

Your Committee desire to draw the attention of the Board specially to the still more striking results as to the sources from which the cost of administration is met. If the revenue from the Crown property forming the Endowment is regarded as the proportion paid by the public towards the instruction of the students, it must be gratifying to learn that 1,132 students received instruction in Art subjects in 1893 at a cost of \$66.67 per student, as compared with 347 students in 1881 at a cost of \$169.61 per student. It must be equally gratifying to find that the proportion borne by the fees has advanced from \$19.01 in 1881 to \$31.46 in 1893.

Proportion of cost per student derived from Endowment income and from Fees.

Your Committee are aware that the basis of these calculations is open to criticism in some respects. The fees as shown in 1893, and as far as ascertainable for previous years, cover those paid not only for Lectures, but for Examinations, Degrees, Matriculation, use of Library, Laboratory, etc., and the aggregate is the result of payments by a greater number of individuals than those appearing on the rolls of the University. Examination and Degree fees in Dentistry, Pharmacy, Engineering and Applied Sciences, Music and Agriculture, are included, although those paying the fees are not enrolled as students at the University. This does not, however, materially lessen the value of the calculations made.

A more important fact is the difference in the extent of the Art instruction of some of the students now as compared with 1881. The roll of 347 students in 1881 represents about that number taking the full course in Art subjects. In 1893 the 1,132 students were composed as follows:

Students taking the complete or partial Arts course and paying Lecture and other fees.....	661
Students of Federating University receiving a lesser proportion of Art instruction, some of whom paid Laboratory, Library, Examination and Degree fees but none of whom paid Lecture fees.....	128
Occasional students, varying in extent of instruction and fees paid therefor	63
Medical students receiving a comparatively small proportion of instruction in Art subjects, and this only by 1st and 2nd year students, number 155.....	280
Total roll for 1893.....	1,132

In addition to the above there were 84 students of the School of Practical Science who received instruction in Art subjects from the Faculty of the University but who were not entered upon the rolls.

This complicated condition makes it evident that an exact comparison between 1881 and 1893 is not possible. It was not, however, the purpose of your Committee to do more than indicate in a general way that, notwithstanding the great increase in the aggregate of expenditure for administration, the cost of instruction per student has enormously decreased, while the proportion of that decreased cost paid by the students has greatly increased although the fees are still so much below those of other high-class universities.

Your Committee, in concluding their labors, have very great pleasure in expressing their obligation to Mr. Cross and their sense of his intelligent and zealous interest in the University. The thanks of the Committee are also due to the Bursar and his staff for information at all times promptly communicated.

For the Committee,
B. E. WALKER.