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I have attempted to arrange the accession numbers in a somewhat chronological order, thinking that this may be of assistance to someone wishing to examine the records.

These handwritten records consist principally of the following:

1. Cash receipts and disbursement journals.
2. General journals.
3. Journals recording petty cash disbursements.
4. General ledgers.

These records do nothing more really than sort the transactions by amount and kind (expense, capital, revenue, and so forth) so that the total may be set out in a logical format in the financial statements required by the Governors of the University.

The journals and ledgers are therefore of little value otherwise, except to trace vouchers when required. The vouchers themselves, consisting of invoices, pay sheets etc., which show the complete details of the transactions, are far too voluminous to retain, and I presume have all been destroyed by this time. The keeping of the records served one other very useful purpose, and that was to monitor the expenses as they mounted, so as to keep them within the appropriations.

With the introduction of bookkeeping machines in 1939 (this appears to be the time they were introduced) the handwritten ledgers and journals were discontinued. The nature of the bookkeeping machines was such that postings could be made directly to the ledger cards, thus eliminating the journals.

It does not appear that regular audits were carried out prior to 1916; otherwise the shortages which culminated in the Browning Enquiry on September 22nd, 1917, are unlikely to have occurred. Mr. W.W. Gould, who sat in on this enquiry, appears to have been employed for specific audits.

I don't know when Mr. A. West was appointed Bursar, but it must have been soon after this enquiry. I don't believe he was a member of the Chartered Accountants Association, but he was a competent accountant, which no doubt accounts for the improvement in the bookkeeping at this time.

It is impossible to tell from the records when the Provincial Auditor took over the audit of the University accounts, and the system of pre-audit was introduced. It could have been on April 1, 1928. That appears to have been the date upon which the University's

financial year was changed from the calendar year to the fiscal year of the provincial government, which is from April 1st to March 31st.

The Provincial Auditor at this time, if my memory is correct, was a Mr. Thompson, who was quite prominent in the accounting profession. He no doubt introduced reforms in accounting procedures, not only at the provincial government level, but also at the University.

Mr. A. Giffen was the accountant at the University for a period of time: in the 1930's, I believe. At a later period he conducted the audits at the University for the Provincial Auditor. He continued in this capacity until he retired a few years ago. I don't think there is anyone who would be better qualified to comment upon these particular books than Mr. Giffen.

Sd/-
E.F. Hunter
October 1st, 1976

Post-Script:

Closing entries are irregular; ordinarily they are posted to general journal but this procedure was not followed consistently, therefore, they are scattered entries.

<u>Accession No.</u>	<u>Period Covered</u>	<u>Description</u>
72-72-114	Feb.1907 to May 1917.	A general journal - presumably covering all journal entries during this period.
72-72-120	1908 to 1912	General Ledger.
70-177-1	July 1911 to Mar. 1914.	A Cash Book showing receipts and disbursements (fees, board and room) for students, salaries of staff, expenses and bank reconciliation). A very neatly kept journal.
70-177-18	July 1911 to Aug. 1914.	Journal of Cash Disbursements. (labelled: Building Account Disbursements)
70-177-13	April 1914 to Apr. 1916	A journal recording bank withdrawals, for both salaries and expenses.
70-177-19	Aug.1914 to Mar. 31, 1916.	A journal of cash disbursements: Building Account.

<u>Accession No.</u>	<u>Period covered</u>	<u>Description</u>
70-177-9	Aug. 12, 1914 to Dec.31, 1915.	This appears to be a recapitulation of cash receipts. Audited by W.W. Gould Jan. 20, 1916.
70-177-25	1913 to Sept. 1916.	Disbursements - This book does not appear to be very well organized. It was filed as exhibit 8 in the Supreme Court in Rex vs. Bill on April 3, 1917.
70-177-24	Sept. 1913 to March 1916.	A Petty Cash record. Payments appears to cover both expenses and wages. Cheques were issued rather than cash.
70-177-10	April 1916 to Dec. 1916.	Cash Book, showing deposits in the Bank and cheques issued. Very neatly kept. Audited by W. Gould Jan. 20, 1916.
73-44-4	Sept . 22, 1917. Also see Appendix "A"	A informal enquiry by A.G. Browning KC. Deputy Attorney General, into an apparent shortage of funds, estimated at \$16000.00 which occurred during the years 1914-16.
70-177-14	May 1916 to Aug. 31, 1918.	A journal recording bank withdrawals both salaries and expenses.
70-177-11	Jan. 1916 to Dec. 1917.	Cash Receipts Book. This book is properly set up in accordance with recognized accounting practices. - See page (1) which apparently has been filled in at a later date.
72-72-117	June 1917 to June 1924	This is the general journal, for journal entries made during this period.
70-177-17	Calendar year 1918.	General Ledger.
70-177-3	Calendar year 1919.	General Ledger. An account is provided for each department of the University. Vote numbers and amounts of grants are shown in the headings of account pages. Columns are provided in each account for each type of expenditure.
70-177-21	Calendar year 1920.	General Ledger. Including bank accounts, accounts receivable, salaries, fees, and sundry expenses of departments.

<u>Accession No.</u>	<u>Period covered</u>	<u>Description</u>
70-177-22	Calendar year 1921.	General Ledger.
72-72-115	Calendar year 1922.	General Ledger.
70-177-4	Sept. 5, 1923 to Mar. 28, 1925.	Receipts and Disbursements. A book in which are recorded: cash advances expenditures and refunds of balances unspent.
72-72-92	Calendar year 1924.	General Ledger.
72-72-103	Jan. 1925 to Apr. 30, 1925.	Bank disbursements and receipts. Dist ribution of expenses to various voted.
72-72-93	Calendar year 1925	General Ledger.
72-72-104	May 1925 to Aug. 31, 1926.	Journal - bank disbursements & receipt marked: Accounts Payable.
72-72-94	Calendar year 1926.	General Ledger.
72-72-105	Sept. 1926 to Dec. 1927.	Cash Receipts and Disbursements (by cheque) Journal covering salaries and expenses. Synoptic form with dis- tribution to votes.
72-72-95	Jan. 1, 1927 to Mar. 31, 1928.	General Ledger.
72-72-106	Dec. 1927 to Feb. 1929.	Journal - Cash Receipts & Disbursements
72-72-96	Apr. 1, 1928 to Mar. 31, 1929.	A ledger, including all accounts, to which postings have been made from the journals. Budget allotments are shown in the headings of each of the accounts for control purposes.
72-72-107	Mar. 1929 to Aug. 1930.	Journal - cash receipts & disbursements
72-72-97	Apr. 1929 to Mar. 31, 1930.	General Ledger.
70-177-16	Sept. 1930 to Jan. 1932.	Journal - Cash Receipts and Disburse- ments.
72-72-98	Apr. 1, 1930 to Mar. 31, 1931.	General Ledger.
72-72-99	Apr. 1, 1931 to Mar. 31, 1932.	General Ledger.
72-72-108	Jan. 1932 to Aug. 1933.	Journal - Cash Receipts and Disburse- ments.

<u>Accession No.</u>	<u>Period covered</u>	<u>Description</u>
72-72-100	April 1932 to Mar. 31, 1933.	General Ledger.
72-72-109	Aug. 1933 to Mar. 1935.	Journal - Cash Receipts and Disbursements.
72-72-101	Apr.1, 1933 to Mar. 31, 1934.	General Ledger.
72-72-102	Apr.1, 1934 to Mar. 31, 1935.	General Ledger.
72-72-110	Aug. 1935 to Oct. 1936.	Journal - Cash Receipts and Disbursements.
70-177-12	Apr.1, 1935 to Mar. 31, 1936.	General Ledger. The accounts are arranged by Vote number, with a vote for each department of the University, as provided by the appropriations allotted by the provincial government. It is a columnar record with a column provided for each type of expenditure. Postings were made directly from the original approved vouchers (invoices, payrolls etc.) Totals were accumulated so that they might be compared with the grants (votes) shown in the headings of the accounts. The book is therefore both a ledger and a control.
		It was a perfectly designed record (hand-written) for a small University.
70-177-7	Apr.1, 1936 to Mar. 31, 1937.	General Ledger. The last pages of the ledger are a record of the expense of building a new wing for the University Hospital in 1923.
70-177-8	Apr.1937 to Mar. 31, 1938.	General Ledger. The last pages are expense record for the Provincial Laboratory of Public Health, the Industrial Laboratory, and the Research Council of Alberta. The government grant for this academic year was \$399,650.00.
70-177-33	Apr. 1938 to Mar. 1939.	General Ledger.
70-177-34) 70-177-35)	Apr. 1938 to Mar. 1939.	The pages represented by these accession numbers properly belong with Acc. No. 70-177-33.

O T H E R R E C O R D S

70-177-23	1913 to 1914	Stock Book - in which are recorded the purchases of furniture and equipment by departments (eg.) ½ doz plates 5" 96¢ for the Dining Room.
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<u>Accession No.</u>	<u>Period covered</u>	<u>Description</u>
72-72-118	1924 - 1927.	This is a general journal (for journal entries) commencing in June 1924 and continuing until approximately Feb. 1927. Included are: <ol style="list-style-type: none">1. Closing entries for 1925.2. Listings of Accounts Payable.3. The last half of the book is a register (kept in pencil) of journal entry numbers.
70-177-25	Aug. 1919 to 1933.	Register of Bonds issued by the University of Alberta.
72-72-122	1952-53 pp. 1 -33 1953-54 pp. 34 - 71.	Salary Control. Salaries were recorded in this book as a method of keeping salaries within the appropriations.
70-177-26	Nov. 1920 to Dec. 31, 1925.	A voucher register of income and expenditure. During this period the University Hospital was administered financially from the Bursar's Office. The two sets of accounts were connected via a University Control account.
70-177-27	Mar. 1926 to Mar. 30, 1929.	Voucher Register of the University Hospital - same as Accession No. 26 above.
70-177-28	1948 - 49.	Contracts. Under these agreements the deputy minister of education of the Provincial government agreed to forego tuition fees for students enrolled for junior and intermediate teaching certificates, provided they agreed to teach for three years following graduation.
72-72-116	May 1917 to Dec. 31, 1917 - Academic year 1946-47.	Record of Room and Board Charges. - Athabasca, Pembina, Assiniboia. The record was used from May 1917 to Dec. 31, 1917, and then again for the academic year 1946-47.
72-72-113	1943.	This book is labelled "Resignations 1943." It is actually a binder of the pay sheets of non-academic staff who have resigned during this period (i.e. a transfer binder.) The pay sheets show salaries paid, and deductions.

<u>Accession No.</u>	<u>Period covered</u>	<u>Description</u>
72-72-119	1927, 1931-1933 1938 to 1948.	This is a register used first in the year 1927 to control expenditures. (i.e.) keep expenditures within the amounts allotted. In the years 1931 to 1933 it was used to summarize various revenues and expenditures. From 1938 to 1948 it was used as a register of garage rents.
72-72-111	1948 - 1949.	Vouchers are indexed by name of payee - voucher numbers are shown against the names.
72-72-112	Jan. 1943 to Mar. 31, 1945.	Marked General Payroll. This is a record of the non-academic staff. A page is provided for each staff member, showing payments by month - and deductions.
70-177-5	1925 to 1929.	This appears to be a record of Petty Cash Disbursements.
70-177-6	1929 to 1934.	Also a record of Petty Cash Disbursement
70-177-15	July 1, 1919 to Jan. 31, 1921.	This journal records expenditures by cheque and by cash. It could be for an organization other than the University.
70-177-20	July 1, 1919 to Jan. 1922.	Cash Book of the Alberta Ladies College, Assiniboia Hall, University Campus.
72-72-87	1923 - 1927.	Ledger of Trust Accounts.
72-72-89	1923 - 1960	Loan Ledger M-Z, Funds loaned to students - entries range from 1923 to 1960.
72-72-88	1940's and 1950's.	Loan Ledger - transfer sheets A-L. Most of the entries are in the 1940's and 1950's. The occasional entry pre-dates this period.
72-72-90	1950's and 1960's.	Loan Ledger - marked obsolete loans. Loans to students during the 1950's and 1960's. Funds originated from Escheates Estates, Alberta Medical Alumni Assn, University Women's Club etc.

L O O S E S H E E T S

<u>Accession No.</u>	<u>Description</u>
70-177-36	Ledger sheet Plant Pathology Laboratory 1929. (this sheet belongs with the Ledger for 1928-29) Ledger sheet "Field Crops 1931 (this page belongs with the ledger for 1930-31). Ledger sheet "Hosticulture" 1931-32 (this page belongs with the ledger 1931-32).
70-177-37	Ledger sheet for New Garage Vote 107 (this page belongs with the ledger for 1926-27). Ledger sheet Land Buildings and Plant, Vote 106 to balance Dec. 31, 1925, \$3,577,929.09 (this page belongs with the ledger for 1926-27)
70-177-38	Carpenter Shop 1924. Machinery, Tools, Carpenter Shop \$2059.70 Printing, Machinery, Presses \$10,322.41 (this page belongs with the ledger for 1924.)
70-177-39	Radio 1934 and 1937. This is a capital account belonging to the Ledger for 1937. \$10,224.44
70-177-40	(a) Inventories: a listing of inventories for the years 1930-39 (b) Province of Alberta: ledger sheet recording advances received from the Province of Alberta during the years 1929 to March 31, 1939. Total: \$4,787,949.49. (c) Bond Discount and Expense on Issue 1914 \$2,000,000 - entries cover the period 1924 to March 31, 1939. Total: \$229,792.92. (d) Rockefeller Grant Premium 1930. (e) Capital Surplus: Ledger sheet 1925 to 1938.
70-177-41	Ledger Sheets (a) Animal Husbandry, Capital April 1938 to March 1939. (b) Library Capital, April 1938 to Mar. 31, 1939. (c) Library Capital Revenue 1938. (d) Capital Losses and Deferred Charges 1937. (f) Reserve for Bad Debts 1937. (g) Dept. of Extension Equipment 1937. (h) Prepaid Insurance 1937 and 1939. (i) Province of Alberta Savings Certificate 1937 & 1938. (j) Insurance Reserve Fund 1938, 1939. (k) Income Contributions to Capital Library 1938-1939. (l) Library Fees Unexpended 1938 & 1939. (m) Bequests 1927 & 1928. (n) General Surplus, ledger card 1923 to March 31, 1939.

Accession No.

Description

70-177-42 These are ledger sheets which were opened; and then cancelled.

70-177-29 to 32	Ledger sheets			
	University site	1923-24	Capital	
	Experimental Farm	1923	"	
	New Farm, Land	1931	"	
	Medical Building	1923-1932	"	
	Halls, Athabasca,			
	Pembina, Assiniboia	1923-1932	"	\$686,102.38
	Arts Building	1923-1932	"	\$668,037.44
	Power Plant, South Lab	1923-1932	"	\$285,255.51
	Mining Engineering	1923-1929	"	\$143,807.81
	Faculty Houses	1923-1931	"	\$ 81,256.71
	Dining Hall	1923-1931	"	\$ 78,307.68

etc. etc.

APPENDIX "A"

Accession No. 73-144-4

September 22, 1917.

An Informal Enquiry by A.G. Browning K.C., Deputy Attorney General into an apparent shortage of funds estimated at \$16,000 which occurred during the years 1914 to 1916.

Present, in addition to Mr. Browning were:

1. Mr. Kenneth Ashworth, former Bursar
2. Mr. E.W. Burley, Provincial Auditor
3. Mr. W.W. Gould, an auditor employed by the University.

Mr. Ashworth had resigned prior to the date of the enquiry. A Mr. S.M. Bill, the book-keeper, was under discussion (see Rex vs. B court case Sept. 22, 1917). It was apparent from the enquiry that cash receipts were very loosely handled. Not all the cash received was deposited in the bank. What was kept out was used to make sundry cash disbursements, and in the process some money disappeared (possibly \$500.00 a month).

Mr. Ashworth was not himself a qualified accountant. He did not personally inspect the books, and it was easy for the staff under him to pull the wool over his eyes.

It appears the University employed its own auditor Mr. Gould - The Provincial Auditor was not at this period responsible for auditing the University accounts.

Staff employed in the Bursar's Office at this time were: Mr. S.M. Bill, a clerk, a stenographer, a purchasing agent, and a stock man. Mr. Bill seems to have had complete charge of the cash up to January 1916.

Mr. Ashworth advised that books kept consisted of a general ledger, an accounts receivable, and a cash book. A daily receipt book was added in January, 1916.