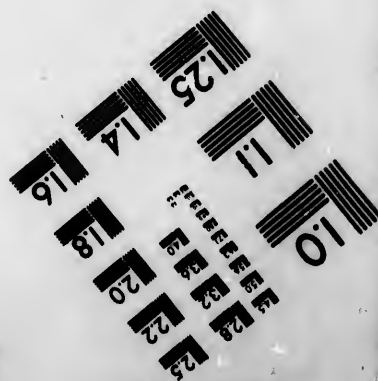
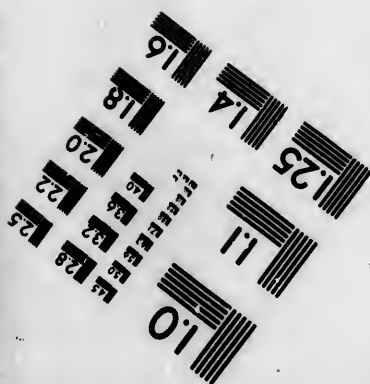
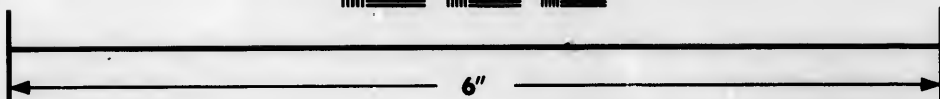
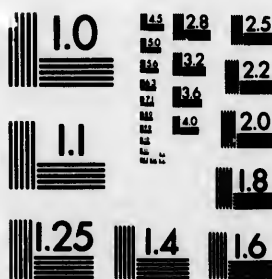


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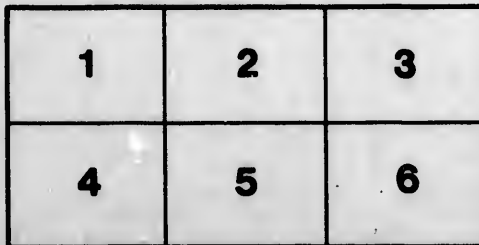
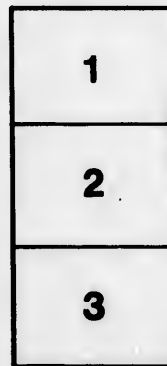
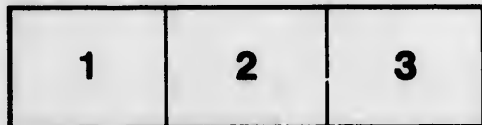
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UNIVERSITY OF TORONTO.

REPORT OF
STANDING COMMITTEE
ON FINANCE.



TORONTO
PRINTED BY WARWICK & SONS, 68 AND 70 FRONT STREET WEST,
1892

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UNIVERSITY OF TORONTO.

REPORT OF
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TORONTO:
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UNIVERSITY OF TORONTO.

REPORT OF STANDING COMMITTEE ON FINANCE

Toronto, November 15th, 1892.

The Standing Finance Committee beg to submit their report for the year ending 30th June, 1893.

1. They have obtained from the Bursar the estimates of the receipts on income account for the year ; and from the Bursar and the heads of University departments they have received estimates of the probable expenditures for the year.

2. They also incorporate in their report, for the sake of convenience, the estimates of University College, which have been furnished to the Committee for their information by the Council of University College.

3. The forms of account which were employed in last year's report have been adhered to, and for the purposes of comparison the actual results of the transactions of the year 1891-92 are given.

RECEIPTS.

I. ORDINARY REVENUE.

	Estimate 1892-3.	Rece. 1891-2.
	\$ c.	\$ c.
(a) Interest on balance purchase moneys (old sales).....	938 56	716 12
Interest on balance purchase moneys (new sales, Devonshire Place survey).....	1,062 40	1,147 40
(b) Interest on loans	34,301 33	36,148 97
Interest on debentures.....	20,052 87	17,201 86
(c) Interest on bank balances	3,579 00	5,826 56
(d) Rents (other than Park)	3,493 00	2,748 19
Rents (University Park).....	8,300 00	7,666 23
Allowance for occupation by Medical Faculty of part of Biological building:		
Rent.....	\$1,200 00	1,200 00
Share of maintenance.....	700 00	
	1,900 00	
Rent Upper Canada College block		59 15
Carried forward	73,627 16	72,714 48

121050

ORDINARY REVENUE.—Continued.

	Estimate 1892-3.	Receipt, 1891-2.
	\$ c.	\$ c.
<i>Brought forward</i>	73,027 16	72,714 48
(c) Fees—University and College	35,575 00	23,485 25
(f) City of Toronto, payment	6,000 00	6,000 00
(g) Transfer fees	50 00	60 00
(h) Dividend on bank stock	24 50	24 50
(i) Interest on advance \$57,956.15 to Upper Canada College	2,679 58	
(k) Casual accounts :		
Insurances <i>re</i> mortgages		19 64
Pasturage		11 00
Scholarships (amount of cheques issued in 1889 not called for by parties entitled to them, cancelled)		160 00
Prizes University College (properly belonging to previous year but not received till this year)		15 00
	117,956 24	102,489 87
Less portion of fees to go to Medical Faculty	400 00	480 00
Less amount written to contingent fund		5,000 00
Total ordinary revenue	117,556 24	97,009 87

II. ABNORMAL RECEIPTS.

	1892-3.	1891-2.
	\$ c.	\$ c.
(a) Unexpended balance of abnormal receipts of last year	6,999 16	19,286 76
(b) Unexpended balance of ordinary revenue of last year	2,475 15	
Total abnormal receipts	9,474 31	19,286 76

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SUMMARY.

Receipt, 1891-2.			
\$ c.		\$ c.	
72,714 48	Ordinary revenue for year	117,556 24	
23,485 25	Abnormal receipts for year	9,474 31	
0,000 00	Total receipts for year	127,030 55	
60 00			
24 50			

DEDUCTIONS.

From this total of \$127,030.55 the following deductions must be made :

		Amount of bal- ance at 30th June, 1892.	Amount of interest.
102,489 87	(1) Interest on the following special funds included in statement No. I, Ordinary Revenue.		
486 00	(a) Library Building Fund.....	\$ c. 27,527 09	\$ c. 200 00
5,000 00	(b) Library Insurance Fund (books).....	47,062 04	1,882 40
97,009 87	(c) Museum Restoration Fund.....	5,761 09	150 00
	(d) Residence Extension Fund.	707 82	28 31
	(e) Medical Faculty Surplus Fund.....	8,152 01	407 60
	(f) Students' Fund (gymnasium)	2,217 97	88 72
	(g) University Club and Gymnasium.....	1,664 80	66 59
	(h) Vice-Chancellor's Special Account.....	361 85	14 47
	(i) Retirement Fund.....	2,628 53	157 70
	(k) Specific Endowment (Scholarships).....	39,113 61	2,346 81
		\$135,196 81	\$5,342 60
1891-2.	(2) Cost of 12-inch water main through Queen's Park for fire protection purposes.....		2,100 00
	(3) Interest on cost of Gymnasium (\$20,000).....		800 00
\$ c.	(4) Interest on portion of cost of Chemical Building (assuming that about \$20,000 will be expended during the latter part of current financial year).....		400 00
19,286 76	Total of deductions.		\$8,642 60

Leaving \$118,387.95 available for the service of the year.

GENERAL REMARKS ON THE PRECEDING STATEMENTS.

I. (d) RENTS.

4. The estimated receipts are increased by \$700, being the amount payable by the Medical Faculty as their share of the cost of maintenance of the Biological Building for last year. This amount is arrived at by charging the Medical Faculty with one-third the actual expenditure on Maintenance Account (\$1,407.65 : $\frac{1}{3}$ = \$469.21) : one-third the salary of caretaker (\$180 : $\frac{1}{3}$ = \$160), and a charge for lighting the dissecting-room, roughly estimated at about \$70.

5. A small sum was realized last year, as appears by the accounts, for rent of a portion of the Upper Canada College block to a lacrosse club. This was but a transient arrangement, however, and it appearing very doubtful if any amount will be realized from the block during the current year, the Committee have not estimated for any receipt on this account.

6. In last year's report it was intimated that the Estimate for Rents would be increased in the present year by an allowance for ground rent of the School of Practical Science. The Committee learn that no arrangement has yet been concluded in respect to this.

I. (e) FEES.

7. It will be observed that there is a considerable increase in the estimate of fees ; this increase being due partly to the higher rates charged, and partly to the fees paid by medical students for instruction in Arts subjects (hitherto credited to Medical Faculty funds). In the estimate is also included the sums payable by students as Laboratory Supply Fees in the departments of Chemistry, Biology, Physics, Mineralogy and Geology and Psychology. These fees in Chemistry, Biology and Mineralogy and Geology were formerly paid to the professors in those departments, and directly expended by them for supplies.

As by a Statute recently passed these fees are now payable with other fees to the Registrar, it is recommended that in future the appropriations for expenditures in this connection be made by this Committee in the usual way.

8. The estimate is further increased by the anticipated receipt, during the current year of \$1,400, to be paid by the Government as a reimbursement to the University for the expense attendant upon the examinations for degrees in Agriculture, which have been conducted by the University for some years past (as appears by the report of last year), without any return in the shape of fees. The Committee learn that there is a probability of the matter being arranged in a short time, and they have therefore included the above sum in the estimates.

9. As was the case last year, a deduction of \$400 to go to the Medical Faculty appears in the estimate.

10. Th
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10. The following is a detailed statement of the fees received during the year 1891-2, with the Registrar's estimate of the probable receipts for the current year :

TABLED STATEMENT OF FEES RECEIVED.

	Estimates for 1892-3.	1891-2.
Lecture Fees in University College.....	10,000	12,042
Examination Fees, Faculty of Arts.....	6,000	5,544
Degree Fees do	1,250	1,215
Matriculation Fees do	175
Examination Fees, Faculty of Law.....	150	137
Degree Fees do	250	260
Matriculation Fees, Faculty of Medicine.....	125	141
Examination Fees do	1,600	1,644
Degree Fees do	1,200	1,120
Examination and Degree Fees, Dentistry.....	400	335
Degree Fees, Engineering and Applied Science.....	50	40
Examination and Degree Fees, Music.....	50	15
do do Pharmacy.....	700	543
Examination and Degree Fees, Agriculture (including arrears of former years to be paid by the Government).....	1,400
Fees for Dispensation, Honor Certificates, etc.....	300	273
Laboratory Supply Fees.....	1,200
Library Fees.....	1,600
Medical students, instruction in Art subjects.....	2,315
do Laboratory Supply Fees.....	810
	35,575	23,309

II. (a, b) ABNORMAL RECEIPTS.

11. The item of Abnormal Receipts is composed of (a) the unexpended balance of last year's Abnormal Receipts account, amounting to \$6,999.16, and (b) the unexpended balance of the ordinary revenue of last year, amounting to \$2,475.15. The Committee have followed the plan adopted last year in devoting, as far as possible, these receipts to special services.

PROFIT FROM GUARANTEED DEBENTURES.

12. In the Chancellor's letter, prefixed to last year's report, it was conjectured that there would be a profit of \$1,500 by investing \$100,000, part of the proceeds of the Guaranteed Debentures. No sale of the Debentures having been yet made, the Committee do not feel justified in making any allowance on this account in the estimates.

RECOMMENDATIONS REGARDING EXPENDITURES.

13. The following recommendations are made :

(a) That all stationery and postage stamps required in the service, except in the case of the Bursar's office, be obtained through the Registrar.

(b) That every officer through whom expenditures are incurred must, in the first instance, send a requisition for the Bursar's signature in accordance with the following form :

No.....

UNIVERSITY OF TORONTO, AND UNIVERSITY COLLEGE.

REQUISITION FOR SUPPLIES.

(To be furnished in duplicate)

Quantity.	Articles.	Probable Cost.	
		\$	c.

Date.....

Signed.....

Examined and Approved,

Charge to.....Dept.

Bursar.

REMARKS:

This requisition to be in duplicate ; one copy to be retained by the Bursar, the other returned by him to the officer.

14. Annexed hereto are the summaries and details of the estimates of expenditure, the amount of which, it will be observed, is \$2,355.51 less than the available revenue.

J. LOUDON,
Chairman.

- 1. Salaries (a) Salaries (b) Pen
- 2. Bursar's in salary Of
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SUMMARY OF ESTIMATED EXPENDITURE, YEAR 1892-3.

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	Payable out of inter- rest on special funds and reserve for scholarships.		Payable out of abnor- mal receipts.		Payable out of ordi- nary income.		Expenditure, 1891-92.		
	§	c.	§	c.	§	c.	§	c.	
1. Salaries and pensions:									
(a) Salaries (inclusive of Bursar's Office and of Retirement Fund)					80,524	56	73,189	61	
(b) Pensions and gratuities					2,402	33	1,144	00	
2. Bursar's office (exclusive of Salaries now appearing in salaries statement).....	\$1,200								
Of which one quarter to U. C. College	300								
Three-quarters to University	\$900				900	00	903	87	
3. Expenses re investments etc					1,000	00	709	08	
4. Scholarships		2,197	50				1,225	00	
5. Examiners					6,264	70	6,576	78	
6. Library (exclusive of salaries):									
Revote of unexpended balance 1891-92				1,039	88				
Customary grant					2,600	00	1,560	12	
Maintenance of building					925	00			
Expenses incidental to moving and restoration		230	00				2,324	50	
Furnishing and fittings.....		1,231	25						
7. Telephones					145	00	104	59	
8. Insurance					500	00	3,127	55	
9. Main Building:									
(a) Repairs, maintenance of structure, etc., fuel, water and gas, (salaries excluded)					4,260	00	2,678	53	
(b) Registrar's office				50	00	75	00		
(c) Furnishing				887	25				
10. Grounds (exclusive of salaries):									
Revote of unexpended balance, 1891-92				322	12				
Occasional labor, roads, fences and sidewalks (including snow cleaning)					2,200	00	677	88	
11. Chemical Department:									
Maintenance, materials for lectures, etc., (including students' supplies)					508	00	389	76	
Revote of unexpended balance, special appropriation for apparatus, 1891-92				408	51		480	31	
Examination apparatus							220	00	
12. Biological Department:									
Repairs, maintenance of structure, fuel, water, gas etc.					1,670	00	1,407	65	
Gas and other fittings				165	00				
Laboratory, lecture-room, museum and students' supplies					1,177	00	328	88	
Microscopes and fittings				470	00				
Revote of grant for apparatus for Physiological branch 1891-92				800	00		4,779	53	
Museum wing, for completion									
13. Physical Department:									
Maintenance					325	00	329	48	
Fittings for workshop and laboratory							949	13	
<i>Carried forward</i>		3,658	75	4,142	76	105,476	59	103,106	25

SUMMARY OF ESTIMATED EXPENDITURE, YEAR 1892-3.—Continued.

	Payable out of interest on special funds and reserve for scholarships.		Payable out of abnormal receipts.	Payable out of ordinary income.		Expenditure, 1891-92.		
	\$	c.		\$	c.	\$	c.	
<i>Brought forward</i>	3,658	75	4,142	76	105,476	59	103,106	25
14. Mineralogical and Geological Department ; Maintenance, (including students' supplies).....					200	00	53	83
Revote of grant for instruments, 1891-92.....			350	00				
Fittings, etc.....							727	12
15. Ethnological Museum : Sundries.....							13	88
16. Psychological Department : Revote of unexpended balance of maintenance grant, 1891-92.....			150	93			149	07
Maintenance, new apparatus, books, charts, etc.....			435	00	10	00		
Fittings.....							330	65
Revote of unexpended balance of apparatus grant, 1891-92.....			180	79			919	21
17. Stationery, University.....					900	00	884	01
18. Printing, University.....					2,500	00	2,199	61
19. Advertising, University.....					200	00	439	80
20. Incidentals, University.....					150	00	92	50
21. Stationery, University College.....					125	00	134	00
22. Printing, University College.....					100	00	47	58
23. Advertising, University College.....					100	00	113	57
24. Incidentals, University College.....					100	00	42	00
25. Mathematics, apparatus.....			704	37			50	92
26. Political Science, class-room supplies.....					25	00	45	63
27. Classics, class-room supplies.....					37	00	25	00
28. English, class-room supplies.....			19	00			38	38
29. French, class-room supplies.....					31	00	44	49
30. German, class-room supplies.....					35	00	23	33
31. Italian and Spanish, class-room supplies, etc.....					35	00	16	58
32. Oriental Literature, class-room supplies.....					25	00		
Totals.....	3,658	75	5,982	85	110,049	59	109,484	41

Total estimated expenditure, \$119,691 19
 from which deduct the expenditure out of Interest on
 Special Funds, already provided for in deductions from
 Receipts account..... 3,658 75
 \$116,032 44

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DETAILED ESTIMATE OF EXPENDITURE, YEAR 1892-3.

Expenditure, 1891-92.		SALARIES.		Estimated amount year ending 30th June, 1893.	Amount paid year ending 30th June 1892.
c	59	50	25	\$	c.
103,106	25	58	83		
727	12				
13	88				
149	07				
330	65				
919	21				
884	01				
2,199	61				
439	80				
92	50				
134	00				
47	58				
113	57				
42	00				
50	92				
45	63				
12	00				
38	38				
44	49				
23	33				
16	58				
59	109,484	41			
				3,225 00	3,160 00
One-quarter to U. C. College, three-quarters to University.				2,418 75	2,366 25
2. Library.					
Librarian (salary @ \$1,200, for six months \$600)					
do \$1,300, do \$650)					
To officer				1,181 25	517 50
Reserved for Retirement Fund				63 75	51 15
Librarian (acting) salary @ \$700 for six months					350 00
Assistant Librarian (paid as Assistant Registrar)					
Student Assistant (salary @ \$22.50 per month for 8 months)				180 00	120 00
do do do \$15.00 do do				120 00	120 00
do do do \$15.00 do do				120 00	
Caretaker (salary as Porter for 3 months \$125)					
(salary @ \$500 for 9 months \$375)				500 00	
Superintendent of Library (salary for 26 weeks @ 15 per week)				390 00	
Clerk				300 00	
Catalogue Clerk				300 00	
3. General as between University and University College.				3,160 00	1,161 65
President (also paid as Professor of Physics salary @ \$1,800 for 9½ months)				1,425 90	
do the late Sir Daniel Wilson, one month's salary and house rent				550 00	2,200 00
Janitor				504 00	504 00
do as Sunday Constable				25 00	25 00
Gardener				420 00	420 00
do as Sunday Constable				25 00	25 00
Engineer (with rooms and fuel)				576 00	576 00
Fireman (salary for 26 weeks @ \$10.50 per week)				273 00	213 16
Superintendent of Electrical Plant (paid as Mechanical Assistant; Physics)					
Attendant (salary for 8½ months @ \$32.00 per month),				\$272	
do 1 do \$28.00 do				28	
Charwoman				300 00	208 00
do (salary for 38 weeks at \$7 per week)				312 00	312 00
				266 00	204 20
				4,676 00	4,687 36
4. Pensions and gratuities:					
J. M. Hirschfelder				1,000 00	1,000 00
George Goodwin				144 00	144 00
Gratuity to the representatives of the late Sir Daniel Wilson				833 33	
do do do Robert McKim				425 00	
				2,402 33	1,144 00
5. University of Toronto, General:					
(a) Vice-Chancellor				400 00	400 00
Bedel and Attendant on Senate (also paid as Bedel, University College, salary from 9th September, @ \$700 per annum)				568 65	
do R. McKim, 1 month				70 83	340 00
Architect				100 00	100 00
(b) Registrar's Office:					
Registrar (also paid as Registrar, University College and Secretary to University College Council)					503 35
Assistant Registrar (salary @ \$700)				700 00	350 00
Registrar's Assistant				200 00	200 00
				2,039 48	1,893 35

DETAILED ESTIMATE OF EXPENDITURE, YEAR 1892-3.—Continued.

SALARIES.	Estimated amount year ending 30th June, 1893.	Amount paid year ending 30th June, 1892.
6. Teaching staff, etc., University of Toronto:	\$ c.	\$ c.
(a) Modern History		2,800 00
Lecturer (salary at \$1,600 for 9 months, \$1,125) .		
To officer	1,059 37	
Reserved for Retirement Fund	65 63	
	1,125 00	2,800 00
(b) Political Science:		
Professor (salary @ \$2,500, for 9 months \$1,875).		
To officer	1,740 00	2,936 25
Reserved for Retirement Fund	135 00	213 75
Lecturer, Temporary (salary @ \$1,000 for 9 months)	750 00	
Professor of Constitutional and International Law	1,000 00	1,000 00
Professor of Roman Law, Jurisprudence and History of English Law	1,000 00	1,000 00
Fellow in Political Science		500 00
	4,625 00	5,650 00
(c) Mathematics:		
Professor (salary @ \$2,700, for 3 months \$675		
do \$3,000 9 do 2,250		
	\$2,925.00	
To officer, for July—Sept., \$603.75, for Oct—June \$2,036.25	2,640 00	2,436 25
Reserved for Retirement Fund	285 00	213 75
Lecturer (Salary @ \$800, for 9 months \$600.		
To officer	570 00	
Reserved for Retirement Fund	30 00	
Fellow	500 00	500 00
Fellow		375 00
	4,025 00	3,525 00
(d) Physics:		
Professor, paid also as President (salary at \$3,200 per annum.)		
To officer	2,915 00	3,100 00
Reserved for Retirement Fund	285 00	75 00
Demonstrator, salary at \$1,700.		
To officer	1,597 50	1,573 13
Reserved for Retirement Fund	102 50	76 87
Lecturer, salary at \$800, for 9 months \$600.		
To officer	570 00	
Reserved for Retirement Fund	30 00	
Assistant Demonstrator, salary at \$700, for 9 months \$525.		
To officer	498 75	
Reserved for Retirement Fund	26 25	
Fellow	500 00	500 00
Temporary Assistant Lecturer		400 00
Mechanical Assistant (also Superintendent of Electrical plant)	800 00	800 00
	7,325 00	6,525 00
(e) Chemistry:		
Professor,		
To officer	3,100 00	3,100 00
Reserved for Retirement Fund	100 00	75 00
Demonstrator.		
To officer	760 00	520 00
Reserved for Retirement Fund	40 00	30 00
Demonstrator (salary at \$500, for 9 months \$375)	375 00	
Fellow	500 00	500 00
Lecture Assistant	200 00	200 00
do (Temporary)	200 00	
Attendant	504 00	504 00
	5,779 00	4,929 00

DETAILED ESTIMATE OF EXPENDITURE, YEAR 1892-3.

ed.

Amount paid year ending 30th June, 1892.	SALARIES.	Estimated amount year ending 30th June, 1893.	Amount paid year ending 30th June, 1892.
\$ c.		\$ c.	\$ c.
2,800 00	(f) Mineralogy and Geology :		
	Professor.....	3,100 00	3,100 00
	Fellow	500 00	500 00
	Attendant.....	200 00	200 00
2,800 00		3,800 00	3,800 00
	(g) Biology :		
	Professor (Salary \$3,200).		
	To officer	2,915 03	2,961 25
2,936 25	Reserved for Retirement Fund.....	285 00	213 75
213 75	Associate Professor of Physiology (salary for 3 months at \$1,700, \$425.		
	do do do 9 do \$1,800,		
1,000 00	To officer	1,666 87	1,573 13
1,000 00	Reserved for Retirement Fund, 3 months at \$102.50, \$25.63; 9 months at \$110, \$82.50=\$108.13.....	108 13	76 87
500 00	Lecturer, salary \$800, for 9 months=\$600.		
5,650 00	To officer	570 00	
	Reserved for Retirement Fund.....	30 00	
	Assistant Demonstrator, salary \$500, for 9 months.....	375 00	
	Fellow	500 00	500 00
	Sub-curator of Museum, etc.....	524 00	524 00
2,436 25	Attendant and Caretaker of Biological Buildings	480 00	480 00
213 75	Boy, cleaner, etc.....	120 00	88 00
		7,574 00	6,417 00
	(h) Italian and Spanish :		
500 00	Associate Professor, salary for 3 months at \$1,700, \$425.		
375 00	do 9 do \$1,800, \$1,350.		
3,525 00	To officer.....	1,666 87	1,573 13
	Reserved for Retirement Fund.....	108 13	76 87
	Fellow	500 00	437 50
		2,275 00	2,087 50
3,100 00	(i) Logic and Metaphysics :		
75 00	Professor, salary \$3,200.		
	To officer.....	2,915 00	2,936 25
	Reserved for Retirement Fund	285 00	213 75
1,573 13	Lecturer and Demonstrator in Philosophy, salary \$800, for 9 months \$600 ; replacing Fellow in Philosophy (half).....		250 00
76 87	To officer	570 00	
	Reserved for Retirement Fund.....	30 00	
		3,800 00	3,400 00
500 00	(7) Teaching staff, etc., University College :		
400 00	(k) Ethics :		
800 00	Professor, salary \$3,000.		
6,525 00	To officer	2,745 00	2,058 75
	Reserved for Retirement Fund.....	255 00	191 25
	Fellow in Philosophy (half)		250 00
3,100 00	(l) Greek :	3,000 00	2,500 00
75 00	Professor, salary \$3,200.		
	To officer	2,915 00	2,961 25
	Reserved for Retirement Fund.....	285 00	213 75
520 00	Lecturer, salary, \$1,700.		
30 00	To officer	1,597 50	1,573 13
	Reserved for Retirement Fund.....	102 50	76 87
500 00		4,900 00	4,825 00
200 00			
504 00			
4,929 00			

DETAILED ESTIMATE OF EXPENDITURE, YEAR 1892-3.—Continued.

SALARIES.		Estimated amount year ending 30th June, 1893.	Amount paid year ending 30th June, 1892.
<i>(m)</i> Latin :			
Associate Professor, salary for 3 months at \$1,700, \$425.	\$ c.	\$ c.	
9 do \$1,800, \$1,350.			
To officer.....	1,666 87	1,567 50	
Reserved for Retirement Fund.....	108 13	82 50	
Lecturer, salary for 3 months at \$800, \$200.			
9 do \$900, \$675.			
To officer.....	831 25	570 00	
Reserved for Retirement Fund.....	43 75	30 00	
Fellow.....	500 00	500 00	
	3,150 00	2,750 00	
<i>(n)</i> Oriental Literature :			
Professor, salary for 3 months at \$2,200, \$550.	\$ c.	\$ c.	
9 " \$2,500, \$1,875.			
To officer.....	2,262 50	2,037 50	
Reserved for Retirement Fund, 3 months @ \$150, \$37.50; 9 months at \$180, \$135; total, \$162.50	162 50	112 50	
Lecturer, salary for 9 months @ \$300, \$600; replacing Fellow of 1891-92.....		437 50	
To officer.....	570 00		
Reserved for Retirement Fund.....	30 00		
	3,025 00	2,587 50	
<i>(o)</i> English :			
Professor, salary, \$3,200.			
To officer.....	2,915 00	2,936 25	
Reserved for Retirement Fund.....	285 00	213 75	
Lecturer, salary, \$1,700.			
To officer.....	1,597 50	1,573 13	
Reserved for Retirement Fund.....	102 50	76 87	
	4,900 00	4,800 00	
<i>(p)</i> French :			
Associate Professor, salary for 3 months @ \$1,700, \$425.			
9 " \$1,800, \$1,350.			
To officer.....	1,166 87	1,573 13	
Reserved for Retirement Fund.....	108 13	76 87	
Lecturer, salary for 3 months @ \$800, \$200.			
9 " \$900, \$675.			
To officer.....	831 25	570 00	
Reserved for Retirement Fund.....	43 75	30 00	
Fellow.....	500 00	500 00	
	3,150 00	2,750 00	
<i>(q)</i> German :			
Associate Professor, salary, \$2,000.			
To officer.....	2,000 00	2,000 00	
Reserved for Retirement Fund.....			
Lecturer, salary for 3 months @ \$800, \$200.			
9 " \$900, \$675.			
To officer.....	831 25	570 00	
Reserved for Retirement Fund.....	43 75	30 00	
Fellow.....	500 00	500 00	
	3,375 00	3,100 00	
8. University College, general :			
Registrar (also paid as Registrar University).....		125 00	
Bedel (also paid as Bedel University).....		510 00	
		635 00	

DETAILED ESTIMATE OF EXPENDITURE, YEAR 1892-3.

ued.

Amount paid year ending 30th June, 1892.
\$ c.
1,567 50
82 50
570 00
30 00
500 00
2,750 00
\$ c.
2,037 50
112 50
437 50
2,587 50
2,936 25
213 75
1,573 13
76 87
4,800 00
1,573 13
76 87
570 00
30 00
500 00
2,750 00
2,000 00
570 00
30 00
500 00
3,100 00
125 00
510 00
635 00

EXPENSES.	Payable out of interest on special funds.	Payable out of abnormal receipt.	Payable out of ordinary revenue.	Amount paid 1891-92.
	\$ c.	\$ c.	\$ c.	\$ c.
<i>(Report page 12.)</i>				
2. Bursar's Office (exclusive of salaries now in salary list).				
Allowance to cover gas, fuel and attendance			100 00	100 00
Stationery, printing, postage and incidentals			700 00	700 15
Allowance for rent of office			400 00	400 00
			1,200 00	1,200 15
$\frac{1}{4}$ to U. C. College, $\frac{3}{4}$ to University			900 00	903 87
3. Expenses re Investments, etc. :				
Law costs			700 00	370 78
General incidentals (including commission on loans)			300 00	338 30
			1,000 00	709 08
4. Scholarships:				
Junior Matriculation :				
1. Prince of Wales	50 00			50 00
1a. General Proficiency, one-half ultimate value	30 00			
2. do do do	27 50			
3. do do do	25 00			
4. do do do	22 50			
5. do do do	20 00			
6. do do do	17 50			
7. do do do	15 00			
8. do West Durham, full value	25 00			
1. Classics and Mathematics, one-half ultimate value	30 00			
2. do do do	20 00			
1. Classics and Moderns, do do	30 00			
2. do do do do	27 50			
3. do do do do	20 00			
4. do do do do	17 50			
1. Mathematics and Moderns, one-half ultimate value	30 00			
2. " " " "	20 00			
1. Mathematics and Science " "	30 00			
2. " " " "	20 00			
1. Moderns and Science " "	30 00			
2. " " " "	20 00			
1. Classics—Mary Mulock—full value	60 00			
2. " " " "	60 00			120 00
1. Mathematics, one half alternate value	30 00			
2. " " " "	15 00			
1. Moderns " "	30 00			
2. " " " "	15 00			
1. Science " "	30 00			
2. " " " "	15 00			
First year :				
Classics (Moss Scholarship)	120 00			120 00
Political Science (Bankers' Scholarship)	70 00			70 00
Second year :				
Classics (William Mulock Scholarship)	60 00			60 00
Mathematics " "	60 00			60 00
Modern Languages (George Brown Scholarship)	60 00			60 00
Philosophy (John Macdonald Scholarship)	50 00			50 00
Political Science (Blake Scholarship) No. 1	75 00			75 00
" " " " " " No. 2	50 00			50 00

DETAILED STATEMENT OF EXPENDITURE, YEAR 1892-3.—Continued.

Payable out of ordinary revenue.		Amount paid, 1891-2.	EXPENSES.			Payable out of abnormal receipt.	Payable out of ordinary revenue.	Amount paid 1891-92.
\$	c.	\$	c.		\$	c.	\$	c.
		60 00		9. Main Building :				
		75 00		(a) Maintenance : Repairs (carpentry and plumbing, occasional labor and sundries)				
		50 00		Fuel		700 00	526 62	
				Water		3,080 00	1,803 35	
				Gas		350 00	320 12	
		100 00		(b) Registrar's Office :		150 00	28 44	
		45 00		Shelving		50 00		
		60 00		Petty cash			75 00	
		60 00		(c) Furnishing (details in Council's report) ..		887 25		
						937 25	4,335 00	2,678 53
		60 00		10. Grounds :				
				Revote of unexpended balance 1891-92 ..		322 12		
				Occasional labor, roads, fences, sidewalks, etc.		2,200 00	677 88	
		1,225 00				322 12	2,200 00	677 88
				11. Chemical Department : Maintenance—				
		3,100 00	3,152 52	Chemicals		250 00		
		950 00	1,142 15	Material other than chemicals		30 00		
		750 00	792 17	Glass apparatus used in lectures		55 00		
		275 60	200 00	Repairs		35 00		389 76
		140 00	327 85	Incidentals		20 00		
		40 00	20 00	Students' laboratory supplies		118 00		
		225 00	259 75	Revote of unexpended balance of apparatus grant ..		408 51		480 31
		240 00	257 75	Examination apparatus				220 00
		40 00	40 00			408 51	508 00	1,050 07
		275 00	155 49					
		229 10	229 10					
				12. Biological Buildings, Maintenance of structure :				
		3,264 70	4,576 78	Repairs, including carpentry and plumbing		165 00	200 00	
				Gas, water and electric light fittings				
				Additional cleaning assistance (exclusive of mineralogical and anatomical rooms)			150 00	
		2,600 00	1,569 12	Fuel			900 00	
			2,324 50	Gas			120 00	
				Water			200 00	
				House furnishings and cleaning materials			100 00	
						165 00	1,670 00	1,407 65
		925 00		Biological Department :				
				Laboratory, lecture-room and museum supplies			425 00	328 88
				Students' laboratory supplies			752 00	
				Microscopes and fittings		470 00		
				Revote of grant for apparatus for physiological branch ..		800 00		
		525 00	3,881 12			1,270 00	1,177 00	328 88
		30 00	30 00	NOTE.—\$1,865 is required for fittings for the Museum, but as the amount is properly payable out of the capital of the Museum Insurance Fund it is not estimated for here.				
		40 00						
		30 00	30 00					
		45 00	44 59					
				13. Physical Department : Maintenance—				
		145 00	104 59	Chemicals (alcohol, acids, mercury, etc.)		\$75 00		
				Electrical supplies (wire, etc.)		75 00		
				Glass vessels, prisms, rubber, etc.		60 00		
				Drawing paper, etc.		15 00		
				Dusters		5 00		
				Materials for making and repairing instruments		20 00		
				Carpenter's work and materials		35 00		
				Freight		20 00		
				Sundries		20 00		
		500 00	3,127 55				325 00	329 48
				Fittings for workshop and laboratory				949 13
							325 00	1,278 61

DETAILED STATEMENT OF EXPENDITURE, YEAR 1892-3.—Continued.

EXPENSES.	Payable out of abnormal re- ceipt.	Payable out of ordinary re- venue.	Amount paid, 1891-2.
	\$ c.	\$ c.	\$ c.
14. Mineralogical and Geological Department :			
Supplies and sundries, including students' supplies		200 00	53 82
Revote of grant for new instruments, 1891-92	350 00		
Fittings			727 12
	350 00	200 00	780 94
15. Ethnological Museum :			
Sundries			13 88
16. Psychological Department : (a) Maintenance—			
Revote of unexpended balance of maintenance grant, 1891-92	150 93		149 07
New apparatus, books, charts, blank-books, etc	435 00	10 00	
(b) Revote of unexpended balance of apparatus grant, 1891-92	180 79		919 21
(c) Fittings			330 65
	766 72	10 00	1,398 93
NOTE.—A mimeograph is also asked for. It is recommended that the mimeo- graph of the Physical Department be utilized.			
17. Stationery (University) :			
Office supplies, papers for examinations, postage, etc.		900 00	884 01
18. Printing (University)		2,500 00	2,199 61
Calendar			439 80
19. Advertising (University)		200 00	92 50
20. Incidentals (University)		150 00	184 00
21. Stationery (University College)		125 00	47 58
22. Printing (University College)		100 00	113 57
23. Advertising (University College)		100 00	42 00
24. Incidentals (University College)		100 00	50 92
25. Mathematics :			
Re-vote of unexpended balance of grant for models	704 37		45 63
26. Political Science :			
Class room supplies		25 00	
27. Classics :			
Books for class room use		37 00	12 00
28. English :			
Re-vote of grant of 1891-2	19 00		
29. French :			
Books for class room use		31 00	38 38
30. German :			
Books for class room use		35 00	44 49
31. Italian and Spanish :			
Books for class room use		15 00	
Mimeograph		20 00	23 83
32. Oriental Literature :			
Books for class room use		25 00	16 58

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120 Simcoe Street, Toronto,
17th November, 1892.

JAMES BREBNER, ESQ.,
Assistant Registrar,
University of Toronto.

DEAR SIR,—At a meeting of the Board of Trustees held to-day, the President submitted the draft Report of the Committee of the Senate on Finance, containing estimates of revenue and expenditure, and their observations on various matters. The following minute was made:

“ Moved by Mr. Scott, seconded by the President, and

“ Resolved, that the Board approves of the Report of the Finance Committee of the University of Toronto.”

Yours truly,

J. E. BERKELEY SMITH,
Bursar.

ued.

Payable out of ordinary revenue.	Amount paid, 1891-2.
200 00	53 82
.....	727 12
200 00	780 94
.....	13 88
.....	149 07
10 00	919 21
.....	390 65
10 00	1,398 93
900 00	884 01
1,500 00	2,199 61
.....	439 80
200 00	92 50
150 00	134 00
125 00	47 58
100 00	113 57
100 00	42 00
100 00	50 92
.....	45 63
25 00	
37 00	12 00
31 00	38 38
35 00	44 49
15 00	
20 00	23 33
25 00	16 58

