## Expenditures

Salaries of Professors and Instructors Caretaking, heat, light, insurance, miscellaneous, not including the Bast Block Supplies, equipment, stationery, stamps, etc. Salaries of Administration Additional for Overhead. Scholarships Wages of Caretakers Adjacent grounds

Total
Less $\frac{1}{4}$ for 226 students in Commerce and 100 graduates

Total for Arts Group
$\$ 175,000$

$$
20,000
$$

5,000
7,760
7,000
3,500
2,400
3,000
223,660

55,190

168,470
Fees
750 students at $\$ 150.00$ each \$112,500

The percentage of interest paid by student fees is, therefore, $68 \%$, and if the four Science departments, Botany, Zoology, Chemistry and Physics be added, the percentage per student is about $58 \%$. The Comittee has no figures on the costs in other Paculties, but they wish to submit, in view of what has been already said in this report, that the practice which obtains in some universities of bonusing professiona: and technical education at the expense of education in the Liberal Arts and Sciences is fundementally unsound university policy. The principal aim of a university is to teach those subjects of study which are essential to all professions and to all forms of business and in every walk of life, Language and Literature, Mathematics, History, Philosonhy, the purer Sciences and all the rest. The primary aims of higher education dare not be forgotten. If the Faculty of Arts and Science in MeGill, for example, or in any other University, should become mainly a preliminary training Faculty for candidates proceeding into the professional and technical faculties, then that University would undoubtedly tend to fall to the level of a secondary school and become unworthy of being called a University. This Committee suggests that the University should have a permanent central committee on costs and appropriations.

