

*FIN Shelf Copy*

University of King's College Archives

**University of King's College Financial Records Collection**

**UKC.FIN**

**Finding aid and file list**

August 7, 2008

by

Janet Hathaway, Assistant Archivist

Megan Dean '09

Karolina Siadaczka '10

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## **Collection description**

### **University of King's College financial records collection UKC.FIN**

1803-2008

14 m of textual records, which includes

73 bound volumes

## **Administrative history**

The records in the collection were created by University of King's College officers and staff members who had responsibilities for financial functions. They included the Treasurer of the Board of Governors, Bursar, Steward, unidentified employees. There are also audited financial statements prepared by external professional accounting firms.

The finances of the University have been handled by various positions through the decades. At the time the University was founded in Windsor, Nova Scotia, in 1789, the Board of Governors handled all financial transactions. Today, the Bursar's office handles the financial affairs of the University.

The records in the collection reflect the financial activities and status of the University from its founding days to the mid-20th century. The records 1803-2008, with the majority dating from the 1930s-1950s (cash books).

## **Mandate/sphere of functional responsibility**

The mandate of the Treasurer has changed over the years as financial responsibilities were given to him by the Board of Governors and later retracted. The Treasurer's role now is as a member of the Board and of various finance-related committees.

The University's finances are now centralized in the Bursar's office, which handles payment of invoices for services and supplies, payroll and pension statements for employees, budgeting, and supervision of maintenance and campus security.

According to the University Statutes, the Executive Committee of the Board of Governors is responsible for all University funds. The Board also has several committees working on specific financial concerns, such as pension, budget, investments, and auditing.

## **Predecessors/successors**

In the early decades of the University, the Board of Governors, through the Treasurer, processed all financial transactions. The Board made all the financial decisions, and the Treasurer paid accounts and kept receipts. He had access to some monies in order to do so, but did not have access to all accounts. Other Board members were also authorized to make investments and pay accounts. Major financial decisions were investigated by special committees and then decided on by the entire Board.

Matters continued thus until the 1850s. In 1854, the College lost its provincial grant of £400 per annum. Consequently, the Board of Governors, which had consisted of political appointees, was restructured and



new positions were created.<sup>1</sup> The **Finance Committee** and the position of **Bursar** were instituted. The Finance Committee made extensive financial reports and recommendations to the Board. It also made investments and audited accounts of the Treasurer and the Bursar on a regular basis. The Bursar was originally a Fellow of the College, but not necessarily a member of the Board. He was in charge of the domestic affairs of the College, taking over many of the Steward's responsibilities. He collected student fees, was in charge of all servants – including the Steward – and was superintendent of the buildings. The Bursar controlled certain monies, for which he was responsible to the Board, in order to pay for repairs and Library and Chapel expenses. The Bursar kept his own accounts and submitted them to the Board and to the Treasurer.

In 1892, in response to the near closure of the College due to lack of funds, a new organizational scheme was attempted. The Board created a **Committee for Domestic Affairs**.<sup>2</sup> One member of the Committee held the position of **Manager**. The Manager took control of the “domestic economy” of the College, and was in charge of the farm, the purchase of food and fuel, salaries and wages for staff, heating, washing and other general household concerns. It was to be a salaried position, but due to lack of funds, the role was soon taken up by the Acting President of the College, Rev. Dr. Charles E. Willets (1914-1916), for no additional salary. At this time, a **Special Finance Committee** was also appointed to examine and report on all finances of the College, and was given the power to employ and pay professionals to aid them in their work.<sup>3</sup>

More major administrative changes were made in 1894. At a special meeting with the Board, the **Alumni Association** resolved that a new Board of Governors be formed with 24 additional members, and that a **College Council**, or **Executive Committee**, and a **Finance Committee** be formed.<sup>4</sup> In 1895, the Executive Committee was given control of all College funds and their investment, as well as responsibility for all financial affairs.<sup>5</sup> The Committee made decisions relating to all accounts, salaries, mortgages, bequests, rents, repairs, etc. These responsibilities were set down in the University Statutes. All matters involving expenditure were to be referred to the Finance Committee, which reported to the Executive Committee. It was around this time that the Treasurer began to submit annual printed reports of the funds and estimates for the upcoming year.

The financial organization of the College continued in this way, with minor changes, throughout the following decades. The most recent alteration was the reorganization of the Bursar's office and the resulting diminution of the role of the Treasurer in the latter part of the 20th century.

### **Administrative relationships**

The Treasurer reports to the Board of Governors, which is the University's top administrative body. The Bursar is the primary staff member with responsibility for financial matters at the University. He is an Officer of Administration and a non-voting member of the Board of Governors, the Executive Committee

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<sup>1</sup> Board of Governors Minute Book 4, p.5-7, Feb. 17, 1854.

<sup>2</sup> Board of Governors Minute Book 7, p.62-63, Nov. 17, 1892.

<sup>3</sup> Board of Governors Minute Book 6, p.24, Sept. 6, 1892.

<sup>4</sup> Board of Governors Minute Book 7, p.181, Apr. 12, 1894.

<sup>5</sup> Board of Governors Minute Book 7, p.276, Oct. 10, 1895.

of the Board, and of Faculty. The Bursar is a member of the Budget Committee; Finance Committee; Property, Grounds and Safety Committee; and Audit Committee.

### **Administrative structure**

The finance-related Committees of the Board of Governors include the following:

1. Executive Committee
2. Auditing Committee
3. Finance Committee
4. Investment Committee
5. Pension Committee

The Bursar has an office in the main building. The Bursar's office staff now includes the following positions:

- Accounting Officer
- Payroll/Accounting Officer
- Student Accounts Officer
- Director of Maintenance
- Facilities staff, general labourers
- Building Attendants (formerly Campus Security): students hired for campus security work in evenings, on weekends and during the summer

### **Financial officers**

#### **Treasurer**

From the 18<sup>th</sup> century, the Treasurer has played a prominent role in the financial administration of the University. At different points in the history of King's, the Treasurer handled all financial transactions, including settling bills, keeping books, presenting financial statements, estimates and reports, paying salaries and scholarships, making investments, and collecting tuition.

From the appointment of the first Treasurer in 1798 until the restructuring of the Board of Governors in 1854, the Treasurer also held the position of Secretary of the Board. The precise responsibilities of either position in this double role are somewhat ambiguous. This Secretary-Treasurer position was briefly reinstated in 1882.<sup>6</sup>

Initially, the Treasurer paid accounts and kept receipts according to the wishes of the Board. He maintained separate sums of money for these purposes and was reimbursed if expenses exceeded those sums. However, the Treasurer did not have access to all of the College's accounts.<sup>7</sup>

In 1802, the Board resolved that all bills and warrants be drawn in the Treasurer's favour on behalf of the Governors.<sup>8</sup> All expenditures by the Treasurer, including repairs, salaries and purchases of books, were discussed and approved by the Board.

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<sup>6</sup> Board of Governors Minute Book 5, Oct. 11, 1882.

<sup>7</sup> Board of Governors Minute Book 2, p.77, Sept. 24, 1822.

<sup>8</sup> Board of Governors Minute Book 1, p.122.

The Treasurer was a paid position, with a salary at times and an honorarium at others.

The Treasurer had to provide a security in order to occupy the position. The first documented instance of this was in 1816, when James Cochran took over Crofton Uniacke's duties while Uniacke was away.<sup>9</sup> This practice was encoded in the University Statutes of 1854, which also separated the position of Treasurer from Secretary:

"The Treasurer shall be appointed by the Governors during pleasure, and shall, if required, find competent securities for the faithful performance of his duties. He shall have a seat at the Board, and may speak but not vote on all questions of finance. He shall submit his accounts for the inspection of the Governors whenever required to do so."<sup>10</sup>

In 1912, the Board resolved that the Treasurer be bonded for \$10,000 by the U.S. Fidelity Guarantee Company.<sup>11</sup>

According to the new University *Statutes* of 1854, the Treasurer also became a member of the Executive Committee of the Board. The Treasurer was to have no vote on issues regarding his accounts.

Immediately following the restructuring of the Board, the personal responsibilities of the Treasurer were reduced. Most of the financial work was taken up by the Finance Committee. The Treasurer retained the authority to pay salaries as usual, but all other demands for funds had to be submitted to the Board.<sup>12</sup> Eventually the Treasurer's responsibilities increased, although he continued to work closely with the Finance Committee. The Board asked the Treasurer to make regular reports on the state of the College accounts. This began with simple statements of accounts, which then expanded to estimates of income and expenditures for the upcoming year, including occasional recommendations for action, and eventually became budgets. At the behest of the Board, the Treasurer took out insurance on the College buildings; made certain investments; and kept all sums of money for College fees, rents, etc., which the Bursar handed over to him. The Treasurer also held the keys to the strong boxes that contained the College's securities, papers, deeds, memoranda, and insurance policies.

There were no requirements that the Treasurer have experience with business or finances, so professional accountants and bookkeepers were hired from time to time to set up proper books. For example, in 1875, with the resignation of a long-time Treasurer, the Board purchased ledgers and cash books to begin the proper keeping of accounts.<sup>13</sup>

In 1893, the auditors of the Treasurer's accounts recommended that all accounts be placed in the hands of the Treasurer. At the time, receipts from campaigns were placed in a separate account with its own Treasurer until the money was turned over to the College. Accordingly, in 1896, the New Endowment

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<sup>9</sup> Board of Governors Minute Book 2, p.6.

<sup>10</sup> University *Statutes* 1854, Cap. I, p. 4.

<sup>11</sup> Board of Governors Minute Book 9, p.572, Jan. 30, 1912.

<sup>12</sup> Board of Governors Minute Book 4, p.7.

<sup>13</sup> Board of Governors Minute Book 5, April 12, 1876.

Fund was handed over to the Treasurer.<sup>14</sup> However, this resolution did not apply to future fund-raising ventures such as the Extension Fund and the Building Endowment Fund Appeal.

In 1907, the Board resolved that the Treasurer keep a separate combined Day Book/Journal and a Cash Book and Ledger for the College, another for the Collegiate School, and a separate book for the farm.<sup>15</sup>

In 1912, the title of the Treasurer's position was changed to General Treasurer, then to Honourary Treasurer, as the intention was that the Bursar would take over many of the Treasurer's duties. By 1920, the Bursar was returned to a more traditional role, while the Treasurer's responsibilities continued to grow. In 1921, the Treasurer took over the Bursar's accounts, which he had been presenting to the Board for decades.<sup>16</sup>

Over time, the Treasurer was given more professional help. The 1930 revised *University Statutes* provided that the Treasurer's accounts were to be audited annually by professional auditors appointed by the Board.<sup>17</sup> In 1946, Mr. William Wood, a certified accountant, was appointed to the position of Treasurer. He and his wife, who had been working at the College in various financial positions, updated the accounting system and books.<sup>18</sup> The form of financial statement was further updated in the 1950s.<sup>19</sup> The Treasurer was the official point of contact between the Board and the Eastern Trust Company, where King's kept its securities.<sup>20</sup> The Treasurer also corresponded with Dalhousie University about financial matters, particularly during the dispute over Department of Veterans' Affairs grants after World War II.<sup>21</sup>

During the late 1940s, the Treasurer also held the position of Business Manager<sup>22</sup>, and later, the position of Bursar. The positions were held by separate individuals again when Mr. William Wood resigned in 1954.

In 1954, the Board asked the Treasurer to keep track of all of the College's pensions, and to report on them at the annual Board meetings.

Under the *University Statutes* of 1962, the Treasurer became the chair of the Finance Committee. The *Statutes* stated:

"The Treasurer shall:

(a) be responsible for the general oversight of the finances of the University, and be the Chairman of the Finance Committee;

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<sup>14</sup> Board of Governors Minute Book 7, p.331, June 16, 1896.

<sup>15</sup> Board of Governors Minute Book 9, p.82, Nov. 21, 1907.

<sup>16</sup> Board of Governors Minute Book 11, p.11, Nov. 17, 1921.

<sup>17</sup> *University Statutes*, 1930, I.8, p.5.

<sup>18</sup> Board of Governors Minutes, p.181, Nov. 26, 1946.

<sup>19</sup> Board of Governors Minutes, p.38, Oct. 28, 1953.

<sup>20</sup> Board of Governors Minute Book 12, p.94, Dec. 12, 1935.

<sup>21</sup> Board of Governors Minute Book 12, p.220, Sept. 23, 1948.

<sup>22</sup> Board of Governors Minute Book 13, p.233, Dec. 7, 1948.

(b) keep or cause to be kept all accounts of the University in respect of capital, endowments, special trust funds, revenue, income, tuition, board and lodging, and the operation of the residence, the payment of the staff and officers of the University.”<sup>23</sup>

Throughout the history of the College, the Treasurer was a member of most financial committees, both standing and ad hoc, including the Finance Committee, Investment Committee, and the Buildings and Grounds Committee. The current Treasurer is a member of the Executive Committee, Finance Committee and Auditing Committee.

Starting in the 1960s, the Treasurer presented the budget in addition to the financial statements.

Since the 1990s, the Treasurer’s responsibilities have been significantly reduced. With the arrival of Gerald Smith as Bursar in 1991, the Bursar’s office took over the finances of the entire University, although the Executive Committee of the Board still holds responsibility for all the funds of the College, according to the University *Statutes*. The Treasurer remains a member of the Board and the Executive and the Committees aforementioned. The Treasurer also presents financial statements and budgets prepared by the Bursar, although according to Board minutes of 2007, the President sometimes presents the budget.<sup>24</sup> The current Treasurer, Paul Bent, an external member of the Board, is a chartered accountant with the firm of Grant Thornton.

#### **Treasurers - Board of Governors - 1798-2008**

1798-1803	Wentworth, Bennington
1803-1807	Halliburton, Brenton
1807-1816	Uniacke, Crofton
1816	Cochran, James (acting)
1817-1831	Cochran, James <sup>25</sup>
1818-182?	Nutting, James Walton (acting)
1828-183?	George, Rupert Denis (acting)
1831 <sup>26</sup> -1875	Halliburton, John C.
1875-11 Oct 1882	Gray, B. G.
12 Dec 1882-1889	Ritchie, T. (secretary-treasurer)
1889-1905	Payzant, J. Y.
1906-1912	Payzant, W. L.
1912-1921	Harris, Reginald V.
1921	Spurr, Rev. E. B.

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<sup>23</sup> University *Statutes*, 1962. Bylaw 22, p.38.

<sup>24</sup> Board of Governors Minutes, June 28, 2007.

<sup>25</sup> Appointed 20 Feb 1814, according to *A brief account of the origin, endowment and progress of the University of King’s College, Windsor, Nova Scotia* by Thomas B. Akins (1865, Halifax, Macnab & Shaffer), p.32; appointed 20 Feb 1817, according to Board of Governors minutes.

<sup>26</sup> Appointed 1830, according to Akins, p.59.

1922-1923	Roach, W. H. (acting)
1924-1925	Bowman, F. A. (acting)
1925-1945	Bowman, F. A.
1945-1946	Nixon, R. L.
1946-1954	Wood, William, C.A., A.M.I.R.E.
1954	Nixon, R.L. (acting)
1955-1965	Lane, F. A.
1965-1968	Unwin, G. S.
1968-1974	Francis, R.
1974-1977	MacKinley, H., C.A, B.A., B.Comm.
1977-1984	Conrod, Allan, C.A.
1984-1989	Gurnham, C. William, F.C.A.
1989-1991	Conrod, Allan G., C.A.
1991-1993	Meier, Paul, B.Comm, M.B.A., C.A.
1993-2008	Bent, Paul, B.Comm, C.A.

## Bursar

The position of Bursar was instituted in 1854, when the Board of Governors was restructured pursuant to new University Statutes. As with the other financial positions at King's, the role of the Bursar has changed often over the years.

According to the University *Statutes* of 1854, the Bursar was to be a Fellow of the College, nominated by the Governors. His accounts were to be audited by the President and Fellows at the end of each term, and were open at all times to inspection by the Governors. He was to receive all payments rendered by members of the University and College. He had direct responsibility for all servants and paid them directly. He was superintendent of the buildings and moveable property of the College, as well as of all domestic arrangements.<sup>27</sup> Although the Statutes remained mostly unchanged until the revisions of 1962, the specific responsibilities of the Bursar have changed.

The first Bursar, Rev. Manuel John Hensley, D.D. was appointed in 1855. Hensley worked closely with the Steward, for whom he was responsible. The Bursar's role encompassed many of the former responsibilities of the Steward. As caretaker of the College lands, the Bursar had permission to rent College lands to the headmaster of the Collegiate School and to collect the rent. All work and repairs on College buildings were done under the direction of the Bursar. The Bursar collected monies that Collegiate School students paid for the lectures of the King's Professor of Modern Languages. He also collected monies and deposits for the Rifle Corps established at Kings in 1863.

At certain times, the Bursar also served as the Librarian, e.g., Hensley, Butler, and Oram, although the two positions were considered separate. In the early years of the existence of the Bursar position, he was responsible for keeping Library accounts,<sup>28</sup> collecting Library fees, and was allowed to spend money from

<sup>27</sup> University *Statutes*, 1854, Cap.V. 7, p.13.

<sup>28</sup> Board of Governors Minute Book 5, July 11, 1877.



the sale of Library books to buy new ones. The Bursar also kept a Chapel Fund to pay for repairs and improvements to the College Chapel.<sup>29</sup>

The Bursar was not a member of the Board, so would send letters or memorials to the Board, usually via the Treasurer. The Treasurer would also present the Bursar's accounts. All fees collected by the Bursar from members of the College were handed over to the Treasurer twice a year.

The Bursar was responsible to the Board for all monies spent. The Bursar's expenses were tracked in various ways throughout the years; in 1877, the Board requested that the Bursar have the President endorse all accounts sent to the Board for payment; in 1878, the Bursar was asked to send the Treasurer a yearly abstract of his receipts and expenditures for the Treasurer's books; in 1880, the Bursar had to present accounts to the Finance Committee.

In 1879, the Bursar was given permission to take measures with students whom he believed would not pay their accounts: he was empowered to give notice to such students and exact weekly payments or a guarantee for the payment of dues.<sup>30</sup>

In 1892, a new organizational scheme was attempted. The Board created a Committee for Domestic Affairs, along with the position of Manager. This committee would be in charge of everything related to the domestic economy of King's, and was to meet monthly. The Manager was to report to the Committee at the meetings.<sup>31</sup> The creation of this committee reduced the Bursar's position, at least on paper, although Dr. Bowman held the positions of both Bursar and Manager, so his workload increased. He was in charge of the farm, the purchase and procurement of food for the College, repairs<sup>32</sup>, fuel accounts, heating, washing, salaries and wages for Manager, Steward, waiter, general manservant, stock cook and cook's assistant, lighting, groceries, and farm produce.<sup>33</sup>

The Bursar's salary was sometimes revoked during difficult financial times, especially at the end of the 19th century.<sup>34</sup> During the University's serious financial troubles of the late 19th century, the roles of the Bursar and Manager were assumed by President Willets, who received no additional remuneration.<sup>35</sup> He held these positions for several years as a cost-saving measure. After Willets resigned the positions, the role of Manager was abandoned, although the title recurred from time to time, synonymous with Bursar.

When Dr. Willets resigned in 1904, the Board had difficulty finding someone to fill the Bursar position, due to the statutory requirement that the incumbent be a Fellow. Eventually, Dr. Vroom was appointed, and soon after, was made a Fellow. The requirement of Fellow status was deleted from the University *Statutes* of 1908.

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<sup>29</sup> Board of Governors Minute Book 6, p.167, Jan. 4, 1887.

<sup>30</sup> Board of Governors Minute Book 5, Feb. 12, 1879.

<sup>31</sup> Board of Governors Minute Book 7, pp.62-63, Nov. 17, 1892.

<sup>32</sup> Board of Governors Minute Book 7, p.99, Apr. 13, 1893.

<sup>33</sup> Board of Governors Minute Book 7, pp.165-167, Jan. 11, 1894.

<sup>34</sup> E.g., Board of Governors Minutes, May 11, 1881.

<sup>35</sup> Board of Governors Minute Book 7, p.197, June 20, 1894.



Around the turn of the 20th century, the Bursar's accounts began to be published in the *University Calendar*. Board members scrutinized the Bursar's accounts more closely, looking for ways to save money. For example, in 1900, it was resolved that "interim accounts of income and expenditure of the Bursar and Collegiate School be made up and submitted to the Auditors, up to the end of Lent term with an estimate to the end of the Collegiate year, of assets and expenditure, so far as possible to do so, that the Board may be able to ascertain the state of the finances of the institutions for the year."<sup>36</sup> In 1913, the University Statutes were updated to require that the Bursar's accounts be audited annually by professional auditors, rather than by the President and the Board.<sup>37</sup>

Through the years, there were attempts to enlarge the Bursarship or to merge it with the Treasurer's role. A proposal for a joint Bursarship with King's Collegiate School and Edgehill School for Girls was presented several times around the turn of the 20th century, but eventually was abandoned in 1917<sup>38</sup>; a proposed enlargement of the Bursarship in 1909 was discarded in favour of the status quo; attempts were made to merge the Bursarship with the Treasurer's position in 1913, 1914, and again in 1919, but none were successful.

The Bursar kept his own accounts with funds given him by the Board. The monies were used for the running expenses and maintenance of the College, but not structural changes or repairs.<sup>39</sup> For these sums of money, the Bursar had to be bonded for \$10,000.<sup>40</sup> In 1924, the Bursar's accounts were merged with the General Fund.

Not long before the 1920 fire at Windsor, the Bursar began to keep office hours to take care of College business.<sup>41</sup>

Beginning in 1930, when the University became established on the Halifax campus, students' applications for rooms in residence were made to the Bursar.<sup>42</sup> R. L. Nixon held the position of Bursar and Dean of Residence. During the time Nixon served in the military in World War II, he retained the title of Bursar, but the work was done by assistants Frances G. Maynard and then Mrs. W. Wood. When Nixon returned from the war, he took over the jobs of Treasurer, Secretary and Bursar. Mrs. Wood remained Assistant Bursar. A separate Dean of Men was hired.

In the late 1940s, the office of the Bursar was reorganized. Nixon had resigned and the new Bursar, Professor C. W. F Stone, was also a busy professor. Mr. Wood, the Treasurer, took over administration of the office as a part-time Business Manager; he and Mrs. Wood did the bookkeeping, while Mr. Stone retained the title of Bursar and supervised student records.<sup>43</sup>

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<sup>36</sup> Board of Governors Minute Book 8, p.24, June 20, 1900.

<sup>37</sup> *University Statutes*, 1913, Cap.V.7, p.13.

<sup>38</sup> Board of Governors Minute Book 10, p.208, May 31, 1917.

<sup>39</sup> Board of Governors Minute Book 9, p.390, Feb. 9, 1911.

<sup>40</sup> Board of Governors Minute Book 9, p.572, Jan. 30, 1913.

<sup>41</sup> Board of Governors Minute Book 10, p.180, Dec. 19, 1916.

<sup>42</sup> *University Statutes*, 1930, Cap.V.13, p.13.

<sup>43</sup> Board of Governors Minute Book 13, p.233, Dec. 7, 1948.

During the 1950s, the Bursar's role was reduced when the President's assistant took charge of food services (or the company that ran the food service), and another staff member took charge of student room distribution. Therefore, the Bursar of the time was left in charge of general accounting and supervision of maintenance.<sup>44</sup>

The University *Statutes* of 1962 set out the Bursar's role:

"The Bursar shall:

- (a) under the supervision of the Treasurer receive all fees and charges for tuition, board and lodging payable by students;
- (b) superintend all domestic arrangements, including the employment, payment and discharge of all servants employed in the University residence in any capacity whatever, and supervise the administration of domestic services;
- (c) have charge of the maintenance and repair of all buildings, grounds and moveable property; (d) be responsible for the heating, lighting and cleanliness of all buildings and the duties of groundsmen, janitors, caretakers, and other servants."<sup>45</sup>

In 1964, Miss Allison Conrod took on the role of Business Manager. No Bursar is listed in the *Calendar* during this time period. According to a Board minute of 1967, the titles of Bursar and Business Manager had been used interchangeably, and at this time, "Bursar" was chosen as the appropriate title.<sup>46</sup> Miss Conrod was quite ill during the 1970s, so other staff members did much of her work, including a Miss Smith.

According to the President's Report of 1977-1978, the Bursary was reorganized. The work was divided into three positions: Accounts Bursar, Domestic Bursar, and Estates Bursar. The bulk of the work was done by the Domestic Bursar, whose responsibilities included maintenance of the buildings and grounds and preparation of the budget.

The Bursar's office underwent more major changes during the 1990s with the appointment of Gerald Smith as Bursar. In his first year as Bursar, the accounting system was computerized, making the office much more efficient. Until the arrival of Mr. Smith in 1991, each office attended to its own financial transactions, e.g., the Librarian had a series of bank books and would make deposits into those bank accounts and write cheques on certain endowment fund accounts to purchase books. Under Gerald Smith, the financial functions were centralized in his office, which now pays all University bills and issues staff paycheques.

Mr. Smith also instituted a uniform purchase order system. In 1991, the Bursar's report was included in the President's annual report for the first time. According to the President's report, two staff members worked with Mr. Smith: Mrs. Joan Burgwin, Accounts Bursar, and Mrs. Shelley Colbourne, Accounting Clerk.

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<sup>44</sup> Board of Governors Minute Book 13, p.427.

<sup>45</sup> University *Statutes*, 1962, p.39.

<sup>46</sup> Board of Governors Minute Book 15, p.76, May 16, 1967.

At this time, the University became a member of Interuniversity Services Inc. (ISI), which negotiated group discounts on University purchases. The Bursar also instituted long-term maintenance plans for the University buildings.

According to the President's Annual Report of 2006-2007, more improvements were made, including the restructuring of financial processes, expanded risk documentation that delineated roles of the Board, the Management and the Audit Committee in risk management, and the adoption of Financial Instruments Accounting Standards. The Bursar's office is still responsible for preparation of the budget, although a budget committee and the Finance Committee of the Board appear to be involved, too.

The Bursar is a non-voting member of the Board of Governors. He sometimes presents budgets, answers financial questions, presents maintenance reports, and serves on the Auditing Committee.

### **Bursars 1855-2008**

1855-1875	Hensley, Rev. Manuel John, D.D.
1873-1879	Oram, Prof. B. E., M.A. (Assistant Bursar 1873-1876)
1880-1881	Dart, President John; Rev. F. W. Vroom was Assistant Bursar.
1881-1893	Butler, Prof.
1893-1894	Bowman, Rev. C. B., D.D.
1894-1904	Willets, Rev. C. E., D.C.L.
1904-1907	Vroom, F. W.
1907-1909	Boulden, President C. J.
1909	Martell, Rev. Mr. (acting)
1909-1910	Graham, Bruce
1910-1913	McCarthy, J. B.
1913-1916	Teed, Rev. A. W., M.A.
1917-1919	Forsyth, L. A., M.A.
1919	McCarthy, Prof. (acting)
1920	Nixon, R.L. (acting)
1920-1921	Boyle, Rev. President Temple Stannage (acting)
1921	Boulden, C. Eric, B.S.A.
1921	Spurr, E. B.
1922-1923	Boyle, Rev. President Temple Stannage (Acting)
1924-1948	Nixon, R. L., M.C. <i>On leave for duration of war beginning 1942-1943 until 1945-1946</i> (Assistant Bursars France G. Maynard 1941-43; Mrs. W. Wood 1943-54)
1948-1949	Stone, Rev. C. W. F.
1949-1954	Wood, William, C.A., R.I.A., A.M.I.R.E.
1955-1956	Nixon, R. L. (acting) (Assistant Bursar Miss Crowell, 1955)
1956-1963	Fox, Charles
1963-1967	<i>Vacant</i> (position of Business Manager held by Miss Allison Conrod, 1964-1967)
1968-1979	Conrod, Allison (Estates Bursar, 1979)
1978-1980	Goodday, Christine S. (Accounts Bursar)

1978-1991	Fry, Donald (Domestic Bursar, Accounts Bursar, Bursar)
1991-2008	Smith, Gerald

## **Other financial positions**

### **Clerk, 1793-1801**

In 1791, a Mr. Wood was in charge of paying some accounts; by 1793, his title was Clerk and he was keeping accounts and paying some salaries. The position was abolished in 1801.

### **Auditing Committee, 1798-1854; present**

In 1798, an auditing committee that included the secretary of the Province was formed to audit all College accounts and report to the Governors on or before the first Monday of August. It was required that all accounts be entered in a book and that all accounts be settled and entered on or before the first day of October annually. Committee members were appointed from the Board of Governors.

The Finance Committee took on the duties of the Auditing Committee in 1854. Sometime in the mid-20th century professional auditing firms began to be appointed each year to audit all the accounts of the College.

An Audit Committee was reinstated during the second half of the 20th century. According to the "Terms of Reference of the University of King's College Audit Committee," as revised by the Executive of the Board on Feb. 15, 2007,<sup>47</sup> the Audit Committee is a standing committee of the Board. Its purpose is to "assist the Board in fulfilling its oversight responsibilities by overseeing the internal control environment and reviewing the financial statements." It consists of the Chair, an external member of the Finance committee, two or three other members from the Finance Committee, and the Treasurer and the Bursar in a non-voting capacity. The Committee is meant to be independent and experienced in finances and/or accounting. The Committee must present at least one written report to the Board per year, after the annual audit. Among its other duties, the Committee works with the external auditor, and reviews and recommends the audited reports to the Finance Committee for approval. A detailed account of the Audit Committee's duties can be found in the aforementioned "Terms of Reference."

### **Finance Committee, 1854-present**

A Finance Committee, or "Committee on the Pecuniary Affairs of the College," was first appointed with the restructuring of the Board in 1854. The Committee has gone through many changes in responsibility and composition through the decades. It has also been known as the Committee on College Accounts.

At the beginning, it usually was made up of two or three members of the Board of Governors, who were appointed each year. The Committee made thorough financial reports and recommendations to the Board. It also purchased bonds, made investments,<sup>48</sup> and directed the Treasurer to make investments.<sup>49</sup> It was the duty of the Finance Committee to audit the accounts of the Treasurer and all other finance officers of the

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<sup>47</sup> Board of Governors Minutes binder with minutes from Nov.25, 1999.

<sup>48</sup> Board of Governors Minutes, Book 4, p.74.

<sup>49</sup> Board of Governors Minutes, Book 4, p.85.

College, and to report to the Governors at the next regular meeting after their appointment; at the same time, it placed before the Governors a statement of the probable income and expenditures of the College for the year.<sup>50</sup> The Committee also approved the Bursar's expenses, spearheaded fund-raising campaigns, and made financial recommendations to the Board.

In 1913, the Report on Nominating Committee clarified the role of the Finance Committee. The Finance Committee consisted of 12 members with power to add to their number. The duties of the committee were "to aid in every way the Board of Governors in the management & conservation of the present capital. To plan & put into practice from time to time suitable schemes for adding to the endowment & increasing the yearly revenue. To advise the Board as to investments & sales, & to generally superintend all matters of finance. To report annually the condition of all funds of the College." The members of the Committee were the Bishop, the President, the Treasurer, the General Bursar and other members of the Board.<sup>51</sup>

By the 1940s, the Finance Committee began to appoint external auditors to perform an annual audit of all the College's accounts. By the 1950s, the Board was appointing external members with professional financial experience to the Finance Committee.

In the University Statutes of 1962 the Treasurer was made the Chair of the Finance Committee. As is the case now, the Treasurer was to report on the activities of the committee at each meeting of the Board. According to the "Terms of Reference for The University of King's College Finance Committee," revised by the Executive of the Board of Governors on Feb.15, 2007<sup>52</sup>, the Finance Committee is a standing committee of the Board. Its purpose is to "provide advice on financial matters affecting the University and ... [to] submit annual budgets and Audited Financial Statements to the Board." It is to be composed of the Treasurer, who serves as Chair, two to three external members, the President, the Vice President, the Bursar, and the Financial Vice President of the King's Student Union. The Accountant of the University acts as the Secretary. Among the duties of the Committee are the review, approval and submission of an annual budget to the Board, the provision of strategic financial advice to the Administration and Board, and the overseeing of the Investment Committee.

### **Investment Committee**

Sometime during the 19th century an Investment Committee was established.<sup>53</sup> There is no evidence suggesting it was a standing committee, but there are later references to an Advisory Committee on Investment<sup>54</sup>, suggesting it enjoyed a regular, if not permanent, existence.

There has also been investment committees created for specific funds, such as the Development Fund.<sup>55</sup> When the Development Fund was dispersed amongst the General and Divinity Endowment Funds, this Investment Committee was dissolved into the Finance Committee.

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<sup>50</sup> Board of Governors Minutes, Book 5, p.339.

<sup>51</sup> Board of Governors Minutes, Book 10, p.16, Nov 20, 1913.

<sup>52</sup> Board of Governors Minutes binder with minutes from Nov.25, 1999.

<sup>53</sup> Board of Governors Minutes Book 5, Oct. 20, 1875.

<sup>54</sup> Board of Governors Minute Book 8, p.268, Dec. 10, 1903.

<sup>55</sup> Board of Governors Minute Book 14, p.278, Oct. 8, 1957.



An Investment Sub-Committee was established on the Finance Committee in 1963. The Chairman of the Committee was to be a member of the Board and have a financial and investment background. The Chairman was to have authority to purchase and sell bonds and debentures with the concurrence of the other members.<sup>56</sup> In 1966 the Investment Committee recommended the employment of a professional investment counsel, due to the serious financial problems of the time.<sup>57</sup> In 1971 the Investment Committee was disbanded thanks to the adept handling of the investment counselor.<sup>58</sup>

The Committee was reinstated sometime during the later 20th century. The current Investment Committee is responsible to the Finance Committee. One of the members of the Investment Committee is also a member of the Finance Committee. The Finance Committee appoints a Chair for the Investment Committee, receives annual reports on the managers and their management and performance of Endowment and Pension Investment Funds.<sup>59</sup> A detailed account of the duties can be found in the aforementioned "Terms of Reference."

### **Executive Committee, 1894-present**

The Executive is the body in charge of all the finances of King's. In 1894 a resolution from a joint conference of the Board with the Alumni created the Executive Committee of the Board of Governors, named the College Council.<sup>60</sup> The responsibilities of the Committee were enumerated in a minute from 1895: "the Committee shall have charge of the funds of the College, and the investment thereof, and of all matters of finance; and shall have power to affix the College seal to all documents relating to real or personal property."<sup>61</sup> Beginning in 1913, this resolution was written into the University *Statutes*.

In 1975, the role of the Executive was clarified in a Report, which named their functions as basically two: to expedite the business of the Board and to act on behalf of the Board between meetings.<sup>62</sup> In addition to, or as part of these functions, this committee remains responsible for all the funds of the College.

### **Pension Committee**

A pension plan for the faculty of King's College was introduced in the late 1930s.<sup>63</sup> During this time, reports on pension plans were discussed by the Executive and the Board.

A proper Pension Committee was formed sometime during the latter half of the 20th century. According to the "Terms of Reference for the University of King's College Pension Committee", revised by the Executive of the Board Feb.15, 2007, the Pension Committee is a standing committee of the Board. Their

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<sup>56</sup> Board of Governors Minute Book 14, p.497, May 14, 1963.

<sup>57</sup> Board of Governors Minute Book 15, p.56, March 31, 1966.

<sup>58</sup> Board of Governors Minute Book 15, p.176, Nov. 24, 1971.

<sup>59</sup> "Terms of Reference for the University of King's College Finance Committee", revised Feb.15, 2007, Board of Governors Minutes binder with Minutes from Nov.25, 1999.

<sup>60</sup> Board of Governors Minute Book 7, p.181, April 12, 1894.

<sup>61</sup> Board of Governors Minute Book 7, p.276, Oct. 10, 1895.

<sup>62</sup> Board of Governors Minute Book 15, p.286, Oct. 29, 1975.

<sup>63</sup> Board of Governors Minute Book 12, p.223, Nov. 8, 1938.

purpose is to "provide advice on pension matters affecting the University." The Committee consists of: a Chair from the Board, two or three external members, one of whom is a member of the Investment Board and one who a pensioner, the President, the Bursar, a Faculty member, one member of the Staff. Among the duties of the Committee are the provision of advice on long term pension planning, and the review of the triennial actuarial report. The Committee must report to the Board annually. A detailed account of the duties can be found in the aforementioned "Terms of Reference."

### **The Steward, 1789-1951**

The Steward was an employee of the Board. From the early years, he lived at King's with his family and provided meals, cleaning services, etc. to the students and others in residence at King's. He collected fees from the students and faculty for some of these services, particularly the meals and for Board.

The steward hired other servants, chiefly messengers and waiters. During the first half of the 19th century, he paid for these out of his allowance.<sup>64</sup> He also purchased foodstuffs for the College. It is unclear at what times he paid for these out of his allowance and when the switch to accounts was made. It is probable that for at least the latter half of the 19th century he purchased on account, until the severe financial problems near the turn of the 20th century forced the Board to provide him with cash to make such purchases.<sup>65</sup> The Steward presented accounts to the Board periodically, upon request.

After the institution of the Bursar, the Steward had less management of money matters. The Steward became subject to the administration of the Bursar, under the ultimate direction of the President.<sup>66</sup> In 1859 the Board resolved that the Bursar was to collect the fees for cleaning and other services in residence. The Steward kept a salary and was permitted to continue charging each student for board. According to 1881 enumeration of duties, the Steward hired the other servants, subject to approval of the authorities.<sup>67</sup> It is unclear whether the Bursar paid the servants wages at this time or the Steward was responsible for these out of his allowance.

The last Stewards were Mr. and Mrs. Walter Lepp, who arrived in Halifax from England in 1926. Mr. Lepp's title was **Purchasing Agent and Steward** from 1929-1942 and 1945-1949, and **Purchasing Agent and Superintendent of Buildings** from 1949-1951. The title of **Purchasing Agent** had been held before by Mr. Teed, Bursar in 1913.<sup>68</sup>

The *Calendars* name Mr. Walter Lepp as Steward and Purchasing Agent, although the Board of Governors minutes refer to the joint hiring of Mr. and Mrs. Lepp for the position.<sup>69</sup> The Lepps lived on campus and supervised the domestic staff and purchases of food and fuel. They seemed to be quite popular with the students and faculty, and their work was very much appreciated by the Governors.<sup>70</sup>

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<sup>64</sup> Board of Governors Minute Book 4, p.92, March 2, 1855.

<sup>65</sup> Board of Governors Minute Book 7, p.135, Oct.12, 1893.

<sup>66</sup> Board of Governors Minute Book 9, p.488, Nov. 14, 1912.

<sup>67</sup> Board of Governors Minute Book 5, Dec. 14, 1881.

<sup>68</sup> Board of Governors Minute Book 10, p.21, Dec 11. 1913.

<sup>69</sup> Board of Governors Minute Book 11, p.238, Sept. 16, 1926.

<sup>70</sup> Board of Governors Minute Book 12, p.33, Sept. 8, 1933.



In 1941, the Board of Governors gave the Lepps leave for the duration of the war so they could oversee a department of the National Housing Scheme.<sup>71</sup> The Lepps returned to King's in 1945 and remained until 1951, when they both resigned due to the poor health of Mr. Lepp.

After the Lepps, the position of Steward was abandoned. King's hired housekeepers or matrons and contracted companies to provide food services.

### **The Visitor, 1789-present**

From the founding of the College, the Visitor played a large role in all matters relating to the College, including financial ones. Waning involvement of the Church with the College has resulted in less involvement of the Visitor with King's business, although the Bishop of Nova Scotia remains a member of the Board.

The Visitor has been a member of many committees over the years, including the Finance and Investment Committees. He also played a large role in fund-raising activities. Grants from the Society for Promoting Christian Knowledge (SPCK) and Society for the Propagation of the Gospel (SPG), crucial to the financial life of the College for many years, were a result of the Visitor's efforts in 1825.<sup>72</sup> The Visitor also reported fund-raising efforts in England during the financial crises of the 1850s<sup>73</sup>, participated in the 1926 BEFA campaign, and in the 1960s, initiated a fund-raising plan for the 175th Anniversary of the College. Friends of the College were asked to donate one dollar for each year of the College, as part of a celebration of the anniversary.<sup>74</sup>

The main financial responsibility of the Visitor was the management of the Visitor's Fund. After the Fund was established, the Visitor often stepped in during times of crisis and offered support from the Visitor's Fund. At various times, he paid the salary of the Divinity Professor and Chaplain, and helped to pay for former President McCawley's pension. In 1895, the Bishop loaned the College \$11,000 from the Visitor's Fund to liquidate the College's debt at a Windsor bank.<sup>75</sup>

### **Agent/Collector/Travelling Secretary, 1883-1911**

In 1883, the office of **Collector**, or **Agent** was created by the Board.<sup>76</sup> The **Collector** canvassed for the College around the Maritime provinces. He kept subscription books recording all the donors and pledges collecting during their work. The position of **Agent** was later known as **Traveling Secretary**.<sup>77</sup> None of the agents hired were particularly successful. The position was abolished in 1911, to be resurrected only on the direction of a Committee.

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<sup>71</sup> Board of Governors minutes July 24, 1941, p.336.

<sup>72</sup> Board of Governors Minute Book 2, p.100, Nov. 11, 1825.

<sup>73</sup> Board of Governors Minute Book 3, p.259, January 10, 1854; *The University of King's College, Windsor, Nova Scotia, 1790-1890* by Henry Youle Hind (1890, New York : Church Review), p.100.

<sup>74</sup> Board of Governors Minute Book 15, p.17, Jan. 20, 1964.

<sup>75</sup> Board of Governors Minute Book 7, p.227, January 10, 1895.

<sup>76</sup> Board of Governors Minute Book 6, p. 15, Apr. 11, 1883.

<sup>77</sup> Board of Governors Minute Book 9, p.40, June 13, 1907.

## **Chair of the Finance Committee: A. Handfield Whitman, 1923-1947**

A. Handfield Whitman was intimately involved with the finances of King's College for over 20 years. He was the President of the **King's University League**, or **Layman's University League**, the group that did the preliminary work for the **1926 Building Endowment Fund Campaign**. Whitman was further involved with the **BEFA** as its General Chairman. He was a member of the **Executive Committee** on the Board of Governors as an **Alumni** member from 1925-1948; the chairman of the **King's-Dal Liaison Committee** for King's; a member of the Joint Finance Committee for the **Carnegie Fund**; and the chairman of the Board of Governor's **Finance Committee** from 1923 to 1947. Mr. Whitman's files are at UKC.FIN.2.5.

## **King's University League (KUL), or Laymen's University League, 1924-1931**

The KUL was formed in 1924 to do the preliminary work of the 1926 Building Endowment Fund Campaign, and to help pay for the running expenses of the College while the campaign was being set up. At the end of 1924, official management of the KUL was given to President Moore by the Board. The 1925 Executive consisted of KUL President A. Handfield Whitman, Vice President Major J. P. Edwards, Treasurer George E. Mahon and Secretary R. L. Nixon. The KUL appears in the *Calendars* from 1924-25 until 1931-1932. UKC.FIN.622 is the KUL files.

## **Other significant information**

### **Office location**

Financial transactions have been part of the administration of the University and handled in the main building in the President's office, or, since 1981, the Bursar's office. The Bursar has moved from the main floor to the second floor and now occupies spacious rooms there.

### **The University's financial year**

The University's fiscal year runs from April 1 through March 31. The period has changed through the years:

1886-1892	July 1 to June 30
1893-1908	June 1 to May 31
1909-1927	May 31 to March 31, due to adoption of four-year BA program
1928-1946	September 1 to August 31
1947-1977	August 31 to June 30
1978-1983	May 1 to April 30
1984-present	April 1 to March 31, conform with the Province's fiscal year; a significant amount of the University's funding comes from the Province.

The current fiscal cycle is:

January	Budgeting process begins; University offices and units prepare budgets for the forthcoming fiscal year. Budgets are submitted to the Budget Committee, which reviews them. Some budgets may be sent back to the unit head for revision or clarification.
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- March 31      Fiscal year ends. Any funds not spent from a department's budget in the previous year are set to zero.
- April 1        New fiscal year begins.
- June-August   The University budget is submitted to the Board of Governors for approval.

### **Scope and content**

The University of King's College financial records collection comprises 14 linear meters of records relating to the financial officers and activities of the University. They were transferred to the Archives at the time the Archives was established in the new Library building, which opened in 1991. With few exceptions, the records were unorganized. They were arranged in series during processing for this project.

The collection consists of records made and received by the University of King's College in the conduct of financial transactions throughout the entire administrative structure.

There are gaps in the coverage of the collection.

### **Function or activity that generated the records**

This collection of records relates to the financial functions and transactions of the University. The records were assembled from materials in the Archives. There have been no formal deposits of inactive records by the Bursar. In 2006, more than 200 boxes of Bursar's office records were being stored in the attic of the New Academic Building, where members of the Bursar's office staff consult them from time to time.

Activities documented include the budget process, purchase of equipment and supplies for the University and student residences, receipt of tuition payments, and fund-raising through several campaigns.

### **Time period**

The earliest record in the collection is dated 1803: a ledger book. The bulk of the records are cash books from the 1950s. The most recent record is a proposed University budget for the 2008-2009 academic year.

### **Geographical area**

The financial records relate to the University's activities at its original location in Windsor, Nova Scotia, and to its operations in its current location, Halifax, where it was established in the 1920s after a fire destroyed the main building in Windsor.

### **Documentary forms**

The financial records include audited financial statements, meeting minutes, reports, correspondence, publications, statistics, notes and working papers. For more detailed descriptions, see series-level descriptions.

## **Notes**

### **Source of supplied title**

Title based on contents of collection.

### **Physical description**

The records encompass handwritten financial statements, typed documents and carbon copies, bound ledger books, loose ledger sheets, and modern word processing documents.

### **Physical condition**

Some of the older records are fading.  
The bindings on some ledger books are fragile.

### **Immediate source of acquisition**

The University's Archival collection of financial records was assembled at the time the Archives was established in the new Library building in 1992. Boxes of old records were transferred from the vault in the main building, although there was no formal deposit of the records at the time. In the following years, Archives staff have collected financial documents as opportunities presented themselves.

### **Arrangement**

Arrangement by Assistant Archivist and Archives Assistants  
The fonds was arranged into series by Archives staff in 2008, following as closely as possible original order established by the office(s) of creation, if any could be determined.  
Original order retained when it could be discerned.

Records were removed from the Board of Governors fonds (UKC.A, which had been arranged by John Weeren in 1993) to supplement series established in the financial records collection. Records were removed from the financial records collection and added to the Board of Governors fonds when it was clear that those records were more closely related to the Board.

### **Series list**

The University of King's College financial records collection has been arranged into the following series:

- |            |   |
|------------|---|
| UKC.FIN.1  | Financial statements and reports (1851-2008)                |
| UKC.FIN.2  | Financial officers' records (1829-2005)                     |
| UKC.FIN.3  | Budgets (1998-2008)   |
| UKC.FIN.4  | Accounting records (1803-1991)                              |
| UKC.FIN.5  | Banking records (1921-1964, 1988-c.1990)                    |
| UKC.FIN.6  | Campaigns, endowments, funds and trusts records (1826-1997) |
| UKC.FIN.7  | Gifts and bequests records (1907-1993)                      |
| UKC.FIN.8  | Financial agreements (1925-1966)                            |
| UKC.FIN.9  | Assets, investments and loans records (1833-1990)           |
| UKC.FIN.10 | Committee records (1911-1989)                               |
| UKC.FIN.11 | Employment-related records (1938-1966)                      |

## **Originals and reproduction**

Financial information was published in the *University Calendar* from 1886 to 1905; these pages have been photocopied and placed in files in the UKC.FIN.1 series.

## **Terms governing use/reproduction/publication**

Copyright belongs to the University of King's College.  
Materials may not be reproduced without permission of the University Archivist.

## **Restrictions**

Access to files containing personal or confidential information is restricted.

## **Finding aid**

Finding aid prepared by Janet Hathaway, Megan Dean and Karolina Siadaczka, August 2008.  
File lists available for all series.

## **Related material**

Board of Governors fonds, UKC.A  
Presidents' Papers, UKC.P.1, President's annual report.

## **Accruals**

Approximately 90% of the financial records in the Archives as of July 31, 2008, have been processed.  
Further accruals expected.

## **Citation**

Cite as: University of King's College financial records collection, University of King's College Archives, Halifax, NS, UKC.FIN.#.## [series.file].

## **Access points**

Provenance: University of King's College  
University of King's College Board of Governors  
University of King's College Board of Governors - Treasurer  
University of King's College Bursar  
Whitman, Arthur Handfield

## **Glossary**

Accounts payable	What the University owes others, and deposits made towards purchases
Accounts receivable	What others owe the University, e.g., students who owe tuition and residence fees
Cash book	Invoices, e.g., an order of file folders that was received in June accompanied by an invoice for their cost plus shipping

Ledger, general	Monthly summation of accounts receivable and accounts payable; one line per item. Accounts receivable and accounts payable should cancel each other out at the end of a month
Purchase journals	Order statements, e.g., for an order for file folders, there will be overlaps between the purchase journals and the cash books, but not everything will correspond, as purchases may be made without an order form.

## University of King's College financial records collection series descriptions

**UKC.FIN.1 Financial statements from University *Calendars* and audited financial statements. –**  
1851-2008 [many gaps]  
1 m of textual records

### Scope and content

Records documenting the overall financial management of University monies, including audited financial statements, Treasurers' reports and Treasurers' annual statements.

### Source of title

Title based on contents of series.

### Arrangement

Because of gaps in sources, financial statements from University *Calendars*, Board of Governors' minute books, and external auditors have been arranged chronologically in one series to show the University's financial position from year to year.

### Accruals

Accruals expected.

### UKC.FIN.1 file list

UKC.FIN.1.1851	1851. [Mss.]
UKC.FIN.1.1873	1873. [Mss.]
UKC.FIN.1.1886	June 30, 1886. [Original and photocopy from 1886 <i>Calendar</i> .]
UKC.FIN.1.1887	June 30, 1887. [Photocopied from 1887 <i>Calendar</i> ]
UKC.FIN.1.1888	June 30, 1888. [Photocopied from 1888 <i>Calendar</i> ]
UKC.FIN.1.1889	June 30, 1889. [Photocopied from 1889 <i>Calendar</i> ]
UKC.FIN.1.1890	June 30, 1890. [Photocopied from 1890 <i>Calendar</i> ]
UKC.FIN.1.1891	June 30, 1891. [Photocopied from 1891 <i>Calendar</i> ]
UKC.FIN.1.1892	June 27, 1892. [Photocopied from 1892 <i>Calendar</i> ]
UKC.FIN.1.1893	May 31, 1893. [Photocopied from 1893 <i>Calendar</i> ]
UKC.FIN.1.1894	June 6, 1894. [Photocopied from 1894 <i>Calendar</i> ]
UKC.FIN.1.1895	June 17, 1895. [Photocopied from 1895 <i>Calendar</i> , original moved from Board of Governors records 1905]
UKC.FIN.1.1896	May 31, 1896. [Photocopied from 1896 <i>Calendar</i> , original moved from Board of Governors records 1896]
UKC.FIN.1.1897	May 31, 1897. [Photocopied from 1897 <i>Calendar</i> ]
UKC.FIN.1.1898	May 31, 1898. [Photocopied from 1898 <i>Calendar</i> ]
UKC.FIN.1.1899	May 31, 1899. [Photocopied from 1899 <i>Calendar</i> , original moved from Board of



Governors records 1905]

- UKC.FIN.1.1900 May 31, 1900. [Photocopied from 1900 *Calendar*, original moved from Board of Governors records 1905]
- UKC.FIN.1.1901 May 31, 1901. [Photocopied from 1901 *Calendar*]
- UKC.FIN.1.1902 June 9, 1902. [Photocopied from 1902 *Calendar*, original moved from Board of Governors records 1905]
- UKC.FIN.1.1903 June 10, 1903. [Photocopied from 1903 *Calendar*, original moved from Board of Governors records 1903]
- UKC.FIN.1.1904 June 11, 1904 [Moved from Board of Governors records 1904]
- UKC.FIN.1.1905 June 10, 1905. [Photocopied from 1905 *Calendar*, original moved from Board of Governors records 1905]
- UKC.FIN.1.1906 June 4, 1906. [Photocopied from Board of Governors Minute Book No. 8, original moved from Board of Governors]
- UKC.FIN.1.1907 June 11, 1907. [Photocopied from Board of Governors Minute Book No. 9, original moved from Board of Governors records 1905]
- UKC.FIN.1.1908 May 31, 1908. [Photocopied from Board of Governors Minute Book No. 9, original moved from Board of Governors]
- UKC.FIN.1.1909 April 30, 1909. [Photocopied from Board of Governors Minute Book No. 9]
- UKC.FIN.1.1911 May 1, 1911.
- UKC.FIN.1.1912 May 1, 1912. [Photocopied from Board of Governors Minute Book No. 9]
- UKC.FIN.1.1914 Nov.16, 1914. [Photocopied from Board of Governors Minute Book No. 9]
- UKC.FIN.1.1915 Sept. 1, 1915. [Photocopied from Board of Governors Minute Book No. 10]
- UKC.FIN.1.1916 Sept.1, 1916. [Photocopied from Board of Governors Minute Book No. 10]
- UKC.FIN.1.1918 Nov. 1, 1918. [Photocopied from Board of Governors Minute Book No. 10]
- UKC.FIN.1.1920 April 30, 1920. [Photocopied from Board of Governors Minute Book No. 10]
- UKC.FIN.1.1922 Sept. 29, 1922. [Photocopied from Board of Governors Minute Book No. 10]
- UKC.FIN.1.1923 Oct.12, 1923. [Photocopied from Board of Governors Minute Book No. 10]
- UKC.FIN.1.1928 Crowell, Balcom & Company. – August 31, 1928.
- UKC.FIN.1.1929 Crowell, Balcom & Company. – August 31, 1929.
- UKC.FIN.1.1930 Crowell, Balcom & Company. – August 30, 1930.
- UKC.FIN.1.1931 Crowell, Balcom & Company. – August 31, 1931.
- UKC.FIN.1.1932 Crowell, Balcom & Company. – August 31, 1932.
- UKC.FIN.1.1933 Crowell, Balcom & Company. – August 31, 1933.
- UKC.FIN.1.1934 Crowell, Balcom & Company. – August 31, 1934.
- UKC.FIN.1.1935 Crowell, Balcom & Company. – August 31, 1935.
- UKC.FIN.1.1936 Crowell, Balcom & Company. – August 31, 1936.
- UKC.FIN.1.1937 Crowell, Balcom & Company. – August 31, 1937.
- UKC.FIN.1.1938 Crowell, Balcom & Company. – August 31, 1938.
- UKC.FIN.1.1939 Crowell, Balcom & Company. – August 31, 1939.
- UKC.FIN.1.1940 Crowell, Balcom & Company. – August 31, 1940.
- UKC.FIN.1.1941 Crowell, Balcom & Company. – August 31, 1941.

UKC.FIN.1.1942	Crowell, Balcom & Company. – August 31, 1942.
UKC.FIN.1.1943	Crowell, Balcom & Company. – August 31, 1943.
UKC.FIN.1.1944	Crowell, Balcom & Company. – August 31, 1944.
UKC.FIN.1.1945	Crowell, Balcom & Company. – August 31, 1945.
UKC.FIN.1.1946	Crowell, Balcom & Company. – August 31, 1946.
UKC.FIN.1.1947	Crowell, Balcom & Company. – June 30, 1947.
UKC.FIN.1.1948	Crowell, Balcom & Company. – June 30, 1948.
UKC.FIN.1.1949	Crowell, Balcom & Company. – June 30, 1949.
UKC.FIN.1.1950	Crowell, Balcom & Company. – June 30, 1950.
UKC.FIN.1.1954	Crowell, Balcom & Company. – June 30, 1954.
UKC.FIN.1.1955	Crowell, Balcom & Company. – June 30, 1955.
UKC.FIN.1.1956	Crowell, Balcom & Company. – June 30, 1956.
UKC.FIN.1.1957	Crowell, Balcom & Company. – June 30, 1957.
UKC.FIN.1.1958	Crowell, Balcom & Company. – June 30, 1958.
UKC.FIN.1.1959	Crowell, Balcom & Company. – June 30, 1959.
UKC.FIN.1.1960	Crowell, Balcom & Company. – June 30, 1960.
UKC.FIN.1.1961	Crowell, Balcom & Company. – June 30, 1961.
UKC.FIN.1.1962	Riddell, Stead, Graham & Hutchison. – June 30, 1962.
UKC.FIN.1.1963	Riddell, Stead, Graham & Hutchison. – June 30, 1963.
UKC.FIN.1.1964	Riddell, Stead, Graham & Hutchison. – June 30, 1964.
UKC.FIN.1.1965	Riddell, Stead, Graham & Hutchison. – June 30, 1965.
UKC.FIN.1.1966	Riddell, Stead, Graham & Hutchison. – June 30, 1966.
UKC.FIN.1.1967	Riddell, Stead, Graham & Hutchison. – June 30, 1967.
UKC.FIN.1.1968	Riddell, Stead, Graham & Hutchison. – June 30, 1968.
UKC.FIN.1.1969	Riddell, Stead & Company. – June 30, 1969.
UKC.FIN.1.1970	Riddell, Stead & Company. – June 30, 1970.
UKC.FIN.1.1971	Riddell, Stead & Company. – June 30, 1971.
UKC.FIN.1.1972	Riddell, Stead & Company. – June 30, 1972.
UKC.FIN.1.1973	Riddell, Stead & Company. – June 30, 1973.
UKC.FIN.1.1974	Riddell, Stead & Company. – June 30, 1974.
UKC.FIN.1.1976	Thorne Riddell & Company. – June 30, 1976.
UKC.FIN.1.1977	Thorne Riddell & Company. – June 30, 1977.
UKC.FIN.1.1978	Thorne Riddell & Company. – April 30, 1978.
UKC.FIN.1.1979	Thorne Riddell & Company. – April 30, 1979.
UKC.FIN.1.1980	Thorne Riddell & Company. – April 30, 1980.
UKC.FIN.1.1981	Thorne Riddell & Company. – April 30, 1981.
UKC.FIN.1.1982	Thorne Riddell. – April 30, 1982.
UKC.FIN.1.1983	Thorne Riddell. – April 30, 1983.
UKC.FIN.1.1984	Thorne Riddell. – March 31, 1984.
UKC.FIN.1.1985	Thorne Riddell. – March 31, 1985.

UKC.FIN.1.1986	KMG Thorne Riddell. – March 31, 1986.
UKC.FIN.1.1987	Thorne Ernst & Whinney. – March 31, 1987.
UKC.FIN.1.1988	Thorne Ernst & Whinney. – March 31, 1988.
UKC.FIN.1.1990	KPMG Peat Marwick Thorne. – March 31, 1990.
UKC.FIN.1.1991	KPMG Peat Marwick Thorne. – March 31, 1991.
UKC.FIN.1.1992	KPMG Peat Marwick Thorne. – March 31, 1992.
UKC.FIN.1.1993	KPMG Peat Marwick Thorne. – March 31, 1993.
UKC.FIN.1.1994	KPMG Peat Marwick Thorne. – March 31, 1994.
UKC.FIN.1.1995	KPMG Peat Marwick Thorne. – March 31, 1995.
UKC.FIN.1.1996	KPMG. – March 31, 1996.
UKC.FIN.1.1997	KPMG. – March 31, 1997.
UKC.FIN.1.1998	KPMG LLP. – March 31, 1998.
UKC.FIN.1.1999	KPMG LLP. – March 31, 1999.
UKC.FIN.1.2000	KPMG LLP. – March 31, 2000.
UKC.FIN.1.2001	KPMG LLP. – March 31, 2001.
UKC.FIN.1.2002	KPMG LLP. – March 31, 2002.
UKC.FIN.1.2003	KPMG LLP. – March 31, 2003.
UKC.FIN.1.2004	KPMG LLP. – March 31, 2004.
UKC.FIN.1.2005	KPMG LLP. – March 31, 2005.
UKC.FIN.1.2006	KPMG LLP. – March 31, 2006.
UKC.FIN.1.2007	KPMG LLP. – March 31, 2007.
UKC.FIN.1.2008	KPMG LLP. – March 31, 2008.

## **UKC.FIN.2 Financial officers' records**

1829-c.2005.

90 cm of textual records, which includes

1 bound volume

### **Scope and content**

Records documenting the positions of Treasurer, Bursar, Secretary and Agent, including treasurer's reports, treasurer's account, bursars account, correspondence, and statements. Series also include files of A. H. Whitman, who played a prominent role in managing the University's finances.

### **Source of title**

Title based on contents of series.

### **Arrangement**

UKC.FIN.2.1 Treasurer

UKC.FIN.2.2 Bursar

UKC.FIN.2.3 Secretary

UKC.FIN.2.4 Agent

UKC.FIN.2.5 A. Handfield Whitman, Treasurer, 1922-1954

### **Accruals**

Accruals expected.

### **UKC.FIN.2 file list**

<b>UKC.FIN.2.1</b>	<b>Treasurer. – 1829-1963.</b> [Copies also in Board of Governors minutes]
UKC.FIN.2.1.1829-1846	Summaries. – 1829-1846. [Removed from Board of Governors]
UKC.FIN.2.1.1836-1844	Account Book. – 1836-1844. [Removed from Board of Governors]
UKC.FIN.2.1.1854-1860	Treasurer's account. – 1854-1860. [Removed from Board of Governors]
UKC.FIN.2.1.1864	Treasurer's account. – 1864. [Removed from Board of Governors]
UKC.FIN.2.1.1865	Treasurer's account. – 1865. [Removed from Board of Governors]
UKC.FIN.2.1.1866	Treasurer's account. – 1866. [Removed from Board of Governors]
UKC.FIN.2.1.1867	Treasurer's account. – 1867. [Removed from Board of Governors]
UKC.FIN.2.1.1870	Treasurer's account. – 1870. [Removed from Board of Governors]
UKC.FIN.2.1.1875	Treasurer's account. – 1875. [Removed from Board of Governors]
UKC.FIN.2.1.1879	Treasurer's memo. – 1879. [Removed from Board of Governors]
UKC.FIN.2.1.1913	Treasurer's annual statement. – 1913.
UKC.FIN.2.1.1924	Treasurer's report 1924.
UKC.FIN.2.1.1926	Treasurer's report 1926.
UKC.FIN.2.1.1927	Treasurer's report 1927.
UKC.FIN.2.1.1928	Treasurer's report 1928.

UKC.FIN.2.1.1929	Treasurer's report 1929.
UKC.FIN.2.1.1930	Treasurer's report 1930.
UKC.FIN.2.1.1931	Treasurer's report 1931.
UKC.FIN.2.1.1932	Treasurer's report 1932.
UKC.FIN.2.1.1933	Treasurer's report 1933.
UKC.FIN.2.1.1934	Treasurer's report 1934.
UKC.FIN.2.1.1936	Treasurer's report 1936.
UKC.FIN.2.1.1963	Treasurer's report 1963.

**UKC.FIN.2.2      Bursar. – 1843-2005.**

UKC.FIN.2.2.1844	Bursary and librarian accounts. - 1844. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1856	Librarian account. – 1856. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1857	Bursar and treasurer account, treasurer and librarian account. – 1857. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1858	Librarian account, treasurer and bursar account. – 1858. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1859	Account with treasurer and bursar. - 1859. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1860	Bursars account, librarian account. – 1860. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1861	Librarian account, bursar account. - 1861. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1864	Bursar's account. - 1864. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1865	Bursar's account. - 1865. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1867	Bursar's account. - 1867. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1871	Bursar's account. – 1871. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1872	Bursar's account. – 1872. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1874	Bursar's account. - 1874. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1875	Bursar's account. – 1875. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1876	Bursars balance sheet. – 1876. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1879	Bursar's account, chapel fund, librarian account. - 1879. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1882	Summary of Bursar's account, library account, chapel fund. - 1882. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1893	Summary of Bursar's account, farm. - 1893. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1900	Summary of Bursar's accounts. – 1900. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1901	Summary of Bursar's account. – 1901. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1902	Summary of Bursar's account. – 1902. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1903	Summary of Bursar's account. – 1903. [Removed from Board of Governors fonds.]
UKC.FIN.2.2.1904	Farming account. – 1904. [Removed from Board of Governors fonds.]

UKC.FIN.2.2.1905 Bursars report. – 1905. [Removed from Board of Governors fonds.]

UKC.FIN.2.2.1906 Interim report, general statement Bursar's account. – 1906. [Removed from Board of Governors fonds.]

UKC.FIN.2.2.1907 Bursar's account, farm account. – 1907. [Removed from Board of Governors fonds.]

UKC.FIN.2.2.1908 Bursars report, monthly statements, farm account. – 1908. [Removed from Board of Governors fonds.]

UKC.FIN.2.2.1910 Interim statement. 1910. [Removed from Board of Governors fonds.]

UKC.FIN.2.2.1914 Bursar's Account; Extension Movement. – 1914. [Bound volume; shelved separately.]

UKC.FIN.2.2.1915 Correspondence, calculations, statements, reports, papers – 1915.

UKC.FIN.2.2.1916 Correspondence. – 1916.

UKC.FIN.2.2.1917 Correspondence. – 1917.

UKC.FIN.2.2.1919 Correspondence, ledger sheets. – 1919.

UKC.FIN.2.2.1937 Correspondence. – 1937.

UKC.FIN.2.2.1940 Correspondence, Assistant Bursar: Maynard, Frances G. – 1940.

UKC.FIN.2.2.1941 Correspondence. – 1941.

UKC.FIN.2.2.1942 Correspondence. – 1942.

UKC.FIN.2.2.1943 Correspondence. – 1943.

UKC.FIN.2.2.1948 Correspondence. – 1948.

UKC.FIN.2.2.1949 Correspondence. – 1949.

UKC.FIN.2.2.1970 Correspondence. – 1970.

UKC.FIN.2.2.1973 Correspondence. – 1973.

UKC.FIN.2.2.1998 Correspondence. – 1998.

UKC.FIN.2.2.2005 Student staff manual. – c. 2005. [Three-ring binder; shelved separately.]

**UKC.FIN.2.3** **Secretary.** – Correspondence. – 1855.

**UKC.FIN.2.4** **Agent.** – [established 1883; also known as **Collector** and **Travelling Secretary**]. – Statements. – 1906-1908

**UKC.FIN.2.5** **A. H. Whitman, Treasurer, 1922-1954.** – Agreements, correspondence, memoranda, financial statements, reports. – 1922-1954.

UKC.FIN.2.5.1 Misc. – 1922-1947.

UKC.FIN.2.5.2 Agreement of association. – Correspondence. – 1954.

UKC.FIN.2.5.3 Auditor's statements. – Statements, correspondence. – 1945.

UKC.FIN.2.5.4 Carnegie Corporation. – Correspondence, statements, invoices. – 1923-1934.

UKC.FIN.2.5.5 Carnegie Fund. – Correspondence, statements, invoices. – 1930.

UKC.FIN.2.5.6 Carnegie Fund. – Correspondence, statements, invoices. – 1946-1947.

UKC.FIN.2.5.7 Carnegie + King's. – Correspondence, statements, invoices. – 1923.

UKC.FIN.2.5.8 Carnegie Trust Fund. – Correspondence, statements, invoices. – 1935-1940.

UKC.FIN.2.5.9 Carnegie Trust Fund. – Correspondence, statements, invoices. – 1940-1945.

- UKC.FIN.2.5.10 Carnegie Trust Fund. – Correspondence, statements, invoices. – 1946-1949.
- UKC.FIN.2.5.11 Carnegie Trust Fund. – Correspondence, statements, invoices. – c. 1950s
- UKC.FIN.2.5.12 Dalhousie (misc.). – Correspondence. – 1923-1930.
- UKC.FIN.2.5.13 Dalhousie Board. – Correspondence. – 1931-1940.
- UKC.FIN.2.5.14 Dalhousie Board (Thompson). – Correspondence. – 1923-1930.
- UKC.FIN.2.5.15 Dalhousie Mackenzie. – Correspondence. – 1920-1930.
- UKC.FIN.2.5.16 Dalhousie – MacNeill (Registrar) – Correspondence. – 1923-1936.
- UKC.FIN.2.5.17 Dalhousie Memorandum of the Dalhousie Committee on Dalhousie-King's Relations. – 1941.
- UKC.FIN.2.5.18 Dalhousie/King's. – Terms of agreement. – 1923.
- UKC.FIN.2.5.19 Dalhousie. – President. – 1931-1937.
- UKC.FIN.2.5.20 Dalhousie statements. – Statements. – 1939-1940.
- UKC.FIN.2.5.21 Eastern Trust Co. statement. – Statements. – 1946.
- UKC.FIN.2.5.22 Finance Committee Chairman. – Correspondence. – 1920-1938.
- UKC.FIN.2.5.23 Financial statements. – 1929-1935.
- UKC.FIN.2.5.24 Financial statements. – 1937-1944.
- UKC.FIN.2.5.25 Fund correspondence. – Correspondence. – 1940-1945.
- UKC.FIN.2.5.26 Gordon Daley Report. – 1942.
- UKC.FIN.2.5.27 J. W. Allison will. – Estate. – 1933.
- UKC.FIN.2.5.28 King's Treasurer Report. – Correspondence. – 1940, 1944.
- UKC.FIN.2.5.29 Liaison Committee. – Correspondence. – 1945.
- UKC.FIN.2.5.30 Navy Agreement. – Correspondence. – 1942.
- UKC.FIN.2.5.31 R. V. Harris. – Correspondence. – 1924-1941.
- UKC.FIN.2.5.32 Robertson, T. R. – 1928-1930.
- UKC.FIN.2.5.33 Smith Report. – Correspondence. – 1940-1942.
- UKC.FIN.2.5.34 Student Agreement. – Correspondence. – 1928-1930.
- UKC.FIN.2.5.35 Student Agreement. – Correspondence. – 1944-1953.
- UKC.FIN.2.5.36 Tuition Fees. – Adjustments, correspondence. – 1924.
- UKC.FIN.2.5.37 Tutorial. – Correspondence. – 1925-1929.



## **UKC.FIN.3 Budgets**

1998-2009

3 cm of textual records

### **Scope and content**

Records relating to the planning, control and follow-up of the University's overall capital, operating and ancillary budgets including approved budgets, estimates and submissions, statements of revenue and expenditures, budget statements and reports, budget plans, calculations, statistics, and working papers, fiscal year-end statements of expenditures, detailed budget statements, year-end cumulative budget reports.

### **Source of title**

Title based on contents of series.

### **Accruals**

Accruals expected.

### **UKC.FIN.3 file list**

<b>UKC.FIN.3</b>	<b>Operating Budget.</b> – 1998-2009. [See also Board of Governors Minutes from 1999-present]
UKC.FIN.3.1967	Operating Budget. – 1967.
UKC.FIN.3.1998	Operating budget. – 1998.
UKC.FIN.3.1999	Operating budget. – 1999.
UKC.FIN.3.2008	Proposed operating budget 2009. – 2008.

## **UKC.FIN.4 Accounting records**

1803-1991

5.8 m of textual records, which includes

41 bound volumes

### **Scope and content**

Records relating to the recording of all University financial transactions, including general ledger, sub-ledgers, journals, journal vouchers, journal entry records, trial balance, general ledger year-end trial balances, and supporting documents. Arranged chronologically.

### **Arrangement**

- UKC.FIN.4.1 General ledgers
- UKC.FIN.4.2 Cash books 1893-1988, 1888-1970 [bound volumes and 5 boxes of file folders]
- UKC.FIN.4.3 Cash books/purchase journals 1952-1955
- UKC.FIN.4.4 Purchase journals 1927-1938 [bound volumes and file folders]
- UKC.FIN.4.5 Collegiate School
- UKC.FIN.4.6 Butter
- UKC.FIN.4.7 Accounts payable - General. Records documenting expenditure of monies for supplies and services on behalf of the University, and documenting the auditing trail of these transactions: cheque requisitions, cancelled cheques, payroll cheques, foreign drafts, invoices, petty cash reimbursements, and other related records. Excludes payroll records other than payroll cheques, purchase requisitions and purchase orders.
- UKC.FIN.4.8 Ledger index
- UKC.FIN.4.9 Amateur Athletic Association ledger
- UKC.FIN.4.10 Consolidated account
- UKC.FIN.4.11 Scholarship and Diocese
- UKC.FIN.4.12 Sundry
- UKC.FIN.4.13 Price quotations

### **Accruals**

Accruals expected.

### **UKC.FIN.4 file list**

#### **UKC.FIN.4.1 General Ledgers. – 1803-1991.**

- UKC.FIN.4.1.1 Accounts, general, loan, stocks, library, Windsor, Parliamentary grant, Provincial grant. – 1803-1841. [Bound volume; shelved separately.]
- UKC.FIN.4.1.2 Receipts ledger, expenditures. – 1883-1884. [Bound volume; shelved separately.]
- UKC.FIN.4.1.3 Student ledger. – 1896-1912. [Bound volume; shelved separately.]
- UKC.FIN.4.1.4 Donations ledger. – 1905-1907. [Bound volume; shelved separately.]
- UKC.FIN.4.1.5 Student ledger, account sheets. – 1909-1927. [Bound volume; shelved separately.]
- UKC.FIN.4.1.6 Milk ledger, expenditures. – 1918-1920. [Bound volume; shelved separately.]

- UKC.FIN.4.1.7 Student ledger. – 1919-1925. [Bound volume; shelved separately.]
- UKC.FIN.4.1.8 Accounts ledger. – 1922-1924. [Bound volume; shelved separately.]
- UKC.FIN.4.1.9 General ledger. – 1923-1924. [Bound volume; shelved separately.]
- UKC.FIN.4.1.10 Steward ledger. – 1926-1928. [Bound volume; shelved separately.]
- UKC.FIN.4.1.11 General ledger. – 1942-1952. [Bound volume; shelved separately.]
- UKC.FIN.4.1.12 Receipts ledger. – 1945-1949. [Bound volume; shelved separately.]
- UKC.FIN.4.1.13 General ledger. – 1947-1948. [Bound volume; shelved separately.]
- UKC.FIN.4.1.14 General ledger. – 1948-1949. [Bound volume; shelved separately.]
- UKC.FIN.4.1.15 Receipts ledger. – 1949-1950. [Bound volume; shelved separately.]
- UKC.FIN.4.1.16 Receipts ledger. – 1950. [Bound volume; shelved separately.]
- UKC.FIN.4.1.17 Receipts ledger, Simcoe transcript. – 1950-1951. [Bound volume; shelved separately.]
- UKC.FIN.4.1.18 Receipts ledger. – 1951-1952. [Bound volume; shelved separately.]
- UKC.FIN.4.1.19 General ledger. – 1952-1956. [Bound volume; shelved separately.]
- UKC.FIN.4.1.20 General ledger. – 1975-1980. [Bound volume; shelved separately.]
- UKC.FIN.4.1.21 General ledger. – 1976-1988. [Bound volume; shelved separately.]
- UKC.FIN.4.1.22 General ledger. – 1983-1991. [Bound volume; shelved separately.]
- UKC.FIN.4.1.23 General ledger. – 1991. [Bound volume; shelved separately.]
- UKC.FIN.4.1.24 General ledger. – 1991. [Bound volume; shelved separately.]

**UKC.FIN.4.2            Cash Book. – 1893-1988.**

- UKC.FIN.4.2.1 1893-1905.  
 Money received June 1902; Expenditures June-July 1902; Cash receipts from July 1, 1904 – July-September 1904; Receipts for year June 1903-1904 – June, August 1904-June 1905; Names obtained for membership of Alumni Association of King's College, November, December 190?; April, June, August 190?; Names and amounts contributed to King's College Alumni Association through this Society: Windsor – October, December 190?; May, June, December 190?; Received for Alumni Membership fees – [no dates]; Alumni Fees Paid, December 190?; Alumni Fees Paid and Subs, December 1903; January-February 1903; January, April-May 1904; Expense account in connection with K. C. Alumni, August-December 1902; February, April-December 1903; January 1904; Pledges received, August, September 1902; Pledges confirmed, 1902; Pledges not at time paid, 1903; Miles traveled on King's College Work, November-December 1902, January, June, July, 1903; Rural Deanery Committees of "The Friends of King's" [s.d.]; Audited years, June, November 1893; August-December 1894; Year commencing Encaenia 1893, June 1893, January, June, August 1903; December 190?; January 1904-May 1905; Expense account from Encaenia 1904, July-December 1904; February-May 1905; Letters written [pages are upside down], July 1902-September 1904.  
 [Bound volume; shelved separately.]

- UKC.FIN.4.2.2 1904-1907.  
Funds Forwarded to Treasurer – July 1904; May, October 1905; June 1905-June 1906; June 1906-1907; Subscriptions received – April 1905; June 1905-June 1906; June 1906-1907; Cash Received by C. J. Boulden – October 1906-June 1907; Expense account, May 1905-June 1906; Alumni fees forwarded to R. J. Wilson, June, September, October 1905; Alumni fees received, May 1, May-July 1905; September 1905-March 1906; May-June 1906; Agreements to pay after death with interest, May-July 1905; Agreements to pay after death without interest, January, March 1906; Requests of Which I Have Been Notified, June 1905, January-December [Names and Money Given?] [Bound volume; shelved separately.]
- UKC.FIN.4.2.3 1911-1915.  
Cash book. – June 1911-June 1915. [Bound volume; shelved separately.]
- UKC.FIN.4.2.4 1927-1929.  
Cash book journal: King's College [accounts receivable, bank, accounts payable, general, residence, administration, supplies and campaign] – September 1927-October 1929.  
Haliburton Club – 1928-1929.  
Student Body – 1928-1929. [Bound volume; shelved separately.]
- UKC.FIN.4.2.5 1929-1931.  
Cash book [accounts receivable, bank, accounts payable, general, residence, administration, and supplies or gowns] – November 1929-August 1931. Pledge form (s.d.). [Bound volume; shelved separately.]
- UKC.FIN.4.2.6 1931-1933.  
Cash book [accounts receivable, bank, accounts payable, general, residence, administration, gowns/room, caution money] – September 1931-February 1933. [Bound volume; shelved separately.]
- UKC.FIN.4.2.7 1933-1934.  
Cash book [accounts receivable, bank, accounts payable, general, residence, and administration] – March 1933-October 1934. [Bound volume; shelved separately.]
- UKC.FIN.4.2.8 1934-1936.  
Cash book [accounts receivable, bank, accounts payable, general, residence, administration, and gowns] – October 1934-May 1936. [Bound volume; shelved separately.]
- UKC.FIN.4.2.9 1936-1939.  
Cash book [accounts receivable, bank, accounts payable, general, residence, administration, caution money] – May 1936-June 1939. [Bound volume; shelved separately.]
- UKC.FIN.4.2.10 1939-1943.  
Middle Bay damage. – April 1941.  
Cash book [accounts receivable, bank, accounts payable, general, residence, and administration] – July 1939-May 1943. [Bound volume; shelved separately.]
- UKC.FIN.4.2.11 1943-1945.  
Cash Book [accounts receivable, bank, accounts payable, general, residence, and administration] – June 1943-September 1945. [Bound volume; shelved separately.]

- UKC.FIN.4.2.12 1945-1946.  
Cash book [accounts receivable, bank, accounts payable, general, administration, residence, Eastern Trust Co.]. – October 1945-August 1946.  
[Bound volume; shelved separately.]
- UKC.FIN.4.2.13 1985-1988.  
Cash book September 1985 [cash, bank, accounts receivable, accounts payable, and general ledger]. – September 1985-August 1988. [Bound volume; shelved separately.]
- UKC.FIN.4.3           Cash Book 1888-1970; Cash Book/Purchase Journal 1952-1955 [files]**
- UKC.FIN.4.3.1 Cash book. – 1888, August-December 1924, April-July 1925, June 1929, August 1931-December 1935. [Box of files.]
- UKC.FIN.4.3.2 Cash book. – January 1936-August 1937; April 1939-December 1940. [Box of files.]
- UKC.FIN.4.3.3 Cash book. – January 1941-August 1944; September 1946-April 1947; June 1947-December 1947. [Box of files.]
- UKC.FIN.4.3.4 Cash book. – January 1948-June 1949; August 1949; December 1949; January 1952-September 1952. [Box of files.]
- UKC.FIN.4.3.5 Cash book. – October 1952-May 1953; December 1963; June 1964; June 1965; 1970. [Box of files.]
- UKC.FIN.4.3.6 Cash book/Purchase journal. – October-December 1952; June-December 1953. [Box of files.]
- UKC.FIN.4.3.7 Cash book/Purchase journal. – January-July 1954; September 1954-June 1955. [Box of files.]
- UKC.FIN.4.4           Purchase Journal. – 1927-1938.**
- UKC.FIN.4.4.1 Purchase Journal King's College [accounts payable, residence, administration, general]. – September 1927-January 1935. [Bound volume; shelved separately.]
- UKC.FIN.4.4.2 Purchase Journal. – August 1931-May 1932; September 1932- December 1934. [Box of files.]
- UKC.FIN.4.4.3 Purchase Journal. – January 1935-May 1935; August 1935-June 1938; December 1938. [Box of files.]
- UKC.FIN.4.5           Collegiate School. – Statements, summary, abstract of securities. – 1882, 1895-1897, 1899-1903, 1905-1908. [Removed from Board of Governors fonds. See also Board of Governors minutes.]**
- UKC.FIN.4.6           Butter. – Statements. – 1934-1935.**
- UKC.FIN.4.7           Accounts Payable – General. – 1935-1938. [Bound volume; shelved separately.]**
- UKC.FIN.4.8           Ledger Index. – Registrar's finances, accounts. – 1936. [Cards.]**
- UKC.FIN.4.9           Amateur Athletic Association Ledger. –1945-1946. [Bound volume; shelved separately.]**
- UKC.FIN.4.10          Consolidated Account. - Statement. – 1946-1947.**

- UKC.FIN.4.11**      **Scholarship and Diocese.** – 1954-1955.
- UKC.FIN.4.12**      **Sundry.** Ledger sheets, accounts payable. – 1960; 1965-1967; 1969-1978; 1981; 1985-1987. [Bound volume; shelved separately]
- UKC.FIN.4.13**      **Price Quotations.** – Correspondence, forms, quotes, applications, greetings. – 1980-1981.



## **UKC.FIN.5. Banking records**

1921-c. 1990

30 cm of textual records, which includes

1 bound volume

### **Scope and content**

Records relating to the management of the University's banking: account statements, bank reconciliations, and deposit slips.

### **Source of title**

Title based on contents of series.

### **Arrangement**

UKC.FIN.5.1 Checks [bank name unknown]

UKC.FIN.5.2 Bank of Nova Scotia. Checks, statements. – 1944-1952

UKC.FIN.5.3 Check register [bank name unknown]

UKC.FIN.5.4 Cheque requisition forms (blank)

### **Accruals**

Accruals expected.

### **UKC.FIN.5 file list**

<b>UKC.FIN.5.1</b>	<b>Checks.</b> Carbon copies of checks; bank name not known. – 1921-1964.
UKC.FIN.5.1.1	Check Book. – September 1921-November 1932.
UKC.FIN.5.1.2	Checks. – July-August 1949
UKC.FIN.5.1.3	Checks. – September-October 1949
UKC.FIN.5.1.4	Checks. – November-December 1949
UKC.FIN.5.1.5	Checks. – January-February 1950
UKC.FIN.5.1.6	Checks. – March-April 1950
UKC.FIN.5.1.7	Checks. – May-June 1950
UKC.FIN.5.1.8	Checks. – July-August 1950
UKC.FIN.5.1.9	Checks. – September-October 1950
UKC.FIN.5.1.10	Checks. – November-December 1950
UKC.FIN.5.1.11	Checks. – January-February 1951
UKC.FIN.5.1.12	Checks. – March-April 1951
UKC.FIN.5.1.13	Checks. – May 1951
UKC.FIN.5.1.14	Checks. – July-August 1951
UKC.FIN.5.1.15	Checks. – September-October 1951
UKC.FIN.5.1.16	Checks. – November-December 1951
UKC.FIN.5.1.17	Checks. – January-February 1952

- UKC.FIN.5.1.18 Checks. – March-April 1952  
UKC.FIN.5.1.19 Checks. – May-June 1952  
UKC.FIN.5.1.20 Checks. – November 1964.
- UKC.FIN.5.2 Bank of Nova Scotia. – 1944-1952.**  
UKC.FIN.5.2.1 Checks. – 1944.  
UKC.FIN.5.2.2 Statements. – 1945-1946.  
UKC.FIN.5.2.3 Statements. – 1947-1948.  
UKC.FIN.5.2.4 Statements. – 1949-1950.  
UKC.FIN.5.2.5 Statements. – 1951-1952.
- UKC.FIN.5.3 Check register. – Ledger sheets. – 1988-1990.**  
[Bound volume; shelved separately.]
- UKC.FIN.5.4 Cheque requisition forms (blank). – c. 1990s.**

## UKC.FIN.6 Campaigns, Endowments, Funds and Trusts records

1826-c. 1997

5 m of textual records, which includes

17 bound volumes

### Funds

Before the **Visitor's Fund** was established in 1844, it is likely that King's had only one **General Fund**. The General Fund was at the disposal of the Board, while the Visitor's Fund was under the sole direction of the Visitor. Scholarship and prize monies were held in the General Fund until they were separated out into their own account sometime in the early 1900s. There were also some prizes that had independent trustees. Each year the money would be given either directly to the prize-winner, or to the Board to dispense.

The Visitor's Fund was established in 1844, primarily of the proceeds from the SPCK and SPG grants. The Visitor had been taking special care of these grants, per the requests of said societies. At a Board meeting Tues., December 31, 1844,<sup>78</sup> the Board resolved that the Visitor should be able to invest the monies as he saw fit: "It was resolved that as this fund was peculiarly under the care and management of the Visitor, for the express purpose of endowing Divinity scholarships, that he be requested to invest the same in such manner as he might deem most prudent for the above purpose".<sup>79</sup> The Fund was separated out of the General Fund in 1849.

A report on the constitution of the Visitor's Fund was written by Robert. E. Harris in 1903.<sup>80</sup> The fund is comprised of three parts: the Warneford Fund, The Clermont Fund, and the SPCK/SPG grants.

The **Warneford Fund Trust** is a sum of £1,000 invested by the SPG with interest given to the Bishop of NS for the benefit of the College. Access to the principal is possible for the College if agreed upon by the Bishop and President of the SPG. The Bishop alone has control over the income of this fund. The **Clermont Estate** was bequeathed to King's in the will of Charles Inglis; Harris thought the Fund was the proceeds from the sale of the estate. Control and management of this fund belongs to the University, but the Bishop had management of it for the time being. The SPCK/SPG grants formed the proper Visitor's Fund. These grants, primarily for Divinity scholarships, were not one-time gifts, but were renewed and discontinued several times over the years. The records available to Harris did not show whether the grants were meant for the Visitor or the College.

According to a Finance Committee report for Dec. 7, 2006, the Visitor's Fund role is as "Income available for disbursement at the direction of the Visitor in accordance with endowment spending rates established by the University from time to time; with expenditures to be made for the benefit of King's College and/or pre divinity students attending King's or divinity students attending Atlantic School of Theology."<sup>81</sup>

Monies were also held by the **Treasurer** and the **Bursar**, to be used at the Board's discretion. From the mid-19th to early 20th centuries, the **Bursar's Fund** held money for small repairs and other running

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<sup>78</sup> Board of Governors Minute Book 3, p.89.

<sup>79</sup> Hind, p.89.

<sup>80</sup> It can be found inserted after p. 338 in the Board of Governors Minute Book 8, 22 June, 1904.

<sup>81</sup> Board of Governors Minutes binder from 25 Nov. 1999.

expenses for the College, including monies for the Library and the Chapel.<sup>82</sup> Before the position of the Bursar existed, the Board of Governors Minutes refer to a **Library Fund**, but it is not clear if the monies were maintained separately. The **Bursar's Fund** was merged with the **General Fund** in 1924.<sup>83</sup>

The **Library Sustentation Fund**, begun in May 11, 1881<sup>84</sup>, was meant to collect monies to keep the Library in repair. A proper **Library Fund** was established in 1892.<sup>85</sup> In 1942, it was clarified that the **Librarian** was in charge of the **Library Fund**, and the money was to be used for books.<sup>86</sup> It is unclear when the **Library Endowment Fund** was created, but according to a minute from the 1950s, it was administered by the **Librarian**, and was built up primarily through the work of Librarian Burns Martin.<sup>87</sup>

A report regarding the **Divinity Endowment Fund** in 1982 declares the majority of the fund monies available for general usage.<sup>88</sup> According to the report, the Divinity Endowment Fund was established in 1933 with the bequest of C. J. Harris. The report includes a list of all the monies that went into the fund from 1933-1980, each analyzed regarding their possible usage according to will.

During the 1980s, the funds of the College were gathered into three groups: **Endowment and Trust Funds, Property and Equipment Fund**, and **Current Fund**. Separate accounts were still kept for the individual funds in the statements. Descriptions of the funds can be found in the financial statements found after the Board of Governors minutes from March 31, 1984:

The Current Fund statements account for the academic, administrative and other operational costs, financed by fees, grants and other general income, and the related assets, liabilities and deficit carried forward. It also accounts for repayment of long term financing of property and equipment. The Property and Equipment Fund accounts for the University's land and buildings and the related long term financing. As long term debt is repaid through the Current Fund, any increase in the equity in property and equipment is recorded in the Property and Equipment Fund. The Endowment and Trust Funds statements account for funds receive for specific purposes other than the acquisition of capital assets. Endowment and trust funds may be bequests and gifts for which the Board of Governors or donor has stipulated that only the income thereon is available for specific or general purposes.

### **Fund-raising and campaigns**

King's has relied heavily on fund-raising campaigns, gifts and bequests for its entire financial history. There has correspondingly been a wide variety of fund-raising schemes and funds in which to put the monies. Usually the schemes had their own management committee, including a Treasurer. It is unclear whether all of these funds were kept in separate accounts or whether some were kept in the General Fund and had separate books only.

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<sup>82</sup> E.g., Board of Governors Minute Book 3, p.38, Jan. 28, 1837.

<sup>83</sup> Board of Governors Minute Book 11, p.173, Aug. 29, 1924.

<sup>84</sup> Board of Governors Minute Book 5.

<sup>85</sup> Board of Governors Minute Book 6, p.11, Aug. 5, 1892.

<sup>86</sup> Board of Governors Minute Book 12, p.372, Jan.27, 1942.

<sup>87</sup> Board of Governors Minute Book 14, p.240, Oct. 31, 1956.

<sup>88</sup> Board of Governors Minutes, June 25, 1982.

An **Endowment Fund** was raised during the 1850s.<sup>89</sup> The Board Secretary was in charge of reports on this fund. A second **Endowment Fund** was created on Oct. 4, 1881.<sup>90</sup> Attempts to raise money for this fund were unsuccessful, and the College nearly closed.<sup>91</sup>

In 1885, a **Restoration Fund** was created to do repairs and improvements at the College. Dr. Moody was treasurer of this Fund until 1902,<sup>92</sup> when the Bursar took responsibility.<sup>93</sup> Also, in 1896 the **New Endowment Fund**, which had been in control of Dean Gilpin, was handed over to the Treasurer.<sup>94</sup> The **New Endowment Fund** was absorbed into the **General Fund** in 1907.<sup>95</sup>

Dean Gilpin was also the treasurer of the **Centennial Fund**, part of the celebrations for the College's centennial.<sup>96</sup> In 1903 the **Restoration Fund** was closed, the monies absorbed by the **Bursar's Fund**<sup>97</sup> and a **Twentieth Century Fund** (sometimes written as XX-century Fund) was opened.<sup>98</sup> In 1907, a new fundraiser called the **President's Fund**, or **Bobber Scheme**, was begun by Prof. H. Lothar Bobber, M.A., Professor of Modern Languages 1892-1915, who undertook, by himself, to raise \$2,500 for King's.<sup>99</sup> For a time, the Treasurer of this fund was Dr. Willets,<sup>100</sup> and later, the interim Bursar, Rev. Mr. Martell.<sup>101</sup> This continued until 1911, and expanded into an initiative to pay the salaries of the professors who would otherwise be let go due to lack of funds.

In 1903, the Board of Governors minutes note that the **Women's Auxiliary** (later called the **Alexandra Society**) and the Friends of King's, were raising money for King's.<sup>102</sup> The **Alexandra Society** would soon make an annual gift of \$1,000 or more to pay for the Divinity Professor's salary. The first mention of the **Alexandra Chair of Divinity Fund** is in 1910.<sup>103</sup> This society continues to contribute to King's. According to the *Calendar* of 1905-1906, **Friends of King's** was "an organization recently formed to help the College in any way it can, directly or indirectly" (p.54). In 1958, the **New York Friends of King's**

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<sup>89</sup> Board of Governors Minute Book 4, p.92, March 2, 1855; p.104, 28 June, 1855; p.153, Nov. 14, 1856.

<sup>90</sup> Board of Governors Minute Book 5.

<sup>91</sup> Board of Governors Minute Book 5, Oct. 11, 1882.

<sup>92</sup> Board of Governors Minute Book 7, p.11, 5 Aug. 5, 1892.

<sup>93</sup> Board of Governors Minutes Book 8, p.158, Oct. 9, 1902.

<sup>94</sup> Board of Governors Minute Book 7, p.11, Aug. 5, 1892; p.331, June 16, 1896.

<sup>95</sup> Board of Governors Minute Book 9, p.40, June 13, 1907.

<sup>96</sup> Board of Governors Minute Book 6, Oct. 9, 1890.

<sup>97</sup> Board of Governors Minute Book 8, p.238, Oct. 8, 1903.

<sup>98</sup> Board of Governors Minute Book 8, p.235, Oct. 8, 1903.

<sup>99</sup> Board of Governors Minute Book 9, p.61, Aug. 8, 1907.

<sup>100</sup> Board of Governors Minute Book 9, p.253, March 11, 1909.

<sup>101</sup> Board of Governors Minute Book 9, p.275, Apr. 28, 1909.

<sup>102</sup> Board of Governors Minute Book 8, pp.215-6, June 17, 1903.

<sup>103</sup> Board of Governors Minute Book 9, p.344, May 11, 1910.

was incorporated to help fund-raise for the University in the United States.<sup>104</sup> During the 1970s, tax regulations made it difficult for the group to continue their financial support.<sup>105</sup> The Friends of King's New York Inc. existed as late as 1983.<sup>106</sup>

In 1908, it seems that **The Forward Movement** was revived.<sup>107</sup> This probably transformed into what was known as the **Extension Movement**, or **Extension Fund**, which was a widespread initiative that began in 1911, with canvassing around Nova Scotia and New Brunswick. A copy of a descriptive pamphlet is in the Board of Governors minutes.<sup>108</sup> The Executive Committee for the **Extension Movement** included the **President**, and involved both the **Alumni** and the **Alexandra Society**.

World War I saw the College nearly closed due to lack of students and funds. A new campaign dubbed **King's College Advance Movement** began in 1917.<sup>109</sup> It is also referred to as the **Forward Movement** at times. The Treasurer was President Boyle. In 1918, a **Ways and Means** committee was created to help with the fund-raising. An Agent was hired for the **Advance Movement**, with a goal of \$150,000.<sup>110</sup> This new campaign led to the 1919 closure of the **Extension Fund**.<sup>111</sup>

Unfortunately, most of the records for the **Advance Movement** were destroyed in the fire of 1920.<sup>112</sup> The fire provoked the abandonment of that campaign, and the beginning of something new: the **Endowment Campaign**, or **Building Endowment Fund Appeal**. The **Building Endowment Fund**, or **Rebuilding Endowment Fund**, was in existence by at least 1924<sup>113</sup>, although there is evidence it may have been established soon after the fire.

There are records from this period relating to a "**Dud Campaign**" of May 1920-1921; and a **Reorganized Central Campaign Committee of the Board of Governors** for 1921. The **Central Committee**, consisting of Board Members, was created on Sept.15, 1921.<sup>114</sup> Their reports in Board of Governors Minute Book 11 show subscriptions to the **Rebuilding and Endowment Fund**. The costs of these efforts were probably taken from a **Campaign Fund**. However, these initiatives were soon abandoned for something that had been in the works for decades, for which the timing was finally right.

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<sup>104</sup> Board of Governors Minute Book 14, p.339, Nov. 28, 1958.

<sup>105</sup> Board of Governors Minute Book 15, p.219, Apr. 24, 1973.

<sup>106</sup> Board of Governors Minutes, Dec. 7, 1983.

<sup>107</sup> Board of Governors Minute Book 9, p.161, July 11, 1908.

<sup>108</sup> Book 9, p..396, March 9, 1911.

<sup>109</sup> Board of Governors Minute Book 10, p.194, Jan.11, 1917.

<sup>110</sup> Board of Governors Minute Book 10, p.317, Nov. 20, 1919.

<sup>111</sup> Board of Governors Minute Book 10, p.290, May 7, 1919.

<sup>112</sup> Board of Governors Minute Book 10, p.350, Apr. 16, 1920.

<sup>113</sup> Board of Governors Minute Book 11, p.164, July 24, 1924.

<sup>114</sup> Board of Governors Minute Book 11, p.3.



Shortly before the fire of 1920, King's had sent representatives to New York to discuss a grant for the College with Andrew Carnegie.<sup>115</sup> Correspondence with the **Carnegie Corporation** had begun back in 1906<sup>116</sup>, upon the suggestion of the Agent at the time. After the fire, the President, the Chief Justice of Nova Scotia, Robert Edward Harris (who served as Governor 1904-1923), and Dr. J. W. Allison were sent to interview the **Carnegie Corporation** again.<sup>117</sup> The Corporation offered assistance on the condition that King's form a federation with Dalhousie University. It was to be the beginning of the federation of all the Atlantic Universities.

The **Building Endowment Fund Appeal (BEFA)** announced a goal of \$400,000, the amount prescribed by the Carnegie Foundation to receive its \$600,000 trust. Fund-raising began in earnest in 1926, with preliminary work having been started in 1924 by the **King's University League**, or the **Laymen's University League**.<sup>118</sup> This had been led by **A. H. Whitman**, who then became the general chairman of the **BEFA**. At the end of 1924, the League was turned over to **President Moore**.<sup>119</sup>

The **BEFA** was a massive undertaking led by **President Moore** and General Chairman **A.H. Whitman**, finally succeeding in the goal of \$400,000 in pledges at the end of 1927 (see our files). It took years and dozens of workers throughout the Atlantic Provinces and elsewhere to solicit and collect on all the pledges. There were volunteers working in each of the parishes throughout Nova Scotia and New Brunswick, as well as Prince Edward Island. The President's son, **Rex J. Moore**, was sent out during the summer of 1927 to solicit pledges and make collections throughout the Atlantic provinces.<sup>120</sup> Miss Morrow, secretary to the President, helped with collections and administrative work for the campaign.<sup>121</sup> King's hired a Mr. Miller from the firm **Ward, Wells, Dreshman and Gates** to organize the campaign. The campaign account was held at the Bank of Montreal, with A. E. Nash and then R. R. Wallace as treasurer.<sup>122</sup> Money for expenses was taken from a **Campaign Expense Fund**.

The monies raised by the campaign was put into the **Building Endowment Fund**; the name was changed in 1962 to the "**Property and Equipment Fund**."<sup>123</sup>

The success of this campaign earned the \$600,000 endowment from the Carnegie Corporation. This money was put into the **Carnegie Fund**, or **Carnegie Endowment Fund**. It is jointly administered by King's and Dalhousie.<sup>124</sup> The directors were called the **Joint Finance Committee for the Carnegie Fund**; or the **Carnegie Endowment Fund Committee**. According to a Finance Committee report inserted

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<sup>115</sup> Board of Governors Minute Book 10, p.330, Nov. 21, 1919.

<sup>116</sup> Board of Governors Minute Book 8, p.500, Apr. 12, 1906.

<sup>117</sup> Board of Governors Minute Book 10, p.418, Feb. 24, 1921.

<sup>118</sup> Board of Governors Minute Book 11, p.145, Mar. 6, 1924.

<sup>119</sup> Board of Governors Minute Book 11, p.187, Dec. 17, 1924.

<sup>120</sup> Board of Governors Minute Book 11, p.263, May 11, 1927.

<sup>121</sup> Board of Governors Minute Book 11, p.237, Sept. 16, 1926.

<sup>122</sup> Board of Governors Minute Book 11, p.232, Apr. 30, 1926.

<sup>123</sup> Board of Governors Minute Book 14, p.[471], June 21, 1962.

<sup>124</sup> Board of Governors Minute Book 11, p.328, Feb. 7, 1929.

after the Board of Governors Minutes of June 18, 1987, the Carnegie Fund monies can be used for faculty salaries only.

The **Development Fund Campaign** began in the mid-1950s. It continued on, in a disappointing capacity, until 1966. Those involved with the effort include organizer Mr. Carnie; executive secretary Rev. Mr. Cochran; Halifax chair Mr. Lynch<sup>125</sup>; Mr. Hazen, a later supervisor; Clarence J. Morrow, who accepted the position of Chairman in 1959<sup>126</sup> and who was later named general Treasurer<sup>127</sup>; and Mr. Doig, who acted as secretary of the **Development Fund Committee**.<sup>128</sup>

The **Programme for Kings** began in the early 1960s<sup>129</sup> before the **Development Fund Campaign** wrapped up. The costs of the new gymnasium and Alexandra Hall had been much higher than proposed. Mr. Morrow took on the Chairmanship of this new campaign.<sup>130</sup> The failure of both campaigns led to the closure of the School of Journalism in 1965 (it reopened in 1978).

Other campaigns include the **175th Anniversary Fund Campaign**, a small effort by the Bishop and the Alumni in 1964 (see Board of Governors minutes for that year), and **King's Tomorrow 200**, which was first discussed in 1976.<sup>131</sup> The **Tomorrow 200 Fund** was merged with the general funds at the end of 1979.<sup>132</sup> The 200 Campaign was finally closed in 1988.<sup>133</sup>

The **Bicentennial Campaign** began in 1989. Reports of the Bicentennial Campaign Committee can be found in the closed minutes. According to the various reports, the campaign was also known as "**A Rare Find**" campaign. The funds were used to construct the new Library and for renovations, and endowments. The National Chair of the Campaign was Brian Flemming.<sup>134</sup> According to the 1992-1993 report of the Development Director, Peter Godsoe was the Bicentennial Campaign's honorary chairman. This Campaign wrapped up in December, 1994.<sup>135</sup>

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<sup>125</sup> Board of Governors Minute Book 14, p.224, Feb 16, 1956.

<sup>126</sup> Board of Governors Minute Book 14, p.350, Feb. 26, 1959.

<sup>127</sup> Board of Governors Minute Book 14, p.446, June 22, 1961.

<sup>128</sup> Board of Governors Minute Book 14, p.405, Jan.13, 1960.

<sup>129</sup> Board of Governors Minute Book 14, p.441, Dec. 2, 1960.

<sup>130</sup> Board of Governors Minute Book 14, p.449, Nov. 9, 1961.

<sup>131</sup> Board of Governors Minute Book 16, p.60, Oct. 27, 1976.

<sup>132</sup> Board of Governors Minute Book 17, Oct. 10, 1979.

<sup>133</sup> Board of Governors Minutes, June 17, 1988.

<sup>134</sup> Board of Governors Executive Committee Minutes, May 19, 1989.

<sup>135</sup> Report of the Director of Development, Alumni, 1994-1995.

The **Annual Fund** appears to have started in 1992.<sup>136</sup> Responsibility for raising money for this Fund was shared by the Board and the Alumni. During the **Capital Campaign**, the Annual Fund was not held. In resumed again in 2003-2004.<sup>137</sup>

The **Capital Campaign**, or **Building on Strong Foundations Campaign**, began in the 1998-1999 year.<sup>138</sup> Among the uses for the funds raised were scholarships and prizes and the construction of the New Academic Building and the Link. The honorary chairman of the campaign was Mr. Paul Bent, Treasurer of the Board, the Chair was Mr. George Cooper.<sup>139</sup> An Atlantic Canada Campaign Cabinet and a Central Canada Campaign Cabinet helped to organize the effort. By 2003, the extremely successful Campaign had wrapped up.<sup>140</sup>

### **Funds derived from gifts and bequests**

Many of King's securities and much of its income over the years derive from bequests or gifts from friends and alumni.

The **Chief Justice Harris Estate** (also known as the **Hon. R. E. Harris Trust** until February, 1934<sup>141</sup>) was bequeathed to King's in July, 1931.<sup>142</sup> It was held by the Eastern Trust Company in the name of the Governors.<sup>143</sup> The money was given in trust for the Divinity School. According to a minute from 1937, the proceeds from the Trust was kept in the General Fund at this time.<sup>144</sup>

The **Hodgson Trust** is the result of a bequest from the Rev. George W. Hodgson. According to Hine, the bequest was received in September of 1885.<sup>145</sup> Reference to a scholarship in Hodgson's name is given in a minute from 1889.<sup>146</sup> In 1904 a letter was received by the Board from Hodgson's brother warning of the withdrawal of the bequest in case of union with Dalhousie.<sup>147</sup> A 1911 letter to the Board describes the College as a residuary legatee of Hodgson.<sup>148</sup> In 1913 the Hodgson Estate was handed over to the Eastern Trust Company.<sup>149</sup>

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<sup>136</sup> Board of Governors Executive Committee Minutes, Oct. 31, 1991.

<sup>137</sup> Report of the Director of Development, Alumni, Public Relations, 2003-2004.

<sup>138</sup> President's Report, 1998-1999.

<sup>139</sup> Board of Governors Minutes, Nov. 23, 2000, p.2.

<sup>140</sup> President's Report, 2002-2003.

<sup>141</sup> Board of Governors Minute Book 12, p.51.

<sup>142</sup> Board of Governors Minute Book 11, p.393.

<sup>143</sup> Board of Governors Minute Book 12, p.46, Dec. 14, 1933.

<sup>144</sup> Board of Governors Minute Book 12, p.141, May 5, 1937.

<sup>145</sup> Hind, p.115.

<sup>146</sup> Board of Governors Minute Book 7, p.537, Aug. 27, 1889.

<sup>147</sup> Board of Governors Minute Book 8, p.322, June 22, 1904.

<sup>148</sup> Board of Governors Minute Book 8, p.149, Oct 12, 1911.

<sup>149</sup> Board of Governors Minute Book 9, p.296, Aug. 8, 1913.

The **Arthur L. Chase Memorial Student's Loan Fund** was created in 1936.<sup>150</sup> It provided loans for male students in need. A board was appointed each year to award the loans. It consisted of the President, a faculty member, and a Board member.<sup>151</sup> More information can be found in *Calendars* of the time.

The **Owen Trust** was established in 1926.<sup>152</sup> The trust was to be used to pay the salary of a Owen Professor or Lecturer to teach evangelical principles at Kings. A copy of the letter establishing the Trust can be found in the Board minutes.<sup>153</sup>

The **Mountain Fund** was made up of two parts: funds to establish a professorship and a bequest received upon the death of the donor, Jacob Mountain. The professorship monies were received 22 January 1889.<sup>154</sup> According to a report of 1891, the annual amount receivable was about \$100.<sup>155</sup> The bequest was to be \$5,000.<sup>156</sup> It seems the funds were received in 1910, and were allotted primarily for divinity purposes.<sup>157</sup>

**Chancellors Scholarship Fund 1951-1952.** "The Chancellor, the Hon. Ray Lawson, desired to establish 10 scholarships at \$400.00 each, per annum, tenable for three or four years, subject (in part) to the following conditions: - known as 'Chancellor's Scholarships' 1. Open to the boys of the Maritimes intending to enter business, commerce or industry after graduation. 2. Tenable three or four years, depending on entrance from Grade xi or Grade xii. 3. \$400.00 for three or four years, keeping at least a standard of 65%. 4. Must be in Residence."<sup>158</sup> According to a minute from 1949, the Chancellor's Scholarships were included in, or subsumed under, the Scholarship & Prize Fund.<sup>159</sup>

### **Other funds and campaigns**

There is no information regarding some of the funds included in the UKC.FIN series. There is some information regarding the following funds in the Board of Governors minutes:

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<sup>150</sup> Board of Governors Minute Book 12, p.118, Nov 10, 1936.

<sup>151</sup> Board of Governors Minute Book 14, p.434, Sept. 15, 1960.

<sup>152</sup> Board of Governors Minute Book 11, p.247, Nov. 25, 1926.

<sup>153</sup> Board of Governors Minute Book 11, p.247.

<sup>154</sup> Board of Governors Minute Book 6, p. 275.

<sup>155</sup> Board of Governors Minute Book 6, p.459, Apr. 9, 1891.

<sup>156</sup> Board of Governors Minute Book 7, p.304.

<sup>157</sup> Board of Governors Minute Book 9, p.376, Dec 8, 1910; Board of Governors Minute Book 11, p.304, Oct. 30, 1928.

<sup>158</sup> Board of Governors Minute Book 13, p.275, Oct. 5, 1950.

<sup>159</sup> Board of Governors Minute Book 13, p.245, May 25, 1949.

**Building Fund**<sup>160</sup> and **Haliburton Fund**<sup>161</sup>: transferred from England to the Eastern Trust Company in Canada for investment; put into the General Fund.<sup>162</sup>

### **1951 Campaign, 1950-1953.**

There is evidence of fund-raising efforts from 1950 to 1953, although the endeavors are never named. The minutes show attempts at starting a campaign: a goal is made, a committee is selected, and firms are approached.<sup>163</sup> The General Chairman was L. A. Forsyth; the campaign manager was the President; the Nova Scotia Steering Committee included Rev. Dysart, Rev. Dr. Prince, Mr. Lynch, and Mr. Standish. They hadn't yet hired a fund-raising firm when President Walker suddenly died in December, 1953. The firm refused to take on the project until a new President was secured.

Other funds included the **King's Fund**<sup>164</sup>; **General Endowment Fund**<sup>165</sup>; **Living Endowment Fund**<sup>166</sup>; **April Fund**<sup>167</sup>; **Naval Fund**<sup>168</sup>; **Consolidated Endowment Fund**<sup>169</sup>; and **Parents Fund**.<sup>170</sup>

### **Source of title**

Title based on contents of series.

### **Scope and content**

Records relating to collection and administration of monies received through fund-raising campaigns, including donor lists, lists of charitable receipts, lists of deductions at source and financial reports. Records relating to endowments and donations received for specific projects, and to ongoing management of endowment and subscription funds administered by the University; includes correspondence and other records concerning the investment and use of sums of money given to King's by individuals or organizations, for general or specific purposes.

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<sup>160</sup> Board of Governors Minutes Book 3, p.38, Jan. 28, 1837; p.74, July 6, 1842; Book 4, p.[340], Nov. 9, 1868.

<sup>161</sup> Board of Governors Minute Book 11, p.63, Feb. 8, 1923.

<sup>162</sup> Board of Governors Minute Book 11, p.151, April 10, 1924.

<sup>163</sup> Board of Governors Minute Book 13, p.270, June 8, 1950; p.273, Oct. 5, 1950; p.344, Jan. 23, 1952; pp.382, 384, May 25, 1953.

<sup>164</sup> Board of Governors Minutes Book 14, pp.189, 191, May 11, 1955.

<sup>165</sup> Board of Governors Minute Book 14, p.278, Oct. 8, 1957; p.353, Feb. 26, 1959; p.275, Oct. 5, 1950.

<sup>166</sup> Board of Governors Minute Book 14, p.339, Nov. 28, 1958; p.[442], May 10, 1961; p.[457], Nov. 9, 1961; Board of Governors Minutes Book 15, p.20, May 1, 1964.

<sup>167</sup> Board of Governors Minute Book 14, p.354, Feb. 26, 1959.

<sup>168</sup> Board of Governors Minute Book 15, p.25, July 7, 1964.

<sup>169</sup> Board of Governors Minute Book 15, p.171, June 22, 1971.

<sup>170</sup> Board of Governors Minutes, June 16, 1994.

Excludes legal agreements and other records concerning the constitution of endowments.

### **Arrangement**

The records are arranged into subseries by fund chronologically, based on the date a fund was established. The series are:

- UKC.FIN.6.1 Correspondence – All Funds (1927-1953)
- UKC.FIN.6.2 Journal – All Funds (1826-1981)
- UKC.FIN.6.3 Reinvestments – All Funds
- UKC.FIN.6.4 General Fund
- UKC.FIN.6.5 Clermont Fund
- UKC.FIN.6.6 Visitor's Fund
- UKC.FIN.6.7 Principal Fund
- UKC.FIN.6.8 Endowment Fund [c. 1850]
- UKC.FIN.6.9 Endowment Fund [1881]
- UKC.FIN.6.10 College Grounds Improvement Fund
- UKC.FIN.6.11 Restoration Fund
- UKC.FIN.6.12 Centennial Fund
- UKC.FIN.6.13 New Endowment Fund
- UKC.FIN.6.14 Bicentenary Forward Movement
- UKC.FIN.6.15 Bobber Scheme
- UKC.FIN.6.16 Extension Fund
- UKC.FIN.6.17 Alexandra Chair of Divinity Fund
- UKC.FIN.6.18 Scholarship and Prize Fund
- UKC.FIN.6.19 Expenses "Dud" Campaign 1920
- UKC.FIN.6.20 Carnegie Trust Fund
- UKC.FIN.6.21 Central Campaign
- UKC.FIN.6.22 King's University League
- UKC.FIN.6.23 Building Endowment Fund
- UKC.FIN.6.24 Campaign Expense Fund
- UKC.FIN.6.25 Owen Trust Fund
- UKC.FIN.6.26 General Endowment Fund
- UKC.FIN.6.27 Chief Justice Harris Fund
- UKC.FIN.6.28 Hodgson Trust Fund
- UKC.FIN.6.29 Divinity School Endowment Fund
- UKC.FIN.6.30 A. L. Chase Memorial Student's Loan Fund
- UKC.FIN.6.31 D. V. A. [Department of Veteran's Affairs] Supplementary Grants
- UKC.FIN.6.32 Library Endowment Fund
- UKC.FIN.6.33 Friends of the Library Endowment Fund
- UKC.FIN.6.34 General Income Investment Fund
- UKC.FIN.6.35 Current Investment Fund



UKC.FIN.6.36 1951 Campaign Fund  
 UKC.FIN.6.37 Chancellors Scholarship Fund  
 UKC.FIN.6.38 Development Fund  
 UKC.FIN.6.39 King's Fund  
 UKC.FIN.6.40 Friend's of King's College  
 UKC.FIN.6.41 Living Endowment Fund  
 UKC.FIN.6.42 175<sup>th</sup> Anniversary Fund  
 UKC.FIN.6.43 Kings 200 Tomorrow Campaign  
 UKC.FIN.6.44 In House Campaign  
 UKC.FIN.6.45 Family Campaign  
 UKC.FIN.6.46 Bicentennial Campaign  
 UKC.FIN.6.47 Annual Fund

### **Accruals**

Accruals expected.

### **UKC.FIN.6 file list**

**UKC.FIN.6.1 Correspondence – All Funds. – 1927-1953.**

**UKC.FIN.6.2 Journal – All Funds. – 1826-1981.**

UKC.FIN.6.2.1 General statement of funds belonging to King's in Windsor. – 1826. [Removed from Board of Governors funds]  
 UKC.FIN.6.2.2 Statements of all funds. – 1845, 1849. [Removed from Board of Governors]  
 UKC.FIN.6.2.3 Expenditure. – 1853. [Removed from Board of Governors funds.]  
 UKC.FIN.6.2.4 Investments, subscribers from St. James Parish. – 1854-1858. [Removed from Board of Governors funds.]  
 UKC.FIN.6.2.5 Memorandum of College Funds. – 1854-1875. [Removed from Board of Governors funds.]  
 UKC.FIN.6.2.6 Statements. – 1880, 1882. [Removed from Board of Governors funds.]  
 UKC.FIN.6.2.7 Statements. – 1888. [Removed from Board of Governors funds.]  
 UKC.FIN.6.2.8 Annual surplus. – 1889-1903. [Removed from Board of Governors funds.]  
 UKC.FIN.6.2.9 Summary of all funds. – 1891. [Removed from Board of Governors funds.]  
 UKC.FIN.6.2.10 Collections list, two donations receipts. – 1894. [Removed from Board of Governors funds.]  
 UKC.FIN.6.2.11 Untitled subscriptions, pamphlet. – 1898-1900. [Removed from Board of Governors funds.]  
 UKC.FIN.6.2.12 Summary. – 1900. [Removed from Board of Governors funds.]  
 UKC.FIN.6.2.13 Summary. – 1903. [Removed from Board of Governors funds.]  
 UKC.FIN.6.2.14 Parochial contributions. – 1905-1907. [Removed from Board of Governors funds.]  
 UKC.FIN.6.2.15 Draft statement, untitled statement, investment statement, cash accounts. – 1906-1908. [Removed from Board of Governors funds.]

UKC.FIN.6.2.16 Year ending statement. – 1964.  
UKC.FIN.6.2.17 Current Journal. – 1969-1980.  
UKC.FIN.6.2.18 General. – 1969-1981.  
UKC.FIN.6.2.19 Naval Bursary. – 1977.

**UKC.FIN.6.3 Reinvestments - All Funds. – 1949-1952.**

UKC.FIN.6.3.1 Correspondence. – 1949-1950.  
UKC.FIN.6.3.2 Correspondence, invoices. – 1951-1952.

**UKC.FIN.6.4 General Fund. – [est. before 1849] – 1849-1951.**

UKC.FIN.6.4.1 Statement. – 1849. [Removed from Board of Governors fonds.]  
UKC.FIN.6.4.2 Statement. – 1854. [Removed from Board of Governors fonds.]  
UKC.FIN.6.4.3 Memo of investments. – 1856. [Removed from Board of Governors fonds.]  
UKC.FIN.6.4.4 Statement. 1875. [Removed from Board of Governors fonds.]  
UKC.FIN.6.4.5 Securities and Investments. – 1878. [Removed from Board of Governors fonds.]  
UKC.FIN.6.4.6 Statement. -1882. [Removed from Board of Governors fonds.]  
UKC.FIN.6.4.7 Abstract securities. – 1900. [Removed from Board of Governors fonds.]  
UKC.FIN.6.4.8 Investment account. – 1901. [Removed from Board of Governors fonds.]  
UKC.FIN.6.4.9 Securities, cash account. 1903. [Removed from Board of Governors fonds.]  
UKC.FIN.6.4.10 Abstract of securities. – 1906. [Removed from Board of Governors fonds.]  
UKC.FIN.6.4.11 Abstract of securities. – 1907. [Removed from Board of Governors fonds.]  
UKC.FIN.6.4.12 Draft. – 1908. [Removed from Board of Governors fonds.]  
UKC.FIN.6.4.13 Abstract of securities. – 1911.  
UKC.FIN.6.4.14 Cash book. May 1912-September 1927. [Bound volume; shelved separately]  
UKC.FIN.6.4.15 Summary, statements. – 1916, 1921. [Removed from Board of Governors fonds.]  
UKC.FIN.6.4.16 Expenses. – September 1924-August 1929. [Bound volume; shelved separately]  
UKC.FIN.6.4.17 Vouchers. – 1924.  
UKC.FIN.6.4.18 Vouchers. – January-February 1925.  
UKC.FIN.6.4.19 Vouchers. – March-April 1925.  
UKC.FIN.6.4.20 Vouchers. – May-June 1925.  
UKC.FIN.6.4.21 Vouchers, year ending statements. – July-August 1925.  
UKC.FIN.6.4.22 Statements, ledger sheets, correspondence, year ending statements. – 1926-1927.  
UKC.FIN.6.4.23 Year ending statements. – 1928-1929.  
UKC.FIN.6.4.24 Correspondence. – 1930.  
UKC.FIN.6.4.25 Year ending statements. – 1931-1932.  
UKC.FIN.6.4.26 Year ending statements. – 1933-1934.  
UKC.FIN.6.4.27 Statements, ledger sheets, correspondence. – 1935.  
UKC.FIN.6.4.28 Statements, ledger sheets, correspondence. – 1936.  
UKC.FIN.6.4.29 Statements, ledger sheets. – 1945.  
UKC.FIN.6.4.30 Statements, ledger sheets. – 1946.

- UKC.FIN.6.4.31 Cash book. Accounts receivable, bank, accounts payable, salaries, pensions, administrations, residence, East Trust Co., and general. – September 1946-September 1947. [Bound volume; shelved separately]
- UKC.FIN.6.4.32 Check books. – 1949.
- UKC.FIN.6.4.33 Check books. – 1950.
- UKC.FIN.6.4.34 Check books. – 1951.
- UKC.FIN.6.5** **Clermont Fund.** [established c. 1816]. [Also known as Clermont Estate]– 1877-1881. [Removed from Board of Governors funds.]
- UKC.FIN.6.5.1 Correspondence. 1873-1875.
- UKC.FIN.6.5.2 Memo's. – 1877-1881.
- UKC.FIN.6.6** **Visitor's Fund** [established 1844]. – 1848-1997.
- UKC.FIN.6.6.1 Statement. – 1848. [Removed from Board of Governors funds.]
- UKC.FIN.6.6.2 Statement. – 1852. [Removed from Board of Governors funds.]
- UKC.FIN.6.6.3 Investments. – 1857. [Removed from Board of Governors funds.]
- UKC.FIN.6.6.4 Statement. – 1861. [Removed from Board of Governors funds.]
- UKC.FIN.6.6.5 Statement. – 1875. [Removed from Board of Governors funds.]
- UKC.FIN.6.6.6 Cash statement. – 1882. [Removed from Board of Governors funds.]
- UKC.FIN.6.6.7 King's College Visitors Fund. – Assets, cash, salaries, stocks, bonds, etc. – 1896-1927. [Bound volume; shelved separately]
- UKC.FIN.6.6.8 Abstract securities, summary. – 1900. [Removed from Board of Governors funds.]
- UKC.FIN.6.6.9 Investment account. – 1901. [Removed from Board of Governors funds.]
- UKC.FIN.6.6.10 Securities, cash account. – 1903. [Removed from Board of Governors funds.]
- UKC.FIN.6.6.11 Abstract of securities. – 1906. [Removed from Board of Governors funds.]
- UKC.FIN.6.6.12 Abstract of securities, account summary. – 1907. [Removed from Board of Governors funds.]
- UKC.FIN.6.6.13 Summary statement. – 1921. [Removed from Board of Governors funds.]
- UKC.FIN.6.6.14 Correspondence, checks, statements. – 1923.
- UKC.FIN.6.6.15 Checks, correspondence, statements, year ending statements. – 1924-1925.
- UKC.FIN.6.6.16 Correspondence, statements, invoices, year ending statements. – 1926-1927.
- UKC.FIN.6.6.17 Check books. – 1926-1944.
- UKC.FIN.6.6.18 "The Visitor" ledger book. – Investments, stocks, bonds, shares, assets etc. – 1927-1992. [Bound volume; shelved separately]
- UKC.FIN.6.6.19 Correspondence, statements, ledgers, invoices. – 1928-1929.
- UKC.FIN.6.6.20 Tenders, statements, invoices, correspondence, ledgers. – 1930-1931.
- UKC.FIN.6.6.21 Correspondence, statements, invoices, bank book. – 1932-1933.
- UKC.FIN.6.6.22 Statements, correspondence, invoices. – 1934-1935.
- UKC.FIN.6.6.23 Correspondence, statements, receipts, invoices. – 1945-1946.
- UKC.FIN.6.6.24 Correspondence, statements, receipts. – 1947-1948.
- UKC.FIN.6.6.25 Statements, deposit slips, correspondence. – 1949-1950.
- UKC.FIN.6.6.26 Statements, correspondence, deposit slips. – 1951-1952.

- Ledger sheets. – 1969-1979.
- UKC.FIN.6.6.27 Statements – 1953.
- UKC.FIN.6.6.28 Financial Statements. – 1995-1997.
- UKC.FIN.6.7** **Principal Fund.** [established c. 1846]. Subscriptions. – 1846-1850. [Removed from Board of Governors funds.]
- UKC.FIN.6.8** **Endowment Fund.** [established c. 1850]. Lists of subscriptions, literature, account information, statements. – 1852-1853, 1855, 1858-1862, 1864. [Removed from Board of Governors funds.]
- UKC.FIN.6.9** **Endowment Fund.** [established 1881]. – 1886-1890. [Removed from Board of Governors funds.]
- UKC.FIN.6.9.1 Appeal pamphlet. – 1881.
- UKC.FIN.6.9.2 Subscriptions register. [Bound volumes, found in file folder.] – 1884-1887.
- UKC.FIN.6.9.3 Statements, subscriptions. – 1886-1890.
- UKC.FIN.6.10** **College Grounds Improvement Fund.** [established c. 1882]. – 1882. [Removed from Board of Governors funds.]
- UKC.FIN.6.10.1 Manuscripted statements. – 1882.
- UKC.FIN.6.10.2 Doctor Spencer Book – College Grounds. – 1882. [Bound volume; shelved separately]
- UKC.FIN.6.11** **Restoration Fund.** [established 1885]. – Statement. – 1900, 1903. [Removed from Board of Governors funds.]
- UKC.FIN.6.12** **Centennial Campaign.** – [established c. 1889]. Appeal. 1889.
- UKC.FIN.6.13** **New Endowment Fund.** [established c. 1890s]. – [Later known as the General Fund]. Abstract of securities. – 1900, 1903, 1906. [Removed from Board of Governors funds.]
- UKC.FIN.6.14** **Bicentenary Forward Movement** [established c. 1903]. Subscriptions. – 1903-1907. [Bound volume; shelved separately]
- UKC.FIN.6.15** **Bobber Scheme.** [established 1907]. – [Also known as the President's Fund, Science Fund]. Correspondence. – 1907, 1910-1911.
- UKC.FIN.6.16** **Extension Fund** [established 1908]. – 1909-1919.
- UKC.FIN.6.16.1 Statements. – 1913, 1915-1917.
- UKC.FIN.6.16.2 Expenses, fund ledger. – 1909-1919. [Bound volume; shelved separately.]
- UKC.FIN.6.17** **Alexandra Chair of Divinity Fund** [established 1910]. – 1946-1964.
- UKC.FIN.6.17.1 Statements. – 1946-1947.
- UKC.FIN.6.17.2 Statements. – 1948-1949.

- UKC.FIN.6.17.3 Statements. – 1950-1951.
- UKC.FIN.6.17.4 Investment ledger sheets. – 1950-1964.
- UKC.FIN.6.17.5 Statements – 1952.
- UKC.FIN.6.17.6 Ledger sheets. – 1964.
- UKC.FIN.6.18 Scholarship and Prize Fund** [established c. 1919]. – 1919-1981.
- UKC.FIN.6.18.1 Statements. – 1919-1922. [Removed from Board of Governors funds.]
- UKC.FIN.6.18.2 Correspondence, ledger sheets, report. – 1923-1924.
- UKC.FIN.6.18.3 Correspondence, ledger sheets, statements, vouchers, cancelled checks. – 1925-1926.
- UKC.FIN.6.18.4 Statements, cancelled checks, ledger sheets, correspondence. – 1927-1928.
- UKC.FIN.6.18.5 Investment ledger sheets. – 1927-1964.
- UKC.FIN.6.18.6 Ledger sheets, statements, balance sheets, correspondence, statements, cancelled checks. – 1929-1930.
- UKC.FIN.6.18.7 Ledger sheets, statements, cancelled checks, correspondence. – 1931-1932.
- UKC.FIN.6.18.8 Checks books, bank book. – 1932-1943.
- UKC.FIN.6.18.9 Correspondence, statements, ledger sheets, memorandum. – 1933-1934.
- UKC.FIN.6.18.10 Statements. – 1935.
- UKC.FIN.6.18.11 Correspondence. – 1940.
- UKC.FIN.6.18.12 Statements, ledger sheets, receipts. – 1945-1946.
- UKC.FIN.6.18.13 Ledger sheets, statements, receipts, check stubs, correspondence. – 1947-1948.
- UKC.FIN.6.18.14 Correspondence, ledger sheets, statements. – 1949-1950.
- UKC.FIN.6.18.15 Ledger sheets, statements, correspondence. – 1951-1952.
- UKC.FIN.6.18.16 Statements – 1953.
- UKC.FIN.6.18.17 Ledger sheets. – 1969-1981.
- UKC.FIN.6.19 Expenses “Dud” Campaign 1920** [established 1920]. – [Also known as the Rebuilding & Endowment Campaign Expense Fund and the New Endowment and Building Fund] – 1920-1921.
- UKC.FIN.6.19.1 Bank book. - 1920
- UKC.FIN.6.19.2 1920-1921. [Bound volume; shelved separately]
- UKC.FIN.6.19.3 1920-1921. [Bound volume; shelved separately]
- UKC.FIN.6.19.4 Summary statement. 1921. - [Removed from Board of Governors funds.]
- UKC.FIN.6.20 Carnegie Trust Fund** [established 1920]. – 1920-1992.
- UKC.FIN.6.20.1920 Bank book. – 1920.
- UKC.FIN.6.20.1923 Correspondence. – 1923.
- UKC.FIN.6.20.1924 Checks, salaries, invoices, statements, check stubs. – 1924.
- UKC.FIN.6.20.1925 Statements, check stubs, checks, salaries, year ending statements. – 1925.
- UKC.FIN.6.20.1926 Check stubs, statements, article, year ending statements. – 1926.
- UKC.FIN.6.20.1927 Salaries, correspondence, statements. – 1927.
- UKC.FIN.6.20.1928 Statements, invoices. – 1928.
- UKC.FIN.6.20.1929 Statements, correspondence, checks. – 1929.

UKC.FIN.6.20.1930	Checks, statements, correspondence, ledgers. – 1930.
UKC.FIN.6.20.1931	Statements, correspondence. – 1931.
UKC.FIN.6.20.1932	Statements, ledger sheets, correspondence, invoices. – 1932.
UKC.FIN.6.20.1933	Statements, correspondence, invoices. – 1933.
UKC.FIN.6.20.1934	Correspondence, statements, invoices, year ending statements. – 1934.
UKC.FIN.6.20.1935	Statements, correspondence, ledger sheets. – 1935.
UKC.FIN.6.20.1936	Statements, correspondence, ledger sheets. – 1936.
UKC.FIN.6.20.1937	Statements. – 1937.
UKC.FIN.6.20.1938	Statements. – 1938.
UKC.FIN.6.20.1939	Statements. – 1939.
UKC.FIN.6.20.1940	Statements. – 1940.
UKC.FIN.6.20.1941	Statements, correspondence. – 1941.
UKC.FIN.6.20.1942	Statements. – 1942.
UKC.FIN.6.20.1943	Statements. – 1943.
UKC.FIN.6.20.1944	Statements. – 1944.
UKC.FIN.6.20.1945	Investments, statements, correspondence. – 1945.
UKC.FIN.6.20.1946	Statements, correspondence. – 1946.
UKC.FIN.6.20.1947	Correspondence, statements. – 1947.
UKC.FIN.6.20.1948	Correspondence, statements. – 1948.
UKC.FIN.6.20.1949	Correspondence, statements. – 1949.
UKC.FIN.6.20.1950	Correspondence, statements, ledger sheets. – 1950.
UKC.FIN.6.20.1951	Correspondence, statements, checks. – 1951.
UKC.FIN.6.20.1952	Checks, correspondence, statements. – 1952.
UKC.FIN.6.20.1966	Minutes of the Carnegie Endowment Fund Advisory Board. – April 19, 1966.
UKC.FIN.6.20.1967	Financial statements. – 1967.
UKC.FIN.6.20.1969-1979	Ledger sheets. – 1969-1979.
UKC.FIN.6.20.1984	Correspondence. – 1984.
UKC.FIN.6.20.1929-1992	Ledger, investments. – 1929-1992. [Bound volume; shelved separately]

**UKC.FIN.6.21**      **Central Campaign** [established 1921] – Minute Book. – 1921.  
[Bound volume, shelved separately.]

**UKC.FIN.6.22**      **King's University League** [established 1924]. – 1924-1939.

UKC.FIN.6.22.1	Parish lists. – 1924.
UKC.FIN.6.22.2	Form letters. – 1924-1925.
UKC.FIN.6.22.3	Draft for schedule.
UKC.FIN.6.22.4	Minutes, reports and drafts. – 1924-1925.
UKC.FIN.6.22.5	Bulletins and publicity. – 1924-1925
UKC.FIN.6.22.6	Bank statements. – 1924-1925.
UKC.FIN.6.22.7	List of members, donations and financial statements. – 1924-1926.
UKC.FIN.6.22.8	Subscriptions ledger. – 1924-1927. [Bound volume; shelved separately]



UKC.FIN.6.22.9 Expenses. – 1924.  
 UKC.FIN.6.22.10 Correspondence. – 1924-1925.  
 UKC.FIN.6.22.11 Minutes, newspaper clippings. – 1924-1939. [Bound volume; shelved separately]  
 UKC.FIN.6.22.12 Amherst; Bear River; Bridgetown; Bridgewater.  
 UKC.FIN.6.22.13 Canso; Clementsport; Dartmouth.  
 UKC.FIN.6.22.14 Halifax.  
 UKC.FIN.6.22.15 Liverpool; Lunenburg; North Sydney; Shelburne.  
 UKC.FIN.6.22.16 Sydney, CB; Sydney/St. Allan's; Truro.  
 UKC.FIN.6.22.17 Weymouth; Windsor; Wolfville; Yarmouth.  
 UKC.FIN.6.22.18 Prince Edward Island; Charlottetown; St. Eleanor's; Summerside.

**UKC.FIN.6.23 Building Endowment Fund** [established 1924; later known as Property and Equipment Fund]. – 1926-1980.

UKC.FIN.6.23.1 Alexandra Society, N.S. Branch.  
*Nova Scotia campaign*  
 UKC.FIN.6.23.2 Returns Nova Scotia: "Local Parish Campaign."  
 UKC.FIN.6.23.3 General.  
 UKC.FIN.6.23.4 Subscribers reports.  
 UKC.FIN.6.23.5 Amherst; Annapolis; Antigonish.  
 UKC.FIN.6.23.6 Aylesford; Baddeck; Barrington-Churchover.  
 UKC.FIN.6.23.7 Berwick; Blandford; Bridgetown.  
 UKC.FIN.6.23.8 Bridgewater; Canso; Chester.  
 UKC.FIN.6.23.9 Conquerall; Cornwallis; County Harbour.  
 UKC.FIN.6.23.10 Coxheath; Digby; Eastern Passage.  
 UKC.FIN.6.23.11 Ecum Secum; Falkland (Purcell's); Falmouth.  
 UKC.FIN.6.23.12 French Village; Glace Bay; Granville.  
 UKC.FIN.6.23.13 Guysboro; Hantsport; Hubbards.  
 UKC.FIN.6.23.14 Indian Harbour; Joggins; Kentville.  
 UKC.FIN.6.23.15 La Have; Liverpool; Lockeport.  
 UKC.FIN.6.23.16 Londonderry; Louisbourg; Lunenburg.  
 UKC.FIN.6.23.17 Mahone Bay; Maitland; Mulgrave.  
 UKC.FIN.6.23.18 Musquodoboit; Neil's Harbour (Cape Breton); New Germany.  
 UKC.FIN.6.23.19 New Glasgow; Newport-Walton; New Ross.  
 UKC.FIN.6.23.20 New Waterford; North Sydney; Oakfield.  
 UKC.FIN.6.23.21 Oxford; Parrsboro; Petite Rivière.  
 UKC.FIN.6.23.22 Pictou; Port Dufferin; Port Greville.  
 UKC.FIN.6.23.23 Port Medway; Port Morien; Pugwash.  
 UKC.FIN.6.23.24 Queensport; Rawdon, River John.  
 UKC.FIN.6.23.25 River Philips; Rosette; Sackville.  
 UKC.FIN.6.23.26 Seaforth; Shelburne; Sherbrooke (Liscomb).  
 UKC.FIN.6.23.27 Ship Harbour; Springhill; Spryfield.

UKC.FIN.6.23.28 Stewiacke; St. Clement; St. Martin.  
 UKC.FIN.6.23.29 Stellarton; Sydney; Sydney Mine.  
 UKC.FIN.6.23.30 Tangier; Trenton; Truro.  
 UKC.FIN.6.23.31 Wallace; Westville; Weymouth.  
 UKC.FIN.6.23.32 Wilmot; Windsor; Wolfville.  
 UKC.FIN.6.23.33 Woodside; Yarmouth.  
 UKC.FIN.6.23.34 Halifax-Dartmouth correspondence re: donations.  
 UKC.FIN.6.23.35 Halifax-Dartmouth misc.  
 UKC.FIN.6.23.36 Halifax-Dartmouth Campaign – workers.  
 UKC.FIN.6.23.37 Building Endowment Fund Appeal: Prospect Master List: Halifax-Dartmouth.  
 UKC.FIN.6.23.38 Correspondence: Provincial Chairman: Nova Scotia.  
 UKC.FIN.6.23.39 List of subscribers.

*Prince Edward Island campaign*

UKC.FIN.6.23.40 Returns.  
 UKC.FIN.6.23.41 Treasurer of Prince Edward Island. – Correspondence.  
 UKC.FIN.6.23.42 Prince Edward Island. – Correspondence.  
 UKC.FIN.6.23.43 Alberton.  
 UKC.FIN.6.23.44 Charlottetown.  
 UKC.FIN.6.23.45 Cherry Valley.  
 UKC.FIN.6.23.46 Crapaud.  
 UKC.FIN.6.23.47 Georgetown.  
 UKC.FIN.6.23.48 Milton.  
 UKC.FIN.6.23.49 Port Hill.  
 UKC.FIN.6.23.50 Springfield  
 UKC.FIN.6.23.51 St. Eleanor's  
 UKC.FIN.6.23.52 Summerside.  
 UKC.FIN.6.23.53 Misc.

*New Brunswick campaign*

UKC.FIN.6.23.54 Reports.  
 UKC.FIN.6.23.55 Returns, General.  
 UKC.FIN.6.23.56 Aberdeen; Brighton; Andover; Bathurst.  
 UKC.FIN.6.23.57 Backfill-Derby; Blissville-Gladstone-Hoyt; Bright-Zealand Station.  
 UKC.FIN.6.23.58 Burton-Oromocto; Cambridge; Campbellton.  
 UKC.FIN.6.23.59 Campobello-Welchpool; Cannina-Chipman; Canterbury.  
 UKC.FIN.6.23.60 Cape Tourmentine; Chatham; Dalhousie.  
 UKC.FIN.6.23.61 Dorchester; Drummond-Salmonhurst; Edmunston.  
 UKC.FIN.6.23.62 Fairville, Fredericton; Gagetown.  
 UKC.FIN.6.23.63 Grand Falls; Grand Manan; Hammond River.  
 UKC.FIN.6.23.64 Hampton; Hardwick; Hartland.  
 UKC.FIN.6.23.65 Hillsboro; Johnston-Annidale; Kingsclear.

UKC.FIN.6.23.66 Kingston; Ludlow-Blissfield-Doaktown; Moncton.  
 UKC.FIN.6.23.67 McAdams; Newcastle; Horton.  
 UKC.FIN.6.23.68 Pennfield; Petersville-Welsford; Prince William.  
 UKC.FIN.6.23.69 Queensbury-S. Hampton-Pinder; Richibucto; Richmond.  
 UKC.FIN.6.23.70 Rothesay; Sackville; Salisbury-Havelock.  
 UKC.FIN.6.23.71 Shediak; Springhill Parish-Belle Isle Creek; St. Andrews.  
 UKC.FIN.6.23.72 St. George-Pennfield.  
 UKC.FIN.6.23.73 St. John correspondence #1.  
 UKC.FIN.6.23.74 St. John correspondence #2.  
 UKC.FIN.6.23.75 St. John correspondence C. C. Kirby.  
 UKC.FIN.6.23.76 St. John E. A. Schofield correspondence.  
 UKC.FIN.6.23.77 St. Mary's-North Devon; St. Martin's; St. Stephen.  
 UKC.FIN.6.23.78 Stanley; Sussex; Upham-Hammond.  
 UKC.FIN.6.23.79 Waterboro; Waterford-St. Mark; Westmorland.  
 UKC.FIN.6.23.80 Westfield; Woodstock.  
 UKC.FIN.6.23.81 Special – Correspondence.

*Campaign in other areas*

UKC.FIN.6.23.82 Outside sources, general.  
 UKC.FIN.6.23.83 Returns, outside sources.  
 UKC.FIN.6.23.84 England.  
 UKC.FIN.6.23.85 Society for the Promotion of Christian Knowledge (London).  
 UKC.FIN.6.23.86 United States.  
 UKC.FIN.6.23.87 Boston and Worcester.  
 UKC.FIN.6.23.88 New York.  
 UKC.FIN.6.23.89 Correspondence - Moore-Zwicker: Lockport, New York.  
 UKC.FIN.6.23.90 Montreal.  
 UKC.FIN.6.23.91 Ottawa.  
 UKC.FIN.6.23.92 Quebec.  
 UKC.FIN.6.23.93 Sun Life Insurance Co.  
 UKC.FIN.6.23.94 Toronto.  
 UKC.FIN.6.23.95 Western trip.  
 UKC.FIN.6.23.96 Nova Scotia preliminary list.

*Campaign and general administrative papers*

UKC.FIN.6.23.97 New Brunswick preliminary list.  
 UKC.FIN.6.23.98 Original prospect list.  
 UKC.FIN.6.23.99 Nova Scotia, Prince Edward Island, New Brunswick by Parish: General overview.  
 UKC.FIN.6.23.100 Rex Moore. – Correspondence.  
 UKC.FIN.6.23.101 Miss Morrow. – Correspondence re: Fund Appeal.  
 UKC.FIN.6.23.102 Treasurers (Wallace and Nash). – Correspondence.  
 UKC.FIN.6.23.103 Treasurer's papers: Subscriptions N.S.

- UKC.FIN.6.23.104 Treasurer's papers: Subscriptions N.B.
- UKC.FIN.6.23.105 Treasurer's papers: List of subscribers and amounts.
- UKC.FIN.6.23.106 Correspondence to Rectors; Campaign preliminary.
- UKC.FIN.6.23.107 Nova Scotia Synod. – Memorandum.
- UKC.FIN.6.23.108 King's Sundays. – Correspondence and schedules.
- UKC.FIN.6.23.109 Appeal: Publicity; newspapers.
- UKC.FIN.6.23.110 Appeal: Bulletins.
- UKC.FIN.6.23.111 Bulletin drafts. – Correspondence.
- UKC.FIN.6.23.112 Executive Committee list.
- UKC.FIN.6.23.113 Committee meetings.
- UKC.FIN.6.23.114 Reports to Executive Committee Fund Appeal.
- UKC.FIN.6.23.115 Chairmen's correspondence. – Outgoing and drafts; list of addresses.
- UKC.FIN.6.23.116 "Campaign Workers." – List.
- UKC.FIN.6.23.117 "Organization Personnel General."
- UKC.FIN.6.23.118 Halifax "Canvassers."
- UKC.FIN.6.23.119 Appeal: Dalhousie.
- UKC.FIN.6.23.120 Alumni.
- UKC.FIN.6.23.121 Correspondence with Alumni Association.
- UKC.FIN.6.23.122 Board of Governors.
- UKC.FIN.6.23.123 Correspondence with Ward, Wells, Dresham and Gates, Fund-raising Corporation.
- UKC.FIN.6.23.124 W. L. Miller correspondence, Ward, Wells, Dresham and Gates.
- UKC.FIN.6.23.125 W. L. Miller correspondence.
- UKC.FIN.6.23.126 "Miller's Notes" - Fund-raising stratagems.
- UKC.FIN.6.23.127 Campaign Letters Circulars and Other Material "Complete" Belonging to W. L. Miller.
- UKC.FIN.6.23.128 Printer's bids and specifications.
- UKC.FIN.6.23.129 Correspondence with E. R. Smith Co. Printers.
- UKC.FIN.6.23.130 "Campaign Expenses" – drafts, etc.
- UKC.FIN.6.23.131 "Dividends and Interest."
- UKC.FIN.6.23.132 "Special Letters to Delinquent Subscribers." – Correspondence, drafts, ledger sheets. – 1926-1953.
- End of campaign*
- UKC.FIN.6.23.133 Ledger sheets. – 1926-1953.
- UKC.FIN.6.23.134 Statements, ledger sheets, receipts, invoices, correspondence, year ending statements. – 1926.
- UKC.FIN.6.23.135 Invoices, receipts, statements, correspondence, check book, year ending statements. – 1927.
- UKC.FIN.6.23.136 Correspondence, statements, ledger sheets, receipts. – 1928.
- UKC.FIN.6.23.137 Ledgers, each with five headings: Summaries, bank, pledges, interest receivable, income of building endowment fund. – 1928-1930. [Bound volume; shelved separately]

UKC.FIN.6.23.138	Correspondence, ledger sheets, invoices, receipts, statements, year ending statements. – 1929.
UKC.FIN.6.23.139	Correspondence, invoices, receipts, ledger sheets. – 1930.
UKC.FIN.6.23.140	Statements, invoices. – 1931-1934.
UKC.FIN.6.23.141	Ledger sheets, invoices, correspondence, statements. – 1951-1952.
UKC.FIN.6.23.142	Ledger sheets. – 1968-1980.
<b>UKC.FIN.6.24</b>	<b>Campaign Expense Fund</b> [established 1926]. – Year ending statements. – 1926-1927.
<b>UKC.FIN.6.25</b>	<b>Owen Trust Fund</b> [established 1926] – 1928-1979.
UKC.FIN.6.25.1	Correspondence. – 1926-1927.
UKC.FIN.6.25.2	Correspondence, statements, invoices. – 1928-1929.
UKC.FIN.6.25.3	Statements, invoices. – 1930-1931.
UKC.FIN.6.25.4	Correspondence, statements, invoices. – 1932-1933.
UKC.FIN.6.25.5	Statements, invoices. – 1934-1935.
UKC.FIN.6.25.6	Correspondence. – 1940.
UKC.FIN.6.25.7	Statements. – 1945.
UKC.FIN.6.25.8	Statements, invoices. – 1946-1947.
UKC.FIN.6.25.9	Statements. – 1948-1949.
UKC.FIN.6.25.10	Investment ledger sheets. – 1948-1964.
UKC.FIN.6.25.11	Correspondence, statements, receipts. – 1950-1951.
UKC.FIN.6.25.12	Statements, correspondence, receipts, invoices. – 1952.
UKC.FIN.6.25.13	Statements – 1953.
UKC.FIN.6.25.14	Ledger sheets. – 1968-1979.
<b>UKC.FIN.6.26</b>	<b>General Endowment Fund</b> [established c. 1927]. – 1927-1964.
UKC.FIN.6.26.1	Investment ledger sheets. – 1927-1964.
UKC.FIN.6.26.2	Statements. – 1945-1946.
UKC.FIN.6.26.3	Statements. – 1947-1948.
UKC.FIN.6.26.4	Statements, correspondence, receipts, invoices. – 1949-1950.
UKC.FIN.6.26.5	Statements, invoices. – 1951-1952.
UKC.FIN.6.26.6	Statements – 1953.
<b>UKC.FIN.6.27</b>	<b>Chief Justice Harris Fund</b> [established 1931]. – [Formerly known as Hon. R. E. Harris Fund and Estate Hon. R. E. Harris Fund.] – 1931-1949.
UKC.FIN.6.27.1	Will. – 1931.
UKC.FIN.6.27.2	Correspondence, statement, year end statements. – 1932-1934.
UKC.FIN.6.27.3	Statements, correspondence, invoices. – 1935-1936.
UKC.FIN.6.27.4	Statements, correspondence. – 1937-1939.
UKC.FIN.6.27.5	Investment ledger sheets, correspondence. – 1943-1964.
UKC.FIN.6.27.6	Correspondence. – 1949.

- UKC.FIN.6.28** **Hodgson Trust Fund.** [established c. 1934] – [Also known as George W. Hodgson Trust.] – 1934-1952.
- UKC.FIN.6.28.1 Correspondence, statements. – 1934-1936.
- UKC.FIN.6.28.2 Investment ledger sheets. – 1935-1964.
- UKC.FIN.6.28.3 Statements. – 1944-1946.
- UKC.FIN.6.28.4 Statements. – 1947-1949.
- UKC.FIN.6.28.5 Statements. – 1950-1951.
- UKC.FIN.6.28.6 Statements. – 1952.
- UKC.FIN.6.29** **Divinity School Endowment Fund** [established c. 1934]. – 1934-1965.
- UKC.FIN.6.29.1 Investment ledger sheets. – 1934-1964.
- UKC.FIN.6.29.2 Statements. – 1945-1946.
- UKC.FIN.6.29.3 Statements. – 1947-1948.
- UKC.FIN.6.29.4 Statements, invoices, correspondence. – 1949-1950.
- UKC.FIN.6.29.5 Statements. – 1951-1952.
- UKC.FIN.6.29.6 Statements – 1953.
- UKC.FIN.6.29.7 Statements. – 1965.
- UKC.FIN.6.30** **A. L. Chase Memorial Student's Loan Fund** [established 1936]. –1938-1963.  
[Bound volume; shelved separately]
- UKC.FIN.6.31** **D.V.A. [Department of Veterans' Affairs] Supplementary Grants.** –  
[established c. 1940]. – 1940-1951.
- UKC.FIN.6.31.1 Pamphlet, commentary. – 1940-1941.
- UKC.FIN.6.31.2 Correspondence, committee minutes. – 1946-1948.
- UKC.FIN.6.31.3 Correspondence. – 1948.
- UKC.FIN.6.31.4 Correspondence. – 1950-1951.
- UKC.FIN.6.32** **Library Endowment Fund** [established c. 1943]. – 1943-1964.
- UKC.FIN.6.32.1 Investment ledger sheets. – 1943-1964.
- UKC.FIN.6.32.2 Correspondence, statements, invoices. – 1948.
- UKC.FIN.6.32.3 Correspondence, statements, invoices. – 1949-1950.
- UKC.FIN.6.32.4 Statements, correspondence, invoices. – 1951-1952.
- UKC.FIN.6.32.5 Statements – 1953.
- UKC.FIN.6.33** **Friends of the Library Endowment Fund** [established 1945]. Statements. - 1945-1948.
- UKC.FIN.6.34** **General Income Investment Fund** [established 1946]. Statements. – 1946-1948.
- UKC.FIN.6.35** **Current Investment Fund** [established 1948]. – 1948-1952.
- UKC.FIN.6.35.1948 Statements. – 1948.
- UKC.FIN.6.35.1949 Statements. – 1949.



- UKC.FIN.6.35.1950 Statements. – 1950.  
 UKC.FIN.6.35.1951 Statements. – 1951.  
 UKC.FIN.6.35.1952 Statements. – 1952.  
 UKC.FIN.6.35.1953 Statements – 1953.
- UKC.FIN.6.36**      **1951 Campaign Fund** [established 1950]. Statements, correspondence, receipts. – 1950-1953.
- UKC.FIN.6.37**      **Chancellors Scholarship Fund** [established 1951]. Statements – 1951-1952.
- UKC.FIN.6.38**      **Development Fund** [established c. 1955]. – 1955-1964.  
 UKC.FIN.6.38.1955 Correspondence. – 1955.  
 UKC.FIN.6.38.1956 Correspondence. – 1956.  
 UKC.FIN.6.38.1962 Correspondence. – 1962.  
 UKC.FIN.6.38.1964 Summary, reports. – 1964.
- UKC.FIN.6.39**      **King's Fund** [established c. 1956]. – Correspondence. – 1956.
- UKC.FIN.6.40**      **Friends of King's College** [established c. 1961]. Minutes, statements. – 1961-1965.
- UKC.FIN.6.41**      **Living Endowment Fund** [established c. 1962] – 1962-1967.  
 UKC.FIN.6.41.1962 Financial statement. – 1962.  
 UKC.FIN.6.41.1963 Financial statement. - 1963  
 UKC.FIN.6.41.1964 Financial statements. – 1964.  
 UKC.FIN.6.41.1965 Financial statements. – 1965.  
 UKC.FIN.6.41.1966 Notes. – 1966.  
 UKC.FIN.6.41.1967 Financial statement. - 1967.
- UKC.FIN.6.42**      **175th Anniversary Fund** [established 1964]. Bishop's Campaign. –1964-1970.  
 UKC.FIN.6.42.1 Pamphlets, pledges, notes. - 1964-1965.  
 UKC.FIN.6.42.2 Subscriptions. – 1964-1970.
- UKC.FIN.6.43**      **Kings 200 Tomorrow Campaign** [established 1976] – 1976-1988.  
 UKC.FIN.6.43.1 Subscriptions. – 1976-1988.  
 UKC.FIN.6.43.2 Correspondence, letter head, articles. – 1977-1978.  
 UKC.FIN.6.43.3 Correspondence. – 1980.
- UKC.FIN.6.44**      **In House Campaign** [established c. 1988]. Tax legislation. – 1988.
- UKC.FIN.6.45**      **Family Campaign** [established c. 1988]. Correspondence. – 1988-1989.
- UKC.FIN.6.46**      **Bicentennial Campaign** [established c. 1989]. Correspondence. - 1988-1989.
- UKC.FIN.6.47**      **Annual Fund** [established 1992]. Report. – 1992.

## **UKC.FIN.7 Gifts and bequests records**

1907-1993

20 cm of textual records

3 bound volume

### **Scope and content**

Records relating to wills and bequests that have been the source of funds for the University.

### **Source of title**

Title based on contents of series.

### **Accruals**

Accruals expected.

### **UKC.FIN.7 file list**

<b>UKC.FIN.7</b>	<b>Gifts and bequests records.</b> – 1907-1993. [See also Board of Governors Minutes.]
UKC.FIN.7.1	Henry Bayfield will and bequest. – 1907.
UKC.FIN.7.2	Mary Jordan will and bequest. – 1926.
UKC.FIN.7.3	Holden C. Mills will and bequest. – 1926, 1946-1948.
UKC.FIN.7.4	J. R. Harris. – 1928.
UKC.FIN.7.5	Ellen Sophia Sponagle bequest. – 1940-1941.
UKC.FIN.7.6	Dr. Nicholson Memorial gifts. – 1941.
UKC.FIN.7.7	Etta G. Taylor bequest. – 1948.
UKC.FIN.7.8	E. A. Rudolf. – 1970.
UKC.FIN.7.9	Annual fund report, University giving. – 1993.
UKC.FIN.7.10	Endowments. – 1959-1970. [Bound volume; shelved separately]
UKC.FIN.7.11	Personal gifts A-L. – 1962-1970. [Bound volume; shelved separately]
UKC.FIN.7.8	Personal gifts M-Z. – 1961-1976. [Bound volume; shelved separately]

## **UKC.FIN.8 Financial agreements records**

1925-1966

5 cm of textual records

### **Scope and content**

Records include memoranda, indentures and financial statements relating to agreements made between the University and other parties, including Dalhousie University, Ward, Wells, Dreshman, Gates, and the Eastern Trust Company.

### **Source of title**

Title based on contents of series.

### **Arrangement**

UKC.FIN.8.1 Contracts

UKC.FIN.8.2 Memorandum of Agreement

UKC.FIN.8.3 Dalhousie/King's

### **Accruals**

Accruals expected.

### **UKC.FIN.8 file list**

**UKC.FIN.8.1**      **Contract** between the University of King's College and Ward, Wells, Dreshman and Gates. – 1925.

**UKC.FIN.8.2**      **Memorandum of Agreement** between the Board of Governors of King's College and the Eastern Trust Company. – 1928. [Copies of the various agreements can be found in the Board of Governors minutes.]

**UKC.FIN.8.3**      **Dalhousie/King's.** – 1930-1966.

UKC.FIN.8.3.1      Indenture. – 1930.

UKC.FIN.8.3.2      Finances. – 1936-1940.

UKC.FIN.8.3.3      Business manager. – 1940.

UKC.FIN.8.3.4      King's relations. – 1940.

UKC.FIN.8.3.5      Memorandum. – 1941.

UKC.FIN.8.3.6      University status. – 1965-1966. [See also Board of Governors minutes for various agreements.]

## **UKC.FIN.9. Assets, investments and loans records**

1833-1990

45 cm of textual records, which includes

4 bound volumes

### **Scope and content**

Records relating to the management of investments, loans and guarantees, including share certificates, term deposits, investment or deposit certificates, statements and reports.

### **Source of title**

Title based on contents of series.

### **Arrangement**

UKC.FIN.9.1 Ransom & Co.

UKC.FIN.9.2 Bonds and Shares

UKC.FIN.9.3 Investments

UKC.FIN.9.4 Securities of the University of King's College

UKC.FIN.9.5 Security Register B. of M. [Bank of Montreal]

UKC.FIN.9.6 Mortgages

UKC.FIN.9.7 Corporations Ledger

### **Accruals**

Accruals expected.

### **UKC.FIN.9 file list**

- |                    |   |
|--------------------|---|
| <b>UKC.FIN.9.1</b> | <b>Ransom &amp; Co.</b> – Statements, accounts, correspondence. - 1833-1856. [Removed from Board of Governors fonds.] |
| <b>UKC.FIN.9.2</b> | <b>Bonds and Shares.</b> – 1854-1982.   |
| UKC.FIN.9.2.1      | Correspondence, shares. – 1854-1862. [Removed from Board of Governors fonds.]   |
| UKC.FIN.9.2.2      | Correspondence. – 1935.   |
| UKC.FIN.9.2.3      | Correspondence, resolutions. – 1946.  |
| UKC.FIN.9.2.4      | Correspondence, agreements, terms. – 1948.  |
| UKC.FIN.9.2.5      | Correspondence, resolutions, agreements. – 1949.  |
| UKC.FIN.9.2.6      | Correspondence, resolutions. – 1950.  |
| UKC.FIN.9.2.7      | Resolutions. – 1951.  |
| UKC.FIN.9.2.8      | Correspondence. – 1966.   |
| UKC.FIN.9.2.9      | Evaluations, statements. – 1980.  |
| UKC.FIN.9.2.10     | Valuation. – 1982.  |
| <b>UKC.FIN.9.3</b> | <b>Investments.</b> – 1859-1990.  |
| UKC.FIN.9.3.1      | General investments. – 1854-1855. [Removed from Board of Governors fonds.]  |
| UKC.FIN.9.3.2      | Statement. – 1859. [Removed from Board of Governors fonds.]   |
| UKC.FIN.9.3.3      | Statement. – 1882. [Removed from Board of Governors fonds.]   |
| UKC.FIN.9.3.4      | Correspondence. – 1935.   |

- UKC.FIN.9.3.5      Ledger sheets. – 1964-1971.
- UKC.FIN.9.3.6      Consolidated investment ledger. – 1964-1990. [Bound volume; shelved separately.]
- UKC.FIN.9.4      Securities of the University of King's College. – 1927-1953.**
- UKC.FIN.9.5      Security Register B. of M. [Bank of Montreal]. – Ledger sheets. — 1928-1931.**  
[Bound volume; shelved separately.]
- UKC.FIN.9.6      Mortgages. – Visitor's Fund, R. E. Harris Fund, General Fund, Hodgson Trust,**  
Scholarship and Prize, General Endowment Fund. – 1934-1946.
- UKC.FIN.9.7      Corporations Ledger. –1961-1974.**
- UKC.FIN.9.7.1      Corporations A-K. – 1961-1974. [Bound volume; shelved separately.]
- UKC.FIN.9.7.2      Corporations L-Z. – 1961-1972. [Bound volume; shelved separately.]

## **UKC.FIN.10 Committee records**

1911-1989

40 cm of textual records, which includes

3 bound volumes

### **Scope and content**

Records relating to the financial committees at the University.

### **Source of title**

Title based on contents of series.

### **Arrangement**

UKC.FIN.10.1 Investment Committee

UKC.FIN.10.2 Campaign Committee

UKC.FIN.10.3 Financial Committee

UKC.FIN.10.4 Building and Grounds Committee

UKC.FIN.10.5 Scholarship Committee

### **Accruals**

Accruals expected.

### **UKC.FIN.10 file list**

**UKC.FIN.10.1 Investment Committee.** Minutes of the Advisory Investment Committee, Jan. 1911-Nov. 1913. [Bound volume; shelved separately]

**UKC.FIN.10.2 Campaign Committee.** Correspondence. – 1929, 1978.

**UKC.FIN.10.3 Financial Committee.** 1949-1966.

UKC.FIN.10.3.1 Resolutions. – 1949-1957. [Bound volume; shelved separately]

UKC.FIN.10.3.2 Correspondence. – 1964.

UKC.FIN.10.3.3 Minutes. – 1966.

**UKC.FIN.10.4 Building and Grounds Committee.** Minutes, report. – 1960-1966.

**UKC.FIN.10.5 Scholarship Committee.** – 1962-1989.

UKC.FIN.10.5.1 Correspondence. – 1962-1964.

UKC.FIN.10.5.2 Arts and science, divinity, encaenia, entrance, bursaries, awards, journalism, and in course scholarships. – 1964-1989. [Bound volume; shelved separately]

UKC.FIN.10.5.3 Correspondence, ledger sheets. – 1966, 1968-1969.

UKC.FIN.10.5.4 Correspondence. – 1970-1971.

UKC.FIN.10.5.5 Correspondence, ledger sheets. – 1972-1973.

UKC.FIN.10.5.6 Correspondence, ledger sheets. – 1974-1975.

UKC.FIN.10.5.7 Correspondence. – 1976-1977.

UKC.FIN.10.5.8 Correspondence. – 1978-1979.

UKC.FIN.10.5.9 Correspondence. – 1980.



## **UKC.FIN.11 Employment records**

1938-1966

10 cm of textual records

3 bound volumes

### **Scope and content**

Records relating to the pensions, wages and salaries of University employees.

### **Source of title**

Title based on contents of series.

### **Arrangement**

UKC.FIN.11.1 Pension Fund (1938-1966)

UKC.FIN.11.2 Wages and Salaries (1945-1947)

UKC.FIN.11.3 Income Tax Deductions (1948)

### **Accruals**

Accruals expected.

### **UKC.FIN.11 file list**

- |                     |   |
|---------------------|---|
| <b>UKC.FIN.11.1</b> | <b>Pension fund.</b> – 1938-1966. [See also Board of Governors minutes.]  |
| UKC.FIN.11.1.1      | Correspondence, report. – 1938, 1952, 1954                                |
| UKC.FIN.11.1.2      | Pension Plan. – 1966.   |
| <b>UKC.FIN.11.2</b> | <b>Wages and salaries.</b> – 1945-1947.                                   |
| UKC.FIN.11.2.1      | 1945-1946. [Bound volume; shelved separately]                             |
| UKC.FIN.11.2.2      | 1947. [Bound volume; shelved separately]                                  |
| <b>UKC.FIN.11.3</b> | <b>Income tax deductions.</b> – 1948. [Bound volume; shelved separately.] |