
College, and therefore, it is unnecessary here to enter at length upon the subject of retrenchment, the necessity for which must now be admitted.

The Commissioners feel that it is of more importance to point out what they believe to be radical defects in the system of management, defects which can only be remedied by prompt Legislative action. In his evidence, the Bursar states that he has been informed that "there are no limits to the demands which the authorities of the University and of University College might make upon him." His duty is to manage the Endowment, and to make such payments as are certified by the proper authorities. The expenditure and management of the Bursar's Office are likewise uncontrolled by either of the above corporations. We have thus three distinct departments, independent in their action, yet supported by the same fund. It is true that all of them are subject to Government control, and that most of the expenditure which has taken place has been sanctioned by orders in Council; such control, however, is necessarily imperfect, for it cannot be exercised when the seat of Government is so far removed from Toronto, without great inconvenience and loss of time to Your Excellency and to the Members of Council.

As an instance of the want of proper adjustment of expenditure to the income actually collected, reference may be made to the first year in which a deficiency occurred, viz. 1859—when the excess amounted to the large sum of \$18,569.36. In this one year the following sums are charged to Income Fund.

Furniture for College residence.....	\$5,125 15
Grounds.....	6,256 20
Observer's residence.....	4,340 00
	\$15,721 35

Of the expediency of spending so large a sum on the residence now occupied by only 19 Students, and also upon the grounds, at a time when the income fell short, very great doubts may be entertained; and the Commissioners are strongly of opinion that the last item of expenditure, for the benefit of the Observatory, was not a legitimate application of the University funds. It is unnecessary in this report to enter into a detail of items of expenditure to which objections might be made, but it will readily be seen that a reform in the management of the finances of the University is absolutely imperative, and that vigilance should be exercised to prevent expenditure for any purpose in excess of income. University College should be maintained in an efficient state, and a liberal income set apart for its maintenance and its expenditure, restricted to its specific income.*

* Extract from Dr. Wilson's address before Committee of Legislative Assembly,

"Again let me say for myself and my colleagues in University College, we have no desire to monopolize the endowments of the Provincial University. Let the just and proper costs of maintaining the College in a state of efficiency be properly ascertained with some adequate re-