

It would seem advisable to leave undisturbed the fees in the Graduate Nurses' School; Physical Education; School for Social Workers; and the Library School. For example, it must be recognized that the service being offered in the Department of Physical Education will take on an entirely different character, when a modern gymnasium is available, although the instruction now being given is relatively adequate and valuable.

The financial statement of the University indicates the well known fact that the expenditure for "Operation" alone is far in excess of the fees received.

For the year ended May 31st, 1928, the total expense of the Faculties and Departments was \$1,280,790. The income, excluding interest but including the amounts designated "other Income", amounted to only \$450,621. Of this sum the fees collected amounted to \$355,160., or under 30% of the total expenses. The amounts in the Expense Account designated "other expenses" were larger for the two Faculties of Applied Science and Medicine than in other Faculties. Taking Applied Science alone, it is found that the total expenses were \$233,585., while the fees received and other income received amounted to \$58,556., or 25% of the total expenses.

This expense for a student (enrolled that year) amounted to \$820., for which the University received \$205.

The Faculty of Medicine incurred expenses totalling \$343,547. against receipts from "Fees and "Other Income" of \$99,178., or about 28% of the total expenses.

As to the fees in other Universities, the conditions as applying to other Canadian Universities are not comparable; at the University of Toronto, for instance, because of its position as a Government subsidized institution.

In conclusion, there might be adopted as a general principle that the objective of a University should be to make provision step by step to bring about contributions on the part of the students to an amount, which would equal fifty percent of the cost of tuition. This is not unreasonable in view of modern cost conditions. The principle has been recognized in general education. By the Education Acts of Lower and Upper Canada of 1843 it was then provided that grants would be given by the Government, augmented by amounts to be raised by local taxation, which should eventually reach fifty percent of the total cost.