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We are compelled to leave over a large amount of matter, including a letter from "J. F.", and other communications. A great part of these came to hand very late, and as the discussion on patronage in the Church of Scotland is of great importance, we have given it almost in full.



E have now before us the return to an address of the Legislative Assembly of Ontario, giving a detailed statement of the annual receipts and expenditure of Toronto University and University College from the 1st January, 1861, to the 30th June, 1867. This,

together with the report of the commissioners appointed in 1861-2 to enquire into the management of the University endowment, lays bare the financial history of these Institutions since the passing of the Hincks' Act of 1853. These documents we have studied with much care, and now submit for the information of our readers a few of many startling items which they contain. During our perusal of these, Job's sage remark often suggested itself: "Oh! that mine adversary had written a book," With equal shrewdness might he have added: "Oh! that he had published statistics." or rather that statistics had been *extorted* from him. "Facts are stubborn chieft," so are figures—and in the present instance they tell sad tales of extravagance and wastefulness of a once princely endowment. During the years 1853-54-55 and '56 a surplus of income over expenditures, amounting to nearly \$28,000, had accumulated, of which \$25,624 accrued during the first two years. Clause 54 of the University Act, which reads as follows, makes provision for the disposal of such surplusage "Any surplus of the said University Income Fund remaining at the

end of any year, after defraying the expenses payable out of the same, shall constitute a Fund to be from time to time appropriated by Parliament for Academic Education in Upper Canada," and the principal parties to the framing and passing of this Act have declared that this was intended to be a provision for the other Colleges, as is also indicated by the preamble and whole tone of the Act. Now this sum of \$28,000 has never been handed over to Parliament to be applied in terms of this express enactment, but lies (according to his own acknowledgment) in the coffers of the Bursar. In 1857 a new feature appears—the expenditure exceeds the income by \$785. This state of things is remedied to a slight extent in 1858, when a saving of \$347 for the Surplus Income Fund is effected. In 1859 really commences what from that time became the standing practice, an excess of expenditure over income; and by June, 1866—a period of only seven and a half years, these annual deficiencies of revenue had accumulated to the enormous sum of \$70,215. Take six of these years as a specimen, (we omit the cents.)

	INCOME.	EXPENDITURE.	EXCESS.
1859.	\$51555.	\$70164.	\$18569.
1860.	54375.	63153.	8778.
1861.	49678.	59135.	11057.
1862.	46011.	55913.	9902.
1863.	45207.	52449.	7133.
1864.	49483.	52788.	5300.

(What a fall from \$66,577 in 1856.)

This excess of expenditure over income to the extent of nearly \$10,000 every year on an average, having become systematic and chronic, at last alarmed the authorities, so that in the winter of 1865-66, orders in council were passed setting the University people on a fixed and stated allowance. Where an innate sense of decency and propriety was found to be wanting, the strong arm of Governmental interference had to be put forth. "The whole salary (we quote the words of the