

Appendix  
(E.E.E.)

31st July.

were paid, and nothing since, either for principal or interest. (See remarks on Sales, Appendix.) The Rent account has been even more negligently treated.

From the preceding brief statement some conception may be formed of the difficulties by which the Commissioners were beset, at the outset of their inquiry, and which continued to accumulate as they advanced in their labours.

An entire new set of account books, framed upon correct commercial principles, was considered by them as indispensable alike for the purposes of their investigation and the future service of the University. The work to be performed was not a mere examination of, or report on, existing accounts, but the actual formation of them; and this undertaking, so far from being made more easy by the aid of the accounts found in the books and papers placed at their command, was but rendered the more formidable and intricate by the imperfections and irregularities which were from time to time discovered to abound in them. It would have been a simple and unperplexing task to have made up a proper set of accounts, from correct day books, in which all transactions requiring fiscal record, had been duly and regularly entered, coincidently with the occurrences; but the Commissioners sought in vain among the University books for these elementary records.

In consequence of observing this defect at an early period of their investigation, the Commissioners addressed a formal communication to the Bursar, Dr. Boys, with a view of ascertaining the whole facts of the case. (Vide Appendix, three Questions to the Bursar, August 16th, 1848.)

The replies of Dr. Boys shewed that the Books desired were not to be found.

Dr. Boys, in answer to a question subsequently submitted to him by the Commissioners, stated his belief that a Cash-book had been kept; but the book to which he referred appeared to be the one alluded to in his reply to the question previously submitted.

The following is a list of the account books furnished up to this time, 21st Sept., 1848, to the Commissioners, as those containing the fiscal records which they sought for, viz:—

1. Rent Ledger, No. 1.
2. Rent Book.
3. Sale Book.
4. Sales Book.
5. Sales Ledger.
6. Instalment Book.
7. Yellow Book, No. 1.
8. Yellow Book, No. 2.
9. Col. Well's Account Current.
10. Mr. Patrick's Abstract Book, K.C.
11. Mr. Patrick's Abstract Book, U.C.C.
12. Monthly Abstract Book.
13. Sundry Parcels of Vouchers.

For the true character of these, as well as of many other books of the University, and the services

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derived from them, the Commissioners would refer to the Reports of their clerks, Messrs. McKenna and Quaife, under dates 29th November, 1850, and 13th February, 1851; to the notes and memoranda of Messrs. Rogers and McIntosh; and to the abstract and notes by Mr. McKenna, on the subject of Sales. (See Appendix.)

The Rent Ledger, No. 1, when handed to the Commissioners, was understood by them to be, for some definite period of the rent accounts, a complete record, embracing the whole Rent transactions of the University to the end of such period; nor was any intimation to the contrary given to the Commissioners or to any of their clerks. After the various account books of the Commissioners had been framed, and the work had been advanced considerably, it was incidentally discovered by the Secretary that the Rent Ledger in use was imperfect, being only the depository of a portion of the rent accounts; and that it was not an original account book, kept, as the Commissioners had been led to think, concurrently with the associate books, from which it appears to have been compiled; but, on the contrary, a work of recent date, ordered to be compiled for the purpose of meeting the continual requirements felt for such a book in the every day business of the College office, and that, owing to the too limited size of the volume, it had been found necessary to open a second, which was then in process of preparation, and would not be completed for some time to come. The Commissioners had by this time advanced so far with their own books as to render the discovery of this defect in the Rent account very perplexing; for, having commenced with regular annual balances, in order to exhibit the true state of the University affairs at the end of every year, it was now rendered apparent that these balances would, for this purpose, be useless. To suspend the general work of the accounts until the second Rent Ledger should be ready for use, was deemed inadvisable; and there was no certainty that it would be ready at the time named, nor was it completed for a considerable time after that date.

The Commissioners, therefore, decided on pushing forward the accounts, exclusive of those comprised in the Rent Ledger, No. 2, purposing, when that book should be placed at their service, to open supplementary books to contain the accounts found in it. These books were, in the course of the general work, made up, and will be found among the number delivered by the Commissioners.

On 20th January, 1849, upwards of five months after the commencement of the inquiry, when several years of the accounts had been posted, the Commissioners were apprized by the Secretary that the Bursar of the University had that day put into his hands "certain pocket-books," "five in number," "in the hand of Col. Wells, which he, the Bursar, presumed to "contain original entries," "and to extend through the whole period of the Colonel's Bursarship, from January, 1828, to 12th July, 1839. These books were, as described by the Bursar, "pocket-books," made of such a size as to be easily carried about in a breast pocket; and had, probably, from their unpretending appearance, been permitted to be long unnoticed in the College office. They contained a good deal of matter which might have been useful in the construction of the Commission accounts; but as, by this time, a large amount of the preliminary work, such as the calculation of rent and interest, and the reduction of these to proper form for introduction into the Journal; the regulation of the Cash and Sales accounts; and, in