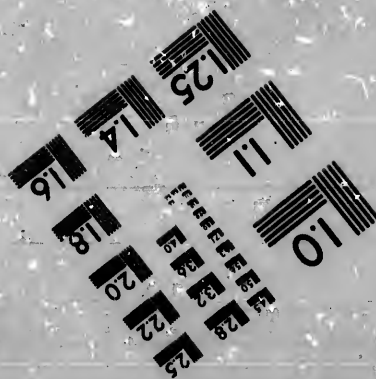
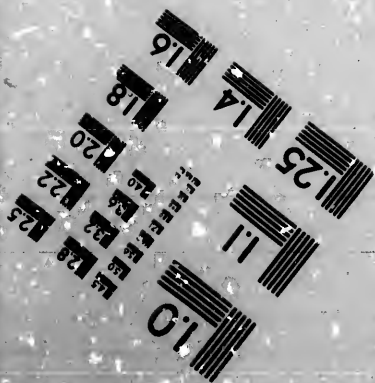
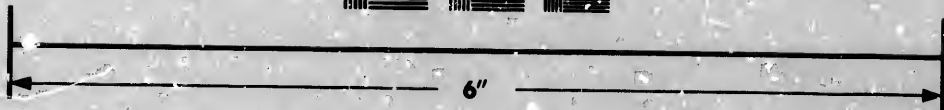
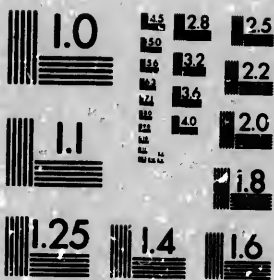


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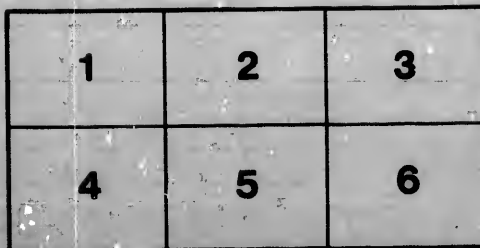
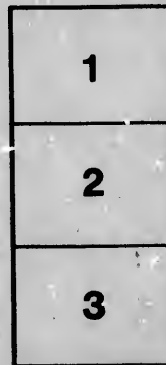
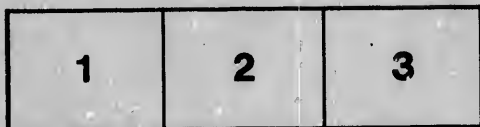
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UNIVERSITY OF TORONTO.

REPORT OF
STANDING COMMITTEE
ON FINANCE

1893-4.

(ADOPTED DECEMBER 8, 1893.)

PRINTED BY ORDER OF THE LEGISLATIVE ASSEMBLY.



TORONTO:
WARWICK BROS. & RUTTER, PRINTERS, 68 AND 70 FRONT ST. WEST
1893.

UNIVERSITY OF TORONTO.

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UNIVERSITY OF TORONTO.

REPORT OF STANDING COMMITTEE ON FINANCE.

Toronto, November 21st, 1893.

The Standing Finance Committee beg to submit their report for the year ending 30th June, 1894 :

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 purpose of comparison the actual results of the transactions of the year 1892-93 are given.

RECEIPTS.
I. ORDINARY REVENUE.

-----	Estimate 1893-4.	Receipts 1892-3.
	\$ c.	\$ c.
(a) Interest on balance purchase moneys (old sales)	849 94	1,101 92
do (new sales, Devonshire Place)	1,653 40	824 11
(b) Interest on loans	40,220 85	39,497 02
Interest on debentures	18,333 29	19,050 53
(c) Rents (other than Park)	4,140 00	5,108 72
Rents (University Park)	8,300 00	8,413 13
Allowance by Medical Faculty, rent and maintenance of part of Biological Building	1,900 09	1,900 00
(d) Fees, University and College	34,000 00	35,612 89
(e) City of Toronto, payment	6,000 00	6,000 00
(f) Transfer fees (discharges of mortgage, deeds, etc.)	50 00	48 50
(g) Dividend on bank stock (now sold)	30 62
(h) Interest on advance to U. C. College	2,800 60	2,679 58
(i) Sundry earnings, land (including payment of \$500 by Toronto Cricket Club) say	1,200 00	1,100 49
.....	119,948 08	121,367 51
Balance at credit of revenue account at 30th June, 1893, carried forward....	3,382 92	
	123,331 00	
To the above must be added the following special items:		
(k) Bursar's office, share of expenses of management payable by Upper Canada College. Arrears for 1892-3, \$1,140.49. Estimate for 1893-4, \$750.....	1,890 49	
(l) School of Practical Science, ground rent for two years to June, 1894	2,800 00	
(m) Biological Building, allowance for occupation of certain rooms by Provincial Board of Health	200 00	
	123,221 49	121,367 51
Less interest on bank overdraft caused by investments made in anticipation of debentures maturing	5,000 00	5,045 33
Total estimated revenue for year	123,221 49	116,322 18

DEDUCTIONS.

-----	Amount of balance at 30th June, 1893.	Amount of interest.
	\$ c.	\$ c.
(1) Interest on the following special funds included in statement No. 1, ordinary revenue:		
(a) Library Insurance Fund (books)	47,550 89	713 25
(b) Museum Restoration Fund	3,143 71	94 31
(c) Residence Extension Fund	736 13	22 08
(d) Medical Faculty Surplus Fund	4,181 91	78 40
(e) Vice-Chancellor's special account	115 52	4 62
(f) Retirement Fund	6,691 31	91 46
(g) Specific Endowment (Scholarships, etc.)	62,671 42	3,767 87
	125,090 89	5,081 99
(2) Interest on cost of asphalt pavement, Devonshire Place (\$11,248.29 at 5 per cent)		562 41
Total of deductions		5,644 40
Leaving \$117,577.09 available for the service of the year.		

GENERAL REMARKS ON THE PRECEDING STATEMENTS.

4. The receipt of \$5,108.72 for rents (other than park) in 1892-3 included arrears of former years amounting to about \$1,000.
5. The receipt of \$35,612.89 for fees, University and College, in 1892-3, included arrears of Examination and Degree Fees in Agriculture paid by the Government. The estimate of \$34,000 for the current year includes \$250 for Agricultural Fees.
6. The share of the expenses of the Bursar's office, payable by Upper Canada College, has been estimated by the Board of Trustees at \$750, for the current year.
7. The estimate of \$2,800 for two years' ground rent of the site of the School of Practical Science, has been furnished by the Board of Trustees.
8. The Committee learn that an officer of the Provincial Board of Health is occupying a portion of the Biological building. They have accordingly included in the estimates a sum of \$200 as allowance for such occupation.
9. The Committee are of opinion that for the present the rate of interest allowed on certain special funds, viz :—Library Insurance Fund, Museum Restoration Fund, Residence Extension Fund and Medical Faculty Surplus Fund, should be reduced to 3 per cent.
10. Annexed hereto are the summaries and details of the estimates of expenditure.

J. LOUDON,
Chairman.

SUMMARY OF ESTIMATED EXPENDITURE, YEAR 1893-4.

	Payable out of interest on special funds.	Payable out of ordinary income.	Expenditure. 1892-3.
1. Salaries and pensions :			
(a) Salaries (inclusive of Bursar's Office and of Retirement Fund).....	\$ c.	\$ c.	\$ c.
(b) Pensions.....		80,984 00	79,887 09
2. Bursar's Office, exclusive of salaries.....		1,600 00	2,378 33
3. Expenses re Investments, etc.....		1,300 00	1,301 98
4. Scholarships.....		1,326 00	1,197 48
5. Examiners.....	2,497 50		1,786 00
6. Insurance.....		7,000 00	7,978 13
7. Telephones.....		500 00	602 65
8. Library :		145 00	138 48
Customary grant.....		2,600 00	3,479 67
Maintenance of building.....		1,200 00	900 01
Furnishing.....	500 00		1,339 75
Moving expenses.....			72 65
9. Main Building :			
(a) Repairs, maintenance of structure, fuel, water, gas, etc.....		4,550 00	4,816 14
(b) Registrar's office.....		50 00	300 00
(c) Furnishing.....			659 54
10. Grounds :			
Labor, fencing, grading, etc.....		2,500 00	2,400 41
11. Chemical Department :			
Maintenance.....		508 00	458 20
Apparatus (Dr. Ellis).....		400 00	
12. Biological Department :			
Maintenance of structure, fuel, water, gas, etc.....		1,800 00	1,838 03
Fittings and apparatus.....		445 00	815 27
Laboratory supplies.....		450 00	
Students' supplies.....		777 00	1,844 73
Physiology—apparatus, including revote of \$170.....		280 00	618 24
13. Physical Department :			
Maintenance.....		325 00	324 54
14. Mineralogical and Geological Department :			
Maintenance.....		200 00	179 18
Fittings and apparatus.....		329 00	350 00
15. Ethnological Museum :			
16. Psychological Department :			
Maintenance.....		50 00	691 19
Apparatus.....			325 22
17. Mathematical Department.....			
18. Political Science Department: Class Room supplies.....		25 00	
19. Classics: Class Room supplies.....		70 00	12 11
20. English " ".....			4 12
21. French " ".....		22 00	18 98
22. German " ".....			
23. Italian and Spanish: Class Room supplies.....		28 00	31 99
24. Oriental Literature.....		25 00	25 00
25. Stationery—University.....		1,200 00	1,240 10
26. Printing ".....		2,700 00	2,770 44
27. Advertising ".....		250 00	227 22
28. Incidentals ".....		150 00	143 63
29. Stationery—University College.....		100 00	60 95
30. Printing ".....		150 00	164 60
31. Advertising ".....		75 00	69 00
32. Incidentals ".....		75 00	61 37
33. Convocation expenses.....		75 00	62 00
Special advertising.....			40 50
Senate Elections.....			200 00
	2,997 50	113,558 00	121,617 23
Total estimated expenditure out of ordinary income.....			113,558 00
Total available revenue (p. 3).....			117,577 09
Balance.....			4,019 09

DETAILED ESTIMATE OF EXPENDITURE, YEAR 1893-4.—Continued.

Salaries.		Estimated amount year ending 30th June, 1894.	Amount paid, year ending 30th June, 1893.
		\$ c.	\$ c.
1. Bursar's Office :			
Bursar		2,400 00	2,400 00
Accountant		700 00	600 00
Book-keeper			100 00
Clerk		240 00	160 00
		3,340 00	3,260 00
2. Library :			
Librarian (salary at \$1,300, for six months \$650; at \$1,400, for six months \$700)		1,350 00	1,250 00
Student Assistant (salary at \$15 per month for eight months)		120 00	} 381 34
do do do do		120 00	
do do do do		120 00	
Superintendent of Library			300 00
Clerk		300 00	300 00
Catalogue Clerk		300 00	300 00
Caretaker		500 00	500 00
		2,810 00	3,036 34
3. General as between University and University College :			
President (also paid as Professor of Physics)		1,800 00	1,425 00
do (Sir Daniel Wilson, including gratuity of \$833.33 to Miss Wilson)			1,383 33
Janitor		504 00	504 00
do as Sunday Constable			25 00
Gardener		420 00	420 00
do as Sunday Constable			25 00
Engineer (with rooms and fuel)		576 00	576 00
Fireman (eight months at \$45 per month)		360 00	340 50
Superintendent of electrical plant (paid as mechanical assistant Physics) ..			
Attendant		384 00	311 00
Attendant on coat-room and lavatory (seven months at \$25 per month)		175 00	
Charwoman		312 00	312 00
do			238 00
		4,531 00	5,559 83
4. Pensions and gratuities :			
J. M. Hirschfelder		1,000 00	1,000 00
George Goodwin (dead)			120 00
		1,000 00	1,120 00
5. University of Toronto, general :			
(a) Vice-Chancellor		400 00	400 00
Bedal and attendant on Senate (also paid as Bedal University College) ..		700 00	569 65
do (Robert McKim, including gratuity of \$425 to Mrs. McKim)			495 83
Architect		100 00	100 00
(b) Registrar's Office :			
Registrar (also paid as Registrar University College). (Payment in 1892-3 included \$300 arrears.) Salary at \$1,000, for six months \$500; at \$1,100, for six months \$550		1,050 00	1,150 00
Registrar's Assistant		200 00	200 00
		2,450 00	2,914 48
6. Teaching Staff, etc., University of Toronto :			
(a) Modern History—			
Lecturer		1,500 00	1,125 00
		1,500 00	1,125 00
(b) Political Science:			
Professor (salary \$2,500, for 3 months \$325; at \$2,600, for 9 months \$1,950)		2,575 00	1,875 00
Professor (W. J. Ashley)			800 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		500 00	
Lecturer, temporary (salary at \$1,000 for 3 months)		250 00	750 00
		5,325 00	5,425 00

DETAILED ESTIMATE OF EXPENDITURE, YEAR 1893-4.—Continued.

Salaries.	Estimated amount year ending 30th June, 1894.	Amount paid year ending 30th June, 1893.
	\$ c.	\$ c.
(c) Mathematics :		
Professor.....	3,000 00	2,925 00
Lecturer (salary at \$800, for three months \$200; at \$900, for nine months \$675).....	875 00	600 00
Fellow.....	500 00	500 00
	4,375 00	4,025 00
(d) Physics :		
Professor (paid also as President).....	3,200 00	3,200 00
Demonstrator.....	1,700 00	1,700 00
Lecturer (salary at \$800, for three months \$200; at \$900, for nine months \$675).....	875 00	600 00
Assistant Demonstrator.....	700 00	525 00
Fellow.....	500 00	500 00
Mechanical Assistant (also Superintendent of electrical plant) salary at \$800, for three months \$200; at \$900, for nine months \$675).....	875 00	800 00
	7,850 00	7,325 00
(e) Chemistry :		
Professor.....	3,200 00	3,200 00
Demonstrator (salary at \$900, for three months \$225; at \$1,000, for nine months, \$750; arrears previous year \$100).....	1,075 00	800 00
Demonstrator.....	500 00	375 00
Fellow.....	500 00	500 00
Lecturer Assistant.....	500 00	400 00
“ “ (Dr. G. Chambers) arrears.....	100 00	
Attendant.....	504 00	304 50
“.....		252 00
	6,379 00	5,831 50
(f) Mineralogy and Geology :		
Professor.....	3,100 00	3,100 00
Fellow.....	500 00	500 00
Attendant.....	200 00	142 34
	3,800 00	3,744 34
(g) Biology :		
Professor.....	3,200 00	3,200 00
Associate Professor of Physiology (salary at \$1,800, for three months \$450; at \$1,900, for nine months \$1,425).....	1,875 00	1,774 99
Lecturer (salary at \$800, for three months \$200; at \$900, for nine months \$675).....	875 00	600 00
Assistant Demonstrator.....	700 00	375 00
Fellow.....	500 00	500 00
Sub-curator of Museum, etc.....	524 00	524 00
Attendant and Caretaker of Biological Buildings.....	480 00	480 00
Boy, cleaner, etc.....	120 00	120 00
	8,274 00	7,673 99
(h) Italian and Spanish :		
Associate Professor (salary at \$1,800, for three months \$450; at \$1,900, for nine months \$1,425).....	1,875 00	1,774 99
Fellow.....	500 00	500 00
	2,375 00	2,274 99
(i) Logic and Metaphysics :		
Professor (three months at \$3,200).....	800 00	3,200 00
Assistant Lecturer.....	700 00	
Lecturer and Demonstrator in Philosophy.....	800 00	350 00
	2,300 00	3,550 00

DETAILED ESTIMATE OF EXPENDITURE, YEAR 1893-4.—Continued.

Expenses.	Payable out of ordinary rev- enue.	Amount paid 1892-93.	
9. Main Building :			
(a) Maintenance—Repairs (carpentry and plumbing, occasional labor and sundries).....	1,450 00	983 65	
Fuel	2,650 00	3,439 87	
Water	350 00	322 21	
Gas	100 00	70 41	
(b) Registrar's Office	50 00	300 00	
(c) Furnishing	659 54	
	4,600 00	5,775 68	
10. Grounds :			
Occasional labor, roads, fences, sidewalks, etc	2,500 00	2,400 41	
11. Chemical Department : Maintenance—			
Chemicals	250 00	} 453 20	
Material other than chemicals	30 00		
Glass apparatus used in lectures	55 00		
Repairs	35 00		
Incidentals	20 00		
Students' laboratory supplies	118 00		
Apparatus (Dr. Ellis)	400 00		
	908 00	453 20	
12. Biological Buildings : Maintenance of structure—			
Fuel	960 00	1,090 23	
Gas	140 00	139 19	
Water	200 00	177 14	
House furnishings and cleaning materials	150 00	} 431 47	
Repairs, including carpentry and plumbing	200 00		
Gas, water and electric light fittings		
Additional cleaning assistance (exclusive of mineralogical and anatomi- cal rooms)	150 00		
	1,800 00		1,838 03
Biological Department :			
Laboratory—lecture-room and museum supplies	450 00	} 815 27	
Fittings and apparatus	445 00		
Students' laboratory supplies	777 00		
Physiology—apparatus, including revote of \$170	280 00		
	1,952 00	3,278 24	
13. Physical Department : Maintenance—			
Chemicals (alcohol, acids, mercury, etc.)	\$75 00	} 324 54	
Electrical supplies (wire, etc.)	50 00		
Glass vessels, prisms, rubber, etc	50 00		
Drawing paper, etc	20 00		
Dusters	5 00		
Materials for making and repairing instruments	60 00		
Carpenter's work and materials	35 00		
Sundries	30 00		
	325 00		324 54

DETAILED ESTIMATE OF EXPENDITURE, YEAR 1893-4.—*Concluded.*

	Expenses.	Payable out of ordinary revenue.	Amount paid, 1893-3.
		\$ c.	\$ c.
	14. Mineralogical and Geological Department :		
	Supplies and sundries, including students' supplies.....	200 00	179 18
	Revote of grant for new instruments, 1891-1892.....		350 00
	Fittings and apparatus.....	329 00	
983 65			
3,439 87			
322 21			
70 41			
300 00			
659 54			
5,775 68			
	15. Ethnological Museum :		
	Sundries.....		
	16. Psychological Department :		
	(a) Maintenance.....	50 00	691 19
	(b) Fittings and apparatus.....		
2,400 41			
	17. Mathematics.....		329 22
	18. Political Science :		
	Class room supplies.....	25 00	
453 20			
	19. Classics :		
	Class room supplies and collection of coins.....	70 00	12 11
453 20			
	20. English :		
	Revote of grant of 1891-2.....		4 12
1,090 23			
139 19			
177 14			
431 47			
	21. French :		
	Books for class room use.....	22 00	18 99
1,838 03			
	22. German :		
	Books for class room use.....		
815 27			
1,844 73			
618 24			
3,278 24			
	23. Italian and Spanish :		
	Books for class room use.....	23 00	31 99
	24. Oriental literature :		
	Books for class room use.....	25 00	25 00
	25. Stationery (University) :		
	Office supplies, papers for examinations, postage, etc.....	1,200 00	1,240 10
	26. Printing (University).....	2,700 00	2,770 44
	27. Advertising (University).....	250 00	227 22
	28. Incidentals (University).....	150 00	143 63
	29. Stationery (University College).....	100 00	60 95
	30. Printing (University College).....	150 00	164 00
	31. Advertising (University College).....	75 00	69 00
	32. Incidentals (University College).....	75 00	61 37
324 54			
	33. Convocation expenses.....	75 00	62 00
	Special advertising.....		40 50
	Senate elections.....		200 00

120 SIMCOE STREET,

TORONTO, 30th November, 1893.

JAMES BREBNER, ESQ.,

Registrar, University of Toronto.

DEAR SIR,—At a meeting of the Board of Trustees, held to-day, the draft Report of the Committee of the Senate on Finance, containing estimates of revenue and expenditure, and the Committee's observations on various matters, was read, and, on motion of Mr. Walker, the Report was approved by the Board.

Yours truly,

J. E. BERKELEY SMITH,

Bursar.

