iree to	me pub 23
or reference?	<u>Ves</u>	Numbe	er of volu	nes issued	for nome	use	
This should state entire circulation for the year. One	book lent to th	ines counts i	TO HOL I.				
tem 7 Miscellaneous Give number of years in each course: li			11 1	•	agn	recepture	ı.Z
Give number of years in each course: la	beral arts		appned sc	ience	, are	mtecture	
raduate, education, law			, ve	егіпагу			**********
Number of days summer courses were in	a session				•		
		Nun	nber of tea	chers	Nun	nber of stu	dents
	-	Men	Women	Total	Men	Women	Total
							-
ummer courses							
correspondence							
xtension courses { class extension		i	ŀ	1			
		i	1	1			
econdary or academic							
					•		
Affidavit of presiding officer					•		
TATE OF NEW YORK	(P					•	•
OUNTY OF					·		
Y. G. Chen				being duly s	worn deno	see and car	e that he
- TT							
ne presiding officer of							
at the statements therein he verily believes to be i							
ermanent records of the institution.		6	A 1		. :		
ubscribed and sworn to before	<i>L</i>	I.XL	Chr	u_		******	
ath 00		P			•		
as 95 c Miller	1940	• 1	President of		rsity.	of Nar	king
ie this day of	1740	· -			•		

STATE OF NEW YORK) SE

Joseph I. Parker, being duly sworn, deposes and says that he is the Assistant Secretary of the Board of Founders of the University of Manking, 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

MIMONI	DIVITOTIOND WRIT	OWI OF THE I	KODITATA OT	
University of Nanking		L	ocated at Cheughu	Szechway N. Y
7 0	for year endin	g June 30, 1941		Chrisa.

To the New York State Education Department

This annual report is requir	ea by I	aw to t	e trans	mitted	to tne	Depart	ment o	n or be	iore ju	. Iy 1, 19	/41	
Type of control (check one): State	; city o	r distric	t private	; coui	nty ident o	; cl f church	nurch	<u>/</u>	If chur	ch, affili	ated wit	h what
Item 1 Days of regular classroom instruction incluared interestricture	medicine	3	., applic	ed scienc	ng Satu	ırdays a , grad	nd sumi uate	ner sessi , la	on: lib w	eral arts		
• • • • • • • • • • • • • • • • • • •	uay ses	SIOHS	EMMES.	•					*			
Item 2 Faculty and employes]	Names	of office	rs June	30, 19	41						
President Yu-quan Chen												
Registrar Stang-fait Ko												
Secretary Tsing-quen Ni Deans — liberal arts Kwah - chuin	Liu			a pp	olied sci	ience!!	rish-	ren W	'ei			
architecture				gra	duate							
education medicine												
agriculture Chi-wen C	hang.				· · · · · · · · · · · · · · · · · · ·							
How many officers of instruction were	employe	ed full t	ime: n	ien7.7	v	vomen	. 	total	8.3			
How many on part time: men	\dots wom	en	to	tal							1/11.	
Those employed part time were the eq Number of officers employed in general	uivaient Ladmin	of how istration	many oresid	tull tim lent. dea	e: mei ns. reg	istrars.	wor financial	nen officers	librar	ians and	other o	officers,
excluding clerks) menqwomen		total	/o		, 105			V	,			
			۰Fa	culty								
Course	Prof	essors	Adjund ciate a prof	nd ass't		ructors tutors	Lec	turers	Other teachin	ass'ts on ng force	То	tal
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts and science	26/4		8	4	/./	2			9		5.4//4	<i>b</i>
Architecture	1./		2		4			:	10		27	
Graduate		1	{ {	1		:	lj.			!		i
Education	-	1	li .	Ì			į.	1	l l			
Law												
Medicine										-		·
Veterinary								·				
								i		-		
	*****										1	
								<u> </u>		-		
hT-1-1											811/4	6
^b Total	******											
Duplicates								}		-		
University total											81/4	6

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 "

01		Arts (B.A.)			Science a(B.S.)		Agn	ieulh (B.S.)	ue	Spe	cial Cames	مع	Unc	lassif	ied			
Classes	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
Freshman, 1st year	74		78	100	3	103	136	12	148	<u>70</u>	<i></i>	71						
1					2	27.	43	2	45	<u>57</u> .		<u>57</u>						
The second secon	<u>/.3</u>	3	1.6	22		23	29	1.	30						<u></u>			
Senior, 4th year	,	6	15			. 33	7		27 250									
	110	15			7	22	235	/5	9									
Unclassified Graduate	22.	8	30	2.1	3_	4		2	13									
Grand total	133	23	156	20/	11	212	254	18	272	127	/	128				,		

Number of above total attending full time: men 664 women 43 total 707; on part time: men 51 women 10 Number of students in military drill..... Number of students preparing to teach: men women total total

Item 4 Degrees conterred		•	•											<u>:</u>												
						 , , , , , , , , , , , , , , , , , , ,					First D	egrees on			Co	mpletic	on of Co	ourses in	Residen	ce						
			Agr.	. · · · · · · · · · · · · · · · · · · ·		 ,		1	1000	1		1		1				[1	Į:	Ī
	B.A.	aB.S.	B. S.				_	_	_	_	_	_		ļ	-			·	-			ļ		\		1
										}																
Men	9.	28	24			 .	-				•		1	1				-								
and the second of the second o	0	1						1							·		ļ					-		-	ļ	-
Women		-		-	1						1		1	•			1		-							
Total since last report	17	29	24				1	1	1	1							1	<u> </u>	<u> </u>	ļ			<u> </u>		1	
1 Otal since tast report.	11 /	<u>'</u>	<u> </u>											I												

					Higher De	grees		7
					On Examin	ation		
	M.A.	M.S.	Ph.D.	1				Total
		3						3
Men	•	3						3
Nomen		, , ,					1	6
Total since last report	<u>. </u>	6						

Men Women Total Men Women Total

Item 5	Graduates
ر ا ا	Number of students graduated this year without degrees:
\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Liberal arts, men, women; applied science, men, wor
gra	duate, men, women; education, men, women;
wo	men; veterinary, men, women

Recipients of honorary degrees conferred without examination

Name	!		Degree	
 ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				

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

- II				==							urse.))																		L .	i:
														Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Tot
1 7	[en	Vomen	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Afonen	2000							-									380	20	.4
- -										,						-∦								i							139	6	1.
																			-	-											64	5	-
-												\- 		-						-		-									48	7	
-											-		-				-	-		-											651	38	6
- -																															51	10	
																										_			-		<u> 13</u>	<u> 3</u>	
				_					-	-			-	_																	715	53	3
																	1			1		Ш							<u></u>				
				<u></u>	_!		11																			Dı	ıplicate	s					\dashv
			•										·.	. (•							U	niversi	ty total				<u> </u>	<u> </u>

	4					 									Ž.			•						· · · · · · · · · · · · · · · · · · ·									
	3											1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Ite	m 6	Libraı	y			hinoso													
									Total						m 6 Num	her of	volume	es in 1	ibrary ^w	hinese 12205 eskrn 2808	-o ≳≲; pa	mphlet	S	.980	<u> </u>		1	s your	librar	y free	to the	public	for
									Total						Num	ber of	volume	C 1	ibrary	/2205 eskrn 2808		Nun	nber of	volun	ies issu	ned for	l	s your use <i>l</i>	librar	y free 55	to the	public	for
															Num ference This si	ber of	volume	for le	ibrary ending	/2205 eskrn 2808	ර One book	. Nun lent 10	nber of	volun	nes issu 10t 1.	ied for	home	use	2.2.4.	<u> </u>			
									61					rei	Num ference This si	ber of	volume	for le	ibrary ending	/2205 eskrn 2808	ර One book	. Nun lent 10	nber of	volun	nes issu 10t 1.	ied for	home	use	2.2.4.	<u> </u>			
									61					rei It o	Num ference This sl em 7	hould sta	volume e entire of	for legiculation	ibrary ending n for the	year. (course	one book	Nun lent 10	aber of	volun	nes issu not 1. , applie	ed for	home	use	2.2.4.	ع مارس الا ehitect	ure ure	<u></u>	·
									61					rei It o	Num ference This sl em 7	hould sta	volume e entire of	for legiculation	ibrary ending n for the	year. (course	one book	Nun lent 10	aber of	volun	nes issu not 1. , applie	ed for	home	use	2.2.4.	ع مارس الا ehitect	ure ure	<u></u>	
	,								61 -9- 70					rei It o	Num ference This s em 7 Give	hould sta	volume (es llaneou er of y , edu	for legiculation us vears in	ibrary ending on for the	22.08 28.08 P. year. (course	one book : libera	. Nun lent 10 al arts, m	aber of	volun	nes issu not 1. , applie	ed for	home	use	2.2.4.	ع مارس الا ehitect	ure ure		·
n		wome	11	; ar	chitectu	are, me	en		61 -9- 70		;			rei It o	Num ference This s em 7 Give	hould sta	volume e entire of	for legiculation us vears in	ibrary ending on for the	22.08 28.08 P. year. (course	one book : libera	. Nun lent 10 al arts, m	aber of	volun	nes issu not 1. , applie	ed for	home	use	2.2.4.	ع مارس الا ehitect	ure ure	<u></u>	
::11		wome	n	; ar	chitectu, won	are, mo	en; n	, wo	61 70 70		; •			rei It o	Num ference This s em 7 Give	hould sta	volume (es llaneou er of y , edu	for legiculation us vears in	ibrary ending on for the	22.08 28.08 P. year. (course	one book : libera	. Nun lent 10 al arts, m	aber of	volun	nes issu not 1. , applie	ed for	home	use	2.2.4.	ع مارس الا ehitect	ure ure	<u></u>	
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me	1	wome; la	nw, me	; ar	, won	nen	; n	, wo	61 70 70		; -,			red Ite	Num ference This s em 7 Give	hould star Misce e numb	volume e entire of llaneou er of y , edu f days	for lectroulations	ibrary ending n for the	course law	One book : libera	. Nun lent 10 al arts, m	aber of	volun	nes issuent 1. , applie	ed scieneterina	of teach	use	, ac	Numi	ber of s		
me	1	wome; la	ııw, me	; ar	, won	nen	; n	, wo	61 70 70		;			red Ite	Num ference This st em 7 Give aduate Num	Misce e numb	volume e entire of llaneou er of y m, edu f days	for lectrostations as rears in acation session	ending n for the	course law	One book : libera	lent 10	aber of times cou	volun	nes issuent 1. , applie	ed scienterina	of teacl	use	, ac	Numi	ber of s		
me	1	wome; la	nw, me	; ar	, won	nen	; n	, wo	61 70 70		;			rei	Num ference This s em 7 Give raduate Num Extens	Misce numb	volume e entire of llaneou er of y m, edu f days	ears in acation session	ibrary ending n for the n each n in su	course law	One book : libera	Nun lent 10 al arts, m	aber of times cou	volum	Nen	ed scieneterina	of teac	use	, ac	Numi	ber of s		

Affidavit of presiding officer	경에 가능하게 되고 있으면 있다. 그런 가게 되었는데 하다. 1호 소리를 보통하다. 보통이 기본 등록 기본 기본 등록 기본 시간 하는데 모든 것
STATE OF NEW YORK	하는 경우 그렇게 함께 이렇게 하지만 하는 사람이 되는 것이 되어 있다. 그렇게 되는 것들은 물론이 하지만 하나 가는 전기하다 되는 것이 못하는 것이 같아.
COUNTY OF	
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 York State Education Department, that the statements therein	n prepared in accordance with the instructions of the New he verily believes to be in all respects true and that an
•President o	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -
Subscribed and sworn to before me thisday of	
	Notary Public

a Or corresponding officer.

SEP 27 1941

AWARM OFFICE

Fly

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.

TABLE 1 - STATEMENT OF INSTITUTIONAL FUNDS AND LIABILITIES

	FUNDS ^a	*LIABILITIES ^b	TOTAL
Current funds (item 1)	(1)	(2)	(3)
General	\$ 3724.63	\$	\$ 3724.63
Restricted	34.308.65		34308.65
Endowment funds (item 2)	2848834.26	2,	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

a Funds owned by the institution and utilized in its activities,
b 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	. •	\$ 1185.73		
Restricted funds	. •	40453.94	\$ 41639.67	
Current income (See table 3)		,	' '	
Educational and general	. \$2149332.25			
Auxiliary enterprises and activities				
Other noneducational income				
Current expenditures (See table 4)		' '		
Educational and general	2116988.95			
Auxiliary enterprises and activities				
Other noneducational expenditures				
Excess or deficiency of income for year		'	3606.39	Deficil
Other additions and deductions (net)				,
Balance at end of year			38033.28	
Consisting of 20 General (unrestricted) funds (Transfer to table 1)		3724,63		
Restricted funds (Transfer to table 1)		34308,65	٠.	

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds¹

<u> </u>				
	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	\$ <i>2848834.26</i>	\$ 60000.00	\$	\$
Additions during year: Receipts from:				
Public appropriations Private gifts and grants		************************		***************************************
Private gifts and grants	• • • • • • • • • • • • • • • • • • • •	***********************		
Earnings and profit on investment credited to principal account		***************************************		
Transfers from current funds to nonexpendable funds	404404055544555655656565656		***************************************	
TOTAL		.	l .	1
Deductions during year (specify)	\$ 284 88 34 . 26	\$ 60000.00	\$	\$
to the second second	1 2 - 1-	- 0 /		

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

TABLE 2 — Continued

	erinta tang persembahan Kalaman tangkan di Julia	TOTAL
Value of plant at beginning of year	\$2553138.46	
Additions during year		
TOTAL		
Deductions during year		
Value of plant at end of year (Details given below)		\$2590958.7
Less: Endowment funds invested in plant (Transfer the total of these	the second secon	
Loans outstanding against plant two items to table 1, column 2)		
Net invested in plant at end of year ²⁰ (Transfer to table 1, column 1)		\$
/ALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)		γ
Value of grounds		\$ 267703.00
Value of all buildings		1459028.0
	The state of the s	
Value of all equipment, including libraries		864237.7
Value of all dormitories, included above		148900-00
Item 6b Statement of Unexpended Plant Funds ³		
Receipts for Capital Outlay — Plant Extension		TOTAL
Balance in designated plant funds at beginning of year		\$
Receipts during year:	يو.	
Public appropriations and tax levies:	Nove	
Federal		
State		
County	l ·	
City and district	1	
Private gifts, grants and benefactions		
Other sources (earnings and profits on investments)		***************************************
Cransfers 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).		\$
	<u> </u>	
Expenditures for Capital Outlay — Plant Extension ⁸ (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:	Noue	
Land	\$	
New buildings		
Additions to existing buildings		•
Improvements other than buildings		
New equipment		
rom educational and general funds (if not included above)		
rom auxiliary enterprises and activities funds (if not included above)		
Loans paid from plant funds		
Balance in Designated Plant Funds at close of year ²⁰ (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^{4, 5}

	ome for Educational and General Purposes		TOTAL
<u></u>	Student fees ⁶ (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	\$ 57210.20	
2	Extension departments	3007.69	\$ 60217.89
_	Endowment ⁷ (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)	54399.40	•
4	From other endowment for general purposes		
5	From other endowment for restricted purposes	325578-20	379977.60
_	- a a second and a		
6	Federal appropriations		
7	State appropriations and tax levies	-414575 e49.	
8	County appropriations and tax levies		
9	City or district appropriations or tax levies	9.82 227.31.	16977333
	Gifts and grants from private sources (including foundations, for current expenses):		
10	Permanent (recurring) grants from churches and boards	214830.00	
11	Other grants (not automatically recurring) from churches and boards	410575.99	
12	Other grants (not automatically recurring) from churches and boards Estimated salary equivalent of nonsalaried personal service rendered		
13	Other gifts	982.027.31	1607433.30
	Sales and services of educational departments (gross income):9		
14	Agriculture	74.852.33	
15	Dental school		.*
16	Others (itemize)	***************************************	74852.33
	Receipts from other sources for educational and general purposes:10		
17	Interest on current funds	16701.13	
18	Net income from rented property (excluding residence halls)	10150.00	
10	Other sources	<u>'</u>	26851.13
19	THE SUBJECT ASSESSMENT OF THE PROPERTY OF THE		
1 <u>9</u>		l .	
1 <u>9</u> 20	Total educational and general receipts (Transfer total to table 2.)	l .	
20 Inc		\$dicated, including	\$ <i>2149.332.23</i>
20 Inc	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in ecceipts from student fees for these purposes. Give figures even though not handle ffice.) Residence halls	dicated, including in through college	\$2149.332.23 TOTAL \$
20 Inc	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in eccipts from student fees for these purposes. Give figures even though not handle ffice.) Residence halls	dicated, including	\$2149.332.23 TOTAL \$ /1862.00 860.95.(1
20 Inc ro 21	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in eccipts from student fees for these purposes. Give figures even though not handle ffice.) Residence halls Dining halls Student hospital or infirmary	dicated, including through college	\$2149.332.23 TOTAL \$ /1862.00 86095.11 2489.00
20 Inc ro 0 21 22	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in eccipts from student fees for these purposes. Give figures even though not handle ffice.) Residence halls Dining halls Student hospital or infirmary	dicated, including through college	\$2149.332.23 TOTAL \$ /1862.00 86095.(1) 2489.03
20 Inc ro 21 22 23	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in eccipts from student fees for these purposes. Give figures even though not handle ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares	dicated, including 1 through college	\$2149.332.23 TOTAL \$ /1862.00 860.95.(1) 2489.00
20 Inc re 0 21 22 23 24	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in eccipts from student fees for these purposes. Give figures even though not handle ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions	dicated, including i through college	\$2149.332.23 TOTAL \$ /1862.00 860.95.(1 2489.00
20 Inc ro o 21 22 23 24 25	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in eccipts from student fees for these purposes. Give figures even though not handle ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities	dicated, including i through college	\$2149.332.25 TOTAL \$ //862.00 860.95 (1 2489.00
20 Inc r o 21 22 23 24 25 26	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in eccipts from student fees for these purposes. Give figures even though not handle ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities	dicated, including i through college	\$2149.332.23 TOTAL \$ /1862.00 860.95.(1 2489.00
20 Inc 21 22 23 24 25 26 27	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in eccipts from student fees for these purposes. Give figures even though not handle ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions	dicated, including i through college	\$2149.332.23 TOTAL \$ /1862.00 860.95.(1 2489.00
20 Inc r o o 21 22 23 24 25 26 27 28	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in eccipts from student fees for these purposes. Give figures even though not handle ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities	dicated, including i through college	\$2149.332.23 TOTAL \$ /1862.00 860.95.(1) 2489.00
20 Inc re o 21 22 23 24 25 26 27 28	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in eccipts from student fees for these purposes. Give figures even though not handle ffice.) Residence halls Dining halls Student hospital or infirmary	dicated, including i through college	\$2149.332.23 TOTAL \$ /1862.00 862.95.(1) 2489.03 /207.06 \$ 101.653.11
20	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in accipts from student fees for these purposes. Give figures even though not handle ffice.) Residence halls Dining halls Student hospital or infirmary	dicated, including 1 through college	\$2149.332.23 TOTAL \$ //862.00 860.95.(// 2489.00
20 Inc re o 21 22 23 24 25 26 27 28	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in accipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary	dicated, including i through college	\$2149.332.23 TOTAL \$ /1862.00
20 Inc r o 21 22 23 24 25 26 27 28 Inc	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in accipts from student fees for these purposes. Give figures even though not handles ffice.) Residence halls Dining halls Student hospital or infirmary	dicated, including i through college	\$2149.332.23 TOTAL \$ /1862.00
20 Inc r o 21 22 23 24 25 26 27 28 Inc	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in excepts from student fees for these purposes. Give figures even though not handle ffice.) Residence halls Dining halls Student hospital or infirmary	dicated, including in through college	\$2149.332.23 TOTAL \$ /1862.00 860.95.11 2489.03 /207.00
20	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in exceipts from student fees for these purposes. Give figures even though not handle ffice.) Residence halls Dining halls Student hospital or infirmary	dicated, including 1 through college	\$2149.332.23 TOTAL \$ /1862.00
20	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in excepts from student fees for these purposes. Give figures even though not handle ffice.) Residence halls Dining halls Student hospital or infirmary	dicated, including 1 through college	\$2149.332.23 TOTAL \$ /1862.00 860.95. (1 2489.00 /207.00 \$ /0/653. 11
20	Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise in exceipts from student fees for these purposes. Give figures even though not handle ffice.) Residence halls Dining halls Student hospital or infirmary	dicated, including i through college of visiting teams.	\$2149.332.25 TOTAL \$ //862.00 860.95.(/ 2489.05 //207.06 \$ /0/653.11

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES

	penditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL
	General administration and expense: 18		
35		\$ 102274.57	
6	General administrative offices	4802.36	\$ 107076.93
	Resident instruction and departmental research: 14		
7	Colleges, schools and departments (including nonbudgeted research)	427506.16	
8	Organized activities relating to instructional departments, such as medical school hos-		
•	pitals, dental or legal clinics, creameries, museums etc	535221.72	962727.88
	Organized research, separately budgeted: 15		
9	Agricultural experiment station	488518.74	
0	Bureau of educational research	***************************************	
1	가는 그들은 그 전에 가는 사람들이 되었다. 그렇게 되었다면 하는 사람들이 되었다면 하는 것이 되었다. 그 사람들이 되었다면 하는 것이 없는데 그렇게 되었다면 하는데 되었다. 그는 사람들이 되었다면 하는데 그렇게 되었다면 하는데 그렇게 되었다면 하는데 되었다면 되었다면 하는데 되었다면 되었다면 되었다면 되었다면 되었다면 되었다면 되었다면 되었다면		
2	Engineering experiment station Others Extension (all extension services and correspondence courses): 16	275388.02	763906.76
	Extension (all extension services and correspondence courses):16		
3	Agricultural	69804.32	
14	Engineering		
5	General university extension courses		
6	Others	***************************************	69804.32
7	Libraries (including salaries, other operating expenses and purchase of books and		
	binding) ¹⁷	58697.76	58697.76
	Operation and maintenance of pulysion plants and control botters.	P	
18	Physical plant	29771.94	
9	Physical plant Other general services	125003.36	154775.30
0	Total for educational and general purposes (Transfer total to table 2.)	1	The state of the s
	Amount included above expended for:		
51	Administrative and professional salaries	\$ 671.13.6.13.	
52	Other personal services (clerical, operation and maintenance)		
53	For capital outlays (new equipment)	\$5.10.2029	
			<u> </u>
Ex	penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless oth including all expenditures for salaries, other operating expenses and capital outla funds. Give figures even though not handled through college office.)	erwise indicated, ays from current	TOTAL
			\$ 44.399.50
	Residence halls Dining halls		86095-//
55	Dining nails	• • • • • • • • • • • • • • • • • • • •	3498.02
	Student hospital or infirmary		
56	7.1 - 14 - 04 - M - 0 MM - 040		
57	College Dookstore	of visiting teams	****************
57 58	Athletics (if handled separately from physical education budget) excluding shares	of visiting teams	2643.70
57 58 59	College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities	of visiting teams	2643.76
57 58 59 50	Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities	of visiting teams	2643.70 966.4
57 58 59 50 51	Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	of visiting teams	2643.70 966.4
57 58 59 50 51 Ex	Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) Total (Transfer total to table 2.) Total (Except auxiliary enterprises and capital	of visiting teams	2643.79 9.66.4 \$ 137.602.8
57 58 59 50 51	Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	of visiting teams	2643.76 966.4 \$ 137.602.80 TOTAL
57 58 59 50 51 E ×	Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) spenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital Annuities Interest on loans.	of visiting teams	2643.76 966.4 \$ 137.602.80 TOTAL
57 58 59 50 51 Ex 52	Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) spenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital Annuities Interest on loans.	of visiting teams	2643.76 966.4 \$ 137.602.83 TOTAL
57 58 59 50 51 Ex 52 53 64	Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	of visiting teams outlays)	2643.76 966.4 \$ 137.602.83 TOTAL
57 58 59 50 61 Ex 52 63 64 65	Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	of visiting teams outlays) to institution or	2643.76 966.4 \$ 137.602.83 TOTAL \$ 127.746.03
57 58 59 60 61	Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	of visiting teams outlays) to institution or	2643.76 966.4 \$ 137.602.83 TOTAL \$ 127.746.03

1 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.

² 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.

³ 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

4 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

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.

⁵ 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.

⁶ 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.

⁷ 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.

8 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.

⁹ 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. 10 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."

important items should be listed separately.

11 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 armice). 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

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

12 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.

18 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

14 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

15 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.

16 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.

¹⁷ 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.

18 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

19 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

20 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 the	his report if questions arise?
Name	Position
Affidavit of presiding officer	•
STATE OF NEW YORK COUNTY OF	
COUNTY OF	
	is the presiding officer of
for which the foregoing report is made. T	hat said report has been prepared in accordance with the instructions
of the New York State Education Departm	ent, 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. L. Cleu
	\mathcal{J}
·	President of
Subscribed and sworn to	
before me thisday of	1941
	Notary Public

PP 27 1941

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

University						
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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): Statereligious denomination? Union of sever	; city o	or distri	ct; private	; cou , indepe	nty ndent o	; c f church	hureh	<u>X</u>	If chur	ch, affili	ated wi	th what
Item 1 ,											070	
Days of regular classroom instruction incleant ture 21,2 education pharmacy	uding h medicin	alf-day e	sessions , applic	, excluded scien	ing Satu ce. 212	ardays a , grad	nd sumi luate	ner sess , la	ion: lib ıw	eral arts , vete	rinary	,
	uay ses	310113		-							b	
Item 2 Faculty and employes]	Names (of office	rs Tun	30, 19	42				•		•
President Yu-guan Chen Registrar Siang-fang Ko Secretary Tsing-yuen Ni												
Secretary 15111g-yueii NI Deans — liberal arts Kwoh-chuin Li	17				. 1: . 4 :	T	Indoh .	ann Tifn				
agriculture de				ap:	pnea sci aduate	ence	rs Tom=1	cen.we				
education												
medicine												
				·			· · · · · · · · · · · · · · · · · · ·					
How many officers of instruction were How many on part time: men16 Those employed part time were the eq Number of officers employed in general excluding clerks) men9	wom uivalent l admin	en of hov istration	v many (presid	tal lí full tin lent, de	ie: mer	15 <u>1</u>	wor	nen	t	otal		
		,	Adjund	ct, asso- nd ass't	Instr	uctors	Lec	turers	Other	ass'ts on	T	otal
Course	Prot	essors	ciate a	nd ass't	and	tutors	Dec	turers	teachir	ng force		
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts and science	30	2:	19½	2	11	3	9	5	69½	12	;	
×Acchitecture	11	1	17		8		5		41	<u>-</u>		
Graduate	1		••••						1			
Education												
Law												
Medicine												
Veterinary		************										

^b Total												
Duplicates											-	
University total	42	3	36	2	19	3	14	5	111늹	13		

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	1.1.1.	146	9	155	.125.	17	142	.7Q	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	3 3	801	67	868.
Unclassified													29	4	33	29	4	33
Graduate	4	2	6	2	_1_	3	15	o	_1 5							21	3	24
Grand total													j.co			822	7 0	892

Number of a	above total	attending full	time: men	793 w	omen 66	total	859 ;	on part time:	men 29	.women	4
total33	Those	attending part	time were	the equival	ent of how n	nany ful	ll time:	men	women	total	
		military drill						•			

Number of students preparing to teach; men.....women....total.....

Item 4 Degrees conferred

								First De	grees on		C	ompletic	on of Co	urses in	Residen	ce		
i i	B.A.	aB.S.	(RgS)						Total				 -		<u> </u>	<u> </u>		ſ
Меп	12	26	30				-											
Women	1 .	2	<u> </u>				 		4	ļ ,		••••••						 -
Total since last report	13	28	31						72	i i	:						}	-

				Highe	r Degrees							
		On Examination										
	M.A.	M.S.	Ph.D.				Total					
Men	о	5					5					
Vomen	<u>o</u>	1					1					
Total since last report	o	6				.	6					

If B.S. is conferred in more than one co	ourse, give number of students	receiving degrees in each course.
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Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women
										***************************************	*********	*******	
							•••••						
							•••••						
									ļ			ļ	

		k -
Item	5	Graduate

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

Name	Degree	Reside
3 3		

																																		Total	
en Total Me	n Won	men T	otal N	Ien W	omen	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men W	omen T	otal M	en Wor	nen Tota	l Mei	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Tot
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									1	1	T	`otal	=				Item	6 Li	brary										and the second s						
											1	'otal	= - -					6 L i Number	brary r of volu	ımes in	library	C122 W288		mphlet	, 100	097			. Is y	your li	brary f	ree to	the pu	ıblic fo	
											T	'otal	= · · · · · · · · · · · · · · · · · · ·				refei	Number		for	lending	W288	582 ; pa	. Nun	ber of v	olumes	issued						the pu	ablic fo	
											T	'otal	-				refer Item	Number ence? This should	yesd state enti	for ire circulat	lending ion for th	W288	082; pa	Nun	ber of v	rolumes 10 not	issued	l for ho	ne use	e. 135	311 agri	icult	ure		
											T	'otal	-				refer Item	Number ence? This should	r of volu	for ire circulat	lending ion for th	W288	082; pa	Nun	ber of v	rolumes 10 not	issued	l for ho	ne use	e. 135	311 agri	icult	ure		
ar without	degre	ees:									Т	'otal					refer Item	Number ence? This should 7 M Give nu	yesd state enti	for circulate cous f years	lending ion for th	W28t	One book	Nun	ber of v	rolumes 3 10 not	issued 1. oplied	l for hor	ne use	e. 135	agr:	icult	ure	4	
			en		men		archi	tecture	, men				-				refer Item	Number ence? This should 7 M Give nu	yesd state enti	for circulate cous f years	lending ion for the	W288	582; pa	lent 10 t	ber of vertical descriptions of the description of	rolumes 3 10 not	issued 1. oplied	l for hor	ne use	e. 135	agr:	icult	ure	4	
; applied	scien	ice, m									., wome	en					refer Item	Number ence? This should 7 M Give nu	yesd state entities celland amber of 2, 6	for circulate cous f years	lending ion for the	W288	582; pa	lent 10 t	ber of vertical descriptions of the description of	rolumes 3 10 not	issued 1. oplied	l for hor	ne use	e. 135	agr:	icult	ure	4	
ear without; applied	sciene	ice, m									., wome	en					refer Item	Number ence? This should 7 M Give nu	yesd state entities celland amber of 2, 6	for circulate cous f years	lending ion for the	W288	582; pa	lent 10 t	ber of vertical descriptions of the description of	rolumes 3 10 not	issued 1. oplied	l for hor	ne use	e. 135	agr:	icult	ure	4	
; applied	scienc	ice, m									., wome	en					refer Item	Number ence? This should 7 M Give nu	yesd state entities celland amber of 2, 6	for circulate cous f years	lending ion for the	W288	582; pa	lent 10 t	ber of vertical descriptions of the description of	rolumes 3 10 not	issued 1. oplied	l for hor	ne use	e. 135	agr:	icult	ure	4	
; applied	scienc	on	omen					women	1	; med	., wome	en					refer Item	Number ence? This should 7 M Give nu	yesd state entities celland amber of 2, 6	for circulate cous f years	lending ion for the	W288	582; pa	lent 10 t	ber of vertical descriptions of the description of	rolumes 3 10 not	issued	l for hor	4.	e135	agr: , æ	icult	ure	4	
; applied cation, me	scienc	ice, m	omen					women		; med	., wome	en					refer Item	Number ence? This should 7 M Give nu	yesd state entities celland amber of 2, 6	for circulate cous f years	lending ion for the	W288	582; pa	lent 10 t	ber of vertical descriptions of the description of	rolumes 10 not	issued	I for hor	4	e135	agr: , æ	icult	ure	4	
; applied cation, me	scienc	on	omen					women	1	; med	., wome	en					refer Item grad	Number ence? This should 7 M Give nu uate Numbe	yes d state entities celland amber of 2, 6	for circular eous f years educations session	lending ion for the	W28s	One book e: libera	l arts, me	ber of vertical descriptions of the description of	rolumes 10 not	issued pplied , vete	for hor science	4	e135	agri, azon	icult	ure	4 ents	

To whom should correspondence regarding the	is report be addressed?
Name	Position
Affidavit of presiding officer	
STATE OF NEW YORK COUNTY OF	하는 보고 살아왔다. 한다는 이 사람들은 사람들은 사람들이 가장하는 것 않는데 없다.
COUNTY OF	
being duly sworn, deposes and says that he is	the presiding officer of
for which the foregoing report is made. Th	ais said report has been prepared in accordance with the instructions of the Ne
	e statements therein he verily believes to be in all respects true and that a
exact copy of this report has been filed with t	the permanent records of the institution. /s/ Y. G. Chen
	^a President of University of Nanking
Subscribed and sworn to	
before me thisday of	1942
	Notary Public
a On commenceding 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.

	CODE	FUNDSa (1)	*LIABILITIES ^b (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)		2,848,834.26		60,000.00
Funds functioning as endowment (item 3)		00,000,00		00,000,000
Annuity funds (item 4)		***************************************		
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

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		1	TOTAL
Balance, beginning of year General (unrestricted) funds Restricted funds	1001 1002		\$ 34,308.65	38,033.28
Current income (See table 3) Educational and general	1099 1199 1299	\$4,97,911.58 48,818.00 340,986.21	4,887,715.79	
Current expenditures (See table 4) Educational and general	2199	4,428,814.27 117,185.52 340,986,21		
Excess or deficiency of income for year Other additions and deductions (net) Balance at end of year	6199 7199		-	729.79 38,763.07
Consisting of ²⁰ General (unrestricted) funds (Transfer to table 1) Restricted funds (Transfer to table 1)			2,341.77 36,421.30	

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds¹

	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 begin- ning of year	\$2,848,8 34. 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 Deductions during year (specify)	\$2,848,834.26	\$60,000.m	\$	\$
Ralance at end of year ²⁰ (Transfer to table 1)	\$2,848,834,26	\$ 60,000.00)\$	\$
Note: All figures are in Chinese cu: U.S. dollar.	rrency - usi	ng the offic	ial rate 18.	11 per each

TABLE 2 - Continued

Item 6a Statement of Funds Invested in Plant²

	TOTAL	CODE
Value of plant at beginning of year	\$2,590,958,75	
Additions during year	125,650,80	3021
Total	\$2,716,609,55	3099
Deductions during year	1.3	303
	2,716,609.55	
Value of plant at end of year (Details given below)		
Less: Endowment funds invested in plant (Transfer the total of these		305
Loans outstanding against plant two items to table 1, column 2)	\$2,716,609,55	
Net invested in plant at end of year ²⁰ (Transfer to table I, column 1)	\$6.,1.10,000,00	379
ALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item		
above)	\$ 267,703.00	
Value of grounds	\$ 450,000,00	379
Value of all buildings	1,459,028.00	1
Value of all equipment, including libraries	989,878.5	
Value of all dormitories, included above	148,900.00	379

Item 6b Statement of Unexpended Plant Funds³

Receipts for Capital Outlay - Plant Extension				TOTAL	CODE
Balance in designated plant funds at beginning of year				\$	4011
Receipts during year:	1.	•			
Public appropriations and tax levies:	•		NT		
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			 		
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 of	her funds).		\$	4999

Expenditures for Capital Outlay — Plant Extension ³ (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	None \$		
New buildings			4.5
New Duildings].	
Additions to existing buildings		1	e ja
Improvements other than buildings		•	
New equipment		4	
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 ²⁰ (Transfer to table 1, column 1)		\$	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.

a Funds owned by the institution and utilized in its activities.

b 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 accumulated deficits. The foregoing table is drawn from the credit side of the balance sheet. Any fund balance reported under item 1—General accumulated deficits 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 3 — CURRENT INCOME^{4, 5}

	ome for Educational and General Purposes		TOTAL	CODE
	Student fees ⁶ (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		\$ 135,328.29	1019
-	Endowment ⁷ (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
J	Receipts from other public sources for current expenses:8		21,0301.24.00	102.
6	Federal appropriations			
Ţ.	State appropriations and tax levies			
7	County appropriations and tax levies			
8	City or district appropriations or tax levies			1.04
9	•			104
	Gifts and grants from private sources (including foundations, for current expenses):	424,766.38		
10	Permanent (recurring) grants from churches and boards			
11	Other grants (not automatically recurring) from churches and boards	T O CO O CC O O		-
12	Estimated salary equivalent of nonsalaried personal service rendered	3 447 097 40		
13	Other gifts	1,441,961,40		1039
	Sales and services of educational departments (gross income):9	50 00Z 43		
14	Agriculture	62, 297.41		
15	Dental school			
16	Others (itemize)		3,250,813.64	1049
	Receipts from other sources for educational and general purposes:10			
17	Interest on current funds	27,823.27		
18	Net income from rented property (excluding residence halls)		" " "	
	Other sources	11,730, 90	140,895.35	1049
19	Other sources	11,730, 90	140,895.35	1049
19	Other sources	11,730, 90	140,895.35	1049
19 20 Inc	Other sources	11,730, 90 101,341.18 \$	140,895.35	1049 1099 CODI
19 20 Inc re o	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise indeceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls	\$ 101,341.18 sicated, including through college	4,497,911.59	1099 COD
19 20 Inc re o	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls	\$ 101,341.18 licated, including through college	140,895.35 4,497,911.59 TOTAL \$ 43,217.00	COD
19 20 Inc 0 21 22	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incecipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary	11,730, 90 101,341.18 silicated, including through college	4,497,911.59	COD:
19 20 Inc r 0 21 22 23	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incecipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore	11,730. 90 101,341.18 licated, including through college	140,895.35 4,497,911.59 TOTAL \$ 43,217.00 3,178.00	1099 CODI 1111 1112 1122
19 20 Inc rc o 21 22 23 24 25	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of	11,730. 90 101,341.18 licated, including through college	TOTAL \$ 43,217.00 3,178.00 2,423.00	COD 1111 1111 112 112
19 20 Inc rc o 21 22 23 24 25	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incecipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary	11,730, 90 101,341.18 ficated, including through college	TOTAL \$ 43,217.00 \$ 3,178.00 2,423.00	1099 111 111 112 112 112
19 20 Inc r o 21 22 23 24 25 26.	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of	11,730, 90 101,341.18 ficated, including through college	TOTAL \$ 43,217.00 \$ 3,178.00 2,423.00	CODD 1111 1112 112
19 20 Inc 0 21 22 23 24 25 26 .	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions. Other activities	11,730. 90 101,341.18 flicated, including through college	TOTAL \$ 43,217.00 \$ 3,178.00 2,423.00	1099 1111 1112 1122 1124 1124 1126
19 20 Inc 0 21 22 23 24 25 26 .	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incecipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary	11,730. 90 101,341.18 flicated, including through college	TOTAL \$ 43,217.00 \$ 3,178.00 2,423.00	1099 1111 1112 112 112 112 112 112
19 20 Inc c 21 22 23 24 25 26 -	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions. Other activities	11,730. 90 101,341.18 flicated, including through college	TOTAL \$ 43,217.00 \$ 3,178.00 2,423.00	CODD 1111 1112 1122 1122 1122 1121 119
19 20 Inc c 21 22 23 24 25 26 -	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incecipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary	11,730. 90 101,341.18 licated, including through college	TOTAL \$ 43,217.00 \$ 48,818.00 TOTAL	CODD 1111 1111 1122 1122 1122 1129 1199
19 20 20 21 22 23 24 25 26	Other sources Total educational and general receipts (Transfer total to table 2.)	11,730. 90 101,341.18 licated, including through college	TOTAL \$ 43,217.00 \$ 48,818.00 TOTAL	CODD 1111 1112 1122 1122 1122 119
19 20 20 21 22 23 24 25 26	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incecipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary	11,730. 90 101,341.18 licated, including through college	TOTAL \$ 43,217.00 \$ 48,818.00 TOTAL	CODD 1111 1112 1122 1122 1122 119
19 20 20 21 22 23 24 25 26	Other sources Total educational and general receipts (Transfer total to table 2.)	11,730. 90 101,341.18 licated, including through college	TOTAL \$ 43,217.00 \$ 48,818.00 TOTAL	COD 1111 1112 1122 1122 1129 1199 COD
19 20 20 21 22 23 24 25 26 - 27 28 Inc	Other sources Total educational and general receipts (Transfer total to table 2.)	11,730. 90 101,341.18 licated, including through college	TOTAL \$ 43,217.00 \$ 43,217.00 \$ 48,818.00 TOTAL \$ 960.00	COD 1111 1112 1122 1122 1129 1129 COD
19 20 20 21 22 23 24 25 26 - 27 28 Inc	Other sources Total educational and general receipts (Transfer total to table 2.)	11,730. 90 101,341.18 licated, including through college	TOTAL \$ 43,217.00 \$ 48,818.00 TOTAL	109 COD
19 20 Inc r o 21 22 23 24 25 26 27 28 Inc	Other sources Total educational and general receipts (Transfer total to table 2)	11,730. 90 101,341.18 licated, including through college	TOTAL \$ 43,217.00 \$ 43,217.00 \$ 48,818.00 TOTAL \$ 960.00	109 CODD 1111 1112 1122 1122 1121 1121 1211 12
19 20 21 21 22 23 24 25 26 27 28 Inc	Other sources TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	11,730. 90 101,341.18 flicated, including through college of visiting teams.	TOTAL \$ 43,217.00 \$ 43,217.00 \$ 48,818.00 TOTAL \$ 960.00 \$ 48,000	COD 1111 1112 1122 1122 1129 1121 121 121
19 20 21 22 23 24 25 26 - 27 28 Inc	Other sources Total educational and general receipts (Transfer total to table 2)	11,730. 90 101,341.18 flicated, including through college of visiting teams.	TOTAL \$ 43,217.00 \$ 43,217.00 \$ 48,818.00 TOTAL \$ 48,818.00 TOTAL	1099 111 1112 112 112 112 112 112

TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES*

435	penditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
	General administration and expense: 18			
5	General administrative offices	\$ 378,440,04		
6	General expense	19,646,35	\$ 398.086.3	2019
	Resident instruction and departmental research:14			
7	Colleges, schools and departments (including nonbudgeted research)	883,241,28		
8	Organized activities relating to instructional departments, such as medical school hos-			
	pitals, dental or legal clinics, creameries, museums etc	1,125,852.00		2029
	Organized research, separately budgeted: 15			777
9	Agricultural experiment station	699,169,69		
0	Bureau of educational research		200 Car 6 400 Car 6 400 Car	
1	Engineering experiment station			
2	Others	401.565.53	3,109,828.50	2029
	Extension (all extension services and correspondence courses): 16			
3	Agricultural	128,686,57		Willia.
4	Engineering			
5	General university extension courses			
6	Others	F 3 2 7 7 39 7 7 7 7 5 7 5 7 7 7 7 7 7 7 7 7 7 7 7	128,686.57	2049
7	Libraries (including salaries, other operating expenses and purchase of books and			
	binding) ¹⁷	117,738.]5	117,738.15	2049
	Operation and maintenance of physical plant, and other general services: 18			
8	Physical plant	67,226.70		
9	Other general services	607,247.96	674,474.66	2039
)	Total for educational and general purposes (Transfer total to table 2.)	\$	\$4,428,814 <i>2</i> 7	2099
	Amount included above expended for:	ar en en		
1		\$1,523,686,59		
	Administrative and professional salaries	\$ 30,362.40		
2	Administrative and professional salaries	\$ 30,362.40		
3	Administrative and professional salaries	\$ 30,362,40 \$ 125,650,80		CODE
3	Administrative and professional salaries	\$ 30,362,40 \$ 125,650,80	TOTAL	CODE
2 3 Cx	Administrative and professional salaries	\$ 30,362,40 \$ 125,650,80	TOTAL \$ 108,625.96	
2 3 Ex	Administrative and professional salaries	\$ 30,362,40 \$ 125,650,80 rwise indicated, ys from current	TOTAL \$ 108,625.96	2111
2 3 Ex	Administrative and professional salaries	\$ 30,362,40 \$ 125,650,80 rwise indicated, ys from current	TOTAL \$ 108,625.96	2111 2112
2 3 Ex 4 5	Administrative and professional salaries. Other personal services (clerical, operation and maintenance). For capital outlays (new equipment)	\$ 30,362,40 \$ 125,650,80 rwise indicated, ys from current	TOTAL \$ 108,625.96 2,700.00	2111 2112 2121 2122
2 3 	Administrative and professional salaries. Other personal services (clerical, operation and maintenance). For capital outlays (new equipment)	\$ 30,362,40 \$ 125,650,80 rwise indicated, ys from current	TOTAL \$ 108,625.96 2,700.00	2111 2112 2121
2 3 	Administrative and professional salaries. Other personal services (clerical, operation and maintenance). For capital outlays (new equipment)	\$ 30,362,40 \$ 125,650,80 rwise indicated, ys from current	TOTAL \$ 108,625.96 2,700.00 3,760.51	2111 2112 2121 2122 2123
2 3 	Administrative and professional salaries. Other personal services (clerical, operation and maintenance). For capital outlays (new equipment). penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless othe including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of	\$ 30,362.40 \$ 125,650.80 rwise indicated, ys from current	TOTAL \$ 108,625.96 2,700.00	2111 2112 2121
2 3 - 1 5 5 7 3 9	Administrative and professional salaries. Other personal services (clerical, operation and maintenance). For capital outlays (new equipment). penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless othe including all expenditures for salaries, other operating expenses and capital outlar funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities	\$ 30,362,40 \$ 125,650,80 rwise indicated, ys from current	TOTAL \$ 108,625.96 2,700.00 3,760.51 2,099.05	2111 2112 2121 2122 2123 2124 2125
2 3 Cx 4	Administrative and professional salaries. Other personal services (clerical, operation and maintenance)	\$ 30,362,40 \$ 125,650,80 rwise indicated, ys from current	TOTAL \$ 108,625.96 2,700.00 3,760.51	2111 2112 2121 2122 2123 2124 2125
2 3 4 5 6 7 8 9 0	Administrative and professional salaries. Other personal services (clerical, operation and maintenance). For capital outlays (new equipment). penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless othe including all expenditures for salaries, other operating expenses and capital outlar funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities	\$ 30,362,40 \$ 125,650,80 rwise indicated, ys from current	TOTAL \$ 108,625.96 2,700.00 3,760.51 2,099.05	2111 2112 2121 2122 2123 2124 2125
2 3 = = = = = = = = = = = = = = = = = =	Administrative and professional salaries. Other personal services (clerical, operation and maintenance)	\$ 30,362,40 \$ 125,650,80 rwise indicated, ys from current	TOTAL \$ 108,625.96 2,700.00 3,760.51 2,099.05 \$ 117,185.52	2111 2112 2121 2122 2123 2124 2125 2199
2 3 3 4 5 5 6 7 8 9 0 1 1 2 2 2 2	Administrative and professional salaries. Other personal services (clerical, operation and maintenance). For capital outlays (new equipment). Penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlar funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.). penditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital	\$ 30,362,40 \$ 125,650,80 rwise indicated, ys from current	TOTAL \$ 108,625.96 2,700.00 3,760.51 2,099.05 \$ 117,185.52	2111 2112 2121 2122 2123 2124 2125 2199
2 3 3 4 5 6 6 7 8 9 0 1 1 2 2 3 3	Administrative and professional salaries. Other personal services (clerical, operation and maintenance)	\$ 30,362,40 \$ 125,650,80 rwise indicated, ys from current	TOTAL \$ 108,625.96 2,700.00 3,760.51 2,099.05 \$ 117,185.52 TOTAL \$	21111 21122 21212 2123 2124 2125 2199 CODE
2 3 4 5 6 7 8 9 0	Administrative and professional salaries. Other personal services (clerical, operation and maintenance). For capital outlays (new equipment). penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlar funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) penditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns	\$ 30,362,40 \$ 125,650,80 rwise indicated, ys from current of visiting teams outlays)	TOTAL \$ 108,625.96 2,700.00 3,760.51 2,099.05 \$ 117,185.52	21111 21122 21212 21223 2124 2125 2199 CODE
2 3 3 4 5 6 6 7 8 9 0 1 1 2 2 3 3	Administrative and professional salaries. Other personal services (clerical, operation and maintenance). For capital outlays (new equipment). penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlar funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) penditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services to	\$ 30,362,40 \$ 125,650,80 rwise indicated, ys from current of visiting teams outlays)	TOTAL \$ 108,625.96 2,700.00 3,760.51 2,099.05 \$ 117,185.52 TOTAL \$	21111 21122 21212 21223 2124 2125 2199 CODE 22111 22122 2213
2 3 = 1	Administrative and professional salaries. Other personal services (clerical, operation and maintenance). For capital outlays (new equipment). penditures for Auxiliary Enterprises and Activities (Gross figures unless othe including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) penditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services to repayment.	\$ 30,362,40 \$ 125,650,80 rwise indicated, ys from current of visiting teams outlays)	TOTAL \$ 108,625,96 2,700.00 3,760.51 2,099.05 \$ 117,185.52 TOTAL \$ 40,986,21	21111 21122 21212 21222 21232 2125 2199 CODE 2211 22123 2213
2 3 3 4 5 5 6 7 8 9 9 1 1 2 2 3 4	Administrative and professional salaries. Other personal services (clerical, operation and maintenance). For capital outlays (new equipment). penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlar funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) penditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services to	\$ 30,362,40 \$ 125,650,80 rwise indicated, ys from current of visiting teams outlays)	TOTAL \$ 108,625.96 2,700.00 3,760.51 2,099.05 \$ 117,185.52 TOTAL \$	21111 21122 21212 21223 2124 2125 2199 CODE 22111 22122 2213
2 3 3 5 5 7 8 9 9 1 2 2 3 4 5 5	Administrative and professional salaries. Other personal services (clerical, operation and maintenance). For capital outlays (new equipment). penditures for Auxiliary Enterprises and Activities (Gross figures unless othe including all expenditures for salaries, other operating expenses and capital outlated funds. Give figures even though not handled through college office.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) penditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services to repayment.	\$ 30,362.40 \$ 125,650.80 rwise indicated, ys from current of visiting teams outlays)	TOTAL \$ 108,625,96 2,700.00 3,760.51 2,099.05 \$ 117,185.52 TOTAL \$ 40,986,21	21111 21122 21212 21222 21232 2125 2199 CODE 2211 22123 2213

1 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.

² 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.

³ 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

⁴ 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.

⁵ 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.

6 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.

⁷ 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.

8 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.

⁹ 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.

of 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.

11 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.

12 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.

18 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.

14 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.

¹⁵ 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.

16 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.

¹⁷ 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.

noraries should be included here it possible.

18 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.

19 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.

20 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					
lame		Position			
Affidavit of presiding officer					
TATE OF NEW YORK	ss.		•		•
OUNTY OF	. .J				
eing duly sworn, deposes and or which the foregoing report of the New York State Educa rue and that an exact copy of	t is made. T tion Departm	That said report has been nent, that the statements has been filed with the p	prepared in accordant therein he verily belie	ce with the inves to be in a the institution.	structions Il respects
		President of		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	***********
Subscribed and sworn to					
before me thisday of		1942			
				Notar	y Public

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 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 day of December, 1942

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

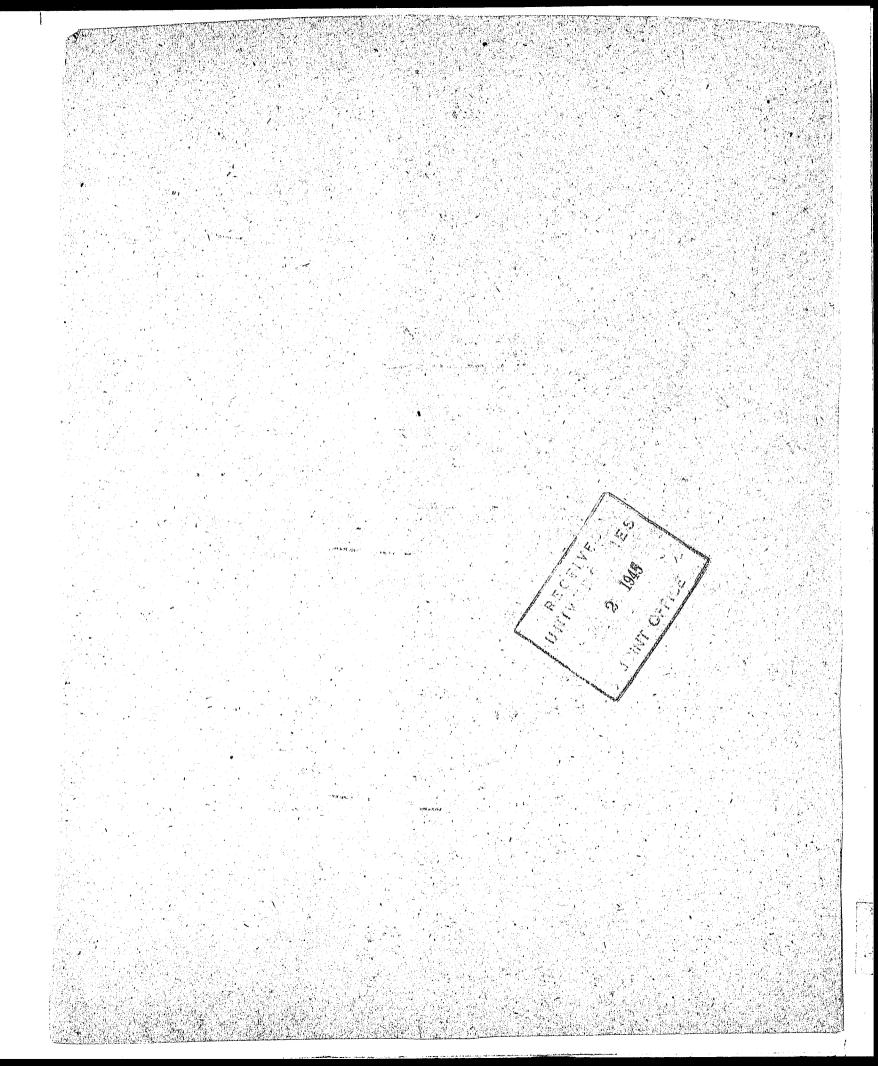
STATE OF NEW YORK)

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 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.

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.



ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

UNIVERSITY OF NANKING

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

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.

	CODE	FUNDS ^a (1)	*LIABILITIES ^b (2)	TOTAL (1)+(2)
			(8X29)	(8X39)
Current funds (item 1) General	8199	\$ 9297283	\$	\$ 9297.83
Restricted				62371.14
Endowment funds (item 2),		2848834.26		2848834.26
Funds functioning as endowment (item 3)		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)	1			
Agency funds	8999			***************************************
Undesignated funds	8099			 -
TOTAL INSTITUTIONAL FUNDS AND LIABILITIES	8X19	\$823732.85	\$	\$.5823732.85

a Funds owned by the institution and utilized in its activities.
b 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		1	36421.30	\$ 38,763.07
Current income (See table 3)				
Educational and general	1099	\$6868883.21		•
Auxiliary enterprises and activities		201093.28		4
Other noneducational income	1299	905419.63	7975396.12	•
Current expenditures (See table 4)			, and the second	
Educational and general	2099	6700715.15		e e e e e e e e e e e e e e e e e e e
Auxiliary enterprises and activities	2199	334955.44	1	
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 ²⁰ 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 Funds¹

ITEM 2	ITEM 3 FUNDS TEMPORARILY	ITEM 4	ттем 5
FUNDS (8399)	FUNCTIONING (8499) AS ENDOWMENT	FUNDS (8599)	10AN FUNDS (8699)
\$ 2848834.26	\$ 60,000,00	\$	\$

			. `

\$ 2848834 . 26	\$ 60,000.00	\$	\$
\$ 2848834.26	\$ 60,000.00	\$. \$
	ENDOWMENT FUNDS (8399) \$ 2848834.26	ITEM 2 ENDOWMENT FUNDS (8399) \$ 2848834.26 \$ 2848834.26 \$ 60.000.00	ITEM 2 ENDOWMENT FUNDS (8399) ENDOWMENT FUNDS (8499) AS ENDOWMENT \$ 2848834.26 \$ 60.000.00 \$

All investments and property are kept on the records at dollar - and not at the present depreciated figure.

TABLE 2 - Continued

Item 6a	Statement	~t	Dunde	Torracted	in	Dlant2
irem oa	orarement	O1	runus	THACSICA	111	Fiant

From educational and general funds

Loans for plant extension

Other receipts for plant extensions (describe):

		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		7	3031
Value of plant at end of year (Details given below)		2843229,62	
Less: Endowment funds invested in plant (Transfer the total of these			00.12
Loans outstanding against plant two items to table 1, column 2)			3051
Net invested in plant at end of year ²⁰ (Transfer to table 1, column 1)		\$	3799
		Ψ	0,77
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
		148900.00	3794
Value of all dormitories, included above Item 6b Statement of Unexpended Plant Funds ³		148900.00	3794
Item 6b Statement of Unexpended Plant Funds ³		148900 • 00.	3794 CODE
Item 6b Statement of Unexpended Plant Funds ³ Receipts for Capital Outlay — Plant Extension			
Item 6b Statement of Unexpended Plant Funds ³ Receipts for Capital Outlay — Plant Extension Salance in designated plant funds at beginning of year		TOTAL	CODE
Item 6b Statement of Unexpended Plant Funds ³ Receipts for Capital Outlay — Plant Extension Ralance in designated plant funds at beginning of year		TOTAL	CODE
Item 6b Statement of Unexpended Plant Funds ³ Receipts for Capital Outlay — Plant Extension Salance in designated plant funds at beginning of year		TOTAL	CODE
Item 6b Statement of Unexpended Plant Funds³ Receipts for Capital Outlay — Plant Extension Falance in designated plant funds at beginning of year		TOTAL	CODE
Item 6b Statement of Unexpended Plant Funds ³ Receipts for Capital Outlay — Plant Extension Ralance in designated plant funds at beginning of year. Receipts during year: Public appropriations and tax levies: Federal State County		TOTAL \$	CODE
Item 6b Statement of Unexpended Plant Funds ³ Receipts for Capital Outlay — Plant Extension Ralance in designated plant funds at beginning of year. Receipts during year: Public appropriations and tax levies: Federal State County City and district		TOTAL \$	CODE
Item 6b Statement of Unexpended Plant Funds ³ Receipts for Capital Outlay — Plant Extension Balance in designated plant funds at beginning of year Receipts during year: Public appropriations and tax levies: Federal		TOTAL \$	CODE 4011
Item 6b Statement of Unexpended Plant Funds ³ 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		TOTAL \$	CODE 4011

Expenditures for Capital Outlay — Plant Extension ³ (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 ²⁰ (Transfer to table 1, column 1)	\$none	5899

4031 4041

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.

From auxiliary enterprises and activities funds

TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds).

nco	me for Educational and General Purposes		TOTAL	COD
	Student fees ⁶ (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	\$ 30802589	101
4	Endowment ⁷ (interest, including income from 1862, and other public and private			
٠,	endowments, but not including additions to principal of endowment funds):		5	
3	From foderal endowment (1862 and other land grants)			
4	Them other endowment for reperal purposes	258660.00		
5	From other endowment for restricted purposes	892688.40	1151348.40	10
	Receipts from other public sources for current expenses:8			
6	Rederal appropriations			
7	State appropriations and tax levies			1
8	County appropriations and tax levies			1:0
9	City or district appropriations or tax levies	,		10
	Gifts and grants from private sources (including foundations, for current expenses):	400160 44		
)	Permanent (recurring) grants from churches and boards	4062030 ZV		
1	Other grants (not automatically recurring) from churches and boards			
2	The state of the s		d	10
3	Other gifts	прозолеят		10
	Sales and services of educational departments (gross income):9	104906 58		
4	Agriculture	T32200400.	1	
5	Dental school		5267948.83	10
6	Others (itemize)			-
	Receipts from other sources for educational and general purposes:10	47642.00		
7	Interest on current funds	12186.20		
0	Net income from rented property (excluding residence hans)		3.43500.00	1
	7 7 7 7	81731.89	141560.09	10
	Other sources	OI.OIAOD.	**************************************	
9	Other sources	OI.OIAOD.	**************************************	10
19 20	Other sources	\$	\$6868883.21	10
9 20 ince	Other sources	\$	\$6868883.21	
9 ince	Other sources	\$licated, including through college	\$6868883.21	10
9 incore	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incecipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls	\$licated, including through college	\$6868883.21 TOTAL \$ 185334.00	10
0 ncc re of	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incecipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls	\$licated, including through college	\$6868883.21 TOTAL \$ 185334.00	10 CO
9 0 20 21 22 23	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore	\$licated, including through college	\$6868883.21 TOTAL \$ 185334.00 15759.28	10 co
9 30 20 21 22 23	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceeipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of	\$licated, including through college	\$6868883.21 TOTAL \$ 185334.00 15759.28	100 ccc 111 112 113 114 115
9 0 nce re oi 1 2 3	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceeipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of	\$licated, including through college	\$6868883.21 TOTAL \$ 185334.00 15759.28	100 ccc 111
9 0 ncc re oi 1 2 3 4 25	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceeipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions	\$ silicated, including through college	\$6868883.21 TOTAL \$ 185334.00 15759.28	100 ccc
9 0 ncore of 1 2 3 4 5 6	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incecipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities	\$	\$6868883.21 TOTAL \$ 185334.00 15759.28	100
9 30 31 22 33 44 25 26	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceeipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions	\$	\$6868883.21 TOTAL \$ 185334.00 15759.28	10 co
9 0 ncc re of 1 2 3 4 5 6 7	Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise incecipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities	\$	\$6868883.21 TOTAL \$ 185334.00 15759.28	10 ccc 11 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1:
9 0 ncc re of 1 2 3 4 5 6 7	Other sources Total educational and general receipts (Transfer total to table 2.) Tome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inceceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary	\$	\$686883.21 TOTAL \$ 185334.00 15759.28 \$ 201093.28	10 ccc
9 0 ncore of 1 2 3 4 25 6 6 7	Other sources Total educational and general receipts (Transfer total to table 2.)	\$	\$6868883.21 TOTAL \$ 185334.00 15759.28 \$ 201093.28	100 ccc 111 111 111 111 111 111 111 111
9 0 nccre of 1 2 3 4 5 6 27	Other sources Total educational and general receipts (Transfer total to table 2.)	\$ silicated, including through college of visiting teams.	\$6868883.21 TOTAL \$ 185334.00 15759.28 \$ 201093.28	100
9 30 20 21 22 23 24 25 26 27 28	Other sources Total educational and general receipts (Transfer total to table 2.) Total educational and general receipts (Transfer total to table 2.) Total educational and general receipts (Transfer total to table 2.) Total educational fees for these purposes. Give figures unless otherwise interest from student fees for these purposes. Give figures even though not handled flice.) Residence halls Dining halls Student hospital or infirmary	\$ silicated, including through college of visiting teams.	\$6868883.21 TOTAL \$ 185334.00 15759.28 \$ 201093.28	100 ccc 111 11: 11: 11: 11: 11: 11: 11: 11:
9 0 1 2 2 3 3 4 2 5 6 6 7 2 8 8 1 1 1 2 2 3 3 4 4 2 7 8 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1	Other sources TOTAL EDUCATIONAL AND GENERAL RECEIPTS (Transfer total to table 2.)	\$ sicated, including through college of visiting teams.	\$6868883.21 TOTAL \$ 185334.00 15759.28 \$ 201093.28	10 cc
9 0 1 2 3 4 25 6 6 7 28 Inc	Other sources Total educational and general receipts (Transfer total to table 2.)	\$ sicated, including through college of visiting teams.	\$6868883.21 TOTAL \$ 185334.00 15759.28 \$ 201093.28	10 cc
9 30 30 31 32 33 34 42 5 26 27 28 30 31	Other sources Total educational and general receipts (Transfer total to table 2.)	\$ sicated, including through college of visiting teams.	\$6868883.21 TOTAL \$ 185334.00 15759.28 \$ 201093.28	100 ccc 111 111 111 111 111 111 111 111
9 30 21 22 23 24 25 26 27 28 Inc	Other sources Total educational and general receipts (Transfer total to table 2.)	\$ sicated, including through college of visiting teams.	\$6868883.21 TOTAL \$ 185334.00 15759.28 \$ 201093.28 TOTAL \$ 4500.00 900919.63	100 ccc

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES

•	penditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
	General administration and expense: 13			
5	General administrative offices	\$ 645623.63		
5 6	General expense	37909.40	\$ 683533 . 03	2019
U	Resident instruction and departmental research: 14			
7	Colleges, schools and departments (including nonbudgeted research)	1915376.82		
8	O			
•	pitals, dental or legal clinics, creameries, museums etc	62371.60		2029
	Organized research, separately hudgeted: 15			
9	A griguitural experiment station.	1955886.80		
0	Bureau of educational research			
1	Environment approximant station		ACOMERE OR	2020
2	Others	000899.84	4557.505.WQ.	2029
	Extension (all extension services and correspondence courses):16	266044.33		
13	Agricultural	COOREROUS		
14	Engineering			
15	General university extension courses	~\	266044-33	2049
6	Others			2012
47	Libraries (including salaries, other operating expenses and purchase of books and binding) ¹⁷	223315.22	223315.22	2049
	binding) ¹⁷ or a start and other general corrieges 18			20.7
	Operation and maintenance of physical plant, and other general services: 18 Physical plant	129818.66		
48	Physical plant Other general services	810468.85	940287.51	2039
49	Other general services		6700735 35	2000
50	Total for educational and general purposes (Transfer total to table 2.)	\$	\$ 01001.400.49	2099
	Amount included above expended for:			
51	Administrative and professional salaries	\$ 45902.65		
52	Other personal services (clerical, operation and maintenance)	126620-07		_
53	Other personal services (clerical, operation and maintenance) For capital outlays (new equipment)	\$		
				· :
Е×	penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outla funds. Give figures even though not handled through college office.)	rwise indicated, ys from current	TOTAL	CODE
54	The state of the s		\$ 264375.66	211
	Residence mans			411.
	Dining halls		**************************	211
55	Dining halls		15759.28	211
55 56	Student hospital or infirmary		15759.28	212 212
55 56 57	Student hospital or infirmary	of visiting teams	15759.28 17293.40	212 212 212
55 56 57 58	Student hospital or infirmary	of visiting teams	15759.28 17293.40	212 212 212 212 212
55 56 57 58 59	Student hospital or infirmary	of visiting teams	15759.28 17293.40	212 212 212 212 212
55 56 57 58 59 60	Student hospital or infirmary	of visiting teams	16759.28 17293.40 37527.10	211 212 212 212 212 212
55 56	Student hospital or infirmary	of visiting teams	16759.28 17293.40 37527.10	211 212 212 212 212 212
55 56 57 58 59 60 61	Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.)	of visiting teams	16759.28 17293.40 37527.10	211 212 212 212 212 212 219
55 56 57 58 59 60 61	Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) xpenditures for Noneducational Purposes (except auxiliary enterprises and capital	of visiting teams	15759.28 17293.40 37527.10 \$ 334955.44	211 212 212 212 212 212 219
5.5 56 57 58 59 60 61	Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) xpenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital Annuities	of visiting teams outlays)	15759.28 17293.40 37527.10 \$ 334955.44 TOTAL	211. 212. 212. 212. 212. 219. Conf.
5.5 56 57 58 59 60 61	Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) xpenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans.	of visiting teams	15759.28 17293.40 37527.10 \$ 334955.44 TOTAL	211. 212. 212. 212. 212. 213. 219. Cons.
55 56 57 58 59 60 61 E -	Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities TOTAL (Transfer total to table 2.) xpenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns	of visiting teams	15759.28 17293.40 37527.10 \$ 334955.44	211 212 212 212 212 213 219 200 200 221 221
55 56 57 58 59 60 61 E 62 63	Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities TOTAL (Transfer total to table 2.) xpenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships scholarships and other student aid NOT involving services	of visiting teams outlays) to institution or	15759.28 17293.40 37527.10 \$ 334955.44 TOTAL	211 212 212 212 212 213 219 201 221 221
55 56 57 58 59 60 61 E 62 63 64	Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) xpenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services repayment	of visiting teams outlays) to institution or	15759.28 17293.40 37527.10 \$ 334955.44 TOTAL \$ 906819.63	211. 212 212 212 212 219 200 221 221 221 221 221
55 56 57 58 59 60 61 E 62 63	Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities TOTAL (Transfer total to table 2.) xpenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services repayment	of visiting teams outlays) to institution or	15759.28 17293.40 37527.10 \$ 334955.44 TOTAL	211. 212. 212. 212. 212. 213. 219. cons. 221. 221. 221. 221.
55 56 57 58 59 60 61 E 62 63 64 65	Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities Total (Transfer total to table 2.) xpenditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services repayment Other purposes	of visiting teams outlays)	15759.28 17293.40 37527.10 \$ 334955.44 TOTAL \$ 906819.63	211. 212. 212. 212. 212. 213. 219. cons. 221. 221. 221. 221.
55 56 57 58 59 60 61 E 62 63 64 65	Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares Student unions Other activities TOTAL (Transfer total to table 2.) xpenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services repayment Other purposes	of visiting teams outlays) to institution or	15759.28 17293.40 37527.10 \$ 334955.44 TOTAL \$ 906819.63 \$ 906819.63	2112 2122 2123 2124 2125 2129 2199 2211 2211 2211 2211 2211

1 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.

2 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.

⁸ 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

⁴ 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

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.

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.

wise income should be reported on a cash basis.

⁶ 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.

⁷ 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.

8 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.

⁹ 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.

10 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.

11 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

12 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.

13 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.

14 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 30 to 42

¹⁵ 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.

16 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.

17 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.

18 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.

19 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.

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.

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. Evens Position Assistant Secretary	
Affidavit of presiding officer	
COUNTY OF	
being duly sworn, deposes and says that he is the presiding officer of	ns
,, ,	
President of	
Subscribed and sworn to before me thisday of	
Notary Public	;

CHINA

University of Nanking

Located at Chengtu, Szechwan,

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 o	r distric	t	; cour	ty	; ch	urch	.X.]	f churc	h, affilia	ted witl	n what
religious denomination? <u>Union of seve</u> (Baptist, Presbyterian, Met	ral		private,	indepen	dent of	church.					** 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 1	
(Baptist, Presbyterian, Met Item 1	noars	t, Dis	стртев	5)							00.0	
Days of regular classroom instruction inclusing agriculture 223 education n	il Carcinic	/	, appire	excludi d scienc	ng Satur 223	rdays an , gradı	d summ ate	er session, lav	on: libe w	eral arts , vete	inary	, ,
pharmacy Number of Saturd	lay sess	sions	36									
Item 2 Faculty and employes	ľ	Vames c	of office	rs June	30, 194	3						
President Y. G. Chen		••••••••••••••••••••••••••••••••••••••										
Registrar S. F. Ko Secretary S. H. Wang												
Secretary S. H. Wang Deans — liberal arts K. C. Liu			**********	ann	lied scie	ence	H.R.	Wei				
architecture				gra	duate							
education				law								
1				vete	rinary.							
agriculture C. W. Cha	ng											
How many officers of instruction were	employe	ed full t	ime: m	en5	w	omen		total	5			
TT most time man	wom	eni "	tot	al								
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Number of officers employed in general	admin	istration	(presid	lent, dea	ns, regi	strars, f	inancial	officers	, librari	ans and	otner (officers
excluding clerks) men 9 women	.1	.total	10	•								
			"F'ac	culty								
			Adjunc	t, asso- nd ass't	Instri	uctors	Lect	urers	Other	ass'ts on	To	tal
Course	Proi	essors	crate a	nd ass't	and t	tutors			teacmi	g force		·
Guise	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
									ļ 			
Liberal arts and science	34	2	16글	3	10	2			10	4	76号	11
Architecture												
Graduate	11	1			į.	1			H		<u> </u>	1
Education											,	
Law												
Medicine		-										
Veterinary		-			,							
Agriculture	13		14	1	9				6	2	42	.4.
												7777
								-				
r	l			<u> </u>		ļ		-	 	-		
			14		H:	1	В				11 3	20
^b Total	48	4	30불	4	19	2			16	6	11.7点.	10.
bTotal Duplicates	48	4	30½	4	.19	2			16	6	11.7意	16.

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 and the course of the

Arts (B.A.) Agriculture NXXXXXXXXXXX Special a(B.S.)(B.S.)TOTAL Classes Courses Men Women Total 148 17 165 131 7 138 139 19 | 158 88 500 82 49 549 Freshman, 1st year.... Sophomore, 2d year... 10 24 247 117 11 128 Junior, 3d year...... 29 29 62 .70 5 17 76 Senior, 4th year..... 231 27 259 305 38 343 131 258 244 15 Total..... 9 140 911 89 1000 Unclassified.... 10 5 1 6 20 31 32 258 30 289 Grand total..... 259 16 275 330 140 979 41 371 131 96 1075

Number of above total attending full time: men. 942 women. 90 total 1,032; on part time: men. 37 women. 6... Number of students in military drill 267....

Number of students preparing to teach: men women total

Item 4 Degrees conferred

	II			 	 	 	 											
								First Do	egrees on		C	ompleti	on of Co	ourses in	Residen	ce		
	B.A.	aB.S.	Agr. B.S.							1	<u></u> _		ļ	ļ ·				T
Men	14	23	27									·					-	
Women	2	1												•			**********	
Total since last report	16	24	27															1

				J	Higher De	grees		
				(On Exami	nation		
	M.A.	M.S.	Ph.D.					Total
Men	1	2	4					7
Vomen								
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,

C	ompletic	on of Co	urses in	Residen	ce			,		
			.						1	1

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. graduate, men.....; education, men...., women.....; law, men... women.....; veterinary, men...., women.....

Recipients of honorary degrees conferred without examination

Name	Degree	
	,	

																						•											Total
omen '	Total .	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Tdal	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women
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	• • • • • • • • • • • • • • • • • • • •																															223	24
																			*******													.11.7	11
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, W	omen	l 	; law	, men	· · · · · · · · · · · · · · · · · · ·	women	1	; med	icine, n	nen			-		Libr	It is	s imp	ossib	le to	give	esti	mates	as a	a port	ion o	f the	e Lib	rary	books	s have	been	dest	royed
			•				•							,		by tl	he en	emy.	Only	a li	mited	numl	oer a:	re ave	ilabl	le in	Chen	gtu.					•
on	`																									• .							
Deg	gre e		,			Re	sidence						1 B 2													Numb	er of te	achers		Nur	nber o	f stude	nts
			D-11-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-				•				,,						5						,		1M	len	Women	To	otal	Men	Wor	nen	Total
					G			······································					(TO)		Carre	mer oo	11#000		- ; - 1:2-														
															Sum	mer co	ourses	(22	المحمدة	ance	• • • • •	• • • • •	• • • • •	• • • • • • •							,		
													1		773 6	•	courses		espond	cuce	• • • • •	• • • • • •	• • • • •		• •						7		

Name C. A. Evans		Position	Assistant	Secretary		
Affidavit of presiding officer						
STATE OF NEW YORK	ss.					
COUNTY OF	<u></u>					
being duly sworn, deposes and says	that he is the presiding office	cer of				
Helife dilly Sworth, deposes and bays	F					
		heen prepar	ed in accorda	nce with the i	nstructions of	the New
for which the foregoing report is n	nade. This said report has	been prepar	ed in accorda	nce with the i	nstructions of	the New
for which the foregoing report is n York State Education Departmen	nade. This said report has	rein he verily	believes to	nce with the i	nstructions of pects true an	the New d that an
for which the foregoing report is n	nade. This said report has	rein he verily	believes to	nce with the i	nstructions of pects true an	the New
for which the foregoing report is n York State Education Departmen	nade. This said report has	rein he verily	believes to	nce with the i	nstructions of	the New
for which the foregoing report is n York State Education Departmen	nade. This said report has	rein he verily	believes to	nce with the i	nstructions of	the New
for which the foregoing report is n York State Education Departmen	nade. This said report has t, that the statements ther filed with the permanent rec	rein he verily cords of the i	believes to	be in all res	nstructions of	the New
for which the foregoing report is n York State Education Departmen	nade. This said report has t, that the statements ther filed with the permanent rec	rein he verily cords of the i	believes to	nce with the i	nstructions of	the New
for which the foregoing report is n York State Education Departmen	nade. This said report has t, that the statements ther filed with the permanent rec	rein he verily cords of the i	believes to	be in all res	nstructions of pects true an	the New
for which the foregoing report is n York State Education Departmen exact copy of this report has been	nade. This said report has t, that the statements ther filed with the permanent rec	rein he verily cords of the i	believes to	be in all res	nstructions of	the New

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

Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

THE UNIVERSITY OF NANKING Located at 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.

	CODE	fundsa (1)	*LIABILITIES ^b (2)	total(1)+(2)
	· · · · · · · · · · · · · · · · · · ·		(8X29)	(8X39)
Current funds (item 1)		2.4.052		4 34 073
General	8199		\$	
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)				*******************************
Plant funds		0 070 755		0 070 755
Funds invested in plant (item 6a)	3799	2,939.355		2,939,305
Plant funds unexpended (item 6b)		***************************************	ļ	
Agency funds				******************************
Undesignated funds		***************************************		***************************************
Total institutional funds and liabilities		5,870,624	\$	\$5,870.624

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		\$2 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	·		######################################
Balance at end of year	8999			22,435
Consisting of ²⁰ 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 Funds¹

· ·	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	\$ 2,010,001	\$ 60,000	\$	\$
Private gifts and grants Earnings and profit on investment credited to principal account			***************************************	,
Transfers from current funds to nonexpendable funds			***************************************	***************************************
TOTAL Deductions during year (specify)				
Balance at end of year ²⁰ (Transfer to table 1)	\$ 2.848.834	\$ 60,000	\$	\$
Note: All investments and propert Chinese dollar - and not at the precurrency. Average exchange for ye	y are kept o sent depreci ar - 44:1.	n the record ated figure.	s at the par All items	value of the in Chinese

TABLE 2 - Continued

Item 6a	Statement	of I	unds	Invested	in	Plant ²

	e de la companya de La companya de la co	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 ²⁰ (Transfer to table 1, column 1)		\$ 2,939,355	3799
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item above)			
Value of grounds Value of all buildings		\$ 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	ji tyo ka i	148,900	3794

Statement of Unexpended Plant Funds³

Receipts for Capital Outlay - Plant Extension	•		TOTAL	CODE
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		***************************************		3.5
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	m other funds).		\$ None	4999

expenditures below under expenditures from included under table 4. Otherwise separational and general funds and from year for capital outlays, plant extension and	arately report the amous auxiliary enterprises fu	its spent from		TOTAL	CODE
From plant funds or all funds for:	•				
Land					
New buildings				••	!
Improvements other than buildings					
New equipment		, 	*******************	Of the same	

Balance in Designated Plant Funds at close of year²⁰ (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.

From educational and general funds (if not included above)..... From auxiliary enterprises and activities funds (if not included above).....

Loans paid from plant funds

Expenditures for Capital Outlay - Plant Extension³ (If possible, include all capital

5052

5899

a Funds owned by the institution and utilized in its activities.

b 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 3 - CURRENT INCOME^{4, 5}

****	ome for Educational and General Purposes		TOTAL	CODE
	Student fees ⁶ (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)	500,000		
1	Resident departments	\$ 586,389	000 004	
2	Extension departments	36,305	\$ 622,694	1019
	Endowment ⁷ (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	3 000 550	
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:8			
5	Federal appropriations		,	
7	State appropriations and tax levies			
3	County appropriations and tax levies			
)	City or district appropriations or tax levies			1049
	Gifts and grants from private sources (including foundations, for current expenses):	050 750	,	
)	Permanent (recurring) grants from churches and boards	11 000 649		
	Other grants (not automatically recurring) from churches and boards	11,029,043		ŀ
;	Estimated salary equivalent of nonsalaried personal service rendered	1,220,409		
;	Other gifts			1039
	Sales and services of educational departments (gross income):9	mmo ceA		
ļ	Agriculture	773,552		
;	Dental school		17 000 410	
	Others (itemize)	·	10,000,410	1049
	Receipts from other sources for educational and general purposes:10	7 0 705	·	
	Interest on current funds		1	
,	Interest on current funds	41 OCA		1
	Net income from rented property (excluding residence halls)	41,990		
3	Net income from rented property (excluding residence halls) Other sources	41,990 899,986	, <u>1,021,371</u>	1049
3	Net income from rented property (excluding residence halls) Other sources	41,990 899,986	, <u>1,021,371</u>	1049
) ICO	Net income from rented property (excluding residence halls) Other sources	41,990 899,986	, <u>1,021,371</u>	
) Ice of	Net income from rented property (excluding residence halls)	\$99,9861 \$, 1,021,371 \$17,338,025	1099 CODB
) re	Net income from rented property (excluding residence halls)	\$99,986	, 1,021,371 \$17,338,025 TOTAL \$ 635,872	1099 CODE
ico re	Net income from rented property (excluding residence halls)	\$ 899,986	, 1,021,371 \$17,338,025 TOTAL \$ 635,872 43,909	1099 CODE 1111 1112 1121
i co	Net income from rented property (excluding residence halls)	\$99,986	, 1,021,371 \$17,338,025 TOTAL \$ 635,872 43,909	1099 1111 1112 1121 1122
i co	Net income from rented property (excluding residence halls)	\$99,986. \$ sicated, including through college	, 1,021,371 \$17,338,025 TOTAL \$ 635,872 43,909	1099 1111 1112 1122 1123
ico re of	Net income from rented property (excluding residence halls)	\$ 899,986	, 1,021,371 \$17,338,025 TOTAL \$ 635,872 43,909	1099 1111 1112 1121 1123 1124
ico re of	Net income from rented property (excluding residence halls)	\$ 899,986	, 1,021,371 \$17,338,025 TOTAL \$ 635,872 43,909	1111 1112 1122 1123 1124
cere	Net income from rented property (excluding residence halls)	\$ 899,986	, 1,021,371 \$17,338,025 TOTAL \$ 635,872 43,909	1099 1111 1112 1123 1124 1125
i core	Net income from rented property (excluding residence halls)	\$ 899,986	, 1,021,371 \$17,338,025 TOTAL \$ 635,872 43,909	1099 1111 1112 1123 1124 1125
icore of	Net income from rented property (excluding residence halls)	\$ 899,986	, 1,021,371 \$17,338,025 TOTAL \$ 635,872 43,909	1099 11111 1112 1122 1123 1124 1129
icore of	Net income from rented property (excluding residence halls)	\$99,9861 \$Licated, including through college	, 1,021,371 \$17,338,025 TOTAL \$ 635,872 43,909 \$ 679,781	1099 11111 1112 1122 1123 1124 1129
i con	Net income from rented property (excluding residence halls)	\$99,9861 \$Licated, including through college	, 1,021,371 \$17,338,025 TOTAL \$ 635,872 43,909 \$ 679,781	1099
de constant de con	Net income from rented property (excluding residence halls)	\$, 1,021,371 \$17,338,025 TOTAL \$ 635,872 43,909 \$ 679,781	1099 1111 1112 1122 1123 1124 1125 1199
accord	Net income from rented property (excluding residence halls)	\$, 1,021,371 \$17,338,025 TOTAL \$ 635,872 43,909 \$ 679,781	1099 CODE 1111 1112 1122 1123 1124 1199 CODE
accord	Net income from rented property (excluding residence halls)	\$, 1,021,371 \$17,338,025 TOTAL \$ 635,872 43,909 \$ 679,781	1099 CODE 1111 1112 1122 1122 1123 1124 1129
licere	Net income from rented property (excluding residence halls) Other sources Total educational and general receipts (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise induction of the fice.) Residence halls Dining halls Student hospital or infirmary	\$ \$99,986	, 1,021,371 \$17,338,025 TOTAL \$ 635,872 43,909 \$ 679,781	1099 CODI 1111 1112 1122 1122 1129 CODI 1211 1212
accord	Net income from rented property (excluding residence halls) Other sources Total educational and general receipts (Transfer total to table 2.) Dome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise inductions from student fees for these purposes. Give figures even though not handled fice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) Dome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises and activities and capital outlays) Income from investments (interest): For annuities to beneficiaries (usually from funds subject to annuity). For fellowships, scholarships, and other student aid (not loans) when NO service is required in return. (1791, Wd.1792, gayarmmant. aid. for. refugee) From gifts to be used for scholarships, student aid etc. (not loans) when NO service is required in return. Students)	\$ \$99,986.	, 1,021,371 \$17,338,025 TOTAL \$ 635,872 43,909 \$ 679,781 TOTAL	1099 CODE 1111 1112 1122 1123 1124 1129 CODE 1211 1212 1213
	Net income from rented property (excluding residence halls) Other sources Total educational and general receipts (Transfer total to table 2.) Ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise induction of the fice.) Residence halls Dining halls Student hospital or infirmary	\$ \$99,986.	, 1,021,371 \$17,338,025 TOTAL \$ 635,872 43,909 \$ 679,781	1099 1111 1112 1121 1123 1124 1125 1199

TABLE 4 -- EXPENDITURES FOR CURRENT PURPOSES

Exp				
	penditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	co
	General administration and expense: 13			
35	General administrative offices	\$ 2,012,686		10.50
36	General expense		\$2,157,886.	20
,0	Resident instruction and departmental research: 14		ψ	20
37	Colleges, schools and departments (including nonbudgeted research)	4,900,717		
	Organized activities relating to instructional departments, such as medical school hos-			200
38		130 720	***************************************	
	pitals, dental or legal clinics, creameries, museums etc	200,120	***************************************	20
	Organized research, separately budgeted: 15	4 007 850		
39	Agricultural experiment station	Y'	1	
0	Bureau of educational research			
1	Engineering experiment station			
2	Others	1,557,110	10,612,306	20
	Extension (all extension services and correspondence courses): 16			
13	Agricultural	864,342		
14	Engineering			
5	General university extension courses		1	
6	Others		004 740	20
17	Libraries (including salaries, other operating expenses and purchase of books and			
,	binding) ¹⁷	376.151	376.151	20
	Operation and maintenance of physical plant, and other general services: 18			20
		440 614		
8	Physical plant	2.559.707	3,000,321	
9	Other general services		03.0003.00.1	20
0	TOTAL FOR EDUCATIONAL AND GENERAL PURPOSES (Transfer total to table 2.)	\$ 1004, 707.	\$17,011,006	20
_	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		
		······································		
Exp	penditures for Auxiliary Enterprises and Activities (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlay	rwise indicated, rs from current	TOTAL	со
Exp	penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlay funds. Give figures even though not handled through college office.)		TOTAL	CO
	penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlay funds. Give figures even though not handled through college office.) Residence halls		TOTAL	
4	Residence halls		* 902,376	21
4	Residence halls	• • • • • • • • • • • • • • • • • • • •	* 902,376	21 21
4 5 6	Residence halls		TOTAL \$ 902.376 43.909	21 21 21
4 5 6	Residence halls		* 902.376 43.909	21 21 21 21
4 5 6 7	Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares or	f visiting teams	\$ 902,376 43,909 62,120	21 21 21 21 21 21
4 5 6 7 8	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions	f visiting teams	TOTAL \$ 902,376 43,909 62,120	21 21 21 21 21 21 21
4 5 6 7 8	Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares or	f visiting teams	\$ 902,376 43,909 62,120	21 21 21 21 21 21 21
4 5 6 7 8 9	Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities	f visiting teams	TOTAL \$ 902,376 43,909 62,120	21 21 21 21 21 21 21 21
4 5 6 7 8 9	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions	f visiting teams	* 902,376 43,909 62,120 47,629	21 21 21 21 21 21 21 21
4 5 6 7 8 9 0	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.)	f visiting teams	\$ 902,376 43,909 62,120 47,629 \$ 1,056,034	21 21 21 21 21 21 21 21
4 5 6 7 8 9 0	Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities	f visiting teams	* 902,376 43,909 62,120 47,629	21 21 21 21 21 21 21 21 21 21
4 5 6 7 8 9 0	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.)	f visiting teams	\$ 902,376 43,909 62,120 47,629 \$ 1,056,034	211 211 212 212 212 212 212 212 212
4 5 6 7 8 9 6 1 Ex	Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) Expenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities	f visiting teams	TOTAL \$ 902,376 43,909 62,120 47,629 \$ 1,056,034	211 212 213 213 213 213 214 219 219
4 5 6 7 8 9 0 1 Ex	Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) Expenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans.	f visiting teams	TOTAL \$ 902,376 43,909 62,120 47,629 \$ 1,056,034	211 211 212 212 212 212 213 213 214
34 35 36 37 38 39 30 31 Ex 33	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) spenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns	f visiting teams	TOTAL \$ 902,376 43,909 62,120 47,629 \$ 1,056,034	21: 21: 21: 21: 21: 21: 21: 21:
4 5 6 7 8 9 0 1 Ex	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) spenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services to	f visiting teams outlays)	TOTAL \$ 902,376 43,909 62,120 47,629 \$ 1,056,034 TOTAL \$	211 212 212 213 213 213 214 219 222 223 223
4 5 6 7 8 9 0 1 Ex	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.)	f visiting teams outlays)	TOTAL \$ 902,376 43,909 62,120 47,629 \$ 1,056,034	211 211 211 211 211 211 211 211 211 211
4 5 6 7 8 9 0 1 Ex	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) spenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services to	f visiting teams outlays)	TOTAL \$ 902,376 43,909 62,120 47,629 \$ 1,056,034 TOTAL \$	211 211 211 211 211 211 211 211 211 211
4 5 6 7 8 9 0 1 1 Ex 3 3 4 5 5	Residence halls Dining halls Student hospital or infirmary College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.) Expenditures for Noneducational Purposes (except auxiliary enterprises and capital Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services to repayment Other purposes	f visiting teams outlays)	* 902.376 43.909 62.120 47.629 \$ 1.056.034 **TOTAL \$	21: 21: 21: 21: 21: 21: 21: 21: 21: 21:
34 35 36 37 38 39 30 31 Ex	Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.)	f visiting teams outlays)	TOTAL \$ 902,376 43,909 62,120 47,629 \$ 1,056,034 TOTAL \$	211 212 212 213 213 213 214 219 222 223 223

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.

² 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.

⁸ 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

4 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

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.

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.

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.

7 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.

8 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.

9 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. 10 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. 11 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 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

12 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.

18 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 institu-tion, not including, however, the expenditures of the general library or the operation and maintenance of the physical nlant.

14 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.

15 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.

16 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.

¹⁷ 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.

18 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

19 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.

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

Name	Position		
Affidavit of presiding officer			·
STATE OF NEW YORK COUNTY OF	ss		<u></u>
being duly sworn, deposes and sa	ys that he is the presiding office	r of	
for which the foregoing report is	made. That said report has be	en prepared in accorda	nce with the instructions
of the New York State Education	n Department, that the statement	s therein he verily beli	eves to be in all respects
true and that an exact copy of the	nis report has been filed with the	permanent records of	the institution.
	400000000000000000000000000000000000000		
	President of		
Subscribed and sworn to			
before me thisday of	1944		
,			Notary Public

ANNUAL STATISTICAL REPORT OF THE TRUSTEES OF

China

THE UNIVERSITY OF NANKING						I	located:	at Cher	igtu.	Szechy	van,	"X"Y.
	fo	or year	endin	g June	30, 19)44						
This annual report is required by law	to be	transm	itted to	the S	tate Ed	lucation	Depar	tment c	on or b	efore J	uly 1,	1944
Type of control (check one): State religious denomination? Union of Se	.; city o	or distri	ct	; cou	nty	; cl	hurch	X				
Item 1		-							cel	L -		
Days of regular classroom instruction incl	uding h	alf-day	sessions	, exclud	ing Sati	urdays a	nd sumi	ner sessi	ion: lib	eral arts	s217	
architecture, education,	medicin	e	, applie	ed scien	ce	, grad	uate	, la	W	, vete	rinary	,
pharmacy				•	00 10							
Item 2 Faculty and employes President Yugwan Chen		Names (44		mandagaga				
Registrar Siang-fang Ko						Cheh						
Deans XKKYXKarts Loh-seng Tsa												
architecture												
education												
medicineagriculture Chi-wen	Chang			vet	erinary					**********		
How many officers of instruction were How many on part time: men16. Those employed part time were the eq Number of officers employed in general excluding clerks) men9	wom uivalent 1 admin	en X t of how istration	many (president)	tal	 ne: mei	14	wor	nen	.	total4		
	11		1				1					
Course	Proi	lessors	Adjund ciate a prof	t, asso- nd ass't essors	Instr and	uctors tutors	Lec	turers	Other teachin	ass'ts on	T	otal
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Liberal arts and science		1 1										
Architecture			**************									
Graduate												
Education					**********					.,		
Law												

Veterinary ... 22 51 4 3 18 3 103 14 bTotal . Duplicates 51 22 18 12 103 14 University total

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.)		. —	cultu .S.	ire	Spec			Uncla	assif	ied			
Classes	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				62		·	1	11	į l	55	3.	58						
Junior, 3d year	1			55														
Senior, 4th year					2				62 331	126	55	.131					-	
Total		1 .	ŀ										16	6	22			
Graduate	li .		1	II.	ŀ	9	23	3 <u>x</u>	23		\	-				ļ		
Grand total	249	28	277	260	15	275	316	38	354	126	5	131	16	6	22			

Men	Women	Total	Men	Women	Total	Men	Women	To
								ļ

Number of above total attending full time: men 931 women 88 total 1019; on part time: men women.

Number of students preparing to teach: men....women....total.....

Item 4 Degrees conferred

Item 4 Degrees serment					1																 		
												First De	grees on	.		Completic	on of Co	urses in	Residen	ce	 		
	B.A.	aB.S.	B.S. Agri	¢		<u> </u>	-					ļ											, ——, Ì
Men	18	22	60			- 								•									
Women	4	1	8			-	<u> </u>	-	-	-	_	_		_	1								
Total since last report	22	23	68						<u> </u>		<u> </u>		1	<u> </u>	<u> </u>		<u> </u>		ļ			1 1	

Item 5 Graduates

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

Recipients of honorary degrees conferred without examination

				_	<u> </u>				
					F	ligher De	grees		•
				·····	(On Exami	nation	<u> </u>	· I
	М.А.	M.S.	Ph.D.	M.S.A	gr	•			Total
	2	2]	3				 17
Men	0	0			0				 0
Women Total since last report	2	2		1	3	•			17
1 Out and that says . Sport .					₩				

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

					•							The state of			-		-							-								Total	
omen Total	Men	Women	Total	Men	Women	Total	Men	Women	'Total	Men	Women	Total	Men	Women	Total	Men V	Vomen	Total	Men V	Women	Total	Men -	Women	Total	Men	Women	Total	Men	Women	Total	Men V	Vomen	Tota
																															365	21	
		•																													281	30	31
		-										27.75											ļ								166	18	18
				-								The second second											ļ		 		ļ	-	-	<u> </u>	103	13	_11
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			-	•-																						ļ	ļ	-		ļ	36	4	. 4
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	[]	<u> </u>	<u> </u>	<u> </u>	1	<u> </u>	11	1		-	1	A second of factors	1	-	-	11 1			"							Du	olicates	3					
		٠																									-				967	92	10
							,		Fotal	- -					Numb	library			7 rary. <u>23</u>	7,064 3,979		ern iphlets											
									100					refe	Numb rence?. This show		fo	or lene	rary23	7,064 3,979 Yes	West .; pam	ern phlets Numl	ber of	volume s 10 not	s issue	d for h	nome u	se <u>6</u>	,771	(on :	refere 74,2	nce (22)	she
2es:							,		100					refe Iter	Numberence?. This shows a first of the shown	er of vo Yes uld state en	neous	or lengulation i	rary23 ding? for the year	7,064 3,979 Yes ar. One	West ; pam e book le	nphlets Numl	ber of mes count	volume s 10 not	s issue 1.	d for l	nome u	se 6	,771 , arcl	(on :	refere 74,2	nce (22)	she
		women	1	; arch	nitectur	e, men			100 13 113					refe Iter	Numb rence?. This shoot n 7 I Give the	Yes Yes Id state en Miscellan number	meous of year	or lengulation in	ding? for the year	7,064 3,979 Yes ar. One urse:xi	West	Numl Numl arts	ber of mes count	volume s 10 not	s issue 1.	d for l	nome u	se 6	,771 , arcl	(on :	refere 74,2	nce (22)	shə ,
ees:								, wom	100 13 113	 ;				refe Iter	Numb rence?. This shoot n 7 I Give the	Yes Yes Id state en Miscellan number e	meous of year	or lengulation in	ding? for the year	7,064 3,979 Yes ar. One urse:xi	West	Numl Numl arts	ber of mes count	volume s 10 not	s issue 1.	d for l	nome u	se 6	,771 , arcl	(on :	refere 74,2	nce (22)	she
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[4]

Name	***************************************	Position	1					********	*******		
Affidavit of presiding officer					X						
COUNTY OF		****************							•		
being duly sworn, deposes and says that he	e is the presiding o	officer of									
for which the foregoing report is made.	inis said report n	ias been pro	epared in	accore	iance w	vith t	ne in	ıstruct	nons	ot ti	ie New
for which the foregoing report is made. York State Education Department, that				•							
York State Education Department, that	the statements th	ierein he v	erily bel	ieves t							
York State Education Department, that exact copy of this report has been filed with	the statements th	ierein he v	erily bel	ieves t							
York State Education Department, that	the statements th	ierein he v	erily bel	ieves t							
York State Education Department, that	the statements th	records of t	erily bel	ieves t	o be in	all	resp	ects t	rue :	and	
York State Education Department, that exact copy of this report has been filed with	the statements th	ierein he v	erily bel	ieves t	o be in	all	resp	ects t	rue :	and	
York State Education Department, that exact copy of this report has been filed with Subscribed and sworn to	the statements the the permanent research	nerein he v	erily bel	ieves t	o be in	all	resp	ects t	rue :	and	
York State Education Department, that	the statements the the permanent research	nerein he v	erily bel	ieves t	o be in	all	resp	ects t	rue :	and	

a Or corresponding officer.

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

1944-45

Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

UNIVERSITY OF NANKING Located at CHENGTU, CHINA NXXX

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	FUNDSa (1)	*LIABILITIES ^b (2)	TOTAL (1)+(2)
Current funds (item 1)		6	(8X29)	(8X39)
General	8199	\$ 402,426	\$	\$ 402,426
Restricted	8299	11,625	[7]	11,625
Endowment funds (item 2)	8399	2,848,834		2238483834
Funds functioning as endowment (item 3)	8499			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 \$.

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 ²⁰ 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 Funds¹

	Didionioni or	o	I WINGS	
	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 begin- ning 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	\$	\$
Balance at end of year ²⁰ (Transfer to table 1)	\$ 2,848,834	\$ 60,000	\$	\$

^{*} Based on prewar values

TABLE 2 - Continued

. .	Statement	۰ŧ	Funde	Invested	in	Plant ²	*
Ttom 60	Statement	nτ	Bunus	HIVESLEU	111	Tranc	. •

		TOTAL	CODE
Value of plant at beginning of year		\$	3011
Value of plant at beginning of year		***************************************	3021
Additions during year		\$	3099
Total		***************************************	3031
Deductions during year			3041
Value of plant at end of year (Details given below)			7
Less: Endowment funds invested in plant (Transfer the total of these			3051
Loans outstanding against plant two items to table 1, column 2)	1 .	\$	
Net invested in plant at end of year ²⁰ (Transfer to table 1, column 1)		Ψ	
VALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of item	completed of		
above)		\$	3791
Value of grounds	on the camp	. S	
Value of all buildings	in Navidan	1	1
Value of all equipment, including libraries	impossible		
Value of all dormitories, included above	TWDGSSIDIO	I	
	torgive an	accurate rep	ort.
Item 6b Statement of Unexpended Plant Funds ³			
Receipts for Capital Outlay Plant Extension		TOTAL	CODE
		\$	4011
Balance in designated plant funds at beginning of year	•	4	1000
Receipts during year designated for plant purposes:			
Public appropriations and tax levies:	•	none	
Federal	Φ	1	
State	• • • • • • • • • • • • • • • • • • • •	1	
County	•	•	4021
City and district			4021
Private gifts, grants and benefactions	•		4023
Other sources (earnings and profits on investments)	•	***************************************	4020
Fransfers 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	. •	***************************************	A444
		1	4999
		\$	···· 4222
Total receipts and balances (including transfers or expenditures from other funds)		\$	4999
TOTAL RECEIPTS AND BALANCES (including transfers or expenditures from other funds)		\$	4999
	1	\$	CODE
Expenditures for Capital Outlay — Plant Extension ³ (If possible, include all capita expenditures below under expenditures from plant funds, although they have beer 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	
Total receipts and balances (including transfers or expenditures from other funds) Expenditures for Capital Outlay — Plant Extension ³ (If possible, include all capita 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:	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	TOTAL none	
Total receipts and balances (including transfers or expenditures from other funds) Expenditures for Capital Outlay — Plant Extension ³ (If possible, include all capita 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	1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	TOTAL	
Total receipts and balances (including transfers or expenditures from other funds) Expenditures for Capital Outlay — Plant Extension ³ (If possible, include all capita 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	. \$	none	
Total receipts and balances (including transfers or expenditures from other funds) Expenditures for Capital Outlay — Plant Extension ³ (If possible, include all capita 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	\$	none	
Total receipts and balances (including transfers or expenditures from other funds) Expenditures for Capital Outlay — Plant Extension ³ (If possible, include all capita expenditures below under expenditures from plant funds, although they have beer 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	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	none	
Total receipts and balances (including transfers or expenditures from other funds) Expenditures for Capital Outlay — Plant Extension ³ (If possible, include all capita expenditures below under expenditures from plant funds, although they have beer 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	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	none	CODE
Total receipts and balances (including transfers or expenditures from other funds) Expenditures for Capital Outlay — Plant Extension ³ (If possible, include all capita expenditures below under expenditures from plant funds, although they have beer 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	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	none	CODE 5051
Total receipts and balances (including transfers or expenditures from other funds) Expenditures for Capital Outlay — Plant Extension ³ (If possible, include all capita 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	. \$	none	CODE 5051 5052

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.

a Funds owned by the institution and utilized in its activities.
b 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 3 - CURRENT INCOME4, 5

Inc	ome for Educational and General Purposes	<u> </u>	TOTAL	CODE
	Student fees ⁶ (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 ⁷ (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)	7 070 400	4 ¹ 4	
4	From other endowment for general purposes	1,819,429	C 7760 490	
5	From other endowment for restricted purposes	4,950,000	6,769,429	1029
	Receipts from other public sources for current expenses:8			
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):	7 100 CEC		
0	Permanent (recurring) grants from churches and boards	3,120,000		
1	Other grants (not automatically recurring) from churches and boards			
2	Estimated salary equivalent of nonsalaried personal service rendered			
3	Other gifts	5,215,145	55,282,594	1039
	Sales and services of educational departments (gross income):9 Agriculture	4 007 154		
4				
5	Dental school		4 007 154	
б	Others (itemize)		4,090,104	1049
	Receipts from other sources for educational and general purposes:10	00 804		
7	Interest on current funds	90,004		
8	Net income from rented property (excluding residence halls)	09,340		
9	Other sources			
0	Total educational and general receipts (Transfer total to table 2.)	\$ 67,793,561	\$ 67,793,561	1099
nc	ome for Auxiliary Enterprises and Activities 12 (Gross figures unless otherwise ind	icated, including		
	sceipts from student fees for these purposes. Give figures even though not handled fice.)	through conege	TOTAL	CODE
1	Residence halls		\$ 265,130	1111
2	Dining halls		***************************************	1112
3	Student hospital or infirmary		94,000	1121
4	College bookstore			1122
5	Athletics (if handled separately from physical education budget) excluding shares o	f visiting teams		1123
5	Student unions			1124
7	Other activities	• • • • • • • • • • • • • • • • • • • •		1125
 3	TOTAL (Transfer total to table 2.)		s 359,130	1199
_	20110 (2141012 10111 10111 10111 10111 10111 10111 10111 10111 10111 10111 10111 10111 10111 10111 10111 10111			
	ome to be Used for Noneducational Purposes 12 (excepting auxiliary enterprises			
nc	and activities and capital outlays)		TOTAL	CODE
	Income from investments (interest):	,		
•	For annuities to beneficiaries (usually from funds subject to annuity)	\$		
)	For fellowships, scholarships, and other student aid (not loans) when NO service is	1		4
	required in return.		\$	1211
1	From gifts to be used for scholarships, student aid etc. (not loans) when NO	,		
	service is required in return	-	9,578,722	
2_	Other receipts for noneducational purposes			1213
3	Total (Transfer total to table 2.)		\$9,578,722	1299
	TOTAL CURRENT INCOME	1	\$.77,731,413	1999

TABLE 4—EXPENDITURES FOR CURRENT PURPOSES*

	spenditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
	General administration and expense: 18			
35	General administrative offices \$	5,910,145		
6	General expense	235,386	\$ 6,145,531	2019
	Resident instruction and departmental research: 14			
7	Colleges, schools and departments (including nonbudgeted research)	7,594,505		
8	Organized activities relating to instructional departments, such as medical school hos-			
-	pitals, dental or legal clinics, creameries, museums etc	224,880	17.819.385	2029
	Organized research, separately budgeted: 15	***************************************		2029
9	Agricultural experiment station	4.131.229		
10	Bureau of educational research.			
1	Engineering experiment station	*********************		
2	Others	2.566.852	26.698.081	2020
2	Uthers	-4.Y.Y.Y.4.Y.Y.		2029
_	Extension (all extension services and correspondence courses): 16 Agricultural	2 618 794		
3				
4	Engineering			
5	General university extension courses	***********************	9 610 704	
6	Others	***********************	4,010,134	2049
7	Libraries (including salaries, other operating expenses and purchase of books and			
	binding) ¹⁷	1,535,343	1,535,343	2049
	Operation and maintenance of physical plant, and other general services: 18			
8	Physical plant			
9	Other general services.	7,189,612	8,937,955	2039
0	Total for educational and general purposes (Transfer total to table 2.) \$6:	3.755.089	¢ 63.755.089	2099
•	Amount included above expended for:	Tagliota Carrido de Carrido	· Possonaduoesanasadasadasa sossuos	2099
1	Administrative and professional salaries	1.290.789		
2	Other personal services (clerical, operation and maintenance)\$			
3	For capital outlays (new equipment)\$			
SX.	penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless otherwise including all expenditures for salaries, other operating expenses and capital outlays fr funds. Give figures even though not handled through college office.)	om current	TOTAL	CODE
4	Residence halls		\$ 3,539,371	2111
5	Dining halls Student hospital or infirmary			
	Student homital or information			2112
	DEBUGHE HOSDIES OF HIRFHSTV		94,000	2112
6	buddan nospan or management the second secon	• • • • • • • • • • • • •		2121
6 7	College bookstore			2121 2122
6 7 8	College bookstore Athletics (if handled separately from physical education budget) excluding shares of vis	iting teams	233,467	2121 2122 2123
6 7 8 9	College bookstore	iting teams	233,467	2121 2122 2123 2124
6 7 8	College bookstore Athletics (if handled separately from physical education budget) excluding shares of vis	iting teams	233,467 139,148	2121 2122 2123
6 7 8 9	College bookstore	iting teams	233,467	2121 2122 2123 2124
6 7 8 9 0 1	College bookstore Athletics (if handled separately from physical education budget) excluding shares of vis Student unions Other activities Total (Transfer total to table 2.)	iting teams	233,467 139,148	2121 2122 2123 2124 2125
5 7 8 9 9 1	College bookstore Athletics (if handled separately from physical education budget) excluding shares of vis Student unions Other activities Total (Transfer total to table 2.) penditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outla	iting teams	233,467 139,148	2121 2122 2123 2124 2125
6 7 8 9 0	College bookstore Athletics (if handled separately from physical education budget) excluding shares of vis Student unions Other activities Total (Transfer total to table 2.) penditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outla Annuities	iting teams	233,467 139,148 \$ 4,005,986	2121 2122 2123 2124 2125 2199
6 7 8 9 0 1 E x	College bookstore Athletics (if handled separately from physical education budget) excluding shares of vis Student unions Other activities Total (Transfer total to table 2.) penditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outla	iting teams	233,467 139,148 \$ 4,005,986	2121 2122 2123 2124 2125 2199
6 7 8 9 0	College bookstore Athletics (if handled separately from physical education budget) excluding shares of vis Student unions Other activities Total (Transfer total to table 2.) penditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outla Annuities	iting teams	233,467 139,148 \$ 4,005,986	2121 2122 2123 2124 2125 2199 CODE
6 7 8 9 0 1 2 2	College bookstore Athletics (if handled separately from physical education budget) excluding shares of vis Student unions Other activities TOTAL (Transfer total to table 2.) penditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outla Annuities Interest on loans. Financial campaigns	iting teams	233,467 139,148 \$ 4,005,986	2121 2122 2123 2124 2125 2199 CODE 2211 2212
6 7 8 9 0 1 Ex 2	College bookstore Athletics (if handled separately from physical education budget) excluding shares of vis Student unions Other activities Total (Transfer total to table 2.) penditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outla Annuities Interest on loans.	iting teams ys)	233,467 139,148 \$ 4,005,986 TOTAL	2121 2122 2123 2124 2125 2199 CODE 2211 2212
6 7 8 9 0 1 2 3 4 5	College bookstore Athletics (if handled separately from physical education budget) excluding shares of vis Student unions Other activities TOTAL (Transfer total to table 2.) penditures for Noneducational Purposes ¹⁸ (except auxiliary enterprises and capital outla Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services to instrepayment	iting teams ys)	233,467 139,148 \$ 4,005,986 TOTAL \$ 9,578,722	2121 2122 2123 2124 2125 2199 CODE 2211 2212 2213 2214
5 7 8 9 0 1 2 3 4 5	College bookstore Athletics (if handled separately from physical education budget) excluding shares of vis Student unions Other activities Total (Transfer total to table 2.) penditures for Noneducational Purposes ¹⁹ (except auxiliary enterprises and capital outla Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services to instrepayment Other purposes	ys)	233,467 139,148 \$ 4,005,986 TOTAL \$ 9,578,722 \$ 9,578,722	2121 2122 2123 2124 2125 2199 CODE 2211 2212 2213 2214 2215
6 7 8 9 0 1 Ex 2 3	College bookstore Athletics (if handled separately from physical education budget) excluding shares of vis Student unions Other activities TOTAL (Transfer total to table 2.) penditures for Noneducational Purposes ¹⁸ (except auxiliary enterprises and capital outla Annuities Interest on loans. Financial campaigns Fellowships, scholarships, and other student aid NOT involving services to instrepayment	ys)	233,467 139,148 \$ 4,005,986 TOTAL \$ 9,578,722	2121 2122 2123 2124 2125 2199 CODE 2211 2212 2213 2214

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.

² 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.

⁸ 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

⁴ 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.

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.

⁶ 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.

⁷ 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.

⁸ 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.

⁹ 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.

¹⁰ 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.

11 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. 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.

12 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.

¹³ 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.

¹⁴ 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.

¹⁵ 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.

¹⁶ 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.

¹⁷ 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.

18 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.

19 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.

²⁰ 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 it questions a	rise!
Name		Position	
Affidavit of presiding office	cer		
STATE OF NEW YORK	} ss.		
COUNTY OF		***************************************	
		e is the presiding officer	of
for which the foregoing re	port is made.	That said report has beer	n prepared in accordance with the instructions
of the New York State Ed	lucation Departn	nent, that the statements	therein he verily believes to be in all respects
true and that an exact cop	y of this report	has been filed with the I	permanent records of the institution.
	•		
		President of	
Subscribed and sworn to			
before me thisday	of	1945	
		**********	Notary Public

The University of the State of New York The State Education Department 1944-45

Duplicates 47 2 24 3 17 5 10 6 98 16	ANNUAL STAT	risti	CAL	REPO	RT O	FTH	E TR	UST	EES C	OF		China	míschkk.
This annual report is required by law to be transmitted to the State Education Department on or before July and the State Control (check one); State city or district control (check one); State city or district control of several city or district city or district control of several city or district city or district control of several city or district city or dist	THE UNIVERSITY OF NANKING							cated at	Cheng	tu, oz	ecmia	A.S	SHAPE TO
Type of control (check one): State	Line and the	for	year e	ending	June 3	30, 194	5			1	iono Tuil	w 1 19	45
Type of control (check one): State	This annual report is required by law	to be t	ransmit	tted to	the Sta	te Edu	cation I	Departr	nent on K	f church	h affilia	ted with	what
Days of regular classroom instruction including half-day sessions, excluding Saturdays and summer session: liberal arts. 223 architecture	Type of control (check one): State; religious denomination? Union of seve	city or ral	district	private,	independ	lent of	church						
Number of Saturday sessions. 37	Item 1					-		1	am aoccio	on: libe	ral arts.	223	
Number of Saturday sessions. 37	Days of regular classroom instruction include	ling ha	lf-day s	essions, applied	excludin 1 science	ig Satur	, gradu	ate	, lav	V	, veter	inary	
Secretary Stang-Fang Ko Deans Stang-Fang Ko Deans Stang-Fang Ko Deans Stang-Fang Ko Deans Stang-Fang Ko Secretary Stang-Fang Ko Secretary Secretar	architecture, education, in	ay sessi	ions	7									
Registrar Slang-Fang Ro Deans - Morel Tarts Loh-seng Resi architecture education medicine agriculture Chi-wen Chang agriculture Chi-wen Chang women 16. total 114 How many faculty members were employed full time: men 98 women 16. total 114 Those employed part time were the equivalent of how many full time: men 15. women 16. total 114 Those employed in general administration of professors and chart control of officers employed in general administration of the state of	Time of The sultry and employee	N	ames of	t officer	s June	30, 194	5	Tinn	nca Offi	cer			
Negatral arts Negatral architecture	Vn-Gwan Chen												
Theorem architecture education weterinary agriculture Chi-wen Cheng weterinary medicine agriculture Chi-wen Ching weterinary medicine agriculture in men. 12 women. 13 women. 14 total. 13 total. 13 total. 13 total. 13 total. 14 total. 14 total. 14 total. 14 total. 14 total. 14 total. 18 total. 18 total. 18 total. 19 women. 10 women. 12 total. 19 women. 10 women.	Registrar Siang-Fang No						was Hai	i ob_re	n Wel				
How many faculty members were employed full time: men 98 women 16 total 114	Deans — necrat arts					1							
How many faculty members were employed full time: men 98 women 16 total 114 total 18 Those employed part time were the equivalent of how many full time: men 4 women 1 total 4 total 18 Those employed part time were the equivalent of how Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other officers, Number of officers, librarians and other officers, Number of officers excluding clerks) men. 10 Faculty Frotal Liberal arts and science. Men Women Men Men Men Men Men Men Men Men Men M	education				law	wine tw							
How many faculty members were employed full time: men. 98. women. 10. Total 112. Those employed part time were the equivalent of how many full time: men. 4 women. 1 total 42. Those employed in general administration persident, deans, registrars, financial officers, librarians and other officers, women. 2 total 2. Fraculty Professors Adjunct, associated professors Men Women Men W	medicine	hang											· · · · · · · · · · · · · · · · · · ·
How many on part time: men_A	TT C 14	wed fu	II time:	men	<u>98</u>	womer	1. 16	tota	1114				
Those employed part time were the equivalent of now Number of officers employed in general administration (president, deans, registrars, financial officers, librarians and other others, large excluding clerks) men. 10	How many on part time: men. 17	wome	en. 1	tot	al 18			****	aen 1	t	otal4	È	
Number of others employed in gentled 2	Those employed part time were the equ	ivalent	of how	many	full tim	e: men	etrars f	won inancial	officers	, librari	ans and	other	officers,
Professors Adjunct, associate and ass't professors Men Women M	Massabos of officers eminioved in Scholar	aumm	SCICCIOIL	CET TOTA	em, uca	iis, regi	5(1010) 1						
Professors	excluding clerks) menwomen		.totar	۰Fa	culty						_=====		
Professors Cause Professors Cause and science Men Women Me	<u> </u>			Adjund	t, asso-	Instr	uctors	Lec	turers	Other a	ass'ts on	To	otal
Men Women	Course	Profe	essors	ciate a	nd ass't	and	tutors						337
Architecture Business Education Engineering Law Medicine Pharmacy Theology bTotal Duplicates A7 2 24 3 17 5 10 6 98 16		Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	
Architecture Business Education Engineering Law Medicine Pharmacy Theology bTotal Duplicates A7 2 24 3 17 5 10 6 98 16	T.'I at and coionce												
Education		1		!	1								-
Education Engineering Law Medicine Pharmacy Theology bTotal Duplicates Law 47 2 24 3 17 5 10 6 98 16		İ		il .	1			i					
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Engineering Law Medicine Pharmacy Theology bTotal Duplicates 47 2 24 3 17 5 10 6 98 16	Education												
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Duplicates						.		_	_	_	_	.	
17 2 24 3 17 5 10 6 98 16		 Д7	2	24	3	17.	5			10.	6	. 98	16
	bTotal	47	2	24	3	17	5	-		10.	6	98	16
University total		47	2	24	3		5	-		10.			

^[1]

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.

	KX (B./	A. AXXI	rts		ence	Agriculture Special Courses					Unc	lassi	fied	Total				
Classes	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	xBex!
1	65	9	74	125	10	135	66	11	77.	59	5	.64						
reshman, 1st year ophomore, 2d year	65	8	73	63			1	77	64	45	2	.47						
unior, 3d year	72	9	81	42	3	45	il		81									
Senior, 4th year	33	2	35	3'	-	40 285	248		65 287		7	111	_53_ 53		1 '	707	1.7.	-
Total	235	28	263	26'	10	207	240	79.	201				53	21				
Jnclassified Graduate, 5th yr or more	_	ì	5	-	7_2	9	14	0	_14			-				2:	3	<u></u>
Grand total			268	27	4 20	294	262	39	301	104	7	111	53	21	74	930	0 11	8

total............. Number of part-time students is equivalent to how many full-time?.....

Men	Women	Total	Men	Women	Total	Men	Women	Total
								-
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			-					
		-		_		-	_	-
							<u> </u>	

tem 4 Degrees and certificates conferred										Fi	rst Deg	rees on		Completion of Courses in Residence								
-		Agri.														1	1	1		T		
B.A	aB.S.	B.S.							ļ						-	-						
25	41	49											,				-		-	-		
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Total cinca last report 27	45	59						<u> </u>	1	<u> </u>	<u> </u>			 		<u> </u>						
Total since last report	45	59]							Non-D	egree D	iplomas		or Certif	cates							
Total since last report	45	59]						1	Non-D	egree D	iplomas		or Certif	cates	· ·						
Total since last report		59								Non-D	egree D	Piplomas	·									
	-									Non-D					cates							

					Higher De	egrees	 	
				Agri.	On Exami	nation	 	
•	M.A.	M.S.	Ph.D.	M.S.			 	Total
	0	2		6			 	88
en	0	1		0			 	1
Total since last report	0	3.		6				9

Recipients of honorary degrees conferred without examination

Name	Degree
	1

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

														The second secon					-															Total	
en V	Vomen	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	M en	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Tota
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				j.							115			1		,	womei	1	; grad	nate, n	nen	, wo	men	;	educati	on, me	n	, wot	men	;	law, n	nen	, wo	men	
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To whom should correspondence regarding this rep	ort be addressed?		
Name	Position	 	
			e e e e e e e e e e e e e e e e e e e
Affidavit of presiding officer			
COUNTY OF		 	
being duly sworn, deposes and says that he is the p	presiding officer of	 	
York State Education Department, that the state exact copy of this report has been filed with the pe		all respects true	e and that an
	^a President of	 	,
Subscribed and sworn to before me thisday of	1945		
	••	 Noi	tary Public

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

1944–45

Universities, colleges and professional and technical schools

ANNUAL FINANCIAL REPORT OF THE TRUSTEES OF

UNIVERSITY OF NANKING

Located at CHENGTU, CHINA

XXXXX

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.

1

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

nge rate 290:1	CODE	FUNDSa (1)	*LIABILITIES ^b (2)	TOTAL (1)+(2)
Current funds (item 1) General	8199 8299	\$ 402,426 11,625	(8X29) \$	(8X39) \$ 402,426 11,625
Endowment funds (item 2)		2,848,834 60,000		2,848,834 60,000
Annuity funds (item 4)	8599 8699			
Plant funds Funds invested in plant (item 6a)	3799	3	?	
Plant funds unexpended (item 6b)	5899			
Undesignated funds	8099	\$	\$	\$

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				٠.
General (unrestricted) funds	1001		\$ 14,871	00.10
Restricted funds			7,564	\$ 22,43
Current income (See table 3)				
Educational and general	1099	\$ 67,793,561		
Auxiliary enterprises and activities		359,130	mm mon	
Other noneducational income		9,578,722	77,731,413	
Current expenditures (See table 4)		40 BEE 000		
Educational and general	2099	63,755,089		
Auxiliary enterprises and activities	2199	4,005,986		-
Other noneducational expenditures		9,578,722	77,339,797	391,616
Excess or deficiency of income for year	6199	-		291,010
Other additions and deductions (net)	7199			
Balance at end of year	8999			414,051
Consisting of ²⁰			402,426	-
General (unrestricted) funds (Transfer to table 1)	1 '		11.625	
Restricted funds (Transfer to table 1)	8299			

Items 2, 3, 4 and 5. Statement of Nonexpendable Funds¹

-, -,		·		
	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 Deductions during year (specify)	\$ 2,848,834 /2,848,834	\$ 60,000	\$	\$
Balance at end of year ²⁰ (Transfer to table 1)	\$	\$.×	\$	\$
M Posed on prower wellies	PO1			

^{*} Based on prewar values

TABLE 2 - Continued

		*	
Term 60	Statement of	Funds Invested	in Plant ²

		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 ²⁰ (Transfer to table 1, column 1)	*Until sur-	\$	3799
ALUE OF PHYSICAL PLANT OWNED BY INSTITUTION: (detail of iten above)	completed		
Value of grounds		\$	3791
Value of all buildings	on the camp	us	3792
Value of all equipment, including libraries	1 1	#49	3793
Value of all dormitories, included above			
	to give an	accuraterepo:	rt.
tem 6b Statement of Unexpended Plant Funds ³			
		mom t =	CONT

Receipts for Capital Outlay - Plant Extension		TOTAL	CODE
Balance in designated plant funds at beginning of year		\$	4011
Receipts during year designated for plant purposes:			
Public appropriations and tax levies:			
Federal	\$		
State		e a	
County			4001
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		********************************	14
Total receipts and balances (including transfers or expenditures from other funds).		\$	4999

Expenditures for Capital Outlay — Plant Extension³ (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:

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	 1
Palance in Designated Plant Funds at close of year ²⁰ (Transfer to table 1, column 1)	\$ 5899

CODE

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.

a Funds owned by the institution and utilized in its activities.

b 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 3-CURRENT INCOME4, 5

Tano	ome for Educational and General Purposes		TOTAL	CODE
				·
	Student fees ⁶ (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 '		116,107	\$ 1,468,052	1019
	Endowment? (interest, including income from 1862, and other public and private		-	
	endowments, but not including additions to principal of endowment funds):			
3	man e e e e e e (1000 t attent fond amonto)			
4	From other endowment for general purposes From other endowment for restricted purposes	1,819,429	/ 7/00100	
5	From other endowment for restricted purposes	4,950,000	6,769,429	1029
•	Receipts from other public sources for current expenses:8			
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):			
0	Darmonant (requiring) grants from churches and hoards.	3,120,656		
1	Other grants (not automatically recurring) from churches and boards	46,946,793		
2	Estimated anlary equivalent of noncoloried personal service rendered		-	
L2 L3	Other gifts	5,215,145	55,282,594	1039
IJ	A			
4	Agriculture	4,093,154		
5	Dental school			
. 5	Others (itemize)		4,093,154	1049
0	Receipts from other sources for educational and general purposes:10			
	Receipts from other sources for educational and general purposes.	00. 201	ļ	
	w	911. 35/		
-	Interest on current funds	89 . 948		
8	Net income from rented property (excluding residence halls)	89,948		1049
17 18 19	Net income from rented property (excluding residence halls) Other sources	89,948	180,332	1049
8 9	Net income from rented property (excluding residence halls)	89,948	180,332	1049
8 9 0	Net income from rented property (excluding residence halls) Other sources	\$9,948 \$67,793,561	180,332	1099
8 9 20 inc	Net income from rented property (excluding residence halls)	\$67,793,561	180,332 \$67,793,561	1099 CODE
20 inc re	Net income from rented property (excluding residence halls)	\$67,793,561	180,332 \$67,793,561 TOTAL \$ 265,130	1099 CODE
8 9 20 inc re	Net income from rented property (excluding residence halls)	\$67,793,561	180,332 \$67,793,561 TOTAL \$ 265,130	1099 CODE
8 9 20 inc re or	Net income from rented property (excluding residence halls)	\$67,793,561	180,332 \$67,793,561 TOTAL \$ 265,130 94,000	1099 codd 1111 1112 1121
8 9 0 0 cnc re o:	Net income from rented property (excluding residence halls) Other sources	\$67,793,561 licated, including through college	180,332 \$67,793,561 TOTAL \$ 265,130 92,000	1099 CODE 1111 1112 1121 1122
1 2 3 4	Net income from rented property (excluding residence halls) Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise indeceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of	\$67,793,561 licated, including through college	180,332 \$67,793,561 TOTAL \$ 265,130 94,000	1099 CODE 1111 1112 1121 1122 1123
inc re o: 21 22 23 24 25	Net income from rented property (excluding residence halls)	\$67,793,561 licated, including through college	180,332 \$67,793,561 TOTAL \$ 265,130 94,000	1099 CODE 1111 1112 1121 1123 1124
1 2 3 4 4 5 6	Net income from rented property (excluding residence halls)	\$67,793,561 licated, including through college	180,332 \$67,793,561 TOTAL \$ 265,130 94,000	1099 CODE 1111 1112 1121 1122 1123
1 2 3 4 5 6 7	Net income from rented property (excluding residence halls) Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise indeceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities	\$67,793,561 licated, including through college	180,332 \$67,793,561 TOTAL \$ 265,130 94,000	1099 CODE 1111 1112 1121 1123 1124
1 2 3 4 5 6 7	Net income from rented property (excluding residence halls) Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise indeceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.)	\$67,793,561 licated, including through college	180,332 \$67,793,561 TOTAL \$ 265,130 94,000	1099 1111 1112 1122 1123 1124 1129
1 2 3 4 5 6 7 8 7	Net income from rented property (excluding residence halls) Other sources Total educational and general receipts (Transfer total to table 2.) ome for Auxiliary Enterprises and Activities 11 (Gross figures unless otherwise indeceipts from student fees for these purposes. Give figures even though not handled ffice.) Residence halls Dining halls Student hospital or infirmary. College bookstore Athletics (if handled separately from physical education budget) excluding shares of Student unions Other activities Total (Transfer total to table 2.)	\$67,793,561 licated, including through college	180,332 \$67,793,561 TOTAL \$ 265,130 94,000	1099 1111 1112 1123 1124 1129 1199
1 2 3 4 5 6 7 8 7	Net income from rented property (excluding residence halls)	\$67,793,561 licated, including through college	180,332 \$67,793,561 TOTAL \$ 265,130 94,000 \$ 359,130	1099 1111 1112 1123 1124 1129 1199
1 2 3 4 5 6 7 8 mc	Net income from rented property (excluding residence halls)	\$67,793,561 licated, including through college	180,332 \$67,793,561 TOTAL \$ 265,130 94,000 \$ 359,130	1099 1111 1112 1123 1124 1129 1199
8 9 0 1 1 2 3 4 5 6 7	Net income from rented property (excluding residence halls)	\$67,793,561 licated, including through college	180,332 \$67,793,561 TOTAL \$ 265,130 94,000 \$ 359,130	1099 1111 1112 1123 1124 1129 1199
1 2 3 4 5 6 7 8 mc	Net income from rented property (excluding residence halls)	\$67,793,561 licated, including through college	180,332 \$67,793,561 TOTAL \$ 265,130 94,000 \$ 359,130	1099 CODII 111: 112: 112: 112: 112: 119: CODII
1 2 3 4 5 6 7 8 7 9 0	Net income from rented property (excluding residence halls)	\$67,793,561 licated, including through college	180,332 \$67,793,561 TOTAL \$ 265,130 94,000 \$ 359,130 TOTAL	1099 CODD 1111 112 112 112 112 119
1 2 3 4 5 6 7 8 7 9 0	Net income from rented property (excluding residence halls)	\$67,793,561 licated, including through college	180,332 \$67,793,561 TOTAL \$ 265,130 94,000 \$ 359,130	1099 CODE 1111 1112 1122 1123 1124 1129 CODE 1211
1 2 3 4 5 6 7 8 7 mc	Net income from rented property (excluding residence halls)	\$67,793,561 licated, including through college	180,332 \$67,793,561 TOTAL \$ 265,130 94,000 \$ 359,130 TOTAL	1099 CODD 1111 112 112 112 112 112 112
1 2 3 4 5 6 7 8 7 nc 1 2 9 0 1 1 3 2	Net income from rented property (excluding residence halls)	\$67,793,561 licated, including through college f visiting teams.	180,332 \$67,793,561 TOTAL \$ 265,130 94,000 \$ 359,130 TOTAL	1099 CODD 1111 112 112 112 112 112 112
18 19 20 20 21 22 23 24 25 26 27 29 30	Net income from rented property (excluding residence halls)	\$67,793,561 licated, including through college f visiting teams.	180,332 \$67,793,561 TOTAL \$ 265,130 94,000 \$ 359,130 TOTAL	1099 1111 1112 1122 1123 1124 1129

TABLE 4 - EXPENDITURES FOR CURRENT PURPOSES

Ex	penditures for Educational and General Purposes (including equipment purchased from general current funds)		TOTAL	CODE
	General administration and expense: 13			
5	General administrative offices	s 5,910,145		
6	General expense	235,386	s 6,145,531	2019
•	Resident instruction and departmental research: 14		Y	-010
7	Colleges, schools and departments (including nonbudgeted research)	17,594,505		
8	Organized activities relating to instructional departments, such as medical school hos-			
9	pitals, dental or legal clinics, creameries, museums etc	224.880	17,819,385	2029
	Organized research, separately budgeted: 15	**************************************	***************************************	2023
)	Agricultural experiment station	14.131.229		
	Bureau of educational research.			
)	Engineering experiment station			
	Others	12 566 852	26 698 081	2020
2			2030203004	2029
	Extension (all extension services and correspondence courses): 16	2,618,794		
3	Agricultural			
	Engineering	************************		٠
5	General university extension courses		2,618,794	
)	Others	*************************	20109174	2049
7	Libraries (including salaries, other operating expenses and purchase of books and	1 535 3/3	1,535,343	
	binding) ¹⁷	±97779747	497779747	2049
	Operation and maintenance of physical plant, and other general services: 18	7: 15:17 O LO		
3	Physical plant	1,748,343	8,937,955	
)	Other general services	7,189,012	8,937,900	2039
)	Total for educational and general purposes (Transfer total to table 2.)	¢ 63,755,089	\$ 63,755,089	2099
,		φ	Ф	2099
	Amount included above expended for: Administrative and professional salaries	\$ 31 , 290 ,78 9	1.1	
l	Administrative and professional salaries			
2 3	Other personal services (clerical, operation and maintenance)	\$ 499.447		
_				
'nχ	penditures for Auxiliary Enterprises and Activities ¹¹ (Gross figures unless other including all expenditures for salaries, other operating expenses and capital outlay funds. Give figures even though not handled through college office.)	rwise indicated, ys from current	TOTAL	CODE
}	Residence halls		\$3,539,371	2111
5	Dining halls			2112
5	Student hospital or infirmary			2121
,	College bookstore		1	2122
3	Athletics (if handled separately from physical education budget) excluding shares o			2123
)	Student unions	- [**	2124
)	Other activities			2125
_	The second of th			
_	TOTAL (Transfer total to table 2.)		\$ 4,005,986	2199
×	penditures for Noneducational Purposes19 (except auxiliary enterprises and capital	outlavs)	TOTAL	CODE
_				
	Annuities	i	\$	2211
3	Interest on loans	[,	***************************************	2212
1	Financial campaigns		***************************************	2213
;	Fellowships, scholarships, and other student aid NOT involving services to	institution or	.	
•	repayment		\$ 9,578,722	2214
	Other purposes		\$	2215
			~	
; 	- Company of the comp			
5 7	Total (Transfer total to table 2.)		\$ 9,578,722	2299
_			\$ 9,578,722 \$ 77,339,797	2299

This 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

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.

² 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.

³ 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.

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 :

⁴ 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

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.

⁵ 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.

wise income should be reported on a cash basis.

⁶ 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.

18 not charged the tun fee.

7 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

8 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.

⁹ 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.

and general income not covered under the preceding headings should be included under "other sources." The important items should be listed separately.

11 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

12 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

13 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.

¹⁴ 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 ³⁰ to ⁴²

¹⁵ 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.

¹⁶ 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.

17 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.

18 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.

19 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.

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

To whom should w	write regarding this report if questions arise?	
Name	Position	
Affidavit of presiding o	cer · · · · · · · · · · · · · · · · · · ·	
STATE OF NEW YORK		
being duly sworn, depos	and says that he is the presiding officer of	,,
for which the foregoing	port is made. That said report has been prepared in accordance with the instruction	s
of the New York State	lucation Department, that the statements therein he verily believes to be in all respect	S
true and that an exact c	y of this report has been filed with the permanent records of the institution.	
	President of	••
Subscribed and sworn to	•	
before me this	of1945	
	Notary Public	••

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

1944-45

ANNUAL STA											Ch in a	
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Type of control (check one): State religious denomination? Union of se	; city o vera 1	r distric	tprivate,	; cour indeper	ity ident of	; church.	urch		11 CHarc	n, anina	ica wit	
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Item 1 Days of regular classroom instruction includes the second control of the second c	iding h	alf-day	sessions,	excludi	ng Satu	ırdays ar orad	nd sumn	ner sessi la	on: IIDe w	erai arts vetei	inary	
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Item 2 Faculty and employes	N	lames c	of office	rs June	30, 19	45						
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^b Total	47	2	24	3	17	5			10	6	98	16
Duplicates					<u> </u>			_		_		ļ
University total	47	2	24	3	17_	5			10.	6	98	16

a Excluding data for summer and university extension courses which should be reported under item 7.
b Besides the above there were in the men and in women employed in organized research work.
F261-F45-100(23739)*

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	xixit (B./	estad A	rts	Scie	nce(E	.ś.)	Agri	cultu	re	Spec			Unc	lassi.	fied		1	
Classes	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	XICK
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	ļ					
Junior, 3d year	72	9	81	42	3	45	70	11	81									
Senior, 4th year	_ 33 n	2	35	37	_3_	40	55		65					-21-	- 13 (F-4)	GC?7	1, 2, 3	
Total	235	28	263	267	18	285	248	.39	287	104	7	111	53	21	74	z., 53		
Unclassified				7	2	9	14		14							23		20.
Graduate, 5th yr or more Grand total	H	ر 31	260	274	20	294			301	104	7	111	53	21	74	 950	.110	

Number of above total attending full time: men 930 women 118 total 1048; on part time: men women women

Item 4 Degrees and certificates confer	red									•.				1.									
			Agr.								F	irst Degi	rees on			Completi	on of Co	urses in	Residen	ce			
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Vomen 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.

		•	•	
Recipients of honorary	degrees	conferred	without	examination

Men Women Total

Total

Men Women

Name	Deg

																				-															Total	
al	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Tita	Men	Women	Total	Men	Women	Total	Men	Women	Total	M en	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	-Tot
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To whom should correspondence i	regarding this report b									
Name		Posi	tion							
Affidavit of presiding officer							•			
STATE OF NEW YORK)			• •					•	
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being duly sworn, deposes and say	vs that he is the presid	ing officer of								
for which the foregoing report is York State Education Department exact copy of this report has been	ent, that the statemer	nts therein h	e verily	believes	to be	in all	respec	ts true	and th	ıat ar
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