

# - INVESTIGATION COMMITTEE REPORT -

**Introduction:**

On Tuesday, January 26th, a Students' Forum was held to discuss a proposed referendum concerning a raise in Students' Council Fees. At that meeting in view of the fact that some students were unaware as to what expenditures of the Council-supported organizations necessitated a raise in fees, a motion was formulated to the effect that the Students' Council appoint a Committee to look into these expenditures in order that the information be made available. The Committee so formed, in considering the lack of time, deemed it sufficient to submit a report showing the expenditures and income of the principal organizations, in terms of their financial needs, and what effect the lack of funds had and would have on their activities and undertakings.

In investigating these organizations, three topics were considered:

1. The organizations current expenditures and income, if any, and what economies had been carried out in their budgets;
2. The effect, if any, of a decrease in operating allowances upon the activities and undertakings necessitated by the reduced revenue available for distribution among the organizations;
3. The possible effects of a further decrease in the event that the revenues of the Students' Council are not increased.

It must be borne in mind, however, that it would be impossible, at this time, to determine whether the funds made available to the various organizations are being expended in the best interests of the Student Body. That is not the purpose of this report but is a matter to be determined by the executives of the organizations in co-operation with the Students' Council. There are 3 divisions to the report:

1. A general description of the financial conditions of the Students' Council;
2. A particular description of each organization;
3. Recommendations.

**1. General Finances**  
Regarding the whole financial picture: the council, this year, is operating on an estimated income of \$26,957.58 with expenditures estimated at \$25,849.50. Both figures are subject to change, for example, the receipts from football, this year, were approximately \$700 greater than anticipated. We cannot, however, say that this means an overall increase as actual receipts in other instances might possibly be less than estimated in the Fall of 1953. The estimated expenditure for the year is not an accurate or all-inclusive figure and variations do occur in the component figures. Expenses, history has shown, always appear which are neither foreseeable nor capable of being estimated, for example, play-off trips.

When compared with the actual income and expenses of last year's council, it can be seen, from the audited report, 1952-53, that the actual income was \$26,349.93 approximately \$600 less than this year's estimated income. In 1952-53, actual expenditures totalled \$27,075.17. This year the estimated expenditures total \$25,849.50 (exclusive of some expenditures anticipated for this term but not included in the October Budgets.) The decision of the council early this fall to drop activities and cut all budgets to a greater or lesser extent was based upon an incorrect estimate of student enrolment which reduced the expected income of the council approximately \$1500. This position has since been rectified but the forced economies advocated in the fall remained in effect. The activities commencing in January which had previously been deleted could, however, be restored, for example Junior Varsity Hockey and Basketball.

Although the income and expenditures of last year are comparable to the estimated income and expenditures of this year, it must be noted that many necessary expenses which would, ordinarily, have been included in this year's budgets were postponed until next year. These expenses, for example renewal of athletic equipment must be met by next year's council. This year, also, travelling expenses of delegates to conferences were at a minimum due principally to the fact that a greater part of the meetings were held in Halifax.

**2. Organizations**

**(a) Year Book**  
In 1952-53 Pharos income total was \$3,896.20 and expenses \$4,643.30, resulting in a deficit of \$747.10. The deficit was due to an expensive method of printing and overestimate of expected sales. This year on the advice of the Students' Council, the number of books to be published was cut down from 700 to 500 copies which

is comparable with sales of previous years. In addition to this, a cheaper, though equally effective method of printing is being used. This type decreases the cost of printing although not to as great an extent as was anticipated due to a general increase in prices. The result is that the saving realized by introducing a less expensive type of printing is erased by an increase in the cost of printing.

Further decrease in the allocation of funds to Pharos should not, in the opinion of the Committee, be advised as all possible steps have been taken to reduce costs and thus reduce the deficit. It must be realized that a certain standard should be maintained to keep the yearbook comparable to those of other universities and to cover adequately the activities of the Dalhousie students and student organizations during the year.

This standard, should not, in the opinion of the Committee be allowed to suffer from any lack of funds available to the Council.

It is noted, with regret, that at present the Year Book's sales are substantially less than 50% of the student enrolment and of that group who purchased Pharos, a major portion are graduating students for whom the purchase is compulsory.

**(b) Gazette**

This year the Dalhousie Gazette has undergone a change in policy from previous years. It was decided, last year, that the Gazette publish once instead of twice a week. The result is that the Gazette publishes six pages a week compared with the eight pages of previous years. It is, therefore, difficult to compare the operating costs of previous years to the figures for this year. In making the change, the Students' Council and editors of the Gazette, being cognizant of the many complaints received last year regarding the extent of the advertising, decided on a limit. On the other hand the decrease in the number of pages published reduced printing costs by some four hundred dollars (\$400.00). Due to the obsolescence (1914) of the typewriters, the Gazette found it necessary this year to replace them. The cost of three new typewriters was originally budgeted for, but due to the lack of funds, it was found necessary to purchase three reconditioned machines at a saving of \$400.00.

Dalhousie's lack of funds also forced the Gazette to decline active participation in the C.U.P. Conference which was held this year. It is felt that advantage of sending delegates would have justified the expenditures necessary to allow this trip. The Gazette would have advanced considerably in prestige amongst other college newspapers and would be in a better position to cover adequately the news events of other camps.

In addition to this, the Gazette was forced to decrease its expenditures on photos and cuts which in the opinion of the editor was an undesirable economy yet necessary in view of the face of the slashed budget. It is difficult to ascertain what effect a further decrease in the Gazette budget would have on the publication but it is the Committee's conclusion that further steps to decrease its expense would lower the standard of the students' newspaper.

**Dalhousie Glee and Dramatic Society**

Usual Glee Club policy has been to present three productions including a Gilbert and Sullivan operetta. At the beginning of this year, realizing that the Council could not afford to back the organization as they had hoped, it was decided to cut their original estimated expense by \$600.00. This was done by cutting one production completely and presenting only "As You Like It" in the fall and "Gondoliers" in the spring. The financial picture, however, remained approximately the same. Last year's expenses totalled \$2,492.45 with an income of \$1,577.01 showing a deficit on the year's operations of over \$900.00. This year the estimates include: expenses for the two productions of \$2,512.00, and income of \$1,500.00, resulting in an estimated loss of slightly more than \$1,000.00.

The similarity in expenses for the two years is explained by the fact that (1) the two plays on the agenda for this year are expensive due in the main to large casts and elaborate and expensive costumes necessary for their production and (2) the Glee Club is, for the first time handling its own publicity which results in an extra amount of \$280.00 on the Glee Club budget. Unlike the two previous organizations, no new economies were put into effect on the two productions but the Glee Club cut their estimated expenses by decreasing activity only.

Although the committee realizes that the Glee Club is operating

under several disadvantages including legitimate theatre competition in Halifax, travelling theatrical groups and the unfortunate lack of a suitable theatre in which to produce, it is of the opinion that the Glee Club should, if at all possible, attempt to pay for itself as it did during the years previous to 1952-53. In the years 1952-53 and 1953-54 the total loss on the Glee Club is estimated at approximately \$1900. This sum, if it were available, could be very well applied to the enlarging of present and introduction of new activities on the campus.

Unofficial plans for next year's Glee Club include an increase in productions with the addition of a light musical revue and possibly a modern play.

In the opinion of the business manager, this program should bring the Glee Club back closer to the financial position the committee considers it should occupy. Although the plans for 1954-55 would require additional grants from the Students' Council, the committee feels that the increased expense would be more than justified inasmuch as there would be increased activities for the members of the organization and increased revenues for the Council which would bring the Glee Club financial stabilization.

**D. A. A. C.**

It is difficult to present the financial position of the D.A.A.C. this year due to the manner in which it was effected by the belated acquisition of Students' Council fees. Last year's expenses totalled \$5,572.60 with an income of \$1,393.70, while the budgets for this year include expenditures of \$5,282.00 at this date with a possibility of further increases to cover curling and squash. The estimated income was \$1200 (but this has already been topped by football receipts of \$1500).

In the fall, when the incorrect information concerning decreased enrolment and correspondingly decreased revenues was made known to the D.A.A.C., Junior Varsity Hockey and Basketball, and tennis were omitted as sports activities. This, however, was remedied when the additional money was acquired and the activities were restored. The D.A.A.C. in addition to cutting these expenses also instituted strict economies particularly in the purchase of new equipment and the drastic slashing of remaining expenses. For example, only one half of the hockey sticks budgeted for were actually authorized to be purchased. While some of these cuts could be maintained in the following years, the committee appreciates the fact that other cuts were merely postponements of expenses and these items, for example, football and hockey equipment and interfac sweaters, will have to be purchased by next year's D.A.A.C.

Dalhousie's decision last year to re-enter the M.I.A.U. further increased the D.A.A.C.'s financial needs. This is reflected in the increase of \$400 in the English rugby expenditures. Although exhibition games last year resulted in some travelling expenses, this year further expenses were absolutely necessary for intercollegiate competition. This general increase in travelling expenses is an additional drain on Council finances.

The president of the D.A.A.C. when interviewed by the committee about proposed needs for next year, said that if Dalhousie's athletics were to continue as last year, then an increased budget would become an absolute necessity. This increase would be used to cover expenses postponed this year and a general rise in costs. It is the committee's opinion that the D.A.A.C. activities, catering as they do to a majority of the male students on the campus both in interfaculty and varsity competition plus all general spectator interest therein are a necessity on the campus and the organization well deserves the amount allocated to it by the Students' Council.

The executive of the D.A.A.C. would like to see an increase in interfaculty sports with a possible addition of Canadian football. Whether or not this will become a reality depends upon the funds available to the organization next fall. This increase, however, would be impossible under the present financial restrictions.

**D. G. A. C.**

The D.G.A.C., which is the central controlling organization for all girls' athletics on the campus, operated last year with expenses of \$1,771.31 and no income. This year's budget totals \$2,189.52 with no estimated returns. The activities for the club remained essentially the same as last year with the exception of ice hockey. That activity was cut due to a decision at the Intercollegiate Conference. The increase in expenses this year is accounted for in the higher travelling costs resulting from the

holding of the Intercollegiate swimming and tennis meets at the University of New Brunswick.

The D.G.A.C. made an effort this year to cut expenses as much as possible and in the opinion of the president of that organization no other economies are either possible or desirable. Although the expenses for such minor sports as swimming and tennis may seem, unduly high (\$500.00) and out of proportion to the demands of other activities appealing to larger numbers, it is recognized by the Committee that obligations to the Intercollegiate Association demand active participation therein. In order to continue in Intercollegiate competition, it is necessary to actively participate in the athletics sponsored by that body.

Current plans of the D.G.A.C. involve participation in an Intercollegiate Volleyball league designed to replace ice hockey. If this proposed league becomes a reality additional sums will be necessary.

The Committee looks with regret at the failure to bring in any income but appreciates the fact that the number of spectators would not justify the collection of admissions to girls events.

**Students' Council**

It is difficult to divorce the particular function of the Students' Council, as an organization, from its general operation as the Students' government. It has been, however, the custom in the past years to group several relatively minor expenditures under the Students' Council budget. For this reason, the Council's estimated general expenditures for this year total \$3,999.06. This figure includes: Students' Directory, Munro Day Functions, Salaries, Elections, Awards, N.F.C.U.S., W.U.S.C. The balance is made up in general and office expenses.

The estimated income, this year, totals \$18,343.67 (exclusive of reviews from D.A.A.C., D.G.D.S., etc., amounting to approximately \$7000) and is composed of: Fees \$15,917.00, King's \$243.00, Interest on Reserves \$496.00, Skating \$875.00, Student Directory \$575.00 and Canteen \$236.67.

The Council, this year, excluded from its budget the grant to the Mulgrave Park Association and by doing so reduced expenditures by approximately \$228.00. It was the feeling of the Council that, although in previous years money had been granted to this organization, it could not be supported this year. Regarding the Council's other expenditures it should be noted that they are for the most part static and cannot be reduced.

It is the current opinion of the Students' Council president that new or increased activities or undertakings will cause greater demand for funds from the Students' Council budget next year. There are prospects for a salaried Interfaculty Sports manager, to administer to the needs of Interfaculty sports and for a Publicity Director to co-ordinate functions on the campus. There are further prospects for an increase in activity by the Dalhousie Radio Committee. These advances will demand an increase in the available revenues and, if such is not forthcoming, will be postponed.

It has been found necessary, by the Committee, to include in the discussion of the Students' Council's budget various other topics which appear below.

The Students' Council allots funds to other organizations which have not been previously discussed. A grant of \$295.00 was awarded to Sodales to cover estimated expenditures in the realm of Intercollegiate and Interannual debating. Delta Gamma received \$289.85 from the Council to sponsor an "Open House" and "Sadie Hawkins Week". This sum, however, will be offset by an estimated income of \$276.91 from the activities conducted. An expenditure of \$220.00 is allowed by the Council for the use of a Publicity Committee to advertise designated activities such as dances.

It would be proper, at this stage of the report, to point out that the Council has a reserve of \$12,631.50 which is composed of \$5,000.00 in Dominion of Canada bonds and \$7,631.50 in Maritime Telegraph and Telephone Company Ltd. shares. This reserve at one time amounted to approximately \$25,000.00 but major expenditures, for example, the grant of \$5,000.00 to the University to help defray the cost of the construction of the new Arts Building and the purchase of bleachers for the gymnasium, reduced the reserve to its present amount. Although it might be thought that this fund is large, it must be borne in mind that the Student commitment of \$10,000.00 towards the cost of the Dalhousie Memorial Rink is a contingent liability. It is estimated that at the close of this year approxi-

mately \$7,000.00 will still be unpaid and if a demand for this amount were to be made, then payment thereof would reduce the reserve to \$5,000.00. It is the wish of the Students' Council to avoid as much as possible any depletion of the reserve and this policy has been followed in past years.

A great deal of discussion on the campus has centred around the salary of \$1,000.00 per annum being paid to the secretary-treasurer of the Council. This position has for some years been held by a person who is not a student and the post has been filled by the same person for a number of years.

The duties of the secretary-treasurer include the keeping of the files, offering of advice and assistance to the Council in the passing of budgets and general financial questions and the supervision and execution of the accounting practices. To understand the amount of work involved in this position, it is necessary to give a brief outline of the accounting procedure followed.

In the fall each organization submits to the Council its estimates or budgets for the year. These figures are considered in actual and estimated revenues for the light of students needs and the year and semi-final maximum figures are decided upon. (Additional grants are made late in the year to cover contingencies not included in the fall budgets as explained previously). These gross figures are broken down into more detailed amounts, for example, the D.A.A.C. budget is broken down with a certain amount being allotted for each specific activity. There is occasionally further division of these amounts.

When any money is to be spent, the person responsible submits to the secretary-treasurer a requisition. The secretary-treasurer then checks to see if this item has been budgeted for and whether the amount allocated to this item has been expended previously. If everything is in order, the requisition is signed by the treasurer and the item purchased. The bill is then paid by the treasurer when due. In special instances over-spending has been allowed in specific units of savings can be made in other monies to cover the balance. This system is not always a convenient one but does, however, place absolute control and responsibility in the one position and thereby effect security.

Reasons for the maintaining of this position have been put forward and are listed as follows:

1. Maintenance of continuity between Councils;
  2. Lessens burden of individual organizations re-spending;
  3. Places responsibility on one person and assures that unauthorized spending will not be made.
- Arguments against the continuation of the position are:
1. Business could be more conveniently effected if office located on campus;
  2. A Dalhousie student should be given opportunity of earning money by taking over the position;
  3. Salary paid to secretary-treasurer considerably higher than at other universities;
  4. Present set-up inclined to put too much dependence in financial matters on appointed non-student.

**Recommendations**

1. The Committee realizes that the position of secretary-treasurer is a very important and well established one in the student government organization. While not specifically recommending that any immediate change be made, it is submitted that the Council should consider the whole question in the light of the arguments pro- pounded and enquire into the possibility of setting up a system with a student as secretary-treasurer. The bulk of the work, that is, the paying of bills, could be handed over to the individual organizations with the dual purpose of: (a) decreasing the burden now resting on the secretary-treasurer and (b) making the organizations more conscious of the funds being spent so that greater economies might be practised.

2. The Glee Club should look into the possibility of setting up a costume department similar to those existing in other dramatic organizations. This serves the dual purpose of providing activity for students interested in costume designing and in greatly reducing the cost of renting costumes which, for the two productions of the Glee Club this year, totalled approximately \$1,000.00.

3. The Committee recognizes that the Council in cutting budgets this year did not make any grant to the Mulgrave Park Married Students' Association. Although it may be argued that the students of that organization are entitled

to all facilities existing for unmarried students, it should be realized that because of their circumstances: that is, they are mainly professional students, living far away from university, every effort should be made to carry on the practice established when the Association was first formed and allocate sums to enable them to operate as a recognized campus organization.

4. The economics forced on the organizations earlier this year should be carried on as much as possible in ensuing years.

5. In conclusion, it is the considered opinion of the Committee that, in view of increasing costs generally, postponement of expenses which must be met by next year's Council, expected enlargement of existing and the institution of new campus activities and anticipated decrease in enrolment, the Students' Council fees be increased and we do recommend accordingly.

Respectfully submitted,

JACK O'NEILL  
HOWARD CROSBY

The letter "X" used only in words of Greek origin, gets its form because it also stands for the numeral 10, composed of two fives, "V" in Roman numerals, placed one above the other with the lower one inverted. The "X" on beer-barrels indicate that the duty on them was 10 shillings. Similarly "XXX" indicated something of superior quality, on which the duty would naturally be proportionately higher. "Whiskey," strangely enough comes from the Gaelic "uisge" which meant "water."

The word "silly" originally had the meaning "blessed," from the German "selig," and we have phrases such as "the silly babe" signifying the Infant Jesus.

Scotland Yard was the site of the palace of the King of Scotland when he came to England for a visit.

**Armview Theatre**  
presents  
"Curtain at 8:30"  
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