

a cost of \$55,000. Illegal, because in direct contravention of the terms of the Act of 1853. And what do the Commissioners say of these new buildings? "Comfort and utility have, it is feared, been less studied than appearance and decoration; and even now (in 1862), when the number of students is far smaller than in this growing country may reasonably be expected to assemble within its walls, complaints are made that the accommodation afforded to University College is limited." We draw attention to this matter now, not so much for the purpose of showing that this and an equally illegal expenditure of \$41,305 on the Library and Museum, out of the Permanent Fund, have curtailed the annual income by \$24,000, a sum greater than the aggregate of the grants in aid hitherto made by the Government to all the other Colleges of the Province; but in order to remark on a largely increased burden, arising from the elaborate apparatus employed for heating the building, which has thereby fallen on the Income Fund, the item of fuel in this Return amounts to \$12,603, for the six and a half years extending from January, 1861, to June, 1866, thus entailing an average cost of nearly \$2,000 per annum. We also find that an engineer and an assistant-engineer (these are the terms used) are maintained at an expense of \$640 to attend to this heating apparatus. Thus the heating of the building costs about \$2600 a year, more than half of the Grant heretofore made to Queen's College.

We observe that in 1861, the first year embraced in the Return, there were employed, besides the two Engineers, a beadle, a messenger, and seven male servants (exclusive of the female servants kept in the residence,) at a cost of \$2,786. In 1867, under the new order of things, the number has been reduced to four male servants, and the expense to \$1,550.

Upwards of \$15,000, apart from the wages of the large staff of servants above mentioned, have been laid out upon the grounds during the past twelve years, mainly (we suppose) for the delectation of the citizens of Toronto. No wonder that the *Globe* and the *Leader* unite in the chorus: "Great is Diana of the Ephesians."

Since January, 1856, the item of stationery and printing (and this apart from advertising) amounts to the large sum of \$21,821, thus averaging \$1,897 per annum.

After having waded through the several

entries in the items of expenditure for Bursar's office, salaries, servants' wages, library, museum, insurance, gas, water, fuel, stationery, printing, advertising, prizes, grounds, repairs, and taxes, we find invariably the item "incidentals." These incidentals, during the six and a half years extending from January, 1861, to June, 1867, make up a total of \$10,851. In the name of Joseph Hume, what can these "incidentals" mean? We thought, in going through the entries previous to this, that we had exhausted every possible source of expenditure, and concluded that certainly there was *here* no room for "sundries." Yet these "Incidentals" which appearing every year seems to be an essential of expenditure, amount to an average of \$1,669 per annum, exactly one-third of the annual grant hitherto accorded to Queen's College. But we must spare our readers in the heat of these dog days, and touch no further the fermenting mass. We conclude with a few deductions, remarking, by the way, that we have been at pains to give in our calculations, the average of several years in succession, so as to be candid and impartial, and not select an item for one year which may happen to be accidentally large.

1. Had the system of spending so largely in excess of income, begun in 1859, and maintained until 1866 with such unvarying regularity that it was reduced to a settled practice and confirmed habits of extravagance, been continued for a few years longer, the once noble Endowment would have become so impaired, that University College would have been forced to do what the other Colleges have long had to do—to go, hat in hand, to the Legislature and beg for an annual supplementary grant.

2. The Bursar states that, if the Permanent Fund had not been trenced upon by the lavish expenditure on buildings, library and museum (all which any one who reads the Act of 1853 can plainly see was an illegal outlay), the Income, when all the lands were sold (and in 1862 only 18,310 out of 226,101 acres remained unsold), would have amounted to the large sum of 284,258. Now if \$45,000 is deemed by the authorities sufficient to maintain efficiently Toronto University and University College, besides meeting all the expenses of management in 1867, surely it was equally sufficient for these purposes when the Province was ten years younger. Hence if they had remained satisfied with the original building and lived within the